

City of North Myrtle Beach, South Carolina

BUDGET

Fiscal Year 2014

July 1, 2013 – June 30, 2014

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2014 BUDGET
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CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA

FISCAL YEAR 2014 BUDGET

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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2013-2014 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 2014 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

FY 2014 BUDGET CALENDAR

- | | | |
|---------------------|---|--|
| November 5 | - | Budget Worksheets to Departments |
| January 7 | - | Budget Worksheets to Finance Department |
| January 7 - 21 | - | Review and compilation of all requests by Finance Department |
| January 24 - 28 | - | City Manager reviews all requests in light of revenue projections |
| Jan. 31 – Feb. 26 | - | Compilation of Budget Retreat Manual |
| March 5 - 6 | - | Budget Retreat |
| March 12 – March 31 | - | City Manager, Finance Director, and Finance staff review Budget Retreat priorities in light of updated revenue projections and prepare Budget Document |
| April 1 - 26 | - | City Manager prepares Budget Message; assembling and typing of FY 2014 Proposed Budget |
| April 29 – May 3 | - | FY 2014 Proposed Budget reviewed and printed |
| May 6 | - | FY 2014 Proposed Budget submitted to Council |
| | - | Public Hearing/First Reading of Proposed FY 2014 Budget Ordinance by City Council |
| May 20 | - | Second Reading of Proposed FY 2014 Budget Ordinance by City Council |
| May 27 - June 15 | - | FY 2014 Approved Budget typed and printed |
| June 15 | - | Distribution of FY 2014 Budget Document |

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

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

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

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

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

Financial Summaries: Summarizes all fund revenue and expenditure activity for the 2013-2014 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 2014 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 2014. 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 increase 8 cents and 10 cents respectively for FY 2014 due to increases at GSWSA. 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 and activities, beach related projects and services, recreational activities, and capital construction for recreational facilities.
5. A net five new positions will be added to the General Fund for FY 2014 due to the new park.
6. Employee benefits will remain the same as the previous fiscal year. Health insurance will be adjusted by only 3.6% and retirement will be 12.3% for all employees based on state funding requirements.
7. Employee pay ranges will be adjusted by 1.0% to 2.0% in accordance with the pay matrix. The pay matrix will be from 0.0% to 3.0% for FY 2014 which is the same as the FY 2013 matrix.
8. The General Fund will present a balanced budget for FY 2014 between revenues and expenditures.
9. The Street Improvement Fund will receive an interfund transfer of \$650,000 from the General Fund to continue street resurfacing, street construction, sidewalks, intersection improvements and beach accesses.
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 30% advertising funds.
13. The 35% General Fund's Fund Balance policy will remain in effect for FY 2014. These funds are vital in maintaining the financial sustainability of the city as well as providing cash flow for low revenue months and possible contingencies such as hurricanes. Any excess over the 35% may be used for capital purchases or one-time major expenditures.

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

City of North Myrtle Beach, South Carolina

PRINCIPAL OFFICIALS

June 30, 2013

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

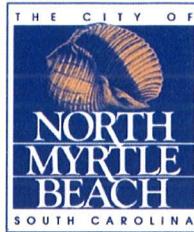
Appointed

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.



April 18, 2013

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, 2014.

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 2014 is 32 mills for operations and 6 mills for debt service on the 2011 General Obligation Park Improvement Bonds for a total millage rate of 38 mills. The overall budget for FY 2014 will be \$82,210,070 compared to \$83,722,921 for the previous fiscal year. The slight decrease over the previous budget is contributed to the continuation of several 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 an increase in overall regular employment with the elimination of two regular positions and addition of five regular positions to Parks and Recreation for maintenance of the new 169-acre facility for a net increase of five regular positions from the FY2013 total of 366 to 371. Staff will continue to evaluate opportunities to consolidate and reorganize current services and methods of delivery in order to realize savings within the various funds of the City.

This year's budget is break-even 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 2014
 Period covered: July 1, 2013 - June 30, 2014

	GOVERNMENTAL FUND TYPE										ENTERPRISE FUND TYPE						GRAND TOTAL OF ALL FUNDS	
	Special Revenue			Capital Improvement Funds							DEBT SERVICE FUND	Enterprise Funds						Internal Service
	GENERAL FUND	ACCOM. 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	INSURANCE RESERVE FUND			
Beginning Balance	\$ 12,746,332	\$ -	\$ -	\$ 6,267,000	\$ 9,662,000	\$ 635,000	\$ 765,500	\$ 375,600	\$ 57,000	\$ 12,852,161	\$ 2,155,122	\$ 564,071	\$ (2,704,756)	\$ (126,233)	\$ 866,886	\$ 44,716,606		
Revenues	21,570,263	2,603,400	4,971,836	2,046,614	16,298	21,000	3,481,486	471	2,202,000	13,079,500	1,450,000	4,025,500	1,650,100	1,938,000	4,014,828	63,071,296		
Total Available Resources	\$ 34,316,595	\$ 3,204,323	\$ 4,971,836	\$ 8,313,614	\$ 9,678,298	\$ 656,000	\$ 4,246,986	\$ 376,071	\$ 2,259,000	\$ 25,931,661	\$ 3,605,122	\$ 4,589,571	\$ (1,054,656)	\$ 1,811,767	\$ 4,881,714	\$ 107,787,902		
Expenditures/Expenses	\$ 27,672,705	\$ -	\$ -	\$ 7,080,000	\$ 10,975,000	\$ 856,000	\$ 4,520,100	\$ 75,000	\$ 2,248,200	\$ 12,032,427	\$ -	\$ 3,330,111	\$ 1,491,445	\$ 2,021,371	\$ 4,549,094	\$ 78,107,467		
Overhead Allocation	(3,331,937)	-	-	208,433	-	-	-	-	-	1,891,541	-	629,207	387,786	183,998	30,972	-		
Excess (Deficiency) After Expenditures/Expenses	\$ 9,975,827	\$ 1,948,309	\$ 4,971,836	\$ 1,025,181	\$ (1,296,702)	\$ (200,000)	\$ (273,114)	\$ 301,071	\$ 10,800	\$ 12,007,693	\$ 3,605,122	\$ 630,253	\$ (2,933,887)	\$ (393,602)	\$ 301,648	\$ 29,680,435		
Operating Transfers In	\$ 4,920,502	\$ -	\$ -	\$ 25,714	\$ 1,296,702	\$ 1,500,000	\$ 773,114	\$ 18,429	\$ -	\$ 1,353,870	\$ 409,351	\$ 127,071	\$ 642,422	\$ 487,368	\$ -	\$ 11,534,543		
Operating Transfers Out	(2,150,000)	(1,346,986)	(4,971,836)	-	-	(1,250,000)	-	(52,500)	-	(409,351)	(1,353,870)	-	-	-	-	(11,534,543)		
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	3,039,171	-	400,000	100,000	283,436	-	3,822,607		
OPEB Normal Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	694,000	694,000		
Bond Principal	-	-	-	-	-	-	-	-	-	(950,000)	-	-	-	(406,778)	-	(1,356,778)		
Property Plant & Equipme	-	-	-	-	-	-	-	-	-	(1,132,000)	(2,360,603)	(535,000)	(50,000)	(25,000)	-	(4,102,603)		
Ending Balance	\$ 12,746,329	\$ 601,323	\$ -	\$ 1,050,895	\$ -	\$ 50,000	\$ 500,000	\$ 287,000	\$ 10,800	\$ 13,909,383	\$ 300,000	\$ 622,324	\$ (2,241,465)	\$ (74,576)	\$ 995,648	\$ 28,737,661		

Grand Total Budgeted Expenditures: \$ 82,210,070

**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 2014 fiscal year. Capital expenditures make up a substantial portion of the total budgetary expenditures of \$82,210,070 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>Fund</u>	<u>Total Capital</u>
General	\$ 500,196
Water & Sewer	3,482,000
Beach Services	50,000
Capital Improvement	851,000
Street Improvements	1,949,600
Park Improvement	10,975,000
Aquataics & Fitness Center	25,000
Storm Water Drainage	7,000,000
Solid Waste	535,000
TOTAL	\$ 25,367,796
<u>Department</u>	<u>Total Capital</u>
General Government	\$ 440,600
Finance	-
Information Services	-
Public Safety	499,096
Planning/Development	-
Public Works	13,261,600
Parks & Recreation	11,166,500
Support Services	-
TOTAL	\$ 25,367,796

GENERAL FUND CAPITAL

Capital purchases within the General Fund for FY2014 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 2014:

GENERAL FUND CAPITAL

Information Services	Server Upgrades & Equipment	\$ 53,600
Public Safety Administration	Fire Alarm	60,000
Uniform Patrol	Patrol Vehicles (5) & Motorcycles	197,982
	Mobile Computers	60,054
Community Services	Beach Patrol Truck	27,060
Fire Suppression	Breathing Apparatus(s) & Other	40,000
Streets	Equipment	25,000
Parks	Truck	28,000
	Mowing Equipment	<u>8,500</u>
Total General Fund Capital - FY 2014		<u><u>\$ 500,196</u></u>

During the annual budget retreat, the Mayor and City Council review revenues, expenditures and capital needs for the upcoming fiscal year as well as the four following fiscal years for long term budget purposes. The budget decisions on capital must be reviewed in light of the ongoing capital improvement plans for the various departments that are part of the General Fund. The following table illustrates the projected capital needs by category for the General Fund for FY 2015 through FY 2018:

<u>Category</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Building, Land & Improvements	\$ 60,000	\$ -	\$ 80,000	\$ 48,000
Heavy Equipment	185,000	150,000	70,000	70,000
Office Equipment	97,000	100,000	150,000	150,000
Motor Vehicles	347,060	314,060	325,060	376,060
Other Equipment	<u>95,100</u>	<u>85,100</u>	<u>95,100</u>	<u>85,100</u>
Total	<u><u>\$ 784,160</u></u>	<u><u>\$ 649,160</u></u>	<u><u>\$ 720,160</u></u>	<u><u>\$ 729,160</u></u>

Capital expenditure projections for future years are within the annual spending parameters the City has allocated to capital purchases over the previous five years. 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 2018.

WATER AND SEWER FUND

One major infrastructure improvements is budgeted for the Water and Sewer Fund for FY 2014. Again, the pay-as-you-go financing mechanism will be used to fund the Myrtle Beach Booster Pump Station Project. The City of North Myrtle Beach believes this funding mechanism is the most cost-effective method over the long run as long as significant projects can be handled in the normal cash flow process.

The Water and Sewer Fund is projected to spend \$3,482,000 on capital projects/equipment for FY 2014. The majority of these funds will come from Impact Fees. The largest capital expenditure will be the \$1,750,000 budgeted for a booster pump station on the Myrtle Beach 36' transmission line. 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	Crew Truck	40,000
Wells/Lifts Maintenance	Pump Station Telemetry	200,000
	HSPS Electrical Upgrades	50,000
	Crew Truck & Pickup Truck	75,000
Construction/Maintenance	Mini Track Hoe & Backhoe	120,000
	3 Trucks & Compressor	<u>175,000</u>
Total Water & Sewer Fund		<u>\$1,210,000</u>

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

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Wells/Lifts	Pump Station/Consolidation	\$200,000
Waste Water Treatment	Miscellaneous Sewers	200,000
	Sewer Rehabilitation/Replacement	200,000
Construction/Maintenance	Myrtle Beach Booster Pump Station	<u>1,750,000</u>
Total Water and Sewer Impact Fee Improvements		<u>\$ 2,350,000</u>

Capital expenditures for the Water & Sewer Fund reflect a normal year of activity for the fiscal year. Financing of future capital projects and equipment will continue to be funded on a pay-as-you-go basis through FY 2018. 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 2014 are as follows:

<u>Project</u>	<u>Amount</u>
Intersection Improvements	\$ 250,000
Sidewalks	259,600
Resurfacing	790,000
Beach Access	355,000
East Coast Greenway, SCDOT-LPA	295,000
Underground Utilities	<u>2,500,000</u>
TOTAL	<u>\$ 4,449,600</u>

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

The largest projects for FY 2014 are the Underground Utilities Projects for 46th South intersection through Ocean Creek light on Highway 17. Underground utilities are not capitalized since they belong to the various utilities.

Projects for FY 2015 through FY 2018 will continue with intersection improvements, underground utilities, sidewalks, and resurfacing. Over this four-year period, the City is projected to incur \$9,350,000 for these projects. The estimated projects for FY 2015 through FY 2018 are listed below for the Street Improvement Fund.

<u>Project</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Sidewalks	\$250,000	\$250,000	\$250,000	\$250,000
Intersection Improvements	1,200,000	1,200,000	250,000	250,000
Road Constr. & Resurfacing	790,000	280,000	280,000	200,000
Underground Utilities	2,500,000	800,000	-	-
Beach Access Improvements	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total	<u>\$4,890,000</u>	<u>\$2,680,000</u>	<u>\$930,000</u>	<u>\$850,000</u>

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 that was initiated in FY 2012.

The construction of the new park will be the only expenditure in this fund for FY 2014. The total allocated for the park for this budget is \$10,975,000. This will be the largest capital expenditure for the fiscal year. There is no planned expenditures for the fiscal years 2015 – 2018.

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 2014 are mostly recreation related and the detail can be found in the Capital Improvement Section of this budget. The major project may be the dredging of the Cherry Grove channels if all the proper permits, approvals and funding are obtained during the fiscal year. The financing of the project will be done through a combination of a special assessment/general obligation 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. Most of the \$1,500,000 transfer from the General Fund for FY 2014 will be allocated to finish construction of the new park.

Future projects besides the Cherry Grove Dredging Project have not been identified. Funding of \$1,500,000 per year from the General Fund will continue through FY 2018. 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 \$535,000 of equipment to be purchased in FY 2014.

Equipment outlay for fiscal years FY 2015 through FY 2018 is projected as follows:

<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
\$475,000	\$640,000	\$245,000	\$535,000

STORM WATER DRAINAGE FUND

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

Capital outlay is projected to be \$7,000,000 for FY 2014. The major project for the upcoming fiscal year will be the construction of the Main Street Ocean Outfall. This project will begin during FY 2014 and be finished during FY 2015. The budgeted amount is for \$5,000,000 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 \$2,000,000.

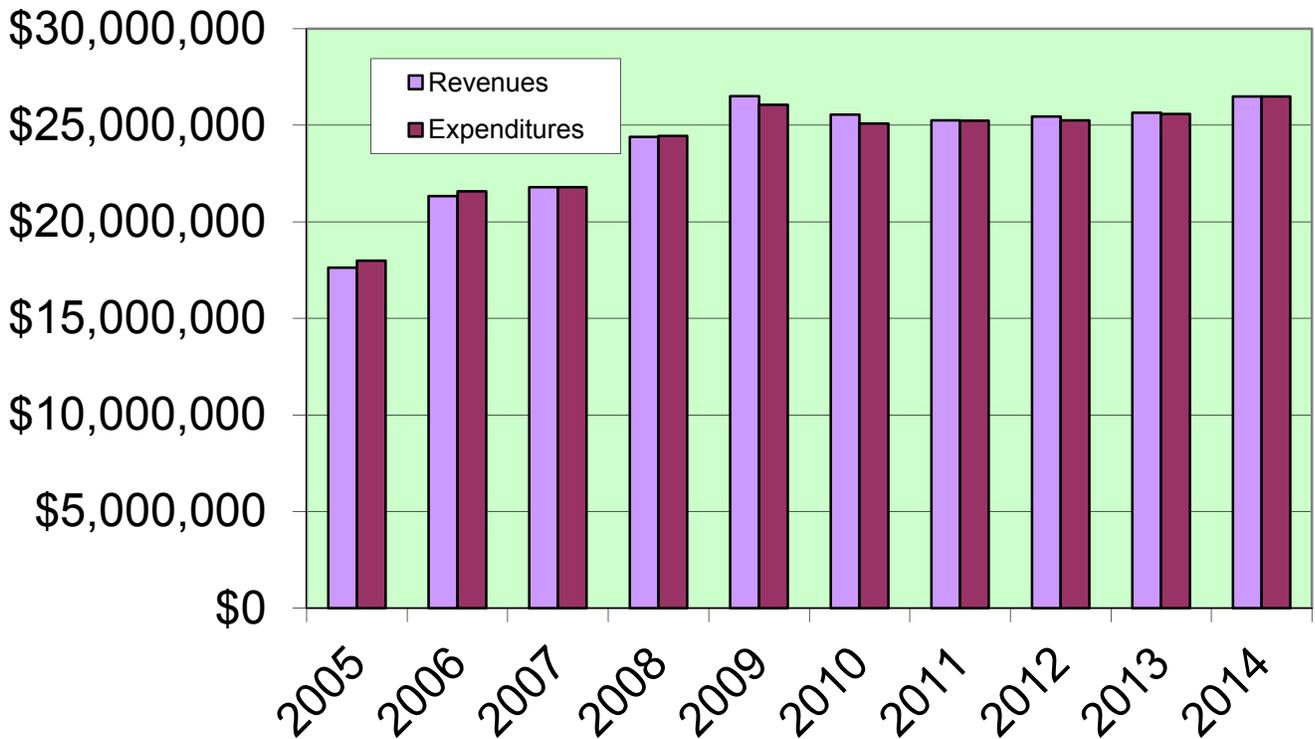
AQUATIC CENTER FUND

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

GENERAL FUND SUMMARY

GENERAL FUND

REVENUES AND EXPENDITURES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS

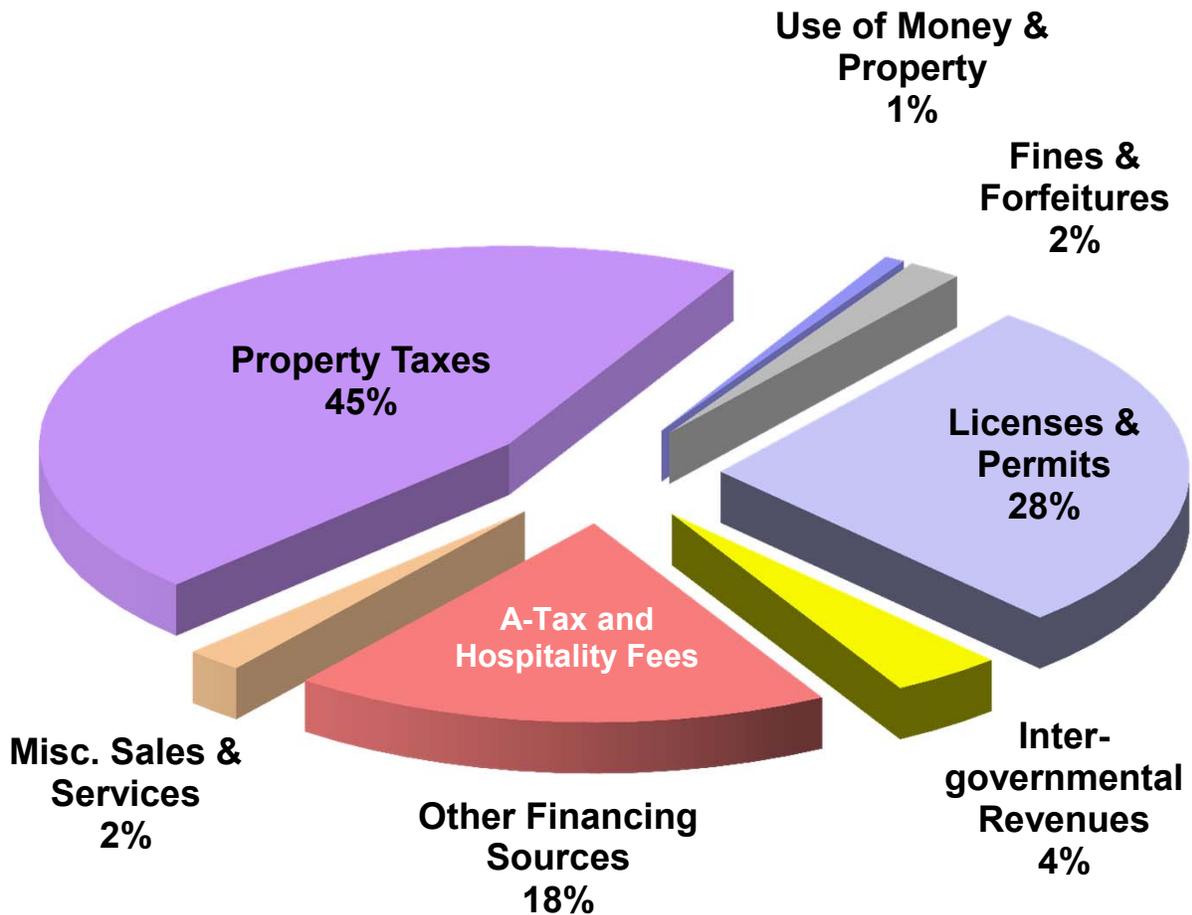


The graph above illustrates a reversal from budgeted deficits from FY2005 through 2008, to a surplus for FY2009 thru FY2014. Over the last 10 years, the City has experienced growth in its fund balance as a result of excess revenues. The General Fund's fund balance is projected to be \$12,746,329 by the end of FY2013. 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 45%. Licenses and Permits is now the second significant revenue source making up 28% of the FY2014 budget. The third largest source of revenues is 18% for local Hospitality Fees. The adoption of the 1% Hospitality Fee has improved the General Fund's overall financial picture. Intergovernmental Revenues have declined to 4% as funding for grants reduces each year. Revenue diversification continues to be a goal of the Mayor and City Council.



GENERAL FUND REVENUES

The tables below and on the next two pages provide four-year data for General Fund Revenues by source, as well as detail. There was no change in the millage rate for FY2014.

SUMMARY OF REVENUE GENERAL FUND

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
Current Property Taxes	\$ 11,684,571	\$ 11,503,785	\$ 11,950,000	\$ 11,600,000	\$ 11,759,863
Delinquent Property Taxes	201,185	292,495	260,000	675,000	275,000
Licenses & Permits	6,811,281	6,888,598	6,963,500	7,143,294	7,311,000
Fines & Forfeitures	425,581	409,167	495,000	495,000	495,000
Use of Money & Property	162,591	161,220	175,000	173,600	188,600
Intergovernmental Revenues	1,534,888	1,441,862	1,006,600	1,083,616	1,016,300
Sales & Services	311,370	374,760	335,500	352,000	484,500
Miscellaneous	312,783	909,664	25,000	46,912	40,000
Other Financing Sources	<u>4,157,115</u>	<u>4,448,147</u>	<u>4,434,804</u>	<u>4,579,804</u>	<u>4,920,502</u>
TOTAL	<u>\$ 25,601,365</u>	<u>\$ 26,429,698</u>	<u>\$ 25,645,404</u>	<u>\$ 26,149,226</u>	<u>\$ 26,490,765</u>

MILLAGE RATE AND ESTIMATED TAX COLLECTIONS FISCAL YEAR ENDING JUNE 30, 2014

	FY 2011 ACTUAL 32.0 MILS	FY 2012 ACTUAL 32+6=38 MILS	FY 2013 BUDGETED 32+6=38 MILS	FY 2013 ESTIMATED 32+6=38 MILS	FY 2014 BUDGETED 32+6=38 MILS
Real & Personal Property	\$ 12,111,935	\$ 12,019,526	\$ 12,350,000	\$ 12,000,000	\$ 12,109,863
Estimated Non-Collectible	<u>(427,364)</u>	<u>(515,741)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>(350,000)</u>
TOTAL CURRENT	<u>\$ 11,684,571</u>	<u>\$ 11,503,785</u>	<u>\$ 11,950,000</u>	<u>\$ 11,600,000</u>	<u>\$ 11,759,863</u>
Delinquent Property Taxes	66,615	122,104	125,000	525,000	125,000
Tax Penalties	<u>134,570</u>	<u>170,391</u>	<u>135,000</u>	<u>150,000</u>	<u>150,000</u>
TOTAL DELINQUENT	<u>\$ 201,185</u>	<u>\$ 292,495</u>	<u>\$ 260,000</u>	<u>\$ 675,000</u>	<u>\$ 275,000</u>
TOTAL TAX REVENUE	<u>\$ 11,885,756</u>	<u>\$ 11,796,280</u>	<u>\$ 12,210,000</u>	<u>\$ 12,275,000</u>	<u>\$ 12,034,863</u>

FISCAL YEAR ENDING JUNE 30, 2014
DETAIL OF REVENUE
GENERAL FUND

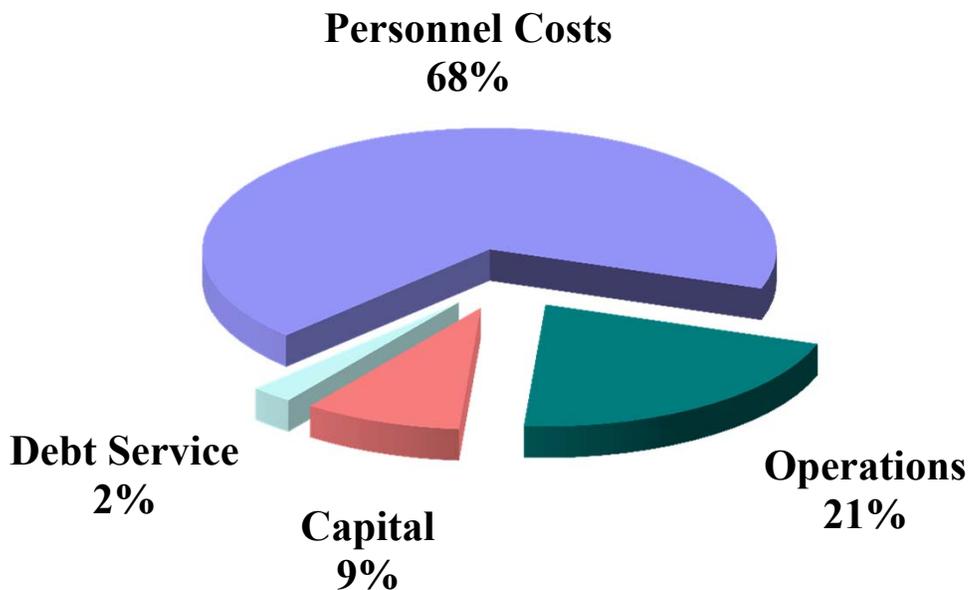
	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
Beginning Fund Balance	\$ 9,284,924	\$ 10,082,589	\$ 11,724,899	\$ 11,292,778	\$ 12,746,332
TAXES:					
Current Taxes	11,684,571	11,503,785	11,950,000	11,600,000	11,759,863
TOTAL CURRENT TAXES:	11,684,571	11,503,785	11,950,000	11,600,000	11,759,863
Delinquent Property Taxes	66,615	122,104	125,000	525,000	125,000
Tax Penalties	134,570	170,391	135,000	150,000	150,000
TOTAL DELINQUENT TAXES:	201,185	292,495	260,000	675,000	275,000
LICENSES & PERMITS:					
Business License Fees	4,435,940	4,593,270	4,550,000	4,700,000	4,825,000
Business License Penalties	29,913	32,774	50,000	35,000	50,000
Building Permits	346,235	363,375	325,000	360,000	360,000
Inspection Fees	2,715	2,510	3,500	3,500	3,500
Other Permits	18,005	11,095	10,000	10,000	10,000
Santee Cooper Franchise Fees	1,244,882	1,160,673	1,275,000	1,275,000	1,275,000
Horry Electric Franchise Fees	140,477	145,885	145,000	149,794	152,500
TWC Cable Franchise Fees	452,289	465,318	455,000	480,000	490,000
HTC Cable Franchise Fees	58,398	38,510	65,000	50,000	60,000
Gas Franchise Fees	82,427	75,188	85,000	80,000	85,000
TOTAL LICENSES & PERMITS	6,811,281	6,888,598	6,963,500	7,143,294	7,311,000
FINES & FORFEITURES:					
Fines / Bail Bonds	724,041	791,708	750,000	750,000	750,000
Victims Assistance	58,644	59,929	60,000	60,000	60,000
Improper Parking Fines	16,685	3,775	10,000	10,000	10,000
Seizures	37,971	10,527	100,000	100,000	100,000
Bail Bondsman Fee	-	2,331	-	-	-
Less transfer to State	(411,760)	(459,103)	(425,000)	(425,000)	(425,000)
TOTAL FINES & FORFEITURES	425,581	409,167	495,000	495,000	495,000
USE OF MONEY & PROPERTY:					
Interest	(910)	7,427	25,000	10,000	25,000
Property Rental	163,501	153,793	150,000	163,600	163,600
USE OF MONEY & PROPERTY:	162,591	161,220	175,000	173,600	188,600

FISCAL YEAR ENDING JUNE 30, 2014
DETAIL OF REVENUE
GENERAL FUND

	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
INTERGOVERNMENTAL:					
Local Government Tax	261,229	255,867	262,000	298,000	257,200
Homestead Exemption Tax	110,966	136,609	110,000	145,000	150,000
Business Inventory Tax	36,653	36,616	36,600	36,616	36,600
Accommodations Tax	144,609	156,059	150,000	165,000	162,500
Admissions Tax	147,614	151,745	150,000	91,000	91,000
Motor Carrier Tax	17,128	17,036	18,000	18,000	18,000
Alcoholic Beverage Permit Fees	171,700	166,338	180,000	160,000	160,000
Government Grants	644,989	439,592	100,000	150,000	100,000
Horry County Recreation Grant	-	82,000	-	20,000	41,000
TOTAL INTERGOVERNMENTAL	1,534,888	1,441,862	1,006,600	1,083,616	1,016,300
SALES & SERVICES:					
Miscellaneous	22,742	35,691	35,000	35,000	35,000
Credit Card Service Charge	-	7,249	-	7,000	7,000
GIS Data	65	-	1,500	-	1,500
Johnny Causey Memorial	-	10,000	-	10,000	10,000
Fire Protection	106,800	110,352	110,000	110,000	110,000
City Codes and Ordinances	9,697	5,706	10,000	6,000	10,000
Street Work	8,200	5,499	4,000	4,000	4,000
Beach Service Franchise Fees	80,000	95,000	80,000	95,000	95,000
Recreation League Fees	40,596	51,204	45,000	45,000	45,000
Recreation Instructor Fees	6,862	9,578	20,000	10,000	10,000
Recreation Misc. Fees	36,408	44,481	30,000	30,000	30,000
NMB Park Sponsorships	-	-	-	-	10,500
NMB Park Concessions	-	-	-	-	75,000
NMB Park Admissions	-	-	-	-	25,000
NMB Park Rentals	-	-	-	-	4,000
NMB Park Registration	-	-	-	-	12,500
TOTAL SALES & SERVICES	311,370	374,760	335,500	352,000	484,500
MISCELLANEOUS:					
Insurance Reimbursements	231,215	21,913	25,000	25,000	25,000
Miscellaneous - Other	81,568	887,751	-	21,912	15,000
TOTAL MISCELLANEOUS	312,783	909,664	25,000	46,912	40,000
OTHER FINANCING SOURCES:					
Accommodations Tax	542,407	654,723	704,804	704,804	895,502
Trans. Local Accommodations	1,674,181	1,761,164	1,700,000	1,775,000	1,850,000
Trans. Local Hospitality Fees	1,933,838	2,032,260	2,030,000	2,100,000	2,175,000
Trans. Street Imp/BeachServ.	6,689	-	-	-	-
TOTAL OTHER FIN. SOURCES:	4,157,115	4,448,147	4,434,804	4,579,804	4,920,502
TOTAL REVENUES:	25,601,365	26,429,698	25,645,404	26,149,226	26,490,765
TOTAL AVAILABLE RESOURCES:	\$ 34,886,289	\$ 36,512,287	\$ 37,370,303	\$ 37,442,004	\$ 39,237,097

GENERAL FUND EXPENDITURES BY TYPE -- FY2014

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



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

GENERAL FUND EXPENDITURES BY TYPE

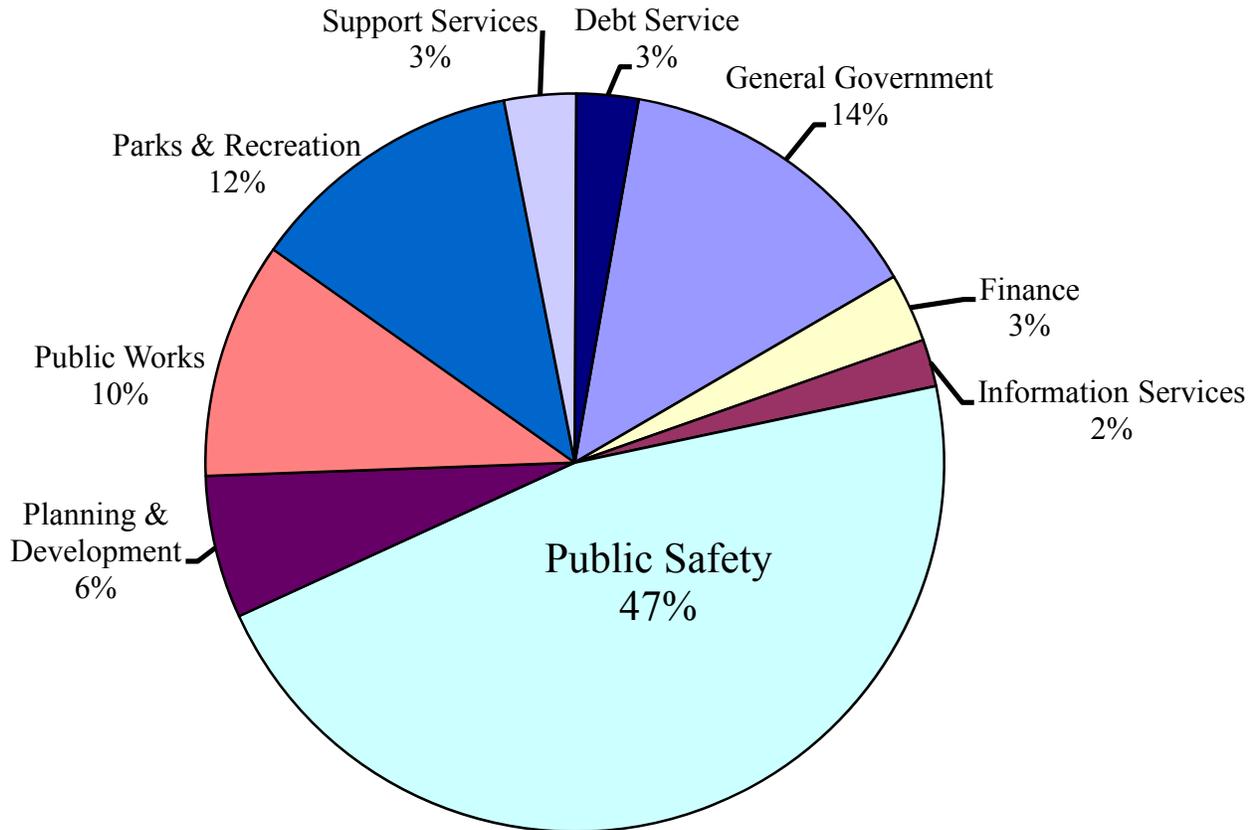
	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
Personnel and Training	\$ 18,101,412	\$ 18,834,623	\$ 19,593,151	\$ 18,938,210	\$ 20,199,683
Maintenance and Operations	5,877,625	6,198,888	6,000,462	5,854,368	6,255,049
Capital Expenditures	2,958,346	2,617,187	2,682,882	2,509,192	2,650,196
Debt Service Expenditures	1,253,980	799,165	625,836	605,961	717,778
TOTAL GENERAL FUND	\$ 28,191,363	\$ 28,449,863	\$ 28,902,331	\$ 27,907,731	\$ 29,822,706

* Figures are before the overhead allocations to other funds.

GENERAL FUND EXPENDITURES BY DEPARTMENT -- FY2014

Expenditures by Department is another useful way to review expenditures. The largest department within the General Fund is the Public Safety Department. This department also employs 56.5% 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 2011 ACTUAL*	FY 2012 ACTUAL*	FY 2013 BUDGETED*	FY 2013 ESTIMATED*	FY 2014 BUDGETED*
General Government	\$ 2,194,843	\$ 2,065,118	\$ 3,624,653	\$ 3,530,515	\$ 3,661,262
Finance	733,207	739,739	804,046	788,500	796,608
Information Services	529,664	531,524	530,275	521,851	549,064
Public Safety	10,952,596	11,918,795	12,221,074	11,466,534	12,316,010
Planning and Development	1,500,943	1,506,101	1,601,995	1,572,497	1,654,868
Public Works	2,503,663	2,775,444	2,692,673	2,706,081	2,749,474
Parks and Recreation	4,257,516	4,037,236	2,621,497	2,648,757	3,212,657
Support Services	871,036	846,279	869,656	854,978	833,048
Debt Service	1,253,980	799,165	625,836	605,961	717,778
TOTAL GENERAL FUND	<u>24,797,448</u>	<u>25,219,401</u>	<u>25,591,705</u>	<u>24,695,674</u>	<u>26,490,769</u>

* 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, the Aquatic Center Fund, and the Insurance Reserve Fund.

**FISCAL YEAR ENDING JUNE 30, 2014
SUMMARY OF EXPENDITURES
GENERAL FUND**

DIV. NO.	DIVISION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
210	GENERAL GOVERNMENT SERVICES	797,453	704,272	768,020	688,769	744,040
211	LEGISLATIVE	127,447	126,327	121,391	124,576	154,016
221	ADMINISTRATIVE	146,273	126,793	163,603	132,978	167,828
232	CITY COURT	408,701	426,352	437,795	433,990	444,739
242	LEGAL	280,083	237,676	199,031	220,277	203,930
252	HUMAN RESOURCES	434,886	443,698	434,813	429,925	446,709
TOTAL GENERAL GOVERNMENT SERV.		2,194,843	2,065,118	2,124,653	2,030,515	2,161,262
262	INFORMATION SERVICES	529,664	531,524	530,275	521,851	549,064
TOTAL INFORMATION SERVICES		529,664	531,524	530,275	521,851	549,064
342	ACCOUNTING	322,916	334,801	362,809	351,902	340,691
352	REVENUE	410,291	404,938	441,237	436,598	455,917
TOTAL FINANCE		733,207	739,739	804,046	788,500	796,608
411	PUBLIC SAFETY ADMIN.	335,951	401,293	431,696	340,764	477,691
422	UNIFORM PATROL	4,119,147	4,557,887	4,659,468	4,062,023	4,554,083
424	COMMUNITY SERVICES	746,120	792,698	775,457	773,497	804,122
431	DETECTIVES	770,133	816,998	888,648	861,803	940,469
442	COMMUNICATIONS/DETENTION	1,040,117	1,075,713	1,135,176	1,123,119	1,146,619
444	RECORDS	235,202	250,044	277,077	271,463	278,306
445	VICTIM RIGHTS ADVOCATE	68,263	69,320	76,700	72,350	77,337
452	PUBLIC SAFETY TRAINING	104,039	229,268	233,556	226,507	234,044
453	FIRE / RESCUE	3,215,125	3,441,173	3,427,820	3,420,907	3,482,427
454	FIRE PREVENTION/INSPECTION	318,499	284,401	315,476	314,101	320,912
TOTAL PUBLIC SAFETY		10,952,596	11,918,795	12,221,074	11,466,534	12,316,010
521	PLANNING	842,641	849,857	910,468	901,858	953,530
522	BUILDING	658,302	656,244	691,527	670,639	701,338
TOTAL PLANNING & DEVELOPMENT		1,500,943	1,506,101	1,601,995	1,572,497	1,654,868
652	STREETS / DRAINAGE	1,903,663	2,125,444	2,042,673	2,056,081	2,099,474
TOTAL PUBLIC WORKS		1,903,663	2,125,444	2,042,673	2,056,081	2,099,474
741	RECREATION (ADMINISTRATION)	253,184	277,315	301,494	293,384	322,644
742	RECREATION (ATHLETICS)	211,045	234,525	268,958	260,967	454,090
743	RECREATION (PROGRAMS/EVENTS)	550,222	744,813	724,971	772,998	910,397
754	PARKS / GROUNDS	1,217,713	1,280,573	1,326,074	1,321,408	1,525,526
TOTAL PARKS AND RECREATION		2,232,164	2,537,226	2,621,497	2,648,757	3,212,657
822	PURCHASING	159,300	163,636	125,511	124,323	119,005
832	FLEET MAINTENANCE	265,387	263,291	277,051	241,380	253,480
842	CUSTODIAL/FACILITY MAINT.	446,349	419,352	467,094	489,275	460,563
TOTAL SUPPORT SERVICES		871,036	846,279	869,656	854,978	833,048
911	DEBT SERVICE	1,253,980	799,165	625,836	605,961	717,778
915	OTHER FINANCING USES	2,625,352	2,150,000	2,150,000	2,150,000	2,150,000
TOTAL GENERAL FUND EXPENDITURES		24,797,448	25,219,391	25,591,705	24,695,674	26,490,769

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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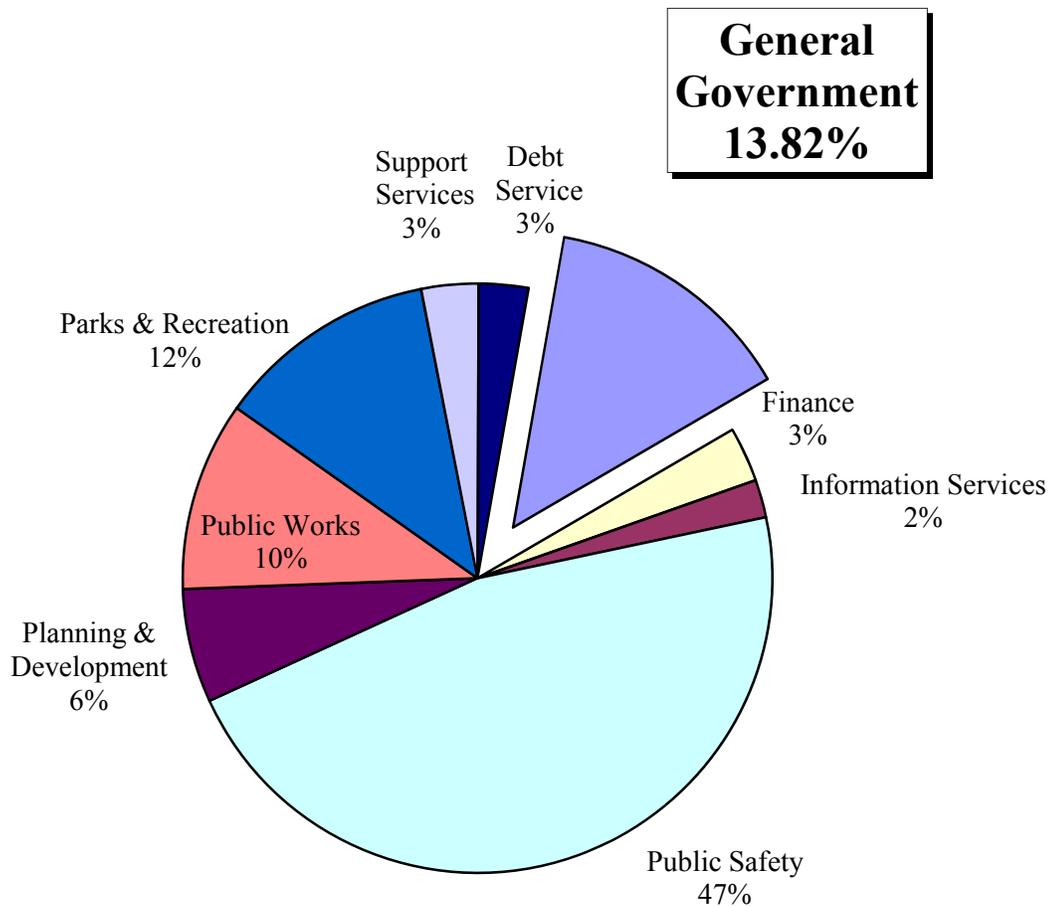
GENERAL FUND EXPENDITURES

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 13.82% of the overall resources appropriated in the General Fund for FY2014.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 6.5% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2014
Regular Employees
GENERAL GOVERNMENT DEPARTMENT

	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
GENERAL GOVERNMENT	-	-	-	-	-
LEGISLATIVE	8	8	8	8	8
ADMINISTRATIVE	2	2	1 ¹	1	1
CITY COURT	5	5	5	5	5
LEGAL	2	2	2	2	2
HUMAN RESOURCES	<u>10</u>	<u>10</u>	<u>9</u> ²	<u>8</u> ³	<u>8</u>
TOTAL	<u><u>27</u></u>	<u><u>27</u></u>	<u><u>25</u></u>	<u><u>24</u></u>	<u><u>24</u></u>

Footnotes:

¹ Executive Secretary position was eliminated in FY2012.

² 1 Secretary/Receptionist was eliminated for FY 2012.

³ Risk Manager position was eliminated for FY 2013.

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the divisions include all amounts required from the General Fund, the Water and Sewer Fund, the Solid Waste Fund, and the Aquatic Center Fund to accomplish the level of services and goals of this department. The General Fund will provide \$2,161,262, the Water and Sewer Fund \$1,045,536, the Solid Waste Fund \$207,436, the Beach Services Fund \$125,626, and the Aquatic Center Fund \$79,415. The Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, and Aquatic Center Fund record their share of these various administrative divisions as an Overhead Allocation and not as direct charges to individual object codes like they do for divisions directly assigned to them. The overhead rates are assigned based upon estimates of time the various divisions spend working in the funds.

SUMMARY OF EXPENDITURES
GENERAL GOVERNMENT DEPARTMENT

DIV. NO.	DIVISION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
210	GENERAL GOVT. SERVICES	1,449,914	1,280,494	1,396,400	1,252,308	1,352,800
211	LEGISLATIVE	254,894	252,654	242,782	249,152	308,032
221	ADMINISTRATIVE	292,545	253,586	327,206	265,956	335,656
232	CITY COURT	408,701	426,352	437,795	433,990	444,739
242	LEGAL	560,166	475,352	398,061	440,554	407,860
252	HUMAN RESOURCES	749,803	764,997	749,677	741,250	770,188
TOTAL EXPENDITURES		<u>\$ 3,716,023</u>	<u>\$ 3,453,435</u>	<u>\$ 3,551,921</u>	<u>\$ 3,383,210</u>	<u>\$ 3,619,275</u>
GENERAL GOVT. OVERHEAD		<u>(1,521,180)</u>	<u>(1,388,317)</u>	<u>(1,427,268)</u>	<u>(1,352,695)</u>	<u>(1,458,013)</u>
NET GENERAL GOVERNMENT		<u>\$ 2,194,843</u>	<u>\$ 2,065,118</u>	<u>\$ 2,124,653</u>	<u>\$ 2,030,515</u>	<u>\$ 2,161,262</u>

**GENERAL FUND
GENERAL GOVERNMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The General Government Department continues to work toward the accomplishment of all FY2013 departmental goals and priorities. Several of these goals are ongoing and will continue into future years.

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

The following goals have been added for FY2014:

- 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, and seek additional funds through the state.
- Continue to provide open communication to North Myrtle Beach residents regarding city initiatives through all mediums, including social media.
- Partner with private sector to expand tourist related venues when appropriate.

01-5-210 GENERAL GOVERNMENT SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
023	INSURANCE - RETIRED EMPL.	\$ 191,982	\$ 162,218	\$ 180,000	\$ 165,000	\$ 170,000
024	UNEMPLOYMENT INSURANCE	29,572	26,369	30,000	15,000	30,000
030	TRAINING	240	-	6,400	-	5,000
050	AWARDS	11,982	8,656	15,000	8,656	11,000
	* SUBTOTAL PERSONNEL *	<u>233,776</u>	<u>197,243</u>	<u>231,400</u>	<u>188,656</u>	<u>216,000</u>
111	MATERIALS/SUPPLIES	10,553	9,657	10,000	9,652	10,000
113	PRINTING/BINDING	18,416	20,395	25,000	22,000	25,000
120	COMMUNICATIONS	93,357	77,870	100,000	66,000	75,000
121	UTILITIES	375,257	338,210	380,000	375,000	380,000
130	CONTRACTUAL SERVICES	87,811	33,211	40,000	38,000	36,400
131	REPAIRS/MAINTENANCE	69,707	81,365	82,000	42,000	52,000
132	PROFESSIONAL SERVICES	75,109	57,168	51,000	51,000	48,400
140	SUBSCRIPTIONS/DUES	63,982	64,075	67,000	65,000	64,000
143	ELECTIONS	-	10,294	-	-	10,000
160	SCMIRF LIAB. INSURANCE	409,851	391,006	410,000	395,000	436,000
189	OTHER GOV'T AGENCIES	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>1,204,043</u>	<u>1,083,251</u>	<u>1,165,000</u>	<u>1,063,652</u>	<u>1,136,800</u>
380	FURN. / OFFICE EQUIPMENT	12,095	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>12,095</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,449,914</u>	<u>\$ 1,280,494</u>	<u>\$ 1,396,400</u>	<u>\$ 1,252,308</u>	<u>\$ 1,352,800</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 35%	449,472	396,952	488,740	438,309	473,480
	SOLID WASTE FUND 6%	86,995	76,830	83,784	75,138	81,168
	BEACH SERVICES FUND 2%	57,997	51,220	27,928	25,046	27,056
	AQUATIC CENTER FUND 2%	57,997	51,220	27,928	25,046	27,056
	**LESS OVERHEAD TOTAL **	<u>652,461</u>	<u>576,222</u>	<u>628,380</u>	<u>563,539</u>	<u>608,760</u>
TOTAL NET GENERAL FUND		<u>\$ 797,453</u>	<u>\$ 704,272</u>	<u>\$ 768,020</u>	<u>\$ 688,769</u>	<u>\$ 744,040</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 3.1% over last year. The majority of the decrease is due to a decrease in repairs and maintenance.

01-5-211 LEGISLATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 116,615	\$ 126,152	\$ 121,642	\$ 126,152	\$ 171,933
014	OVERTIME	-	-	-	-	-
021	FICA	8,836	9,083	9,123	9,123	12,895
022	EMPLOYEE RETIREMENT	3,222	3,194	3,336	3,336	3,499
023	EMPLOYEE INSURANCE	54,659	51,789	52,080	52,080	66,380
030	TRAINING	6,268	1,511	10,000	2,000	10,000
040	WORKERS COMPENSATION	622	766	730	730	500
050	AWARDS	361	465	471	472	525
	* SUBTOTAL PERSONNEL *	<u>190,583</u>	<u>192,960</u>	<u>197,382</u>	<u>193,893</u>	<u>265,732</u>
111	MATERIALS/SUPPLIES	14,490	7,535	3,000	3,000	3,000
112	OFFICE SUPPLIES	56	253	300	1,000	300
113	PRINTING/BINDING	36	43	100	-	100
120	COMMUNICATIONS	688	1,886	2,100	500	2,100
131	REPAIRS/MAINTENANCE	-	240	300	240	300
132	PROFESSIONAL SERVICES	24,018	24,872	29,100	25,000	23,000
140	SUBSCRIPTIONS/DUES	2,033	4,764	2,500	2,500	2,500
141	TRAVEL / BUSINESS	20,259	19,094	7,000	10,000	10,000
142	ADVERTISING	2,731	1,007	1,000	1,007	1,000
152	DAMAGE CLAIMS	-	-	-	12,012	-
	* SUBTOTAL OPERATING *	<u>64,311</u>	<u>59,694</u>	<u>45,400</u>	<u>55,259</u>	<u>42,300</u>
	** TOTAL EXPENDITURES **	<u>\$ 254,894</u>	<u>\$ 252,654</u>	<u>\$ 242,782</u>	<u>\$ 249,152</u>	<u>\$ 308,032</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	89,212	88,429	97,112	99,661	123,212
	SOLID WASTE FUND 6%	15,294	15,159	14,567	14,949	18,482
	BEACH SERVICES FUND 2%	12,745	12,633	4,856	4,983	6,161
	AQUATIC CENTER FUND 2%	10,196	10,106	4,856	4,983	6,161
	**LESS OVERHEAD TOTAL **	<u>127,447</u>	<u>126,327</u>	<u>121,391</u>	<u>124,576</u>	<u>154,016</u>
	TOTAL NET GENERAL FUND	<u>\$ 127,447</u>	<u>\$ 126,327</u>	<u>\$ 121,391</u>	<u>\$ 124,576</u>	<u>\$ 154,016</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	\$ 43,130
Mayor	1	elected	29,198
Council Members	6	elected	97,200
Longevity	-		<u>2,405</u>
TOTALS	8		<u>\$ 171,933</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 26.9% increase is due to a car allowance for the Mayor and City Council.

01-5-221 ADMINISTRATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 190,983	\$ 160,192	\$ 172,356	\$ 172,356	\$ 180,974
014	OVERTIME	-	-	-	-	-
015	SPECIAL ALLOWANCE	7,200	7,200	7,200	7,200	8,340
021	FICA	14,557	9,575	12,065	12,065	9,500
022	EMPLOYEE RETIREMENT	26,708	23,424	25,853	25,853	27,146
023	EMPLOYEE INSURANCE	16,607	8,313	8,400	8,400	8,700
030	TRAINING	3,686	-	8,000	5,000	8,000
040	WORKERS COMPENSATION	965	974	1,293	1,294	901
050	AWARDS	463	274	289	338	345
	* SUBTOTAL PERSONNEL *	<u>261,169</u>	<u>209,952</u>	<u>235,456</u>	<u>232,506</u>	<u>243,906</u>
111	MATERIALS/SUPPLIES	2,557	2,618	2,000	2,000	2,000
112	OFFICE SUPPLIES	1,410	3,363	500	500	500
113	PRINTING/BINDING	43	-	-	-	-
120	COMMUNICATIONS	2,767	2,197	3,400	2,500	3,400
130	CONTRACTUAL SERVICES	16,373	3,716	5,000	4,000	5,000
131	REPAIRS/MAINTENANCE	-	-	600	-	600
132	PROFESSIONAL SERVICES	145	5,750	250	250	250
140	SUBSCRIPTIONS/DUES	1,134	2,039	3,000	2,200	3,000
141	TRAVEL / BUSINESS	6,871	1,775	2,000	2,000	2,000
142	ADVERTISING	76	25	-	-	-
190	CONTINGENT	-	22,151	75,000	20,000	75,000
	* SUBTOTAL OPERATING *	<u>31,376</u>	<u>43,634</u>	<u>91,750</u>	<u>33,450</u>	<u>91,750</u>
	** TOTAL EXPENDITURES **	<u>\$ 292,545</u>	<u>\$ 253,586</u>	<u>\$ 327,206</u>	<u>\$ 265,956</u>	<u>\$ 335,656</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	102,390	88,756	130,883	106,383	134,263
	SOLID WASTE FUND 6%	17,553	15,215	19,632	15,957	20,139
	BEACH SERVICES FUND 2%	14,627	12,679	6,544	5,319	6,713
	AQUATIC CENTER FUND 2%	11,702	10,143	6,544	5,319	6,713
	**LESS OVERHEAD TOTAL **	<u>146,272</u>	<u>126,793</u>	<u>163,603</u>	<u>132,978</u>	<u>167,828</u>
	TOTAL NET GENERAL FUND	<u>\$ 146,273</u>	<u>\$ 126,793</u>	<u>\$ 163,603</u>	<u>\$ 132,978</u>	<u>\$ 167,828</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	<u>1</u>	contract	<u>\$ 180,974</u>
TOTAL	1		<u>\$ 180,974</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 an increase in personnel expenditures.

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 262,824	\$ 273,457	\$ 280,837	\$ 280,837	\$ 283,405
014	OVERTIME	7,897	7,541	6,000	7,500	7,000
021	FICA	18,000	19,209	20,366	20,366	20,038
022	EMPLOYEE RETIREMENT	22,532	23,404	25,992	25,992	28,398
023	EMPLOYEE INSURANCE	43,433	41,426	42,000	42,000	43,500
030	TRAINING	3,218	3,803	3,200	3,200	3,200
040	WORKERS COMPENSATION	1,918	2,356	2,151	2,151	1,499
050	AWARDS	1,158	2,325	2,174	2,444	2,624
	* SUBTOTAL PERSONNEL *	<u>360,980</u>	<u>373,521</u>	<u>382,720</u>	<u>384,490</u>	<u>389,664</u>
110	CLOTHING/UNIFORMS	-	-	425	-	425
111	MATERIALS/SUPPLIES	1,049	12,974	6,500	6,000	6,500
112	OFFICE SUPPLIES	3,526	4,964	2,000	4,500	2,000
113	PRINTING/BINDING	1,856	505	1,500	1,000	1,500
120	COMMUNICATIONS	2,505	4,184	4,500	4,500	4,500
130	CONTRACTUAL SERVICES	3,552	5,689	6,600	6,000	6,600
131	REPAIRS/MAINTENANCE	186	-	2,000	-	2,000
132	PROFESSIONAL SERVICES	15,758	12,259	18,250	15,000	18,250
140	SUBSCRIPTIONS/DUES	3,194	1,462	2,300	2,000	2,300
141	TRAVEL / BUSINESS	9,188	9,348	10,500	10,000	10,500
142	ADVERTISING	-	1,446	500	500	500
	* SUBTOTAL OPERATING *	<u>40,814</u>	<u>52,831</u>	<u>55,075</u>	<u>49,500</u>	<u>55,075</u>
380	OFFICE FURNITURE	<u>6,907</u>	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>6,907</u>	-	-	-	-
	** TOTAL EXPENDITURES **	<u>\$ 408,701</u>	<u>\$ 426,352</u>	<u>\$ 437,795</u>	<u>\$ 433,990</u>	<u>\$ 444,739</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	\$ 81,258
Clerk of Court & Municipal Judge	1	21	70,071
Assistant Clerk of Court/Associate Judge	2	15	84,879
Assistant Clerk of Court	1	15	43,477
Longevity/On Call Pay	-		<u>3,720</u>
TOTAL	5		<u>\$ 283,405</u>

BUDGET ANALYSIS

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

01-5-242 LEGAL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 153,225	\$ 152,415	\$ 140,205	\$ 140,205	\$ 148,240
014	OVERTIME	-	587	500	500	500
015	SPECIAL ALLOWANCE	6,300	6,300	6,300	6,300	6,300
021	FICA	10,573	10,636	9,427	9,427	10,412
022	EMPLOYEE RETIREMENT	16,344	15,804	16,291	16,291	16,664
023	EMPLOYEE INSURANCE	16,909	16,250	16,800	16,800	17,400
030	TRAINING	1,754	3,187	4,500	4,500	4,500
040	WORKERS COMPENSATION	1,065	1,331	1,055	1,056	749
050	AWARDS	448	750	758	750	870
	* SUBTOTAL PERSONNEL *	<u>206,618</u>	<u>207,260</u>	<u>195,836</u>	<u>195,829</u>	<u>205,635</u>
111	MATERIALS/SUPPLIES	1,715	3,288	1,500	1,500	1,500
112	OFFICE SUPPLIES	885	3,809	1,500	1,500	1,500
120	COMMUNICATIONS	2,083	2,362	2,500	2,500	2,500
130	CONTRACTUAL SERVICES	31,003	25,000	75,000	68,000	75,000
131	REPAIRS/MAINTENANCE	-	376	500	500	500
132	PROFESSIONAL SERVICES	255,061	97,143	100,000	100,000	100,000
140	SUBSCRIPTIONS/DUES	16,433	19,472	19,225	19,225	19,225
141	TRAVEL / BUSINESS	1,307	1,053	2,000	1,500	2,000
152	DAMAGE CLAIMS	45,061	115,589	-	50,000	-
	* SUBTOTAL OPERATING *	<u>353,548</u>	<u>268,092</u>	<u>202,225</u>	<u>244,725</u>	<u>202,225</u>
	** TOTAL EXPENDITURES **	<u>\$ 560,166</u>	<u>\$ 475,352</u>	<u>\$ 398,061</u>	<u>\$ 440,554</u>	<u>\$ 407,860</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	196,058	166,373	159,224	176,222	163,144
	SOLID WASTE FUND 6%	33,610	28,521	23,884	26,433	24,472
	BEACH SERVICES FUND 2%	28,008	23,768	7,961	8,811	8,157
	AQUATIC CENTER FUND 2%	22,407	19,014	7,961	8,811	8,157
	**LESS OVERHEAD TOTAL **	<u>280,083</u>	<u>237,676</u>	<u>199,030</u>	<u>220,277</u>	<u>203,930</u>
	TOTAL NET GENERAL FUND	<u>\$ 280,083</u>	<u>\$ 237,676</u>	<u>\$ 199,031</u>	<u>\$ 220,277</u>	<u>\$ 203,930</u>

DIVISION 242 LEGAL

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
City Attorney	1	contract	\$ 98,062
Legal Assistant	1	18	44,678
On Call Pay	-		<u>5,500</u>
TOTAL	2		<u>\$ 148,240</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 2.5 % increase is due to an increase in personnel expenditures.

01-5-252 HUMAN RESOURCES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 508,576	\$ 532,235	\$ 516,963	\$ 516,963	\$ 528,511
012	SALARY, PART-TIME	1,113	-	-	-	-
014	OVERTIME	1,943	1,387	-	100	-
015	SPECIAL ALLOWANCE	10,200	8,100	4,200	4,200	4,200
021	FICA	35,727	37,795	36,704	36,704	37,524
022	EMPLOYEE RETIREMENT	46,253	49,028	49,784	49,784	56,633
023	EMPLOYEE INSURANCE	69,998	62,525	58,800	58,800	60,900
030	TRAINING	1,491	1,490	8,000	5,000	8,000
040	WORKERS COMPENSATION	3,476	4,301	4,653	3,500	3,401
050	AWARDS	2,612	8,513	3,573	4,199	4,019
	* SUBTOTAL PERSONNEL *	<u>681,389</u>	<u>705,374</u>	<u>682,677</u>	<u>679,250</u>	<u>703,188</u>
111	MATERIALS/SUPPLIES	17,724	12,028	4,000	4,000	7,000
112	OFFICE SUPPLIES	3,937	8,283	4,000	4,000	5,000
113	PRINTING/BINDING	1,070	459	6,000	3,000	3,000
120	COMMUNICATIONS	4,284	4,377	5,000	5,000	5,000
130	CONTRACTUAL SERVICES	2,923	14,352	10,000	10,000	10,000
131	REPAIRS/MAINTENANCE	403	-	-	-	-
132	PROFESSIONAL SERVICES	30,160	14,230	30,000	30,000	30,000
140	SUBSCRIPTIONS/DUES	5,079	4,793	6,000	5,000	5,000
141	TRAVEL / BUSINESS	594	1,101	1,000	1,000	1,000
142	ADVERTISING	2,240	-	1,000	-	1,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>68,414</u>	<u>59,623</u>	<u>67,000</u>	<u>62,000</u>	<u>67,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 749,803</u>	<u>\$ 764,997</u>	<u>\$ 749,677</u>	<u>\$ 741,250</u>	<u>\$ 770,188</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	149,961	152,999	149,935	148,250	154,037
	SOLID WASTE FUND 8%	59,984	61,200	59,974	59,300	61,615
	BEACH SERVICES FUND 10%	74,980	76,500	74,968	74,125	77,019
	AQUATIC CENTER FUND 4%	29,992	30,600	29,987	29,650	30,808
	**LESS OVERHEAD TOTAL **	<u>314,917</u>	<u>321,299</u>	<u>314,864</u>	<u>311,325</u>	<u>323,479</u>
	TOTAL NET GENERAL FUND	<u>\$ 434,886</u>	<u>\$ 443,698</u>	<u>\$ 434,813</u>	<u>\$ 429,925</u>	<u>\$ 446,709</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	\$ 119,763
Human Resources Officer	1	24	75,085
Public Information Officer	1	24	69,265
Grants/Special Projects Coordinator	1	22	72,050
Human Resources Technician	2	16	103,279
Administrative Assistant II	1	15	47,304
Administrative Assistant I	1	13	35,247
Longevity	-		6,518
TOTAL	8		<u>\$ 528,511</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 2.7 % increase is due to an increase in personnel expenditures.

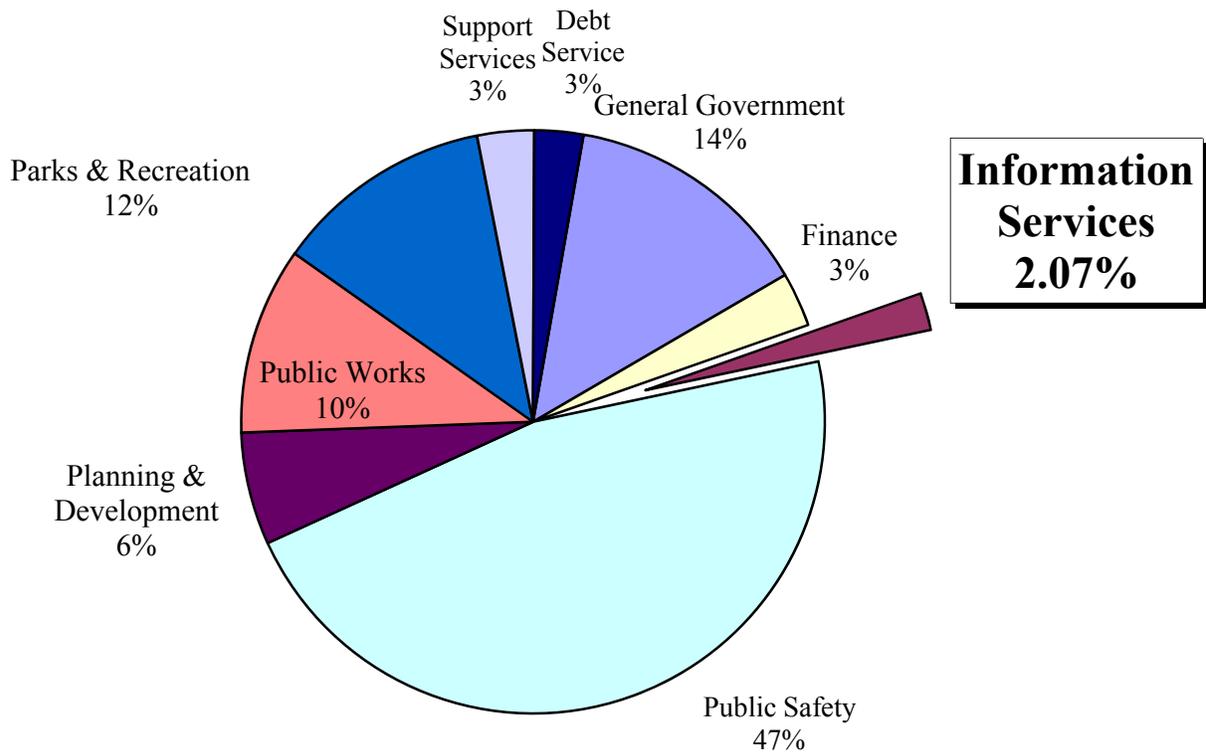
GENERAL FUND EXPENDITURES

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 FY2014.



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

FISCAL YEAR ENDING JUNE 30, 2014
Regular Employees
INFORMATION SERVICES DEPARTMENT

	FY2010	FY2011	FY2012	FY2013	FY2014
INFORMATION SERVICES	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>7</u> ¹
TOTAL	<u><u>6</u></u>	<u><u>6</u></u>	<u><u>6</u></u>	<u><u>6</u></u>	<u><u>7</u></u>

Footnotes:

¹ Computer Technician II position was added in FY2014.

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 \$549,064; the Water and Sewer Fund \$279,185; the Solid Waste Fund \$55,837, the Beach Services Fund \$27,919, and the Aquatic Center Fund \$18,612. The Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, and Aquatic Center Fund each records its share of the Information Services Department as an overhead allocation and not as direct charges to individual object codes like it does for divisions directly assigned to it. The overhead rate for the Information Services Department is 30% for the Water and Sewer Fund, 6% for the Solid Waste Fund, 3% for the Beach Services Fund and 2% for the Aquatic Center Fund which correlates to the overall amount of time the division will spend on those activities.

SUMMARY OF EXPENDITURES
INFORMATION SERVICES DEPARTMENT

DIV. NO.	DIVISION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
262	INFORMATION SERVICES	<u>878,973</u>	<u>876,284</u>	<u>898,770</u>	<u>884,494</u>	<u>930,617</u>
TOTAL EXPENDITURES		<u>\$ 878,973</u>	<u>\$ 876,284</u>	<u>\$ 898,770</u>	<u>\$ 884,494</u>	<u>\$ 930,617</u>
INFORMATION SERVICES OVERHEAD		<u>(349,309)</u>	<u>(344,760)</u>	<u>(368,495)</u>	<u>(362,643)</u>	<u>(381,553)</u>
NET INFORMATION SERVICES		<u>\$ 529,664</u>	<u>\$ 531,524</u>	<u>\$ 530,275</u>	<u>\$ 521,851</u>	<u>\$ 549,064</u>

**GENERAL FUND
INFORMATION SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Information Services Department continues to work toward the accomplishment of its FY2013 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 FY2014:

- 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

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 347,068	\$ 373,946	\$ 378,869	\$ 378,869	\$ 424,383
012	SALARY, PART-TIME	24,201	43,203	36,000	36,000	36,000
014	OVERTIME	12,003	20,927	7,000	15,000	7,000
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	27,718	31,588	31,429	31,588	33,745
022	EMPLOYEE RETIREMENT	33,927	35,262	39,542	39,542	46,225
023	EMPLOYEE INSURANCE	49,590	47,948	50,400	50,400	60,900
030	TRAINING	5,945	6,145	8,000	6,500	8,000
040	WORKERS COMPENSATION	2,064	3,727	2,531	2,531	1,700
050	AWARDS	<u>1,621</u>	<u>3,095</u>	<u>3,104</u>	<u>3,494</u>	<u>3,494</u>
	* SUBTOTAL PERSONNEL *	<u>509,537</u>	<u>571,241</u>	<u>562,275</u>	<u>569,324</u>	<u>626,847</u>
111	MATERIALS/SUPPLIES	70,299	43,716	22,800	22,800	27,600
112	OFFICE SUPPLIES	2,191	3,477	3,500	3,500	4,000
113	PRINTING/BINDING	43	-	-	-	-
120	COMMUNICATIONS	6,307	4,227	5,275	5,000	4,800
130	CONTRACTUAL SERVICES	193,403	188,448	154,470	154,470	193,670
131	REPAIRS/MAINTENANCE	10,190	23,805	15,000	15,000	-
132	PROFESSIONAL SERVICES	-	1,740	15,000	10,000	15,000
140	SUBSCRIPTIONS/DUES	229	2,295	4,700	4,000	4,700
141	TRAVEL / BUSINESS	126	275	-	-	-
142	ADVERTISING	-	1,380	-	-	-
150	VEHICLE OPERATIONS	462	24	50	100	100
151	FUEL	<u>241</u>	<u>249</u>	<u>300</u>	<u>300</u>	<u>300</u>
	* SUBTOTAL OPERATING *	<u>283,491</u>	<u>269,636</u>	<u>221,095</u>	<u>215,170</u>	<u>250,170</u>
360	MOTOR VEHICLES	21,684	-			
380	FURN. / OFFICE EQUIPMENT	<u>64,261</u>	<u>35,407</u>	<u>115,400</u>	<u>100,000</u>	<u>53,600</u>
	* SUBTOTAL CAPITAL *	<u>85,945</u>	<u>35,407</u>	<u>115,400</u>	<u>100,000</u>	<u>53,600</u>
	** TOTAL EXPENDITURES **	<u>\$ 878,973</u>	<u>\$ 876,284</u>	<u>\$ 898,770</u>	<u>\$ 884,494</u>	<u>\$ 930,617</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	252,623	248,368	269,631	265,348	279,185
	SOLID WASTE FUND 6%	52,738	52,577	53,926	53,070	55,837
	BEACH SERVICES FUND 3%	26,369	26,289	26,963	26,535	27,919
	AQUATIC CENTER FUND 2%	<u>17,579</u>	<u>17,526</u>	<u>17,975</u>	<u>17,690</u>	<u>18,612</u>
	**LESS OVERHEAD TOTAL **	<u>349,309</u>	<u>344,760</u>	<u>368,495</u>	<u>362,643</u>	<u>381,553</u>
	TOTAL NET GENERAL FUND	<u>\$ 529,664</u>	<u>\$ 531,524</u>	<u>\$ 530,275</u>	<u>\$ 521,851</u>	<u>\$ 549,064</u>

DIVISION 262 INFORMATION SERVICES

DIVISION NARRATIVE

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

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Director of Information Services	1	31	\$ 95,935
Network Administrator	1	21	60,190
System Administrator/Virtual Environment Analyst	1	21	50,980
GIS Analyst	1	21	62,182
E-Government Business Analyst	1	21	52,797
Database Administrator	1	21	53,021
Computer Technician II	1	19	45,948
Longevity	<u>-</u>		<u>3,330</u>
TOTAL	7		<u>\$ 424,383</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Server Upgrades	\$ 40,000	380
Ruckus Zone Director & Accesspoints	\$ 13,600	380
TOTAL	<u>\$ 53,600</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget due to the addition of the Computer Technician II position. The 3.5% increase is due to an increase in personnel expenditures.

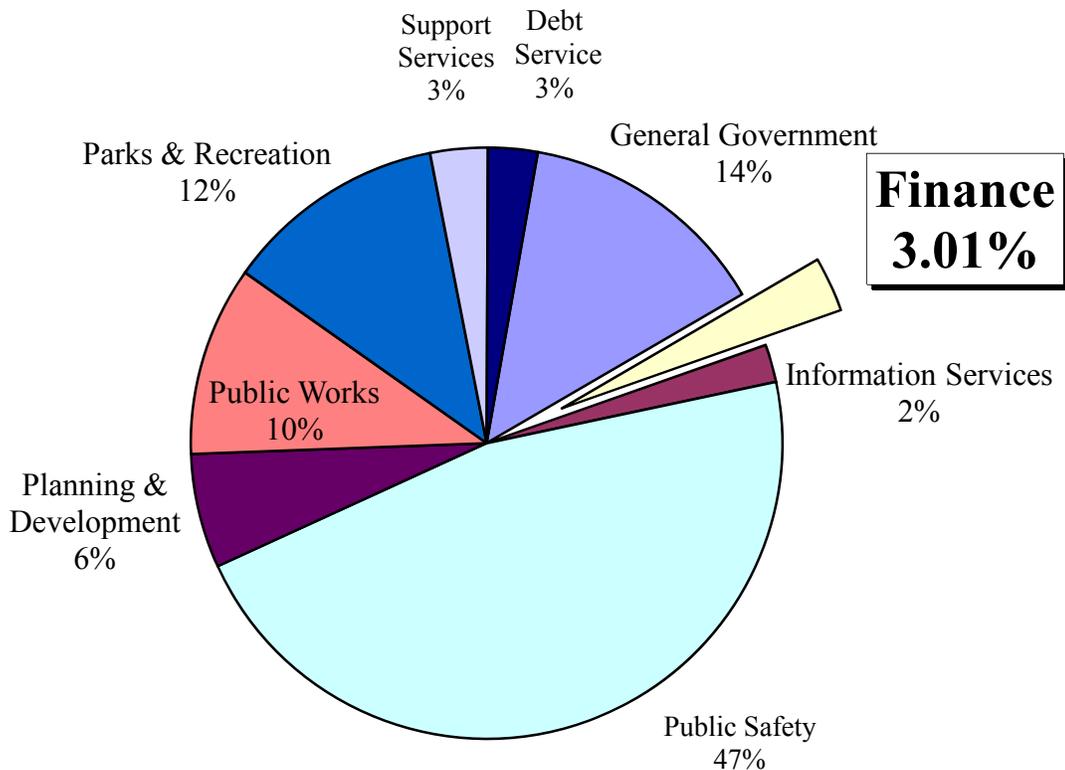
GENERAL FUND EXPENDITURES

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 3.01% of the overall resources appropriated in the General Fund for FY2014.



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

FISCAL YEAR ENDING JUNE 30, 2014

Regular Employees

FINANCE DEPARTMENT

	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
ACCOUNTING	6	6	6	6	6
REVENUE	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL	<u><u>12</u></u>	<u><u>12</u></u>	<u><u>12</u></u>	<u><u>12</u></u>	<u><u>12</u></u>

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the two General Fund divisions include all amounts required from the General Fund, the Water and Sewer Fund, the Solid Waste Fund, the Beach Services Fund, the Aquatics Center Fund, the Storm Water Fund, and the Insurance Reserve Fund to accomplish the level of services and goals for this department. The General Fund will provide \$796,608, the Water and Sewer Fund \$232,288, the Solid Waste Fund \$46,458, the Beach Services Fund \$77,430, the Storm Water Fund \$15,486, Aquatics Center Fund \$30,972, and the Insurance Reserve Fund \$30,972. The Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, Storm Water Fund, Aquatics Center Fund, and the Insurance Reserve Fund each record its share of the Accounting Division as an overhead allocation and not as direct charges to individual object codes like it does for divisions directly assigned to it. The overhead rate for the Accounting Division is 30% for Water and Sewer, 6% for Solid Waste, 10% for Beach Services Fund, 2% for Storm Water Fund, 4% for the Aquatics Center, and 4% for the Insurance Reserve Fund which correlates to the overall amount of time the divisions will spend on those activities.

SUMMARY OF EXPENDITURES

FINANCE DEPARTMENT

DIV. NO.	DIVISION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
342	ACCOUNTING	672,742	697,502	755,851	733,130	774,297
352	REVENUE	<u>410,291</u>	<u>404,938</u>	<u>441,237</u>	<u>436,598</u>	<u>455,917</u>
TOTAL EXPENDITURES		<u><u>\$ 1,083,033</u></u>	<u><u>\$ 1,102,440</u></u>	<u><u>\$ 1,197,088</u></u>	<u><u>\$ 1,169,728</u></u>	<u><u>\$ 1,230,214</u></u>
FINANCE OVERHEAD		<u><u>(349,826)</u></u>	<u><u>(362,701)</u></u>	<u><u>(393,042)</u></u>	<u><u>(381,228)</u></u>	<u><u>(433,606)</u></u>
NET FINANCE		<u><u>\$ 733,207</u></u>	<u><u>\$ 739,739</u></u>	<u><u>\$ 804,046</u></u>	<u><u>\$ 788,500</u></u>	<u><u>\$ 796,608</u></u>

**GENERAL FUND
FINANCE DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Finance Department continues to work toward the accomplishment of its FY2013 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 FY2013.
- Strengthen internal audit function and look for additional savings in expenses and expenditures.
- Look for new opportunities to enhance revenues through enforcement and monitoring.
- Continue monitoring and evaluating self-insurance for health care 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 FY2014:

- Prepare an award winning Comprehensive Annual Financial Report for FY2014.
- Continue looking for new opportunities to enhance revenues through enforcement and monitoring.
- Review costs and continue to look for savings through internal audit function.
- Continue monitoring and evaluating self-insurance for health costs, and provide recommendation to enhance financial aspects of the program.
- Expand safety program to include site visits and instructional programs.

01-5-342 ACCOUNTING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 395,403	\$ 409,388	\$ 438,619	\$ 430,000	\$ 441,297
012	SALARY, PART-TIME	12,843	13,822	20,400	12,000	20,400
014	OVERTIME	55	32	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	28,557	30,042	33,049	32,000	33,242
022	EMPLOYEE RETIREMENT	40,026	39,375	49,628	47,000	48,268
023	EMPLOYEE INSURANCE	51,537	48,878	50,400	50,400	52,200
030	TRAINING	8,152	8,882	11,500	11,000	11,500
040	WORKERS COMPENSATION	2,959	3,699	4,590	4,590	3,100
050	AWARDS	1,668	2,967	2,915	3,240	3,240
	* SUBTOTAL PERSONNEL *	<u>546,600</u>	<u>562,485</u>	<u>616,501</u>	<u>595,630</u>	<u>618,647</u>
111	MATERIALS/SUPPLIES	11,101	7,324	8,250	8,000	10,250
112	OFFICE SUPPLIES	2,814	3,163	2,000	2,000	2,000
113	PRINTING/BINDING	588	412	700	500	700
120	COMMUNICATIONS	3,262	4,324	3,700	3,700	4,000
130	CONTRACTUAL SERVICES	50,135	51,051	54,000	54,000	54,000
131	REPAIRS/MAINTENANCE	-	268	500	500	500
132	PROFESSIONAL SERVICES	55,255	65,815	65,500	65,500	80,500
140	SUBSCRIPTIONS/DUES	1,475	1,372	1,700	1,700	1,700
141	TRAVEL / BUSINESS	1,197	713	1,000	1,000	1,000
142	ADVERTISING	315	575	2,000	600	1,000
	* SUBTOTAL OPERATING *	<u>126,142</u>	<u>135,017</u>	<u>139,350</u>	<u>137,500</u>	<u>155,650</u>
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 672,742</u>	<u>\$ 697,502</u>	<u>\$ 755,851</u>	<u>\$ 733,130</u>	<u>\$ 774,297</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	201,822	209,251	226,755	219,939	232,288
	SOLID WASTE FUND 6%	40,365	41,850	45,351	43,988	46,458
	BEACH SERVICES FUND 10%	67,274	69,750	75,585	73,313	77,430
	STORM WATER FUND 2%	13,455	13,950	15,117	14,663	15,486
	INSURANCE RESERVE FUND 4%	-	-	-	-	30,972
	AQUATIC CENTER FUND 4%	26,910	27,900	30,234	29,325	30,972
	**LESS OVERHEAD TOTAL **	<u>349,826</u>	<u>362,701</u>	<u>393,042</u>	<u>381,228</u>	<u>433,606</u>
	TOTAL NET GENERAL FUND	<u>\$ 322,916</u>	<u>\$ 334,801</u>	<u>\$ 362,809</u>	<u>\$ 351,902</u>	<u>\$ 340,691</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	\$ 127,693
Assistant Finance Director	1	28	88,204
Accounting Supervisor	1	24	70,677
Accountant - Enterprise Funds	1	19	56,418
Accounting Clerk	<u>2</u>	13	<u>98,305</u>
TOTAL	6		<u>\$ 441,297</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 6.1% decrease is due to a new overhead allocation to the Insurance Reserve Fund.

01-5-352 REVENUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 277,519	\$ 275,451	\$ 294,413	\$ 294,413	\$ 302,955
014	OVERTIME	99	292	-	-	-
021	FICA	18,801	18,658	20,609	20,609	20,601
022	EMPLOYEE RETIREMENT	27,682	27,675	31,921	31,921	36,697
023	EMPLOYEE INSURANCE	52,364	47,269	50,400	50,400	52,200
030	TRAINING	475	883	2,250	2,000	2,250
040	WORKERS COMPENSATION	2,363	2,881	2,355	2,881	1,600
050	AWARDS	1,389	2,790	2,824	3,149	3,149
	* SUBTOTAL PERSONNEL *	<u>380,692</u>	<u>375,899</u>	<u>404,772</u>	<u>405,373</u>	<u>419,452</u>
110	CLOTHING	219	328	300	300	300
111	MATERIALS/SUPPLIES	6,434	5,270	7,500	6,000	7,500
112	OFFICE SUPPLIES	958	1,776	1,300	1,300	1,300
113	PRINTING/BINDING	-	43	1,640	100	1,640
120	COMMUNICATIONS	13,264	8,416	13,600	13,600	13,600
130	CONTRACTUAL SERVICES	510	2,487	1,500	1,500	1,500
131	REPAIRS/MAINTENANCE	-	43	500	100	500
134	CREDIT CARD FEES	4,908	3,524	4,500	4,000	4,500
140	SUBSCRIPTIONS/DUES	333	3,723	525	525	525
141	TRAVEL / BUSINESS	59	291	600	300	600
142	ADVERTISING	94	131	1,000	-	1,000
150	VEHICLE OPERATIONS	586	825	1,000	1,000	1,000
151	FUEL	2,234	2,182	2,500	2,500	2,500
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>29,599</u>	<u>29,039</u>	<u>36,465</u>	<u>31,225</u>	<u>36,465</u>
	** TOTAL EXPENDITURES **	<u>\$ 410,291</u>	<u>\$ 404,938</u>	<u>\$ 441,237</u>	<u>\$ 436,598</u>	<u>\$ 455,917</u>

DIVISION 352 REVENUE

DIVISION NARRATIVE

This division provides for six employees: the Revenue Supervisor/Risk Manager, a Safety Specialist/Business License Inspector, two 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 9,200 business licenses, reconciliation of nearly 45,000 real and personal property taxes, the business license audit and inspection programs, administration of the Business License Software System, and risk management.

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

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

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	\$ 81,868
Safety Specialist/Business License Inspector	1	15	45,258
Business License Inspector	3	14	125,574
Municipal Fees Clerk	1	14	48,319
Longevity	-		<u>1,936</u>
TOTAL	6		<u>\$ 302,955</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.3% increase is due to expected growth in personnel costs.

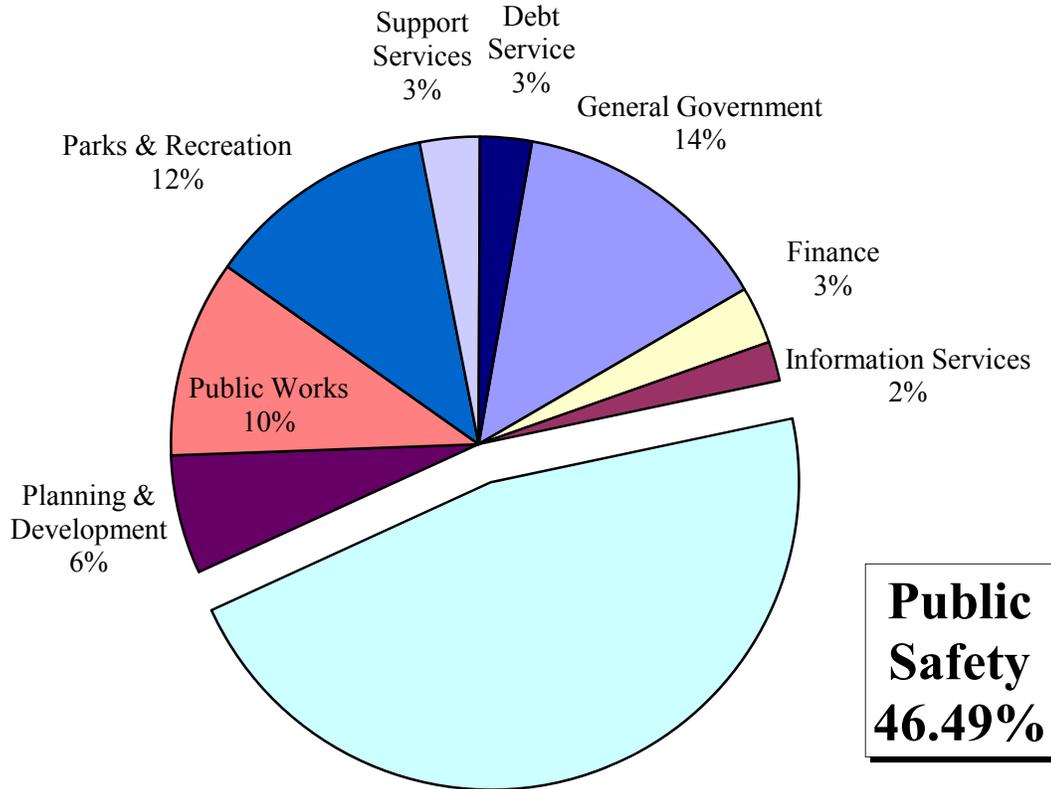
GENERAL FUND EXPENDITURES

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 46.49% of the overall resources appropriated in the General Fund for FY2014.



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, 2014

Regular Employees

PUBLIC SAFETY DEPARTMENT

	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
PUBLIC SAFETY ADMINISTRATION	3 ¹	3	4 ⁶	4	4
UNIFORM PATROL	62 ²	62	59 ⁷	59	56 ^{10,11}
COMMUNITY SERVICES	9 ³	9	9	9	9
DETECTIVES	9	9	10 ⁸	10 ⁹	11 ^{10,12}
COMMUNICATION/DETENTION	19	19	19	19	19
RECORDS	4	4	4	4	4
VICTIM RIGHTS ADVOCATE	1	1	1	1	1
TRAINING	2 ⁴	2	3 ⁷	3	3
FIRE / RESCUE	50 ⁵	50	50	50	50
FIRE PREVENTION/SUPPRESSION	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL	<u>163</u>	<u>163</u>	<u>163</u>	<u>163</u>	<u>161</u>

Footnotes: In **FY2010**, ¹eliminated 1 Administrative Assistant position, ²added 4 PSOs by Budget Amendment from Federal Grant funding, ³eliminated 1 PSO-Beach Patrol position, ⁴eliminated 1 Fire Training Captain position, ⁵added 2 Firefighter Positions. In **FY2012**, ⁶ added 1 Police Chief position, ⁷ eliminated 1 Deputy Director and 1 Commander position and transferred vacant PSO position to Training, ⁸ added 1 Crime Analyst position. In **FY2013**, ⁹ changed to 2 Detective positions to PSO - rotating Detectives. In **FY2014**, ¹⁰ transferred 2 vacant PSO positions to Detectives, ¹¹ eliminated PSO - Technical Services Officer position, ¹² eliminated Detective Lieutenant position.

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the various divisions include all amounts required from both the General Fund and the Water and Sewer Fund to accomplish the level of services and goals of this department. The General Fund provides \$12,316,010, the Water and Sewer Fund \$62,316, and Beach Services \$37,390. The only division that has an overhead allocation is the Communications/Detention Division. Their overhead rate is 5% for Water & Sewer and 3% for Beach Services.

SUMMARY OF EXPENDITURES

PUBLIC SAFETY

DIV. NO.	DIVISION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
411	PUBLIC SAFETY ADMINISTRATION	335,951	401,293	431,696	340,764	477,691
422	UNIFORM PATROL	4,119,147	4,557,887	4,659,468	4,062,023	4,554,083
424	COMMUNITY SERVICES	746,120	792,698	775,457	773,497	804,122
431	DETECTIVES	770,133	816,998	888,648	861,803	940,469
442	COMMUNICATIONS/DETENTION	1,130,562	1,169,253	1,233,887	1,220,782	1,246,325
444	RECORDS	235,202	250,044	277,077	271,463	278,306
445	VICTIM RIGHTS ADVOCATE	68,263	69,320	76,700	72,350	77,337
452	TRAINING	104,039	229,268	233,556	226,507	234,044
453	FIRE / RESCUE	3,215,125	3,441,173	3,427,820	3,420,907	3,482,427
454	FIRE PREVENTION/INSPECTION	318,499	284,401	315,476	314,101	320,912
	TOTAL EXPENDITURES	<u>\$ 11,043,041</u>	<u>\$ 12,012,335</u>	<u>\$ 12,319,785</u>	<u>\$ 11,564,197</u>	<u>\$ 12,415,716</u>
	PUBLIC SAFETY OVERHEAD	<u>(90,445)</u>	<u>(93,540)</u>	<u>(98,711)</u>	<u>(97,663)</u>	<u>(99,706)</u>
	NET PUBLIC SAFETY	<u>\$ 10,952,596</u>	<u>\$ 11,918,795</u>	<u>\$ 12,221,074</u>	<u>\$ 11,466,534</u>	<u>\$ 12,316,010</u>

**GENERAL FUND
PUBLIC SAFETY DEPARTMENT**

Performance Benchmarks, Goals and Priorities

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

Other goals include:

- Enhance the prevention and detection of criminal activity through crime analysis activities along with deployment of resources to target specific areas.
- Continue to enhance our disaster preparedness and response through additional training, planning, and use of National Incident Management System in both fire and police operations.
- Continue the use of community based policing concepts to address neighborhood crime through interaction with our various communities, crime watches, HOA(s), and local civic organizations.
- Enhance traffic safety within the City by deployment of motorcycle patrols, safety checkpoints, and specialized DUI patrols on nights and weekends.
- Enhance beach safety operations by increasing the number of lifeguards on the beach and enforcement of new ordinances and safety procedures.
- Emphasize the enforcement of city ordinances concerning overgrown property and abandoned vehicles within the city limits.
- Enhance police patrol and criminal investigation video surveillance methods and practices through the use of advanced technology in areas within the city experiencing criminal activity.
- Deployment of computer laptops to all patrol officers with RMS, E-crash and E-ticket capabilities.
- Installation of quick dis-connect fire apparatus charging systems for all five fire stations.
- Continue to promote and further develop regional training for all specialized units such as K-9, motors, bike units, AET and CAST units, etc.
- Replace the outdated fire alarm system in the Public Safety Building.
- Continue assisting victims with information about court hearings and emergency shelter assistance.
- Enhance the knowledge and skills of firefighters and police officer through continued in-service and advanced training and education to improve the delivery of services to our community.
- Continue to promote and encourage all staff to pursue a college or advanced college degree.
- Replace all AED(s) and issue new ergonomic medical bags.
- The Fire Prevention Bureau continues to increase the number of fire and life safety inspections performed to reduce the amounts of property damage due to fire and loss of life.

01-5-411 PUBLIC SAFETY ADMINISTRATION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 217,188	\$ 277,388	\$ 312,024	\$ 225,000	\$ 300,482
014	OVERTIME	143	226	250	226	-
021	FICA	15,651	20,421	22,484	18,000	21,635
022	EMPLOYEE RETIREMENT	22,456	31,155	36,082	30,000	35,149
023	EMPLOYEE INSURANCE	24,001	33,400	33,600	33,600	34,800
030	TRAINING	150	2,481	5,000	4,000	7,610
040	WORKERS COMPENSATION	2,993	5,048	4,684	4,684	3,101
050	AWARDS	3,132	1,554	1,697	1,300	1,739
	* SUBTOTAL PERSONNEL *	<u>285,714</u>	<u>371,673</u>	<u>415,821</u>	<u>316,810</u>	<u>404,516</u>
110	CLOTHING/UNIFORMS	1,112	1,011	1,100	1,011	1,100
111	MATERIALS/SUPPLIES	5,772	4,552	3,150	3,150	1,650
112	OFFICE SUPPLIES	2,666	907	600	600	600
113	PRINTING/BINDING	115	237	300	300	300
120	COMMUNICATIONS	8,295	9,219	8,900	8,900	7,700
130	CONTRACTUAL SERVICES	2,747	4,904	-	-	-
131	REPAIRS/MAINTENANCE	3,298	481	750	750	750
132	PROFESSIONAL SERVICES	8,882	60	-	-	-
140	SUBSCRIPTIONS/DUES	936	1,549	825	825	825
141	TRAVEL / BUSINESS	7,964	700	250	250	250
151	FUEL	-	-	-	-	-
152	DAMAGE CLAIMS	-	-	-	2,168	-
190	PS SCHOLARSHIP AWARDS	8,450	6,000	-	6,000	-
	* SUBTOTAL OPERATING *	<u>50,237</u>	<u>29,620</u>	<u>15,875</u>	<u>23,954</u>	<u>13,175</u>
321	BUILDING IMPROVEMENTS	-	-	-	-	60,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 335,951</u>	<u>\$ 401,293</u>	<u>\$ 431,696</u>	<u>\$ 340,764</u>	<u>\$ 477,691</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	\$ 117,690
Police Chief	1	29	\$ 75,000
Captain-Professional Standards Div	1	22	65,703
Administrative Assistant II	<u>1</u>	14	<u>42,089</u>
TOTAL	4		<u>\$ 300,482</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Building Alarm System	<u>60,000</u>	321
TOTAL	<u>\$ 60,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 10.7% increase is due to an increase in capital expenditures.

01-5-422 UNIFORM PATROL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 2,384,284	\$ 2,481,573	\$ 2,725,139	\$ 2,350,000	\$ 2,614,048
014	OVERTIME	105,994	118,704	100,000	110,000	100,000
021	FICA	180,881	184,710	203,410	174,660	192,697
022	EMPLOYEE RETIREMENT	287,275	299,777	344,508	285,360	330,614
023	EMPLOYEE INSURANCE	495,827	433,683	495,600	495,600	487,200
030	TRAINING	16,111	12,672	20,000	20,000	37,160
040	WORKERS COMPENSATION	118,606	146,788	70,629	70,629	67,851
050	AWARDS	11,712	26,184	27,679	26,000	29,916
	* SUBTOTAL PERSONNEL *	<u>3,600,690</u>	<u>3,704,091</u>	<u>3,986,965</u>	<u>3,532,249</u>	<u>3,859,486</u>
110	CLOTHING/UNIFORMS	67,009	61,613	37,317	37,317	37,317
111	MATERIALS/SUPPLIES	67,663	165,612	83,044	83,044	81,644
112	OFFICE SUPPLIES	4,238	3,981	1,000	1,000	1,500
113	PRINTING/BINDING	512	2,326	500	500	500
120	COMMUNICATIONS	49,325	51,866	48,000	48,000	48,000
130	CONTRACTUAL SERVICES	33,681	53,278	35,660	35,660	48,500
131	REPAIRS/MAINTENANCE	23,823	17,008	7,000	7,000	9,100
132	PROFESSIONAL SERVICES	11,561	46,349	16,500	16,500	16,500
137	CANINE PROGRAM	3,071	23,830	-	15,000	-
140	SUBSCRIPTIONS/DUES	3,595	1,688	4,500	4,500	4,500
141	TRAVEL / BUSINESS	5,777	1,970	1,000	1,000	1,000
142	ADVERTISING	16	105	-	-	-
150	VEHICLE OPERATIONS	60,112	57,520	50,000	50,000	50,000
151	FUEL	137,168	166,868	140,000	140,000	138,000
152	DAMAGE CLAIMS	12,033	4,748	-	200	-
	* SUBTOTAL OPERATING *	<u>479,584</u>	<u>658,762</u>	<u>424,521</u>	<u>439,721</u>	<u>436,561</u>
360	MOTOR VEHICLES	8,400	174,746	197,982	30,000	197,982
370	NON-MOBIL EQUIPMENT	30,473	20,288	50,000	60,053	60,054
	* SUBTOTAL CAPITAL *	<u>38,873</u>	<u>195,034</u>	<u>247,982</u>	<u>90,053</u>	<u>258,036</u>
	** TOTAL EXPENDITURES **	<u>\$ 4,119,147</u>	<u>\$ 4,557,887</u>	<u>\$ 4,659,468</u>	<u>\$ 4,062,023</u>	<u>\$ 4,554,083</u>

DIVISION 422 UNIFORM PATROL

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Lieutenant	4	21	258,622
Public Safety Sergeant	4	19	223,293
Public Safety Officer	48	16	2,106,000
Longevity	-		26,133
TOTAL	56		<u>\$ 2,614,048</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>60,054</u>	370
TOTAL	<u>\$ 258,036</u>	

BUDGET ANALYSIS

This division provides for an decreased level of service from the previous year's budget due to the elimination of the PSO - Technical Services Officer position, and the elimination of 2 Public Safety Officer positions. The 2.3% decrease is due to these changes.

01-5-424 COMMUNITY SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 357,836	\$ 412,348	\$ 402,492	\$ 402,492	\$ 416,894
014	OVERTIME	13,057	16,218	12,000	12,000	12,000
021	FICA	27,387	30,589	29,843	29,843	30,666
022	EMPLOYEE RETIREMENT	42,700	48,201	50,983	50,983	52,225
023	EMPLOYEE INSURANCE	74,857	74,000	75,600	75,600	78,300
030	TRAINING	1,740	667	6,750	6,000	3,650
040	WORKERS COMPENSATION	4,744	6,644	6,217	6,217	6,433
050	AWARDS	1,786	4,027	4,222	4,222	4,724
	* SUBTOTAL PERSONNEL *	<u>524,107</u>	<u>592,694</u>	<u>588,107</u>	<u>587,357</u>	<u>604,892</u>
110	CLOTHING/UNIFORMS	2,640	3,226	3,900	3,900	2,700
111	MATERIALS/SUPPLIES	10,576	17,626	4,000	4,000	6,500
112	OFFICE SUPPLIES	331	2,561	1,500	1,500	1,000
113	PRINTING/BINDING	1,012	553	600	1,821	1,100
120	COMMUNICATIONS	5,075	5,060	5,100	5,000	5,100
130	CONTRACTUAL SERVICES	131,578	139,343	135,000	135,000	135,000
131	REPAIRS/MAINTENANCE	-	1,218	-	-	-
132	PROFESSIONAL SERVICES	2,371	906	-	70	-
140	SUBSCRIPTIONS/DUES	1,100	334	500	500	520
141	TRAVEL / BUSINESS	412	994	250	250	3,250
142	ADVERTISING	119	505	-	-	-
150	VEHICLE OPERATIONS	7,013	5,279	9,000	7,000	2,000
151	FUEL	19,187	22,399	17,500	17,500	15,000
	* SUBTOTAL OPERATING *	<u>181,414</u>	<u>200,004</u>	<u>177,350</u>	<u>176,541</u>	<u>172,170</u>
360	MOTOR VEHICLES	40,599	-	-	-	27,060
370	NON-MOBIL EQUIPMENT	-	-	10,000	9,599	-
	* SUBTOTAL CAPITAL *	<u>40,599</u>	<u>-</u>	<u>10,000</u>	<u>9,599</u>	<u>27,060</u>
	** TOTAL EXPENDITURES **	<u>\$ 746,120</u>	<u>\$ 792,698</u>	<u>\$ 775,457</u>	<u>\$ 773,497</u>	<u>\$ 804,122</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	68,804
PSO - Dare/Crime Prevention	1	16	52,488
PSO - Lifeguard Coordinator	5	16	220,143
Animal Control Officer	2	12	71,156
Longevity	-		4,303
TOTAL	9		<u>\$ 416,894</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Vehicles Lease (2 Trucks)	<u>\$ 27,060</u>	370
TOTAL	<u>\$ 27,060</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 capital expenditures, and expected growth in personnel costs.

01-5-431 DETECTIVES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 465,813	\$ 491,502	\$ 531,350	\$ 520,962	\$ 568,448
012	SALARY, PART-TIME	36,898	17,961	18,264	17,800	18,264
014	OVERTIME	23,000	24,482	30,000	26,000	30,000
021	FICA	37,852	38,157	41,153	40,000	43,787
022	EMPLOYEE RETIREMENT	56,294	58,358	66,206	63,000	73,609
023	EMPLOYEE INSURANCE	52,244	80,949	84,000	84,000	95,700
030	TRAINING	6,278	5,790	10,000	8,000	9,000
040	WORKERS COMPENSATION	6,097	7,625	7,244	7,244	5,000
050	AWARDS	<u>2,166</u>	<u>5,718</u>	<u>5,160</u>	<u>5,160</u>	<u>6,298</u>
	* SUBTOTAL PERSONNEL *	<u>686,642</u>	<u>730,542</u>	<u>793,377</u>	<u>772,166</u>	<u>850,106</u>
110	CLOTHING/UNIFORMS	4,819	5,127	5,400	6,551	6,000
111	MATERIALS/SUPPLIES	9,952	17,650	17,835	17,800	16,330
112	OFFICE SUPPLIES	2,880	854	850	850	850
113	PRINTING/BINDING	119	-	250	-	250
120	COMMUNICATIONS	8,782	7,398	7,000	7,000	7,000
130	CONTRACTUAL SERVICES	18,346	20,556	19,936	19,936	20,933
131	REPAIRS/MAINTENANCE	558	-	-	-	-
132	PROFESSIONAL SERVICES	2,098	2,333	3,000	2,500	3,000
140	SUBSCRIPTIONS/DUES	615	621	500	500	500
141	TRAVEL / BUSINESS	1,053	605	500	500	500
142	ADVERTISING	147	-	1,000	-	1,000
150	VEHICLE OPERATIONS	6,096	5,512	4,000	4,000	4,000
151	FUEL	21,479	22,646	20,000	20,000	20,000
190	CONTINGENT	<u>6,547</u>	<u>3,154</u>	<u>10,000</u>	<u>5,000</u>	<u>10,000</u>
	* SUBTOTAL OPERATING *	<u>83,491</u>	<u>86,456</u>	<u>90,271</u>	<u>84,637</u>	<u>90,363</u>
360	MOTOR VEHICLES	-	-	-	-	-
370	NON-MOBIL EQUIPMENT	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 770,133</u>	<u>\$ 816,998</u>	<u>\$ 888,648</u>	<u>\$ 861,803</u>	<u>\$ 940,469</u>

DIVISION 431 DETECTIVES

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Detective Sergeant	1	19	69,717
Detective	5	18	282,235
PSO - Rotating Detective	4	16	183,125
Crime Analyst	1	12	30,382
Longevity	-		<u>2,989</u>
TOTAL	11		<u>\$ 568,448</u>

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget due to the addition of 2 PSO - Rotating Detective positions. The 5.8% increase is due to these changes.

01-5-442 COMMUNICATIONS/DETENTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 689,214	\$ 720,329	\$ 741,953	\$ 741,953	\$ 743,577
014	OVERTIME	23,442	28,895	30,000	30,000	30,000
021	FICA	52,458	54,436	54,037	54,037	56,471
022	EMPLOYEE RETIREMENT	82,299	86,864	94,950	94,950	95,150
023	EMPLOYEE INSURANCE	159,213	137,414	159,600	159,600	165,300
030	TRAINING	624	4,576	8,200	6,000	13,200
040	WORKERS COMPENSATION	7,929	10,603	11,579	11,579	8,000
050	AWARDS	4,115	8,295	8,913	8,913	9,972
	* SUBTOTAL PERSONNEL *	<u>1,019,294</u>	<u>1,051,412</u>	<u>1,109,232</u>	<u>1,107,032</u>	<u>1,121,670</u>
110	CLOTHING/UNIFORMS	2,197	2,499	3,000	3,000	3,000
111	MATERIALS/SUPPLIES	31,571	24,660	30,000	30,000	30,000
112	OFFICE SUPPLIES	2,526	1,280	1,500	1,500	1,500
113	PRINTING/BINDING	528	-	-	-	-
120	COMMUNICATIONS	1,476	1,507	8,675	2,000	8,675
130	CONTRACTUAL SERVICES	43,174	33,093	40,500	40,500	45,700
131	REPAIRS/MAINTENANCE	15,009	15,512	29,100	25,000	24,100
132	PROFESSIONAL SERVICES	3,446	4,632	6,000	6,000	5,800
134	CREDIT CARD FEES	4,563	4,500	3,000	3,000	3,000
140	SUBSCRIPTIONS/DUES	1,135	11	1,630	1,500	1,630
141	TRAVEL / BUSINESS	-	190	-	-	-
150	VEHICLE OPERATIONS	569	2,357	250	250	250
151	FUEL	805	1,002	1,000	1,000	1,000
	* SUBTOTAL OPERATING *	<u>106,999</u>	<u>91,243</u>	<u>124,655</u>	<u>113,750</u>	<u>124,655</u>
380	FURN. / OFFICE EQUIPMENT	4,269	26,598	-	-	-
	* SUBTOTAL CAPITAL *	<u>4,269</u>	<u>26,598</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,130,562</u>	<u>\$ 1,169,253</u>	<u>\$ 1,233,887</u>	<u>\$ 1,220,782</u>	<u>\$ 1,246,325</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	56,528	58,462	61,694	61,040	62,316
	BEACH SERVICES FUND 3%	33,917	35,078	37,017	36,623	37,390
	**LESS OVERHEAD TOTAL **	<u>90,445</u>	<u>93,540</u>	<u>98,711</u>	<u>97,663</u>	<u>99,706</u>
TOTAL NET GENERAL FUND		<u>\$ 1,040,117</u>	<u>\$ 1,075,713</u>	<u>\$ 1,135,176</u>	<u>\$ 1,123,119</u>	<u>\$ 1,146,619</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	\$ 58,763
Communications Technician/Lead Jailer	4	14	190,056
Communications Technician/Jailer	14	12	492,817
Longevity	-		<u>1,941</u>
TOTAL	19		<u>\$ 743,577</u>

BUDGET ANALYSIS

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

01-5-444 RECORDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 146,702	\$ 153,901	\$ 157,420	\$ 157,420	\$ 158,562
014	OVERTIME	367	1,549	750	750	750
021	FICA	9,821	9,983	11,072	11,072	10,355
022	EMPLOYEE RETIREMENT	12,444	12,428	13,519	13,519	14,175
023	EMPLOYEE INSURANCE	35,585	32,430	33,600	33,600	34,800
030	TRAINING	-	5,514	6,200	6,000	5,100
040	WORKERS COMPENSATION	785	993	1,186	1,186	801
050	AWARDS	866	2,137	1,666	1,666	2,099
	* SUBTOTAL PERSONNEL *	<u>206,570</u>	<u>218,935</u>	<u>225,413</u>	<u>225,213</u>	<u>226,642</u>
111	MATERIALS/SUPPLIES	13,558	14,204	20,000	17,500	20,000
112	OFFICE SUPPLIES	268	1,406	750	750	750
113	PRINTING/BINDING	3,409	4,877	4,500	4,500	4,500
120	COMMUNICATIONS	1,116	525	564	500	564
130	CONTRACTUAL SERVICES	9,991	10,097	25,500	23,000	25,500
132	PROFESSIONAL SERVICES	-	-	200	-	200
140	SUBSCRIPTIONS/DUES	290	-	150	-	150
	* SUBTOTAL OPERATING *	<u>28,632</u>	<u>31,109</u>	<u>51,664</u>	<u>46,250</u>	<u>51,664</u>
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 235,202</u>	<u>\$ 250,044</u>	<u>\$ 277,077</u>	<u>\$ 271,463</u>	<u>\$ 278,306</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	\$ 59,303
Records Clerk	<u>3</u>	11	<u>99,259</u>
TOTAL	4		<u>\$ 158,562</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.4% increase is due to expected growth in personnel costs.

01-5-445 VICTIM RIGHTS ADVOCATE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 46,816	\$ 48,422	\$ 49,584	\$ 49,584	\$ 49,825
014	OVERTIME	332	528	400	400	400
021	FICA	3,363	3,510	3,699	3,699	3,717
022	EMPLOYEE RETIREMENT	3,859	3,806	3,999	3,999	4,018
023	EMPLOYEE INSURANCE	8,198	8,100	8,400	8,400	8,700
030	TRAINING	200	-	1,200	-	1,500
040	WORKERS COMPENSATION	344	420	499	499	502
050	AWARDS	217	445	469	469	525
	* SUBTOTAL PERSONNEL *	<u>63,329</u>	<u>65,231</u>	<u>68,250</u>	<u>67,050</u>	<u>69,187</u>
111	MATERIALS/SUPPLIES	1,716	938	2,000	1,500	1,850
112	OFFICE SUPPLIES	796	672	1,000	1,000	1,100
113	PRINTING/BINDING	844	756	1,500	1,000	1,300
120	COMMUNICATIONS	654	774	700	700	650
140	SUBSCRIPTIONS/DUES	60	-	150	-	150
141	TRAVEL / BUSINESS	-	228	100	100	100
190	CONTINGENT	864	721	3,000	1,000	3,000
	* SUBTOTAL OPERATING *	<u>4,934</u>	<u>4,089</u>	<u>8,450</u>	<u>5,300</u>	<u>8,150</u>
	** TOTAL EXPENDITURES **	<u>\$ 68,263</u>	<u>\$ 69,320</u>	<u>\$ 76,700</u>	<u>\$ 72,350</u>	<u>\$ 77,337</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	<u>1</u>	16	<u>\$ 49,825</u>
TOTAL	1		<u><u>\$ 49,825</u></u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.8% increase is due to expected growth in personnel cost.

01-5-452 PUBLIC SAFETY TRAINING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 65,931	\$ 149,800	\$ 154,215	\$ 150,000	\$ 154,372
014	OVERTIME	1,852	3,308	1,000	1,000	1,000
021	FICA	4,369	10,778	11,020	10,500	10,876
022	EMPLOYEE RETIREMENT	7,051	17,946	19,091	18,500	19,111
023	EMPLOYEE INSURANCE	9,379	24,307	25,200	25,200	26,100
030	TRAINING	3,314	2,579	2,500	2,500	2,500
040	WORKERS COMPENSATION	1,465	1,551	1,863	1,650	1,250
050	AWARDS	216	1,245	1,407	1,407	1,575
	* SUBTOTAL PERSONNEL *	<u>93,577</u>	<u>211,514</u>	<u>216,296</u>	<u>210,757</u>	<u>216,784</u>
110	CLOTHING/UNIFORMS	207	18	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	3,186	7,136	5,060	5,000	4,260
112	OFFICE SUPPLIES	2,258	383	1,000	500	1,000
113	PRINTING/BINDING	-	266	500	300	500
120	COMMUNICATIONS	1,164	1,581	1,600	1,600	1,600
130	CONTRACTUAL SERVICES	390	3,480	1,500	1,500	1,500
131	REPAIRS/MAINTENANCE	-	211	1,000	500	1,800
140	SUBSCRIPTIONS/DUES	60	25	100	100	100
141	TRAVEL / BUSINESS	107	61	200	100	200
150	VEHICLE OPERATIONS	245	511	800	750	800
151	FUEL	2,845	4,082	4,000	3,900	4,000
	* SUBTOTAL OPERATING *	<u>10,462</u>	<u>17,754</u>	<u>17,260</u>	<u>15,750</u>	<u>17,260</u>
	** TOTAL EXPENDITURES **	<u>\$ 104,039</u>	<u>\$ 229,268</u>	<u>\$ 233,556</u>	<u>\$ 226,507</u>	<u>\$ 234,044</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	\$ 62,110
Fire Training Captain	1	19	46,780
Training Officer	<u>1</u>	16	<u>45,482</u>
TOTAL	3		<u>\$ 154,372</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.2% increase is due to expected growth in personnel cost.

01-5-453 FIRE / RESCUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 2,006,765	\$ 2,084,488	\$ 2,110,489	\$ 2,105,000	\$ 2,147,105
014	OVERTIME	55,526	84,004	60,000	60,000	60,000
021	FICA	150,888	156,246	156,275	156,000	158,912
022	EMPLOYEE RETIREMENT	232,618	246,666	263,139	263,000	269,138
023	EMPLOYEE INSURANCE	416,794	407,541	420,000	420,000	435,000
030	TRAINING	12,008	15,245	8,000	8,000	42,000
040	WORKERS COMPENSATION	34,471	38,126	43,410	43,400	30,000
050	AWARDS	10,953	22,982	23,457	23,457	26,242
	* SUBTOTAL PERSONNEL *	<u>2,920,023</u>	<u>3,055,298</u>	<u>3,084,770</u>	<u>3,078,857</u>	<u>3,168,397</u>
110	CLOTHING/UNIFORMS	45,954	66,893	45,000	45,000	34,500
111	MATERIALS/SUPPLIES	51,693	88,102	70,000	70,000	81,300
112	OFFICE SUPPLIES	2,125	3,244	1,000	1,000	1,250
113	PRINTING/BINDING	-	130	100	100	100
120	COMMUNICATIONS	2,932	6,288	8,000	7,000	10,000
130	CONTRACTUAL SERVICES	9,076	22,262	17,000	17,000	28,000
131	REPAIRS/MAINTENANCE	27,101	53,058	30,000	30,000	27,000
132	PROFESSIONAL SERVICES	19,803	19,972	21,000	21,000	20,500
140	SUBSCRIPTIONS/DUES	1,244	314	650	650	880
141	TRAVEL / BUSINESS	787	2,065	300	300	500
150	VEHICLE OPERATIONS	44,449	32,496	65,000	65,000	35,000
151	FUEL	35,691	46,150	35,000	35,000	35,000
152	DAMAGE CLAIMS	1,274	350	-	-	-
	* SUBTOTAL OPERATING *	<u>242,129</u>	<u>341,324</u>	<u>293,050</u>	<u>292,050</u>	<u>274,030</u>
360	MOTOR VEHICLES	24,893	35,263	-	-	-
370	NON-MOBIL EQUIPMENT	28,080	9,288	50,000	50,000	40,000
	* SUBTOTAL CAPITAL *	<u>52,973</u>	<u>44,551</u>	<u>50,000</u>	<u>50,000</u>	<u>40,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 3,215,125</u>	<u>\$ 3,441,173</u>	<u>\$ 3,427,820</u>	<u>\$ 3,420,907</u>	<u>\$ 3,482,427</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	\$ 88,625
Fire Battalion Chief	3	21	169,412
PSO - Firefighter	2	16	91,813
PSO - Fire Lieutenant	4	15/16	191,247
Fire Lieutenant	11	15	512,139
Firefighter-EMT / Firefighter	29	14/13	1,074,875
Longevity	-		<u>18,994</u>
TOTAL	50		<u>\$ 2,147,105</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Charging Systems for Computers	\$ 15,000	370
5 ISI Viking SCBA (replacing older models)	<u>25,000</u>	370
TOTAL	<u>\$ 40,000</u>	

BUDGET ANALYSIS

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

01-5-454 FIRE PREVENTION/INSPECTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 219,360	\$ 191,288	\$ 215,849	\$ 215,849	\$ 222,960
014	OVERTIME	1,807	2,597	1,000	1,000	1,000
021	FICA	15,774	13,568	16,047	16,047	15,677
022	EMPLOYEE RETIREMENT	23,872	20,398	23,542	23,542	23,605
023	EMPLOYEE INSURANCE	34,065	28,419	33,600	33,600	34,800
030	TRAINING	982	1,012	1,200	1,000	1,300
040	WORKERS COMPENSATION	2,191	2,675	2,419	2,419	1,600
050	AWARDS	866	1,566	1,877	2,072	2,100
	* SUBTOTAL PERSONNEL *	<u>298,917</u>	<u>261,523</u>	<u>295,534</u>	<u>295,529</u>	<u>303,042</u>
110	CLOTHING/UNIFORMS	737	684	1,000	1,000	1,200
111	MATERIALS/SUPPLIES	6,665	2,389	6,100	5,000	2,400
112	OFFICE SUPPLIES	837	1,551	372	372	400
113	PRINTING/BINDING	1,892	9,176	5,400	5,400	5,800
120	COMMUNICATIONS	3,348	2,263	1,500	1,500	1,600
131	REPAIRS/MAINTENANCE	140	1,286	200	200	300
132	PROFESSIONAL SERVICES	-	-	300	300	500
140	SUBSCRIPTION/DUES	2,322	1,315	1,770	1,700	1,670
141	TRAVEL / BUSINESS	-	37	200	100	400
150	VEHICLE OPERATIONS	776	230	600	500	600
151	FUEL	2,865	3,947	2,500	2,500	3,000
	* SUBTOTAL OPERATING *	<u>19,582</u>	<u>22,878</u>	<u>19,942</u>	<u>18,572</u>	<u>17,870</u>
360	MOTOR VEHICLES	-	-	-	-	-
370	NON-MOBILE EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 318,499</u>	<u>\$ 284,401</u>	<u>\$ 315,476</u>	<u>\$ 314,101</u>	<u>\$ 320,912</u>

DIVISION 454 FIRE PREVENTION/INSPECTION

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Division Chief/Fire Marshall	1	20	\$ 74,135
Fire Inspector	2	17	102,192
Fire Prevention/Administrative Assistant	1	14	40,230
Longevity	-		<u>6,403</u>
TOTAL	4		<u>\$ 222,960</u>

BUDGET ANALYSIS

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

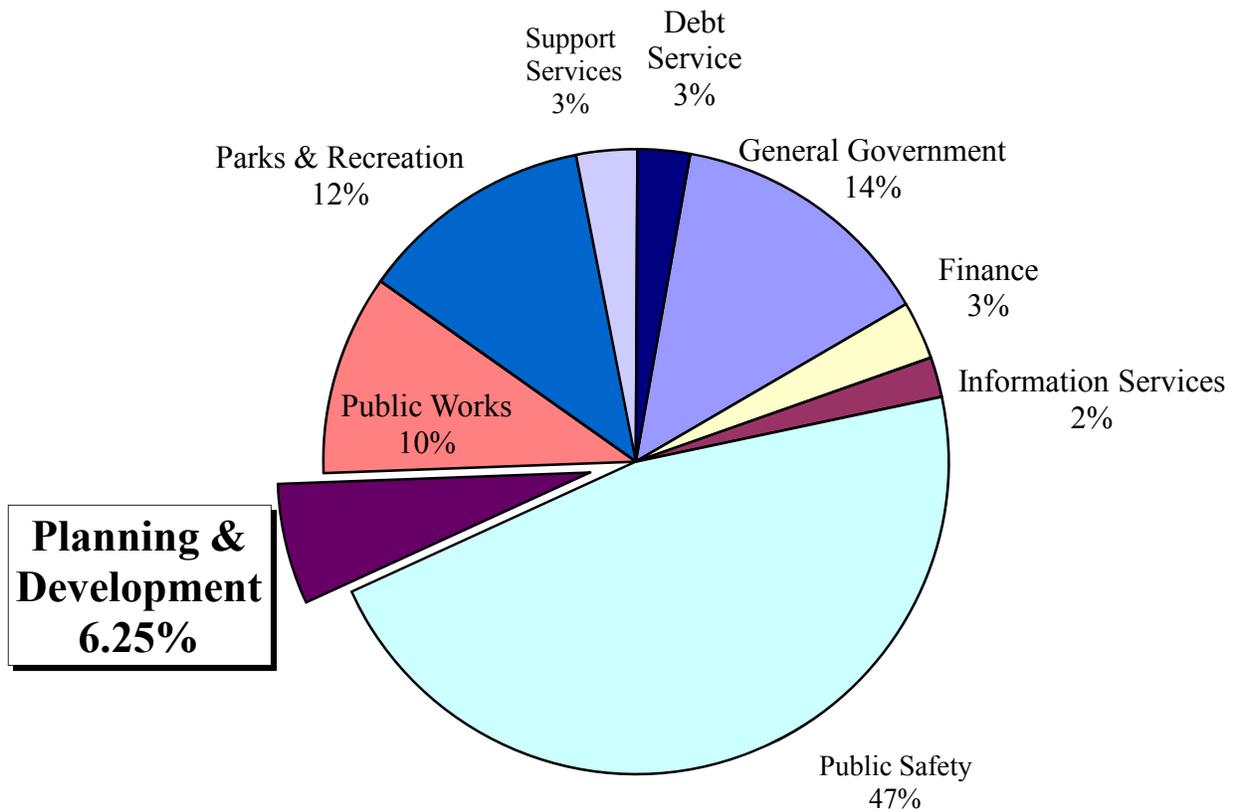
GENERAL FUND EXPENDITURES

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 6.25% of the overall resources appropriated in the General Fund for FY2014.



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

FISCAL YEAR ENDING JUNE 30, 2014
Regular Employees
PLANNING AND DEVELOPMENT DEPARTMENT

	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
PLANNING	10	10	10	10	10
BUILDING	<u>9</u> ¹	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
TOTAL	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>

Footnotes:

¹ Eliminated 2 Master Building Inspector positions

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the divisions include all amounts required from both the General Fund and the Water and Sewer Fund to accomplish the level of services and goals of the department. The General Fund will provide \$1,654,868 and the Water and Sewer Fund will provide \$36,913. 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	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
521	PLANNING	842,641	849,857	910,468	901,858	953,530
522	BUILDING	<u>692,949</u>	<u>690,783</u>	<u>727,924</u>	<u>705,936</u>	<u>738,251</u>
TOTAL EXPENDITURES		<u>\$ 1,535,590</u>	<u>\$ 1,540,640</u>	<u>\$ 1,638,392</u>	<u>\$ 1,607,794</u>	<u>\$ 1,691,781</u>
PLANNING/DEVELOPMENT OVERHEAD		<u>(34,647)</u>	<u>(34,539)</u>	<u>(36,397)</u>	<u>(35,297)</u>	<u>(36,913)</u>
NET PLANNING & DEVELOPMENT		<u>\$ 1,500,943</u>	<u>\$ 1,506,101</u>	<u>\$ 1,601,995</u>	<u>\$ 1,572,497</u>	<u>\$ 1,654,868</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 FY2013 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”.
- Staff developed a Crescent Beach Neighborhood Overlay district to facilitate investment along 17th Ave. South
- Staff completed the draft Beach Management Plan. Copies will be distributed internally to other city departments for review in April of 2013.
- Assisted the GSATS MPO staff and consultants on the Update of the Regional Long-Range Transportation Plan and Wayfinding Plan.
- Developed two conceptual designs for possible parks in the Crescent Beach area.
- Oversaw continued operation of the North Myrtle Beach Farmers Market in its successful first season.
- Achieved a higher score on the Community Rating System, realizing a reduction in resident's flood insurance premiums.

The following benchmarks, goals, and priorities are provided for in FY2014:

- Begin a consultant search in Spring of 2014 to assist with the 2015 Comprehensive Plan.
- Review and adoption of the Beach Management Plan required by SC OCRM.
- Modify the Highway 17 Overlay District proposal to concentrate on architectural and signage elements, bring to Council for consideration at a workshop.
- Begin data collection on existing land use for the 2015 Comprehensive Plan effort.
- Simplify the parking and landscaping sections of the City's Zoning Ordinance.

01-5-521 PLANNING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 595,247	\$ 624,144	\$ 646,644	\$ 646,644	\$ 660,417
012	SALARY, PART-TIME	5,901	-	-	-	-
014	OVERTIME	265	113	500	200	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	42,774	44,743	46,082	46,082	46,559
022	EMPLOYEE RETIREMENT	57,549	57,692	67,559	67,559	68,764
023	EMPLOYEE INSURANCE	85,211	74,344	84,000	84,000	87,000
030	TRAINING	5,520	4,936	9,400	9,400	9,400
040	WORKERS COMPENSATION	2,583	3,213	3,922	3,922	2,601
050	AWARDS	<u>2,571</u>	<u>4,890</u>	<u>4,511</u>	<u>4,511</u>	<u>5,489</u>
	* SUBTOTAL PERSONNEL *	<u>803,021</u>	<u>819,475</u>	<u>868,018</u>	<u>867,718</u>	<u>885,630</u>
111	CLOTHING/UNIFORMS	300	-	300	-	300
111	MATERIALS/SUPPLIES	7,272	5,489	5,400	5,400	5,400
112	OFFICE SUPPLIES	4,146	3,296	4,500	4,500	4,500
113	PRINTING/BINDING	195	-	750	-	300
120	COMMUNICATIONS	3,734	4,024	4,500	4,200	4,200
130	CONTRACTUAL SERVICES	13,326	7,448	13,000	10,000	12,000
131	REPAIRS/MAINTENANCE	-	140	200	140	200
132	PROFESSIONAL SERVICES	-	-	3,000	-	30,000
140	SUBSCRIPTIONS/DUES	2,984	2,445	3,200	2,500	3,500
141	TRAVEL / BUSINESS	252	115	400	200	300
142	ADVERTISING	3,150	3,328	3,000	3,000	3,000
150	VEHICLE OPERATIONS	683	411	1,000	1,000	1,000
151	FUEL	<u>3,578</u>	<u>3,686</u>	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>
	* SUBTOTAL OPERATING *	<u>39,620</u>	<u>30,382</u>	<u>42,450</u>	<u>34,140</u>	<u>67,900</u>
	** TOTAL EXPENDITURES **	<u>\$ 842,641</u>	<u>\$ 849,857</u>	<u>\$ 910,468</u>	<u>\$ 901,858</u>	<u>\$ 953,530</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	\$ 102,023
Assistant Director, Planning & Development	1	28	98,975
Assistant Zoning Administrator	1	24	68,035
Zoning Enforcement Officer	1	14	42,005
Principal Planner	1	27	79,239
Senior Planner	1	24	74,182
Planner	1	22	56,590
Planning Technician	1	17	52,716
Administrative Assistant I & II	2	15/13	81,126
Longevity	-		<u>5,526</u>
TOTAL	10		<u>\$ 660,417</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 4.7% increase is due to expected growth in personnel costs, and an increase in professional services expenditures.

01-5-522 BUILDING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 484,648	\$ 486,064	\$ 491,580	\$ 491,580	\$ 508,038
014	OVERTIME	281	10	500	200	-
021	FICA	34,467	34,972	33,954	33,954	35,055
022	EMPLOYEE RETIREMENT	41,649	41,035	45,581	45,580	45,433
023	EMPLOYEE INSURANCE	74,433	74,483	75,600	75,600	78,300
030	TRAINING	5,687	6,271	8,500	7,000	8,000
040	WORKERS COMPENSATION	2,748	3,344	3,937	3,900	2,601
050	AWARDS	2,321	4,485	4,222	4,222	5,024
	* SUBTOTAL PERSONNEL *	<u>646,234</u>	<u>650,664</u>	<u>663,874</u>	<u>662,036</u>	<u>682,451</u>
110	CLOTHING/UNIFORMS	3,000	3,000	4,200	3,000	4,200
111	MATERIALS/SUPPLIES	3,006	2,294	5,000	4,000	5,000
112	OFFICE SUPPLIES	3,549	2,208	3,000	2,250	3,000
113	PRINTING/BINDING	124	1,556	2,000	1,800	1,500
120	COMMUNICATIONS	6,458	9,827	11,500	10,000	11,500
130	CONTRACTUAL SERVICES	19,535	10,680	15,000	12,000	15,000
131	REPAIRS/MAINTENANCE	-	15	250	100	250
132	PROFESSIONAL SERVICES	-	19	10,000	-	2,000
140	SUBSCRIPTIONS/DUES	1,312	477	1,000	500	1,000
141	TRAVEL / BUSINESS	174	52	500	200	300
142	ADVERTISING	-	-	300	-	250
150	VEHICLE OPERATIONS	1,458	1,056	2,500	1,250	3,000
151	FUEL	8,099	8,935	8,800	8,800	8,800
	* SUBTOTAL OPERATING *	<u>46,715</u>	<u>40,119</u>	<u>64,050</u>	<u>43,900</u>	<u>55,800</u>
	** TOTAL EXPENDITURES **	<u>\$ 692,949</u>	<u>\$ 690,783</u>	<u>\$ 727,924</u>	<u>\$ 705,936</u>	<u>\$ 738,251</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	<u>34,647</u>	<u>34,539</u>	<u>36,397</u>	<u>35,297</u>	<u>36,913</u>
TOTAL NET GENERAL FUND		<u>\$ 658,302</u>	<u>\$ 656,244</u>	<u>\$ 691,527</u>	<u>\$ 670,639</u>	<u>\$ 701,338</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	\$ 83,825
Assistant Building Official	1	23	61,817
Master Building Inspector	4	18	223,691
Master Electrical Inspector	1	18	55,912
Administrative Assistant II	1	15	43,975
Permit Clerk	1	12	35,593
Longevity	-		<u>3,225</u>
TOTAL	9		<u>\$ 508,038</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

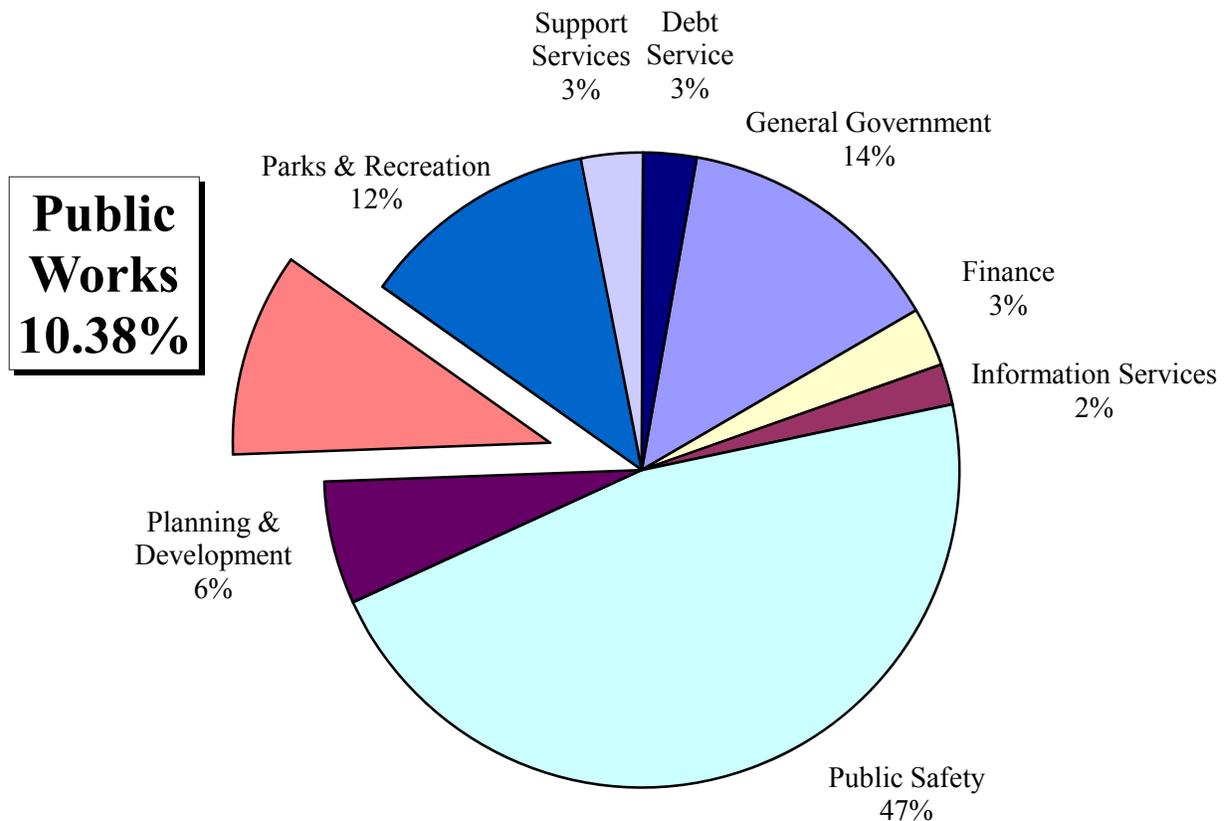
PUBLIC WORKS

**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 10.38% of the overall resources appropriated in the General Fund for FY2014.



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

FISCAL YEAR ENDING JUNE 30, 2014
Regular Employees
PUBLIC WORKS DEPARTMENT

	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
STREETS / DRAINAGE	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>
TOTAL	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the various divisions include all amounts required from both the General Fund and the Water and Sewer Fund to accomplish the level of services and goals of this department. The General Fund will provide \$2,099,474, Water and Sewer Fund will provide \$116,638, and the Storm Water Fund will provide \$116,638. The overhead rate for the Streets and Drainage Division is 5% for Water and Sewer, and 5% for Storm Water.

SUMMARY OF EXPENDITURES
PUBLIC WORKS DEPARTMENT

DIV. NO.	DIVISION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
652	STREETS / DRAINAGE	<u>2,115,181</u>	<u>2,361,605</u>	<u>2,269,637</u>	<u>2,284,534</u>	<u>2,332,749</u>
TOTAL EXPENDITURES		<u>\$ 2,115,181</u>	<u>\$ 2,361,605</u>	<u>\$ 2,269,637</u>	<u>\$ 2,284,534</u>	<u>\$ 2,332,749</u>
PUBLIC WORKS OVERHEAD		<u>(211,518)</u>	<u>(236,161)</u>	<u>(226,964)</u>	<u>(228,453)</u>	<u>(233,275)</u>
NET PUBLIC WORKS		<u>\$ 1,903,663</u>	<u>\$ 2,125,444</u>	<u>\$ 2,042,673</u>	<u>\$ 2,056,081</u>	<u>\$ 2,099,474</u>

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

Performance Benchmarks, Goals and Priorities

Departmental goals and priorities for FY2014 Capital Improvement Projects:

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

Departmental benchmarks, goals and priorities for FY2014 Operations and Maintenance.

- Maintain and inspect drainage system to prevent flooding, improve water quality and ensure compliance with MS4 permit.
- Sweep streets as scheduled to maintain road drainage and improve water quality.
- Provide mosquito control spraying as required during the season.
- Continue installation of wayfinding signage along the beach and throughout the city.
- Repair sidewalks as necessary to maintain pedestrian safety.
- Assist Public Safety with special event traffic control.

01-5-652 STREETS/DRAINAGE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 763,876	\$ 814,175	\$ 834,720	\$ 814,000	\$ 855,750
014	OVERTIME	40,307	50,150	40,000	40,000	40,000
021	FICA	57,817	62,606	63,160	63,000	64,494
022	EMPLOYEE RETIREMENT	75,934	77,897	87,933	87,500	88,853
023	EMPLOYEE INSURANCE	151,403	157,999	159,600	159,600	165,300
030	TRAINING	737	6,903	4,000	4,000	6,000
040	WORKERS COMPENSATION	25,109	18,516	21,931	21,931	14,500
050	AWARDS	4,183	8,579	9,293	9,293	10,352
	* SUBTOTAL PERSONNEL *	<u>1,119,366</u>	<u>1,196,825</u>	<u>1,220,637</u>	<u>1,199,324</u>	<u>1,245,249</u>
110	CLOTHING/UNIFORMS	9,566	10,412	10,000	10,000	10,000
111	MATERIALS/SUPPLIES	369,972	490,007	440,000	440,000	450,000
112	OFFICE SUPPLIES	4,496	3,244	4,000	3,500	2,000
113	PRINTING AND BINDING	-	-	500	-	1,000
120	COMMUNICATIONS	6,077	4,773	7,000	5,000	7,000
121	UTILITIES	432,070	466,018	434,000	480,000	435,000
130	CONTRACTUAL SERVICES	38,970	33,487	40,000	35,000	40,000
131	REPAIRS/MAINTENANCE	2,060	3,742	5,000	4,000	10,000
132	PROFESSIONAL SERVICES	320	60	500	60	500
140	SUBSCRIPTIONS/DUES	-	2,175	2,000	2,000	1,000
141	TRAVEL / BUSINESS	176	217	500	250	500
142	ADVERTISING	105	315	500	400	500
150	VEHICLE OPERATIONS	38,713	56,890	50,000	50,000	50,000
151	FUEL	50,397	63,437	55,000	55,000	55,000
152	DAMAGE CLAIMS	243	-	-	-	-
	* SUBTOTAL OPERATING *	<u>953,165</u>	<u>1,134,777</u>	<u>1,049,000</u>	<u>1,085,210</u>	<u>1,062,500</u>
360	MOTOR VEHICLES	42,650	-	-	-	-
361	HEAVY EQUIPMENT	-	30,003	-	-	-
370	NON-MOBIL EQUIPMENT	-	-	-	-	25,000
	* SUBTOTAL CAPITAL *	<u>42,650</u>	<u>30,003</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 2,115,181</u>	<u>\$ 2,361,605</u>	<u>\$ 2,269,637</u>	<u>\$ 2,284,534</u>	<u>\$ 2,332,749</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	105,759	118,081	113,482	114,227	116,638
	STORM WATER FUND 5%	105,759	118,081	113,482	114,227	116,638
	**LESS OVERHEAD TOTAL **	<u>211,518</u>	<u>236,161</u>	<u>226,964</u>	<u>228,453</u>	<u>233,275</u>
	TOTAL NET GENERAL FUND	<u>\$ 1,903,663</u>	<u>\$ 2,125,444</u>	<u>\$ 2,042,673</u>	<u>\$ 2,056,081</u>	<u>\$ 2,099,474</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	\$ 97,882
Supervisor, Streets and Drainage	1	21	72,881
Bridge Crew Leader	1	17	55,251
Stormwater Program Compliance Manager	1	17	48,869
Crew Leader I	3	14	138,237
Heavy Equipment Operator (HEO)	3	13	109,310
Maintenance Specialist / Motor Equipment Operator	3	11/12	116,657
Tradesworker	2	9	62,154
Bridge Operator	4	9	132,684
Longevity/On Call Pay	-		<u>21,825</u>
TOTAL	19		<u>\$ 855,750</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Tube Fired Hot Tack Sprayer	\$ 10,000	361
Double Line Painter	<u>15,000</u>	361
TOTAL	<u>\$ 25,000</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, and an increase in materials/supplies expenditures.

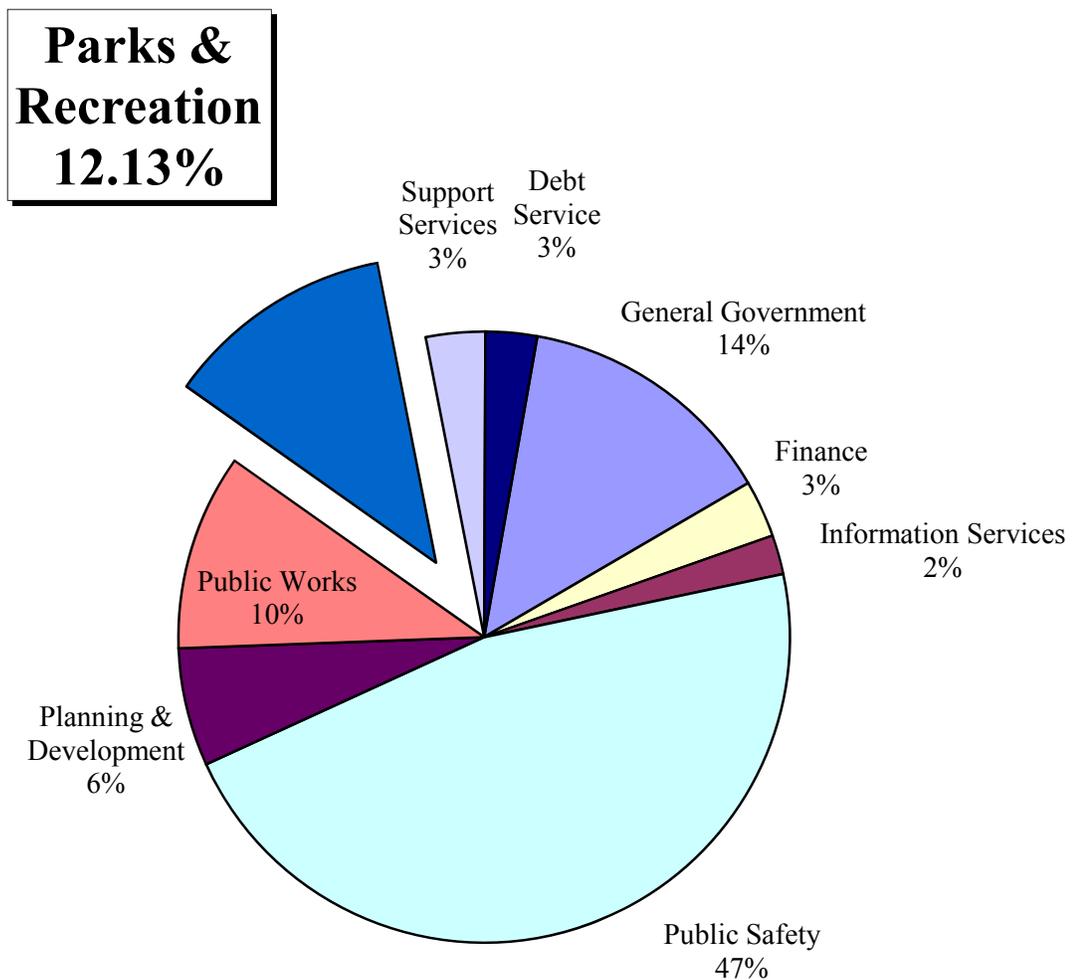
GENERAL FUND EXPENDITURES

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 12.13% of the overall resources appropriated in the General Fund for FY2014.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 6.7% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2014
Regular Employees
PARKS AND RECREATION DEPARTMENT

	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
RECREATION-ADMINISTRATION	3 ^{1,2}	4 ³	4	4	4
RECREATION-ATHLETICS	1 ¹	1	1	1	2 ⁴
RECREATION-PROGRAMS/EVENTS	2 ²	2	2	2	4 ⁵
PARKS AND GROUNDS	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>15</u> ⁶
TOTAL	<u>17</u>	<u>18</u>	<u>18</u>	<u>18</u>	<u>25</u>

Footnotes:

- ¹ Transferred Athletic Director Position from Recreation-Administration to Recreation-Athletics in FY2010.
- ² Transferred Community Center/Special Events Director Position and Recreation Coordinator Position from Recreation-Administration to Recreation-Program/Events in FY2010.
- ³ Transferred in Beach Services Manager from Beach Services Fund in FY2011 and allocate costs thru overhead allocations.
- ⁴ Added a Superintendent of Sports Tourism/Athletics position for FY2014.
- ⁵ Added a Superintendent of Programs/Events, an Events Coordinator, and a Program Coordinator for FY2014. Eliminated Recreation Coordinator Position for FY2014.
- ⁶ Added 4 Public Grounds Maintenance Workers for FY2014, with a start date of January 1, 2014 .

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 \$3,212,657, Beach Services will provide \$86,038, and the Aquatic Center Fund will provide \$21,510. 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

DIV. NO.	DIVISION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
741	RECREATION - ADMINISTRATION	\$ 337,579	\$ 369,754	\$ 401,992	\$ 391,179	\$ 430,192
742	RECREATION - ATHLETICS	211,045	234,525	268,958	260,967	454,090
743	RECREATION - PROGRAMS/EVENTS	550,222	744,813	724,971	772,998	910,397
754	PARKS / GROUNDS	<u>1,217,713</u>	<u>1,280,573</u>	<u>1,326,074</u>	<u>1,321,408</u>	<u>1,525,526</u>
TOTAL EXPENDITURES		<u>\$ 2,316,559</u>	<u>\$ 2,629,665</u>	<u>\$ 2,721,995</u>	<u>\$ 2,746,552</u>	<u>\$ 3,320,205</u>
RECREATION OVERHEAD		<u>(84,395)</u>	<u>(92,439)</u>	<u>(100,498)</u>	<u>(97,795)</u>	<u>(107,548)</u>
NET PARKS AND RECREATION		<u>\$ 2,232,164</u>	<u>\$ 2,537,226</u>	<u>\$ 2,621,497</u>	<u>\$ 2,648,757</u>	<u>\$ 3,212,657</u>

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The goals and priorities set forth in the FY2013 budget are underway and being accomplished as follows:

- 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
- Oversee planning, design, and construction of the new park.

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 FY2014:

- Use WebTrac for online registrations as well as for an advertisement tool for programs and Athletics.
- Create a flyer to feature all shelters and facility rentals.
- Complete Facility manual and train staff.
- Continue to bid out major equipment/uniform purchases to obtain the best price.
- Renovate Hill Street Park (includes new playground, fencing, and landscaping).
- Add material storage bays and shed to maintenance facility at new park.
- Finish construction of new sports tourism park, and begin operation of the new park to enhance tourism throughout the year.

01-5-741 RECREATION (ADMINISTRATION)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 189,572	\$ 203,490	\$ 215,929	\$ 215,929	\$ 237,481
012	SALARY, PART-TIME	16,776	6,353	21,160	15,000	23,751
014	OVERTIME	870	290	500	290	500
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	14,908	14,992	17,106	17,000	18,714
022	EMPLOYEE RETIREMENT	16,805	19,374	21,904	21,500	22,849
023	EMPLOYEE INSURANCE	31,200	30,849	33,600	33,600	34,800
030	TRAINING	334	73	2,500	2,000	2,000
040	WORKERS COMPENSATION	1,141	1,389	1,782	1,701	1,201
050	AWARDS	707	1,678	1,697	1,678	1,919
	* SUBTOTAL PERSONNEL *	<u>277,713</u>	<u>283,888</u>	<u>321,578</u>	<u>314,098</u>	<u>348,615</u>
110	CLOTHING/UNIFORMS	151	137	400	250	400
111	MATERIALS/SUPPLIES	5,639	9,403	6,000	6,000	6,000
112	OFFICE SUPPLIES	5,959	7,695	7,000	7,000	7,000
113	PRINTING/BINDING	14,420	25,840	30,500	30,000	35,440
120	COMMUNICATIONS	9,370	12,847	17,000	16,500	7,500
130	CONTRACTUAL SERVICES	17,653	14,820	15,014	14,820	21,237
131	REPAIRS/MAINTENANCE	474	9,140	-	145	-
132	PROFESSIONAL SERVICES	-	5,000	-	85	-
133	CREDIT CARD FEES	-	-	-	500	1,000
140	SUBSCRIPTIONS/DUES	80	-	500	500	500
141	TRAVEL / BUSINESS	-	54	2,000	500	1,500
142	ADVERTISING	6,120	483	2,000	500	1,000
151	FUEL	-	447	-	281	-
	* SUBTOTAL OPERATING *	<u>59,866</u>	<u>85,866</u>	<u>80,414</u>	<u>77,081</u>	<u>81,577</u>
	** TOTAL EXPENDITURES **	<u>\$ 337,579</u>	<u>\$ 369,754</u>	<u>\$ 401,992</u>	<u>\$ 391,179</u>	<u>\$ 430,192</u>
LESS OVERHEAD ALLOCATION TO:						
	BEACH SERVICES FUND 20%	67,516	73,951	80,398	78,236	86,038
	AQUATIC CENTER FUND 5%	<u>16,879</u>	<u>18,488</u>	<u>20,100</u>	<u>19,559</u>	<u>21,510</u>
	**LESS OVERHEAD TOTAL **	<u>84,395</u>	<u>92,439</u>	<u>100,498</u>	<u>97,795</u>	<u>107,548</u>
	** TOTAL EXPENDITURES **	<u>\$ 253,184</u>	<u>\$ 277,315</u>	<u>\$ 301,494</u>	<u>\$ 293,384</u>	<u>\$ 322,644</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	\$ 98,562
Beach Services Manager	1	25	59,478
Administrative Assistant II	1	15	41,336
Secretary/Receptionist-Recreation	1	10	32,648
Longevity	-		<u>5,457</u>
TOTAL	4		<u>\$ 237,481</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 7.0% increase is due to an increase in personnel costs.

01-5-742 RECREATION (ATHLETICS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 50,544	\$ 51,340	\$ 50,729	\$ 50,729	\$ 115,509
012	SALARY, PART-TIME	16,946	16,614	20,140	20,000	66,899
014	OVERTIME	46	517	-	-	-
021	FICA	5,064	5,158	5,103	5,103	13,133
022	EMPLOYEE RETIREMENT	3,866	3,840	4,058	4,058	12,128
023	EMPLOYEE INSURANCE	8,025	8,100	8,400	8,400	17,400
030	TRAINING	1,142	518	1,050	1,000	1,320
040	WORKERS COMPENSATION	348	413	531	500	801
050	AWARDS	693	860	1,047	860	1,050
	* SUBTOTAL PERSONNEL *	<u>86,674</u>	<u>87,360</u>	<u>91,058</u>	<u>90,650</u>	<u>228,240</u>
110	CLOTHING/UNIFORMS	448	498	750	500	1,500
111	MATERIALS/SUPPLIES	68,625	74,423	73,350	73,350	115,100
113	PRINTING/BINDING	518	1,074	750	750	1,000
120	COMMUNICATIONS	179	1,173	-	167	-
130	CONTRACTUAL SERVICES	37,391	40,660	46,500	46,500	51,750
131	REPAIRS/MAINTENANCE	64	1,308	-	-	-
140	SUBSCRIPTIONS/DUES	1,471	3,215	2,050	2,050	2,500
141	TRAVEL / BUSINESS	14,175	23,209	50,000	45,000	50,000
142	ADVERTISING	1,500	1,605	2,000	2,000	2,000
151	FUEL	-	-	2,500	-	2,000
	* SUBTOTAL OPERATING *	<u>124,371</u>	<u>147,165</u>	<u>177,900</u>	<u>170,317</u>	<u>225,850</u>
	** TOTAL EXPENDITURES **	<u>\$ 211,045</u>	<u>\$ 234,525</u>	<u>\$ 268,958</u>	<u>\$ 260,967</u>	<u>\$ 454,090</u>

DIVISION 742 RECREATION (ATHLETICS)

DIVISION NARRATIVE

This division provides for two full-time employees: a Superintendent of Sports Tourism & Athletics, and an Athletic Director.

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

The Athletic Director is responsible for the department's youth and adult athletic programs. This individual oversees the youth baseball, softball, soccer, tennis, football & basketball programs and a variety of adult athletic programs.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Superintendent of Sports Tourism/Athletics	1	21	66,442
Athletic Director	<u>1</u>	17	<u>49,067</u>
TOTAL	2		<u>\$ 115,509</u>

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 68.8% increase is due to an increase in expenditures for supplies, and due to the addition of the Athletic Director position.

01-5-743 RECREATION (PROGRAMS/EVENTS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 113,062	\$ 122,928	\$ 119,756	\$ 174,500	\$ 213,549
012	SALARY, PART-TIME	37,672	45,125	19,833	19,833	22,173
014	OVERTIME	930	1,458	-	-	-
015	SPECIAL ALLOWANCE	-	-	-	-	3,000
021	FICA	10,936	12,389	10,050	13,992	17,208
022	EMPLOYEE RETIREMENT	11,112	11,524	13,056	15,705	20,928
023	EMPLOYEE INSURANCE	16,728	16,238	16,800	28,000	26,100
030	TRAINING	65	184	2,850	2,850	2,850
040	WORKERS COMPENSATION	760	938	1,048	1,048	1,200
050	AWARDS	1,385	2,300	978	2,000	2,099
	* SUBTOTAL PERSONNEL *	<u>192,650</u>	<u>213,084</u>	<u>184,371</u>	<u>257,928</u>	<u>309,107</u>
110	CLOTHING/UNIFORMS	617	690	500	500	700
111	MATERIALS/SUPPLIES	65,174	71,530	102,603	100,000	102,600
112	OFFICE SUPPLIES	-	206	-	300	-
113	PRINTING/BINDING	733	43	1,200	-	700
118	CLEANING SUPPLIES	202	2,331	6,347	4,000	4,000
120	COMMUNICATIONS	-	1,155	-	500	960
130	CONTRACTUAL SERVICES	225,514	286,935	279,320	279,320	377,600
131	REPAIRS/MAINTENANCE	-	86,269	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	60	-	-	-	-
133	CLEAN CITY COMMITTEE	19,717	24,465	28,650	28,650	26,000
140	SUBSCRIPTIONS/DUES	60	657	980	900	1,780
141	TRAVEL / BUSINESS	-	1,041	2,500	2,500	3,450
142	ADVERTISING	42,998	37,914	70,000	50,000	70,000
150	VEHICLE OPERATIONS	646	284	1,000	1,000	1,500
151	FUEL	1,851	2,083	2,500	2,400	2,000
	* SUBTOTAL OPERATING *	<u>357,572</u>	<u>515,603</u>	<u>505,600</u>	<u>480,070</u>	<u>601,290</u>
370	NON-MOBILE EQUIPMENT	-	16,126	35,000	35,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>16,126</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 550,222</u>	<u>\$ 744,813</u>	<u>\$ 724,971</u>	<u>\$ 772,998</u>	<u>\$ 910,397</u>

DIVISION 743 RECREATION (PROGRAMS/EVENTS)

DIVISION NARRATIVE

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

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

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Superintendent of Programs/Events	1	21	65,873
Community Center/Special Events Director	1	18	66,751
Event Coordinator	1	16	40,565
Program Coordinator	<u>1</u>	16	<u>40,360</u>
TOTAL	4		<u>\$ 213,549</u>

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 25.6% is due to the addition of the Event Coordinator and Program Coordinator positions.

01-5-754 PARKS AND GROUNDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 437,598	\$ 449,907	\$ 460,813	\$ 460,813	\$ 520,143
012	SALARY, PART-TIME	106,988	118,323	121,490	121,490	170,000
014	OVERTIME	25,284	15,453	5,650	5,650	6,075
021	FICA	40,850	41,914	40,569	40,569	50,128
022	EMPLOYEE RETIREMENT	43,228	42,127	47,309	47,309	59,958
023	EMPLOYEE INSURANCE	83,541	89,113	92,400	92,400	110,200
030	TRAINING	4,058	7,072	8,000	8,000	8,000
040	WORKERS COMPENSATION	11,446	7,489	7,937	7,937	6,000
050	AWARDS	3,694	7,025	7,506	7,500	6,823
	* SUBTOTAL PERSONNEL *	<u>756,687</u>	<u>778,423</u>	<u>791,674</u>	<u>791,668</u>	<u>937,327</u>
110	CLOTHING/UNIFORMS	9,453	9,976	10,600	10,600	14,424
111	MATERIALS/SUPPLIES	150,462	174,741	167,500	167,500	220,000
112	OFFICE SUPPLIES	2,154	1,197	300	300	450
113	PRINTING/BINDING	-	-	1,000	-	1,250
120	COMMUNICATIONS	3,181	3,067	3,300	3,300	4,900
130	CONTRACTUAL SERVICES	118,305	105,726	173,000	173,000	180,000
131	REPAIRS/MAINTENANCE	65,940	27,445	43,200	43,200	48,500
132	PROFESSIONAL SERVICES	955	1,216	1,800	1,800	2,175
133	TREE CITY COMMITTEE	2,673	1,050	5,000	2,000	3,000
140	SUBSCRIPTIONS/DUES	1,315	3,542	3,200	3,200	4,000
141	TRAVEL / BUSINESS	-	9	2,000	1,500	-
142	ADVERTISING	1,050	798	1,000	800	1,000
150	VEHICLE OPERATIONS	19,252	23,101	28,000	28,000	30,000
151	FUEL	37,437	47,299	40,000	40,000	42,000
152	DAMAGE CLAIMS	166	17	-	-	-
	* SUBTOTAL OPERATING *	<u>412,343</u>	<u>399,184</u>	<u>479,900</u>	<u>475,200</u>	<u>551,699</u>
302	PARK IMPROVEMENTS	-	80,079	7,500	7,500	-
360	MOTOR VEHICLES	-	-	21,000	21,000	36,500
361	HEAVY EQUIPMENT	48,683	22,887	26,000	26,040	-
370	NON-MOBIL EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>48,683</u>	<u>102,966</u>	<u>54,500</u>	<u>54,540</u>	<u>36,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,217,713</u>	<u>\$ 1,280,573</u>	<u>\$ 1,326,074</u>	<u>\$ 1,321,408</u>	<u>\$ 1,525,526</u>

DIVISION 754 PARKS AND GROUNDS

DIVISION NARRATIVE

This division provides for sixteen 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 five Public Grounds Maintenance Workers. There are also 4 permanent part-time Landscape Technicians, 1 permanent part-time horticulturalist, 4 permanent part-time special events workers are included in this division. This division is responsible for primary maintenance services of public grounds. These services include maintenance at public beach accesses, recreational ball fields, parks and grounds, medians and right-of-ways, utility areas, public parking lots, in addition to landscaping/beautification projects and structural repairs to municipal property.

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Public Grounds Superintendent	1	25	\$ 87,172
Crew Leader I	3	14	141,548
Heavy Equipment Operator (HEO)	2	13	89,397
Facilities and Amenities Maintenance Specialist	1	13	37,124
Landscape Technician	3	12	88,612
Public Grounds Maintenance Worker	5	9	71,452
Longevity/On Call Pay	-		4,838
TOTAL	15		<u>\$ 520,143</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Utility Maintenance Vehicle	\$ 8,500	360
3/4 Ton Pickup Truck	<u>28,000</u>	360
TOTAL	<u>\$ 36,500</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 15.0% is due to the addition of four Public Grounds Maintenance Worker positions.

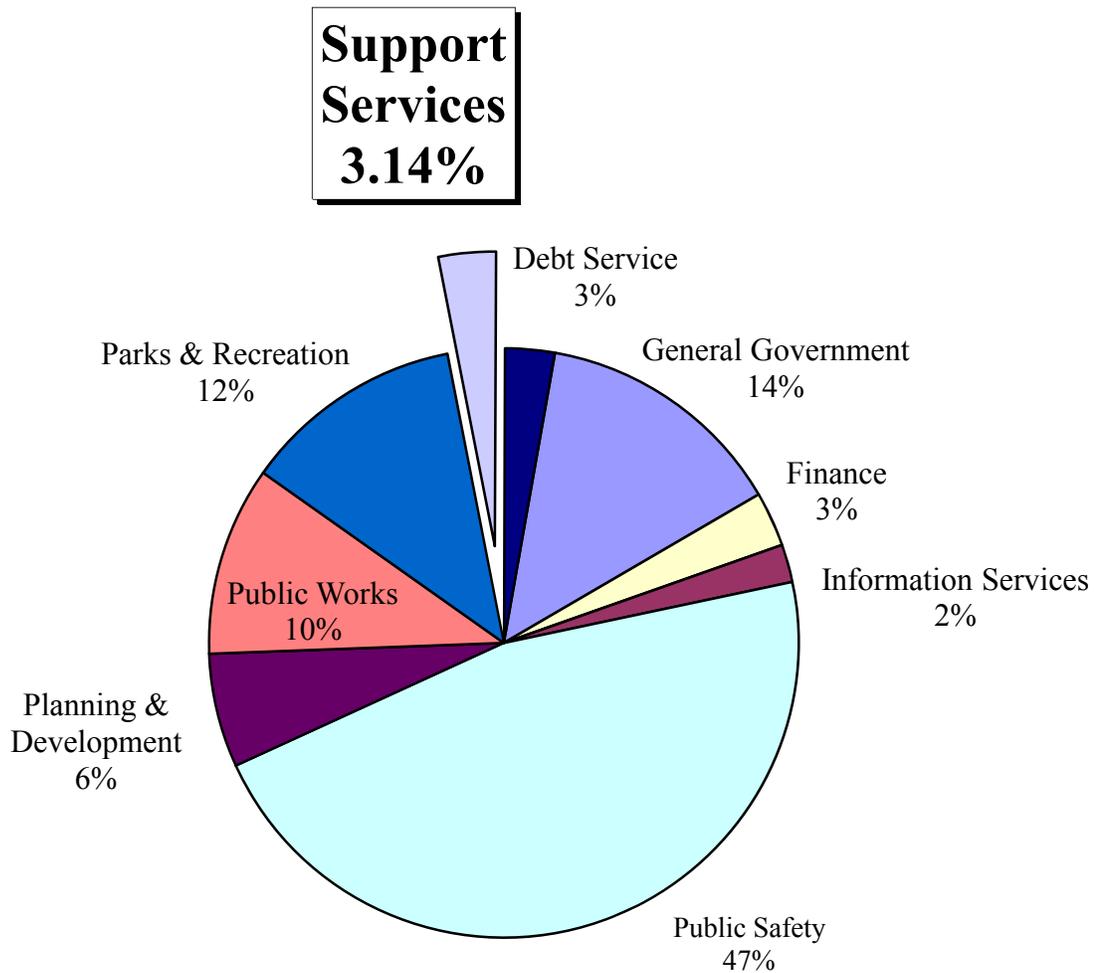
GENERAL FUND EXPENDITURES

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 3.14% of the overall resources appropriated in the General Fund for FY2014.



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, 2014
Regular Employees
SUPPORT SERVICES DEPARTMENT

	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>
PURCHASING	7 ¹	7	6 ³	4 ^{4,5,6}	4
FLEET MAINTENANCE	6	6	6	6	5 ⁷
CUSTODIAL/FACILITIES MAINTENANCE	<u>5</u>	<u>8</u> ²	<u>8</u>	<u>9</u> ⁵	<u>8</u> ⁸
T O T A L	<u>18</u>	<u>21</u>	<u>20</u>	<u>19</u>	<u>17</u>

Footnotes:

¹ Eliminated Support Services Clerk position for FY2010.

² Transferred 2 Custodians from Aquatic and Fitness Center and 1 Beach Maintenance Worker from Beach Services for FY2011.

³ Eliminated Support Services Supervisor position for FY2012.

⁴ Eliminated Warehouse Clerk position for FY2013.

⁵ Transferred Materials/Facilities Supervisor from Purchasing to Custodial/Facilities Maintenance for FY2013.

⁶ Changed 1 Buyer position to Purchasing Agent for FY2013.

⁷ Eliminated 1 Mechanic position for FY2014.

⁸ Eliminated 1 Custodian position for FY2014.

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 \$833,048, the Water and Sewer Fund \$389,242, the Solid Waste Fund \$124,169, the Beach Services Fund \$33,903, and the Aquatic Center Fund \$34,009. The Water and Sewer Fund, Solid Waste Fund, and Aquatic Center Fund record their share of these three divisions as an overhead allocation and not as direct charges to individual object codes like it does for divisions directly assigned to it. The overhead rates for these divisions are 51%, 4%, 1% and 2% respectively for the Purchasing Division, 16%, 20%, 4% and zero respectively for the Fleet Maintenance Division, and 25%, 4%, 2% and 4% respectively for Custodial/Facilities Maintenance Division.

SUMMARY OF EXPENDITURES
SUPPORT SERVICES DEPARTMENT

DIV. NO.	DIVISION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
822	PURCHASING	398,251	409,091	313,779	310,807	283,346
832	FLEET MAINTENANCE	442,312	438,818	461,750	402,300	422,466
842	CUSTODIAL/FACILITIES MAINT.	<u>783,068</u>	<u>676,375</u>	<u>753,378</u>	<u>789,154</u>	<u>708,559</u>
TOTAL EXPENDITURES		<u>\$ 1,623,631</u>	<u>\$ 1,524,284</u>	<u>\$ 1,528,907</u>	<u>\$ 1,502,261</u>	<u>\$ 1,414,371</u>
SUPPORT SERVICES OVERHEAD		<u>(752,595)</u>	<u>(678,005)</u>	<u>(659,251)</u>	<u>(647,283)</u>	<u>(581,323)</u>
NET SUPPORT SERVICES		<u>\$ 871,036</u>	<u>\$ 846,279</u>	<u>\$ 869,656</u>	<u>\$ 854,978</u>	<u>\$ 833,048</u>

**GENERAL FUND
SUPPORT SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Support Services Department continues to work toward the accomplishment of its FY2013 goals:

- 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.

As in other departments, new goals and priorities have been established for FY2014. The following benchmarks, goals and priorities outline the more significant goals for the Support Services Department:

- Continue to work with the IT Department towards a more automated procurement system. Provide professional training opportunities when appropriate. Continue to procure and dispose of city services and materials as efficiently and effectively as possible.
- Continue to look for opportunities to either outsource or perform varying services in house depending which method is proven to be most efficient and effective.

01-5-822 PURCHASING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 271,269	\$ 273,734	\$ 206,275	\$ 206,275	\$ 188,841
014	OVERTIME	1,760	3,517	-	1,000	1,000
021	FICA	19,337	19,860	14,852	14,852	13,669
022	EMPLOYEE RETIREMENT	23,531	22,577	22,955	22,955	15,187
023	EMPLOYEE INSURANCE	51,952	46,592	33,600	33,600	34,800
030	TRAINING	930	-	5,000	1,000	2,000
040	WORKERS COMPENSATION	2,870	3,157	2,682	2,682	2,000
050	AWARDS	1,375	2,790	2,815	2,099	2,099
	* SUBTOTAL PERSONNEL *	<u>373,024</u>	<u>372,227</u>	<u>288,179</u>	<u>284,463</u>	<u>259,596</u>
110	CLOTHING/UNIFORMS	1,109	868	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	10,671	9,378	8,000	8,000	8,000
112	OFFICE SUPPLIES	1,885	4,423	2,000	2,000	2,000
113	PRINTING/BINDING	43	87	500	500	250
120	COMMUNICATIONS	4,528	2,992	5,000	5,000	5,000
130	CONTRACTUAL SERVICES	3,295	4,492	4,000	4,000	4,000
131	REPAIRS/MAINTENANCE	-	11,506	-	2,374	-
132	PROFESSIONAL SERVICES	-	19	-	-	-
140	SUBSCRIPTIONS/DUES	510	570	1,000	570	1,000
141	TRAVEL / BUSINESS	-	-	500	-	500
142	ADVERTISING	546	294	1,000	300	500
150	VEHICLE OPERATIONS	1,032	567	600	600	-
151	FUEL	1,608	1,668	1,500	1,500	1,000
	* SUBTOTAL OPERATING *	<u>25,227</u>	<u>36,864</u>	<u>25,600</u>	<u>26,344</u>	<u>23,750</u>
	** TOTAL EXPENDITURES **	<u>\$ 398,251</u>	<u>\$ 409,091</u>	<u>\$ 313,779</u>	<u>\$ 310,807</u>	<u>\$ 283,346</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 51%	203,108	208,636	160,028	158,512	144,507
	SOLID WASTE FUND 4%	15,930	16,364	12,551	12,432	11,334
	BEACH SERVICES FUND 1%	3,983	4,091	3,138	3,108	2,833
	AQUATIC CENTER FUND 2%	15,930	16,364	12,551	12,432	5,667
	**LESS OVERHEAD TOTAL **	<u>238,951</u>	<u>245,455</u>	<u>188,268</u>	<u>186,484</u>	<u>164,341</u>
TOTAL NET GENERAL FUND		<u>\$ 159,300</u>	<u>\$ 163,636</u>	<u>\$ 125,511</u>	<u>\$ 124,323</u>	<u>\$ 119,005</u>

DIVISION 822 PURCHASING

DIVISION NARRATIVE

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

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

The Inventory Management Technician maintains the inventory in the warehouse.

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

The 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	50,962
Assistant Purchasing Agent	1	18	44,224
Procurement Clerk	1	13	51,713
Materials and Inventory Technician	<u>1</u>	13	<u>41,942</u>
TOTAL	4		<u>\$ 188,841</u>

DETAIL OF CAPITAL OUTLAY

BUDGET ANALYSIS

This division provides for the same level of service over the previous year's budget. The 5.2% decrease is due to a decrease in personnel expenditures.

01-5-832 FLEET MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 299,814	\$ 291,583	\$ 306,832	\$ 261,000	\$ 268,661
014	OVERTIME	384	167	-	200	4,800
021	FICA	21,187	20,703	22,399	19,000	19,416
022	EMPLOYEE RETIREMENT	28,630	27,963	33,352	29,000	28,415
023	EMPLOYEE INSURANCE	51,179	48,149	50,400	50,400	43,500
030	TRAINING	3,139	848	5,500	2,000	4,000
040	WORKERS COMPENSATION	5,898	4,450	4,602	5,000	3,000
050	AWARDS	1,374	2,760	2,815	2,500	2,624
	* SUBTOTAL PERSONNEL *	<u>411,605</u>	<u>396,623</u>	<u>425,900</u>	<u>369,100</u>	<u>374,416</u>
110	CLOTHING/UNIFORMS	4,822	4,311	5,000	4,500	5,000
111	MATERIALS/SUPPLIES	8,069	18,044	2,800	2,800	15,000
112	OFFICE SUPPLIES	356	1,676	500	500	500
113	PRINTING/BINDING	555	482	500	500	500
120	COMMUNICATIONS	-	82	300	300	300
130	CONTRACTUAL SERVICES	1,706	4,680	5,500	5,500	5,500
131	REPAIRS/MAINTENANCE	123	896	5,000	5,000	5,000
140	SUBSCRIPTIONS/DUES	3,100	100	1,750	1,600	1,750
150	VEHICLE OPERATIONS	4,590	4,555	4,500	4,500	4,500
151	FUEL	7,386	7,369	10,000	8,000	10,000
	* SUBTOTAL OPERATING *	<u>30,707</u>	<u>42,195</u>	<u>35,850</u>	<u>33,200</u>	<u>48,050</u>
	** TOTAL EXPENDITURES **	<u>\$ 442,312</u>	<u>\$ 438,818</u>	<u>\$ 461,750</u>	<u>\$ 402,300</u>	<u>\$ 422,466</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 16%	70,771	70,210	73,879	64,368	67,594
	SOLID WASTE FUND 20%	88,462	87,764	92,350	80,460	84,493
	BEACH SERVICES FUND 4%	17,692	17,553	18,470	16,092	16,899
	**LESS OVERHEAD TOTAL **	<u>176,925</u>	<u>175,527</u>	<u>184,699</u>	<u>160,920</u>	<u>168,986</u>
TOTAL NET GENERAL FUND		<u>\$ 265,387</u>	<u>\$ 263,291</u>	<u>\$ 277,051</u>	<u>\$ 241,380</u>	<u>\$ 253,480</u>

DIVISION 832 FLEET MAINTENANCE

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Fleet Management Superintendent	1	25	\$ 88,266
Mechanic	4	14	177,567
Longevity	-		<u>2,828</u>
TOTAL	5		<u>\$ 268,661</u>

BUDGET ANALYSIS

This division provides for an decreased level of service from the previous year's budget due to the elimination of the one Mechanic position. The 8.5% decrease is due to these changes.

01-5-842 CUSTODIAL / FACILITIES MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
011	SALARY, REGULAR	\$ 246,796	\$ 219,004	\$ 311,486	\$ 281,629	\$ 289,716
014	OVERTIME	3,889	7,176	4,000	4,000	-
021	FICA	18,210	16,325	21,769	19,500	20,860
022	EMPLOYEE RETIREMENT	24,378	21,749	25,577	23,000	28,146
023	EMPLOYEE INSURANCE	67,699	66,965	75,600	75,600	69,600
030	TRAINING	75	100	1,000	1,000	1,000
040	WORKERS COMPENSATION	1,332	42,362	1,893	55,000	1,738
050	AWARDS	<u>1,852</u>	<u>3,525</u>	<u>3,753</u>	<u>3,525</u>	<u>4,199</u>
	* SUBTOTAL PERSONNEL *	<u>364,231</u>	<u>377,206</u>	<u>445,078</u>	<u>463,254</u>	<u>415,259</u>
110	CLOTHING/UNIFORMS	4,346	3,888	3,000	3,000	3,000
111	MATERIALS/SUPPLIES	44,324	38,390	30,000	30,000	30,000
120	COMMUNICATIONS	1,788	1,558	1,800	1,500	1,800
130	CONTRACTUAL SERVICES	7,040	23,564	53,000	50,000	53,000
131	REPAIRS/MAINTENANCE	354,699	205,732	200,000	220,000	200,000
142	ADVERTISING	84	210	500	400	500
150	VEHICLE OPERATIONS	916	4,477	1,000	2,000	1,000
151	FUEL	<u>5,640</u>	<u>4,848</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
	* SUBTOTAL OPERATING *	<u>418,837</u>	<u>282,667</u>	<u>293,300</u>	<u>310,900</u>	<u>293,300</u>
370	NON-MOBILE EQUIPMENT	-	<u>16,502</u>	<u>15,000</u>	<u>15,000</u>	-
	* SUBTOTAL CAPITAL *	-	<u>16,502</u>	<u>15,000</u>	<u>15,000</u>	-
	** TOTAL EXPENDITURES **	<u>\$ 783,068</u>	<u>\$ 676,375</u>	<u>\$ 753,378</u>	<u>\$ 789,154</u>	<u>\$ 708,559</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	274,073	202,913	188,345	157,832	177,141
	SOLID WASTE FUND 4%	31,323	27,055	30,135	31,566	28,342
	BEACH SERVICES FUND 2%	-	-	37,669	78,915	14,171
	AQUATIC CENTER FUND 4%	<u>31,323</u>	<u>27,055</u>	<u>30,135</u>	<u>31,566</u>	<u>28,342</u>
	**LESS OVERHEAD TOTAL **	<u>336,719</u>	<u>257,023</u>	<u>286,284</u>	<u>299,879</u>	<u>247,996</u>
	TOTAL NET GENERAL FUND	<u>\$ 446,349</u>	<u>\$ 419,352</u>	<u>\$ 467,094</u>	<u>\$ 489,275</u>	<u>\$ 460,563</u>

DIVISION 842 CUSTODIAL / FACILITIES MAINTENANCE

DIVISION NARRATIVE

This division provides for eight employees: a Facilities Supervisor, a Facility/Maintenance Technician, a Maintenance Worker, and five Custodians. This service has been provided in-house since 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	\$ 56,011
Facility/Maintenance Technician	1	15	49,609
Custodian	5	8	152,916
Maintenance Worker	1	9	28,076
Longevity	-		<u>3,104</u>
TOTAL	8		<u>\$ 289,716</u>

BUDGET ANALYSIS

This division provides for an decreased level of service from the previous year's budget due to the elimination of the one Custodian position. The 1.4% decrease is due to these changes.

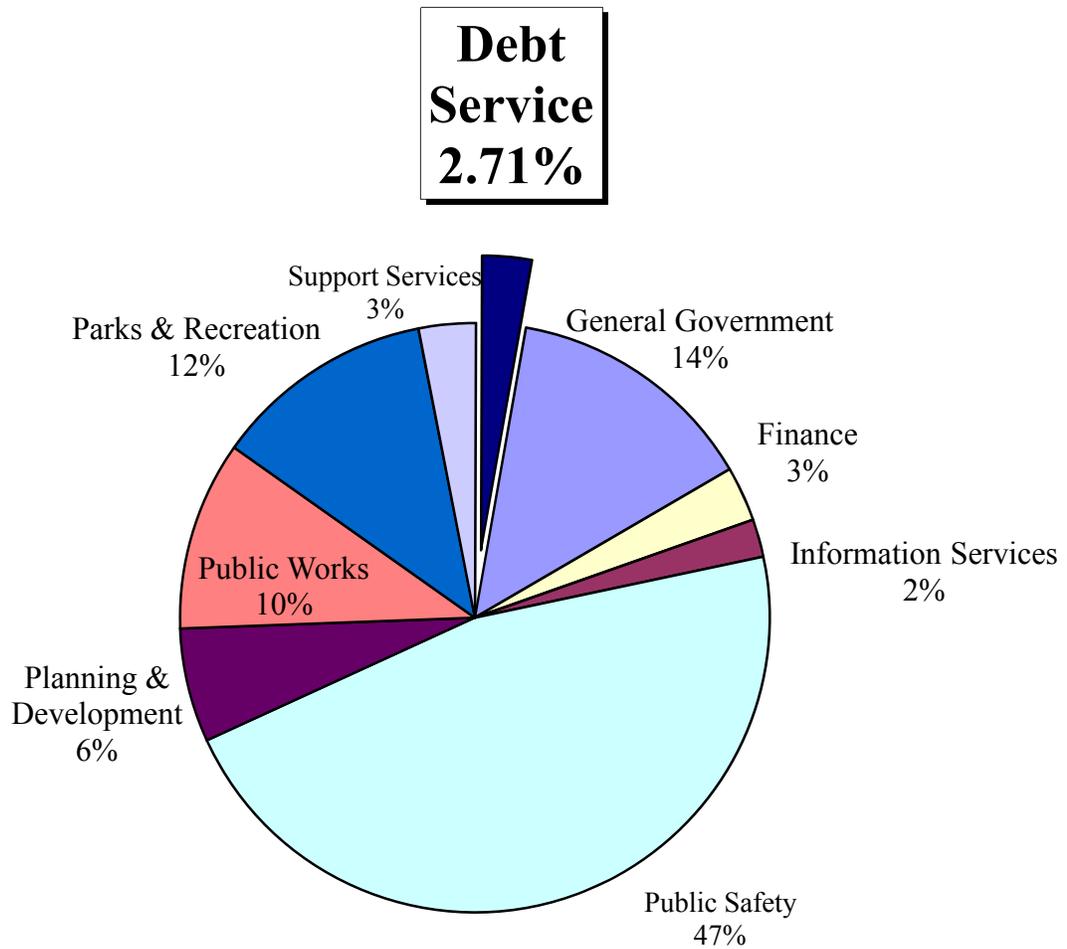
GENERAL FUND EXPENDITURES

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 2.71% of the overall resources appropriated in the General Fund for FY2014.



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, 2014
01-5-911 DEBT SERVICE
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
410	DEBT/PRINCIPAL	\$ 1,065,402	\$ 654,703	\$ 483,983	\$ 483,983	\$ 499,761
415	DEBT/INTEREST	183,342	144,349	121,853	121,853	106,075
420	AGENTS FEES	<u>5,236</u>	<u>113</u>	<u>20,000</u>	<u>125</u>	<u>111,942</u>
TOTAL NET DEBT SERVICE		<u>\$ 1,253,980</u>	<u>\$ 799,165</u>	<u>\$ 625,836</u>	<u>\$ 605,961</u>	<u>\$ 717,778</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 2.60% 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 FY2014 is estimated at \$15,174,715 which is extremely low compared to the City's approximate market value of \$6,251,780,700. The table below provides for the City's FY2014 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, 2013

ASSESSED VALUATION	<u>\$375,106,842</u>
Maximum General Obligation Debt Limit to 8% of Total Assessed Valuation	<u>\$30,008,547</u>
Outstanding Bonds Chargeable to Debt Limit	<u>\$14,833,832</u>
LEGAL DEBT LIMIT MARGIN - JULY 1, 2013	<u>\$15,174,715</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, \$500,196 in capital and infrastructure is budgeted in the General Fund for FY2014.

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 2013 is estimated to be approximately \$11.57 million, or 43.7% of FY2014 expenditures.

Existing Debt

The following table lists the outstanding General Obligation Bonds and the lease purchase obligation as of July 1, 2013:

<u>General Obligation Bond</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding JULY 1, 2013</u>	<u>Final Due Date</u>
Municipal Roads	4/22/2009	3.26%	3,253,832	4/22/2019
NMB Park & Sports Complex	9/15/2011	1.57%	<u>11,580,000</u>	3/1/2019
		TOTAL	<u>\$ 14,833,832</u>	

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

Fiscal	Interest	Principal	Total
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 remains strong. Most revenues have begun to experience some growth. The City is controlling expenditures in order to have a balanced budget for FY2014 . 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 permits have been obtained from the Army Corps of Engineers. 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, 2014
01-5-915 OTHER FINANCING USES
DETAIL OF EXPENDITURES

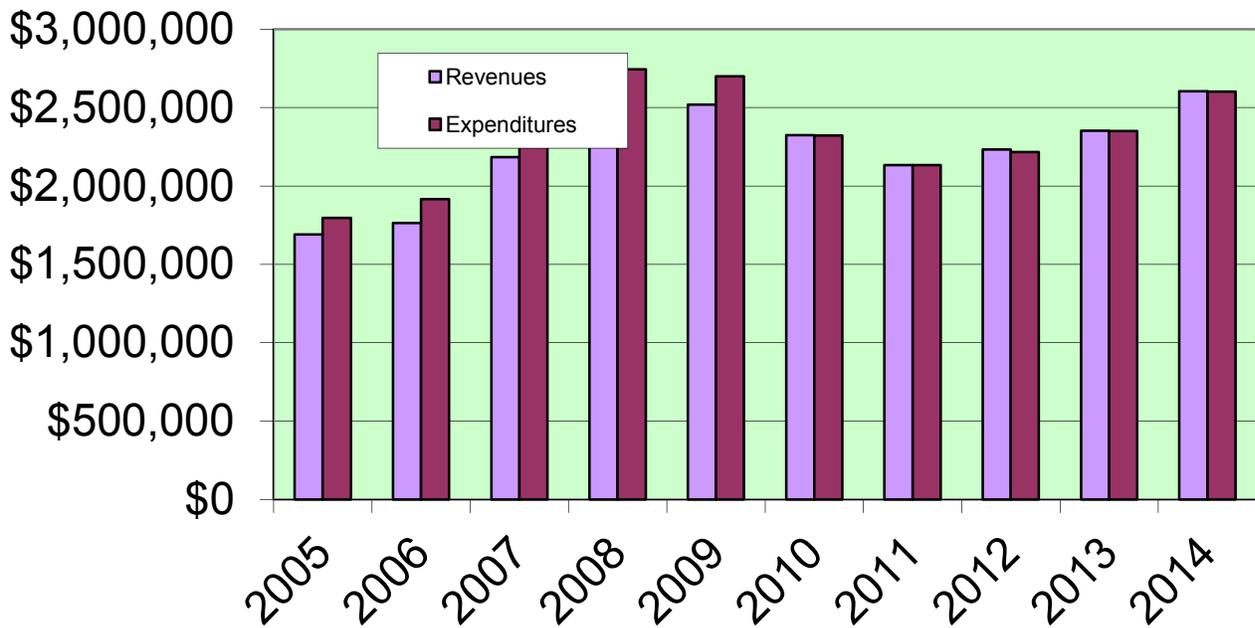
CODE	CLASSIFICATION	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 BUDGETED	FY2013 ESTIMATED	FY2014 BUDGETED
708	Transfer to Capital Impr. Fund	\$ 2,005,352	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
709	Transfer to Street Impr. Fund	600,000	650,000	650,000	650,000	650,000
726	Transfer to Museum	<u>20,000</u>	-	-	-	-
TOTAL OTHER FINANCING USES		<u>\$ 2,625,352</u>	<u>\$ 2,150,000</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 FY2014 the City of North Myrtle Beach has budgeted an increase in Accommodations Tax receipts.

The budget for FY2014 is balanced at \$2,603,000 for both revenue and expenditures. The Mayor and City Council, which reviews the expenditure recommendations of the Accommodations Tax Advisory Committee, would like to maintain a minimum fund balance for cash flow purposes. The above table summarizes the budgeted revenue and expenditure history for the previous 10 fiscal years.

ACCOMMODATIONS TAX FUND

Performance Benchmarks, Goals and Priorities

Due to the heavy impact of tourism on the City's General Fund, a large portion of the Accommodations Tax Fund is used to supplement the General Fund. The following outlines the benchmarks, goals and priorities accomplished during FY2013:

- 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 FY2014:

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

FISCAL YEAR ENDING JUNE 30, 2014
REVENUES AND EXPENDITURES
ACCOMMODATIONS TAX FUND

DIVISION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
REVENUES:					
Accommodations Tax Receipts	2,272,569	2,490,129	2,351,250	2,731,809	2,603,000
Grant - Water Quality Monitoring	-	-	-	-	-
Interest	<u>244</u>	<u>202</u>	<u>400</u>	<u>400</u>	<u>400</u>
TOTAL REVENUES	<u>\$ 2,272,813</u>	<u>\$ 2,490,331</u>	<u>\$ 2,351,650</u>	<u>\$ 2,732,209</u>	<u>\$ 2,603,400</u>
EXPENDITURES:					
Public Safety	195,651	251,128	255,283	255,283	308,459
Public Works	216,305	272,498	282,152	282,152	276,471
Parks & Recreation	<u>1,776,261</u>	<u>1,774,033</u>	<u>1,813,815</u>	<u>1,877,151</u>	<u>2,018,070</u>
TOTAL EXPENDITURES	<u>\$ 2,188,217</u>	<u>\$ 2,297,659</u>	<u>\$ 2,351,250</u>	<u>\$ 2,414,586</u>	<u>\$ 2,603,000</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>84,596</u>	<u>192,672</u>	<u>400</u>	<u>317,623</u>	<u>400</u>
FUND BALANCE - BEGINNING	<u>6,032</u>	<u>90,628</u>	<u>329,200</u>	<u>283,300</u>	<u>600,923</u>
FUND BALANCE - ENDING	<u>\$ 90,628</u>	<u>\$ 283,300</u>	<u>\$ 329,600</u>	<u>\$ 600,923</u>	<u>\$ 601,323</u>

The list on the following two pages specifies the programs to be funded by the Accommodations Tax Fund for FY2014. Some of the funds will be provided to outside agencies in the amount of \$1,256,014.

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 FY2014 is \$895,502. In addition, \$127,071 is being transferred to the Solid Waste Fund, \$18,429 to the Beach Renourishment Fund, \$96,702 to the Park Improvement Fund, \$112,954 to the Beach Services Fund, \$25,714 to the Storm Water Drainage Fund, and \$70,614 to the Street Improvement Fund.

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2014**

	<u>BUDGET</u> <u>FY 2013</u>	<u>REQUEST</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>GL</u> <u>ACCT.#</u>
30% ADVERTISING ALLOCATION	742,500	822,000	822,000	4-5-756-180
<u>Services Grand Strand</u>				
1 NMB Chamber of Commerce	516,236	784,622	400,000	4-5-756-181
2 James W. Caudle Foundation	4,300	5,000	5,000	4-5-756-183
3 The Long Bay Symphony	-	7,000	3,014	4-5-756-183
4 American Red Cross	-	5,000	1,000	4-5-756-183
5 DOIT for NMB	-	52,600	25,000	4-5-756-183
<u>Public Safety Department</u>				
6 Public Safety Salary Supplement	75,914	200,000	67,038	1-5-4xx-011
7 Public Safety Overtime	29,714	105,000	66,607	1-5-4xx-014
8 Memorial Day Weekend	15,215	45,000	16,857	1-5-422-130
9 Beach Patrol Salary/Benefit Supplement	40,857	100,000	35,500	1-5-424-012
10 Patrol Vehicles	53,457	185,000	51,643	1-5-422-360
11 Rope Rescue Equipment	8,500	-	-	1-5-453-111
12 Confined Space Equipment	11,461	-	-	1-5-453-111
13 Heavy Rescue Tools	13,611	-	-	1-5-453-111
14 Personal Protective Clothing	6,554	-	-	1-5-453-110
15 Replacement Radios	-	31,875	21,857	1 to 8-5-290
16 PSD Command Center Generator	-	20,274	12,186	1 to 8-5-290
17 Replacement AED(s)	-	35,500	31,000	1 to 8-5-290
18 Suction Units	-	4,400	4,014	1-5-453-111
19 Medical Gear Bags	-	2,100	1,757	1-5-453-111
<u>Public Works Department</u>				
20 Beach Renourishment Monitoring	16,971	50,000	18,429	10-5-742-132
21 Beach Water Quality Monitoring	23,525	80,000	25,714	3-5-930-132
22 Underground Utility Conversion	31,671	100,000	41,757	9-5-940-901
23 Handicap Beach Access Ramps	32,757	100,000	28,857	9-5-940-303
24 Intersection & Sidewalk Improvements	31,016	100,000	23,714	1 to 9-5-940
25 Street Dept. Overtime (traffic control)	11,781	25,000	10,929	1-5-652-014
26 Sanitation Overtime (trash collection)	11,139	25,000	11,357	15-5-671-014
27 Litter Collection	41,881	135,000	37,571	15-5-673-011
28 Beach Cleaning	81,411	305,000	78,143	15-5-674-all

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2014**

	<u>BUDGET</u> <u>FY 2013</u>	<u>REQUEST</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>GL</u> <u>ACCT.#</u>
<u>Parks & Grounds</u>				
29	33,217	118,500	28,714	1-5-754-011
30	15,316	28,800	14,357	1-5-754-130
31	3,986	72,875	23,286	1-5-754-130
32	38,972	153,900	36,571	1-5-754-130
33	26,709	82,570	27,286	1-5-754-111
34	15,546	57,585	34,369	1-5-754-111
35	30,717	-	-	8-5-290-308
36	9,283	24,200	12,214	1-5-754-111
37	47,196	-	-	1-5-754-xxx
38	-	130,000	36,714	1 to 8-5-290
39	-	425,000	96,702	7-5-744-320
<u>Recreation Department</u>				
40	30,000	30,000	13,786	1-5-743-xxx
41	31,417	90,000	20,286	1-5-743-xxx
42	23,640	30,700	25,629	1-5-743-xxx
43	-	24,450	13,643	1-5-743-xxx
44	30,000	52,100	30,571	1-5-743-xxx
45	30,000	45,000	31,500	1-5-743-xxx
46	-	3,500	2,429	1-5-743-xxx
47	-	8,000	2,857	1-5-743-xxx
48	-	14,000	6,286	1-5-743-xxx
49	-	26,000	19,571	1 to 8-5-290
50	-	59,860	59,860	1-5-743-xxx
51	-	13,000	9,071	1-5-743-xxx
52	-	17,000	8,429	1-5-743-xxx
53	-	19,000	10,357	1-5-743-xxx
54	-	17,000	9,643	1-5-743-xxx
55	4,784	11,000	4,571	1-5-743-xxx
56	2,514	5,500	2,314	1-5-743-xxx
57	1,861	3,500	2,000	1-5-743-xxx
58	750	1,200	1,043	1-5-743-xxx
59	1,864	5,000	2,614	1-5-743-xxx
60	2,161	5,800	2,929	1-5-743-xxx
61	30,000	59,500	59,500	1-5-742-xxx

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2014**

	<u>BUDGET</u> <u>FY 2013</u>	<u>REQUEST</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>GL</u> <u>ACCT.#</u>
<u>Beach Services</u>				
62 Lifeguard Salaries	83,947	450,000	110,286	16-5-761-012
63 Junior Lifeguard Camp	-	3,720	1,643	16-5-761-xxx
64 USLA Lifeguard Competition	-	1,576	1,025	16-5-761-111
<u>Support Services Division</u>				
53 Custodial Services Restrooms	27,508	-	-	1-5-842-xxx
54 PreFab Restroom - Sea Mountain Hwy	<u>29,391</u>	<u>-</u>	<u>-</u>	8-5-290-307
TOTAL	<u>\$ 2,351,250</u>	<u>\$ 5,415,207</u>	<u>\$ 2,603,000</u>	

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

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
132	Beach Water Quality Monitoring	\$ 28,554	\$ -	\$ -	\$ -	\$ -
180	30% Advertising Allocation	717,653	786,356	742,500	862,676	822,000
181	NMB Chamber of Commerce	599,173	480,000	516,236	516,236	400,000
183	Services to Other Agencies	<u>8,529</u>	<u>8,700</u>	<u>4,300</u>	<u>4,300</u>	<u>34,014</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,353,909</u>	<u>\$ 1,275,056</u>	<u>\$ 1,263,036</u>	<u>\$ 1,383,212</u>	<u>\$ 1,256,014</u>

DIVISION NARRATIVE

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

BUDGET ANALYSIS

The small decrease in this division is due to a reduction in the supplemental funds to the North Myrtle Beach Chamber of Commerce.

CAPITAL IMPROVEMENT FUNDS

The City of North Myrtle Beach will budget five Capital Improvement Funds for FY2014. 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.

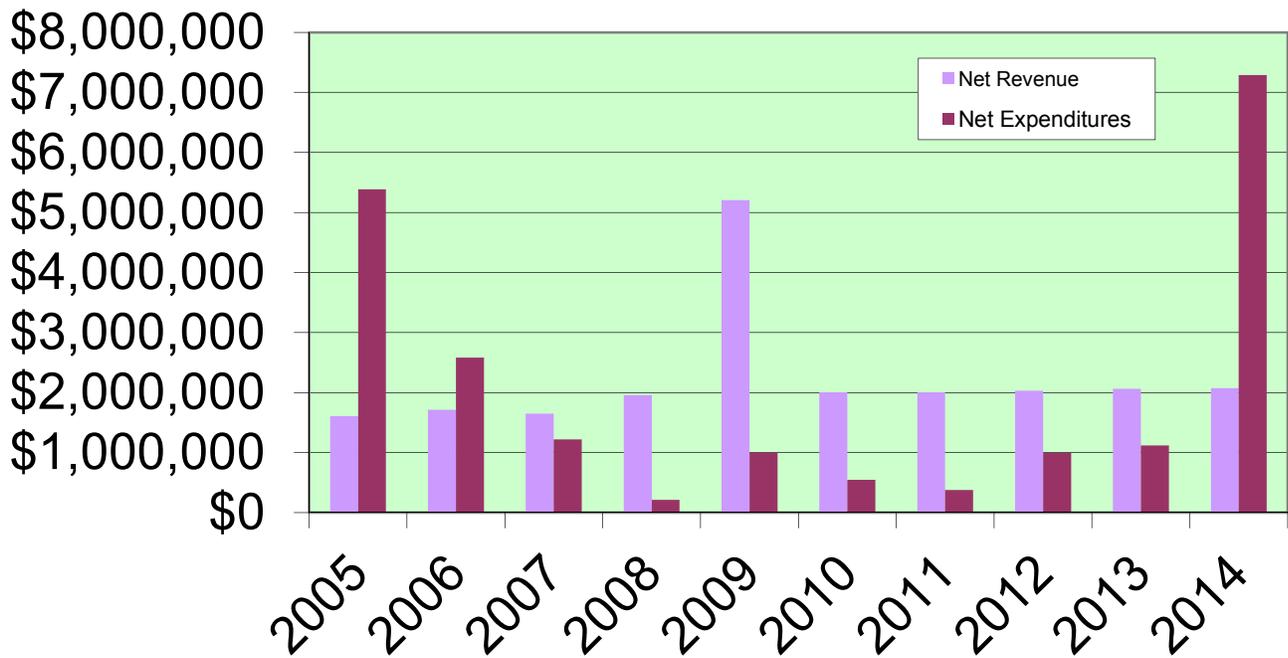
**STORM WATER DRAINAGE FUND
FUND 03**

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 FY2014, total actual Revenues are \$25,188,591 and total Expenditures are \$25,895,215. While the Revenue collections remain fairly level, there is a large fluctuation in expenditures due to the fact that each ocean outfall project usually costs millions of dollars to build.

The major expenditure for FY2014 is the Main Street Ocean Outfall. As of this time, the City will try to run this fund on a pay as you go process through FY2016. This may change should the City receive substantial storm water grants from the state or federal government.

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

The Storm Water Drainage Fund was created during 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 fifth Capital Improvement fund the City operates. This approach enables management to more accurately assess fees and charges that cover the total cost of completing the current storm water drainage plan throughout the City.

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

**FISCAL YEAR ENDING JUNE 30, 2014
DETAIL OF REVENUES**

SOURCE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
Storm Water Drainage Fees	\$ 1,987,745	\$ 2,000,441	\$ 2,000,500	\$ 2,025,000	\$ 2,030,000
Penalties	9,596	9,320	11,000	9,500	9,500
Interest	9,353	6,238	7,000	6,446	7,114
Revenue Bond	-	-	4,500,000	-	-
Grants - State	-	-	-	-	-
Other - Lawsit Settlement	-	-	-	-	-
Transfers In - Accommodations Tax	-	14,157	23,525	23,525	25,714
TOTAL REVENUES	<u>\$ 2,006,694</u>	<u>\$ 2,030,156</u>	<u>\$ 6,542,025</u>	<u>\$ 2,064,471</u>	<u>\$ 2,072,328</u>

SUMMARY OF EXPENDITURES

DESCRIPTION GL# 03-5-930-xxx	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
Beach Water Monitoring (132)	\$ 12,000	\$ 86,554	\$ 77,000	\$ 77,000	\$ 80,000
Miscellaneous Drainage Proj. (307)	1,391	160,918	-	-	-
Hillside Retention Pond (900)	50,896	307,911	1,300,000	585,000	2,000,000
Duffy Street Drainage (905)	-	-	-	-	-
21st Ave.S. Ocean Outfall (932)	-	-	-	-	-
Main Street Drainage/Outfall (933)	19,213	26,076	6,000,000	75,000	5,000,000
18th Ave.N Drainage/Outfall (934)	26,218	23,434	-	-	-
Overhead Allocation	192,432	199,030	201,201	197,568	208,433
Principal and Interest (03-5-930-4xx)	1,140,000	1,140,000	600,000	186,431	-
TOTAL EXPENDITURES	<u>\$ 1,442,150</u>	<u>\$ 1,943,923</u>	<u>\$ 8,178,201</u>	<u>\$ 1,120,999</u>	<u>\$ 7,288,433</u>
EXCESS (DEFICIT)	<u>\$ 564,544</u>	<u>\$ 86,233</u>	<u>\$ (1,636,176)</u>	<u>\$ 943,472</u>	<u>\$ (5,216,105)</u>
Beginning Fund Balance	<u>\$ 4,672,751</u>	<u>\$ 5,237,295</u>	<u>\$ -</u>	<u>\$ 5,323,528</u>	<u>\$ 6,267,000</u>
Ending Fund Balance	<u>\$ 5,237,295</u>	<u>\$ 5,323,528</u>	<u>\$ -</u>	<u>\$ 6,267,000</u>	<u>\$ 1,050,895</u>

STORM WATER DRAINAGE FUND

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

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

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

Performance Benchmarks, Goals and Priorities

- Complete Construction of the Hillside Drive Storm Water Improvements.
- Begin Construction on 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 purchase 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. Debt payments are recorded in a separate Debt Service Fund.

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

FISCAL YEAR ENDING JUNE 30, 2014					
REVENUES AND EXPENDITURES					
	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Interest	\$ 1,975	\$ 19,915	\$ 25,000	\$ 23,908	\$ 16,298
Miscellaneous Revenue	120	-	-	-	-
Contribution from Private Entities	-	-	-	300,000	-
Park Improvement Bonds	-	16,496,381	-	-	-
Transfer from A-Tax Fund	-	-	-	-	96,702
Transfer from Capital Impr.Fund	-	-	-	1,200,000	1,200,000
TOTAL REVENUES	<u>\$ 2,095</u>	<u>\$ 16,516,296</u>	<u>\$ 25,000</u>	<u>\$ 1,523,908</u>	<u>\$ 1,313,000</u>
<u>EXPENDITURES</u> GL# 07-5-xxx-xxx					
Land Purchase (743-300)	\$ 479,737	\$ -	\$ -	\$ -	\$ -
Park Improvements (743-302)	154,860	51,313	-	-	-
Transfer to Street Impr. Fund (remaining non-NMB Park bond funds)	-	750,497	-	-	-
<u>NMB Park and Sports Complex:</u>					
NMB Park Land (744-300)	3,087,676	1,945	-	-	-
Park Land Improv. (744-302)	-	288,583	11,000,000	4,000,000	5,770,000
Park Bldg. Improv. (744-320)	-	-	-	1,000,000	2,925,000
Park Lights, Equipment (744-370)	-	-	-	-	2,280,000
Park Contingency (744-399)	-	-	1,800,000	-	-
TOTAL EXPENDITURES	<u>\$ 3,722,273</u>	<u>\$ 1,092,338</u>	<u>\$ 12,800,000</u>	<u>\$ 5,000,000</u>	<u>\$ 10,975,000</u>
EXCESS (DEFICIT)	<u>\$ (3,720,178)</u>	<u>\$ 15,423,958</u>	<u>\$ (12,775,000)</u>	<u>\$ (3,476,092)</u>	<u>\$ (9,662,000)</u>
Beginning Fund Balance	<u>\$ 1,434,312</u>	<u>\$ (2,285,866)</u>	<u>\$ 12,845,340</u>	<u>\$ 13,138,092</u>	<u>\$ 9,662,000</u>
Ending Fund Balance	<u>\$ (2,285,866)</u>	<u>\$ 13,138,092</u>	<u>\$ 70,340</u>	<u>\$ 9,662,000</u>	<u>\$ -</u>

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 FY2014 a park project & equipment 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. A \$1,200,000 transfer in FY2013 & FY2014 is being made to the Park Improvement Fund for NMB Park construction.

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

**FISCAL YEAR ENDING JUNE 30, 2014
REVENUES AND EXPENDITURES**

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
REVENUES					
Surplus Sales	\$ 87,504	\$ 8,215	\$ 20,000	\$ 25,000	\$ 20,000
Interest	910	682	1,892	1,446	1,000
Barefoot Fire Station Permit Fees	240	360	-	240	-
Contributions from Private Entities	-	-	-	38,237	-
A-Tax Fund Transfer In	-	-	60,108	60,108	-
General Fund Transfer In	<u>2,005,352</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
TOTAL REVENUES	<u>\$ 2,094,006</u>	<u>\$ 1,509,257</u>	<u>\$ 1,582,000</u>	<u>\$ 1,625,031</u>	<u>\$ 1,521,000</u>
EXPENDITURES GL# 08-5-xxx-xxx					
Land (290-300)	\$ -	\$ 19,800	\$ -	\$ 290,589	\$ -
Central Park Renovations (290-302)	1,353,128	-	-	-	-
Farmers Market (290-303)	-	144,397	-	243	-
Animal Shelter (290-304)	-	69,794	-	6,680	-
Seal Parking Lots-City Hall AFC (290-305)	-	-	43,000	43,000	-
Yow Park Improvements (290-306)	-	-	70,000	70,000	-
PreFab Restrooms (290-307)	-	-	100,000	100,000	-
Hwy 17 Median Cherry Grove (290-308)	-	-	110,000	110,000	-
Water Tower Parks (290-309)	-	-	200,000	200,000	-
Hillside Park Improvements (290-310)	-	-	-	-	80,000
Equipment (290-311)	-	-	-	-	114,000
Escod Building Roof (290-320)	-	226,800	-	-	-
Phone System Replacement (290-383)	-	324,726	-	27,665	-
Fire Ladder Truck (456-360)	660,415	-	-	-	-
Cherry Grove Dredging (690-301)	182,124	293,584	500,000	230,000	270,000
Transfer to NMB Park Fund (907-707)	-	-	-	1,200,000	1,200,000
Transfer to Beach Services (907-716)	-	-	69,000	69,000	50,000
Capital Projects Contingency (907-999)	-	-	<u>1,800,000</u>	-	<u>392,000</u>
TOTAL EXPENDITURES	<u>\$ 2,195,667</u>	<u>\$ 1,079,101</u>	<u>\$ 2,892,000</u>	<u>\$ 2,347,177</u>	<u>\$ 2,106,000</u>
EXCESS (DEFICIT)	<u>\$ (101,661)</u>	<u>\$ 430,156</u>	<u>\$ (1,310,000)</u>	<u>\$ (722,146)</u>	<u>\$ (585,000)</u>
Beginning Fund Balance	<u>\$ 1,028,651</u>	<u>\$ 926,990</u>	<u>\$ 1,336,000</u>	<u>\$ 1,357,146</u>	<u>\$ 635,000</u>
Ending Fund Balance	<u>\$ 926,990</u>	<u>\$ 1,357,146</u>	<u>\$ 26,000</u>	<u>\$ 635,000</u>	<u>\$ 50,000</u>

**STREET IMPROVEMENT FUND
FUND 09**

The Street Improvement Fund was established during FY1989 with the initial infusion of \$500,000 through a residual equity transfer from the General Fund. The revenue derived from the Horry County Dual Tax settlement is received in this fund. For FY2014, the City will transfer in \$650,000 from the General Fund, \$70,614 from the Accommodations Tax Fund, and \$52,500 from the Beach Renourishment Fund for various projects. Total Revenues and Transfers In are projected to be \$4,254,600, and expenditures will be \$4,520,100, leaving \$500,000 remaining in Fund Balance.

Projects budgeted for FY2014 include beach access improvements, sidewalks/bicycle lanes, intersection improvements, road resurfacing, and underground utilities as detailed below.

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

**FISCAL YEAR ENDING JUNE 30, 2014
REVENUES AND EXPENDITURES**

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
REVENUES					
General Fund Transfer In	\$ 600,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
Accommodations Tax Transfer In	19,656	53,963	64,428	64,428	70,614
Park Improv. Fund Transfer In	-	750,497	-	680,000	-
Beach Renourishment Fund Transfer In	-	-	-	-	52,500
Interest	1,638	1,390	972	1,975	2,186
Grants	-	975,432	-	304,000	789,300
Underground Utilities Reimb.	2,459,466	123,849	200,000	79,928	2,250,000
Underground Util.-N.Beach Dev.	95,000	203,000	-	100,000	50,000
Miscellaneous Revenue (Public use reimb.)	-	11,150	-	-	-
Horry County Road Fee	364,599	374,443	360,000	380,000	390,000
TOTAL REVENUES	\$ 3,540,359	\$ 3,143,724	\$ 1,275,400	\$ 2,260,331	\$ 4,254,600
EXPENDITURES GL# 09-5-940-xxx					
Beach Access/Parking Improv. (303)	\$ -	\$ -	\$ 100,000	\$ 892,673	\$ 150,000
Beach Access Impr.OCRM grant (304)	-	-	-	-	205,000
Sidewalks/Bicycle Lane (305)	-	89,085	150,000	150,000	200,000
Intersection Improvements (311)	125	95,148	300,000	300,000	250,000
Road Resurfacing (312)	-	702,782	285,000	589,000	640,000
Underground Utilities (314)	436,487	10,000	-	-	-
Hwy 17 & 6th S. (GSTATS) (317)	86,513	581,290	130,000	253,939	-
Underground Utilities - 6th S. (318)	1,542,427	287,530	250,000	92,758	-
Barefoot Bridge Painting (320)	134,145	1,344,352	-	69,500	-
New Park Entry Road (321)	-	-	-	1,200,000	150,000
Underground Utilities - 48th S. (901)	3,250	34,141	-	10,000	2,500,000
East Coast Greenway-Water Tower (903)	-	-	-	-	295,000
Library Sidewalks/Crosswalk (904)	-	-	-	-	59,600
Street Projects Contingency (999)	-	-	579,300	-	70,500
TOTAL EXPENDITURES	\$ 2,202,947	\$ 3,144,328	\$ 1,794,300	\$ 3,557,870	\$ 4,520,100
EXCESS (DEFICIT)	\$ 1,337,412	\$ (604)	\$ (518,900)	\$ (1,297,539)	\$ (265,500)
Beginning Fund Balance	\$ 726,231	\$ 2,063,643	\$ 1,018,900	\$ 2,063,039	\$ 765,500
Ending Fund Balance	\$ 2,063,643	\$ 2,063,039	\$ 500,000	\$ 765,500	\$ 500,000

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 FY2011 through the FY2014 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 FY2014 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. FY2014 a transfer of \$52,500 was budgeted to the Street Improvement Fund to cover 50% of the City's matching funds from an OCRM grant to repair 6 handicap beach accesses.

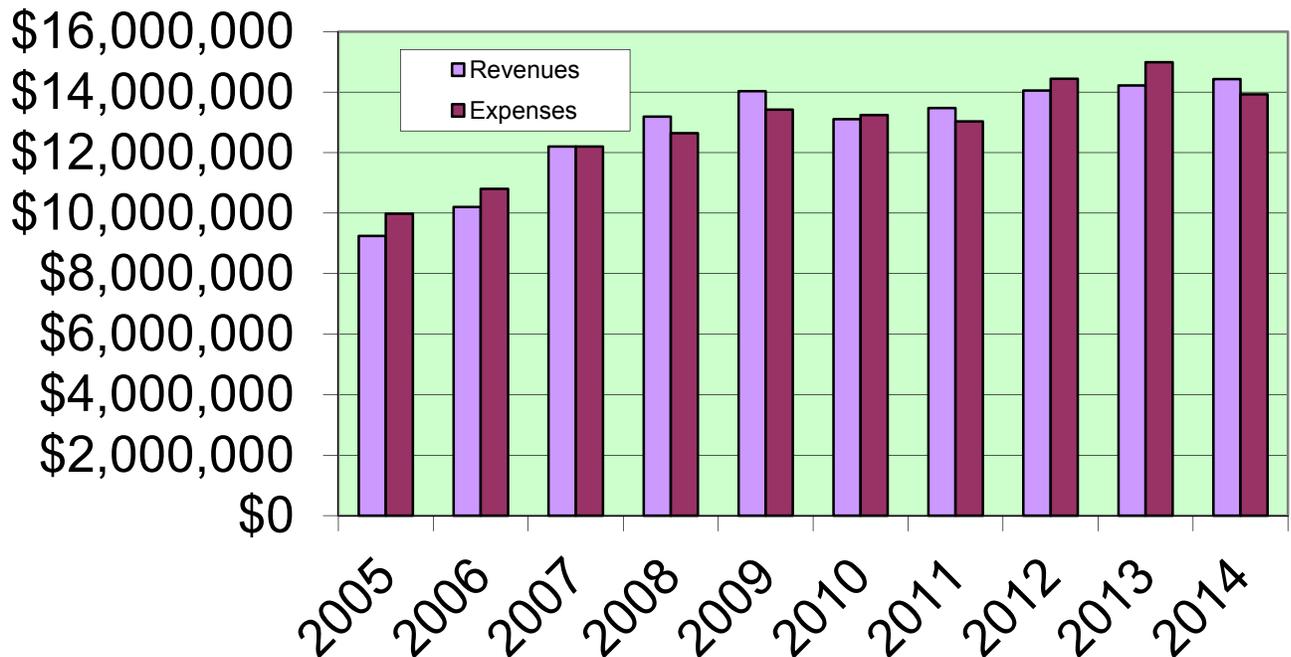
FISCAL YEAR ENDING JUNE 30, 2014
REVENUES AND EXPENDITURES

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
<u>REVENUES</u>					
General Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Army Corp Reimbursement	-	460,766	-	-	-
Accommodations Tax Transfer	14,838	13,657	16,971	16,971	18,429
Interest	51	395	529	442	471
TOTAL REVENUES	<u>\$ 14,889</u>	<u>\$ 474,818</u>	<u>\$ 17,500</u>	<u>\$ 17,413</u>	<u>\$ 18,900</u>
<u>EXPENDITURES</u> GL# 10-5-742-xxx					
Walkovers/Ramps (111)	\$ 36,278	\$ 19,078	\$ 50,000	\$ 50,000	\$ 50,000
Beach Renourishment Monitoring (132)	\$ -	\$ 24,093	\$ 25,000	\$ 25,000	\$ 25,000
Transfer to Street Improv. Fund (709)	-	-	-	-	52,500
TOTAL EXPENDITURES	<u>\$ 36,278</u>	<u>\$ 43,171</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 127,500</u>
EXCESS (DEFICIT)	<u>\$ (21,389)</u>	<u>\$ 431,647</u>	<u>\$ (57,500)</u>	<u>\$ (57,587)</u>	<u>\$ (108,600)</u>
Beginning Fund Balance	<u>\$ 22,929</u>	<u>\$ 1,540</u>	<u>\$ 440,000</u>	<u>\$ 433,187</u>	<u>\$ 375,600</u>
Ending Fund Balance	<u>\$ 1,540</u>	<u>\$ 433,187</u>	<u>\$ 382,500</u>	<u>\$ 375,600</u>	<u>\$ 267,000</u>

WATER & SEWER
UTILITY FUND

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

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



The chart above reflects a surplus of \$509,402 for FY2014. 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 193.3% for FY2014. 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 150 new customers should be added during the year. The Water and Sewer operating revenues are expected to increase 1.6% from FY2013 to FY2014. The increase is mainly due to a rate change to reflect increases from Grand Strand Water & Sewer Authority.

**FISCAL YEAR ENDING JUNE 30, 2014
DETAIL OF REVENUES
WATER & SEWER UTILITY FUND**

SOURCE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
WATER USAGE	6,820,379	7,090,131	7,275,000	7,150,000	7,475,000
SEWER USAGE	4,553,070	4,670,480	4,906,000	4,825,000	5,017,000
WATER TAPS	48,873	45,427	50,000	50,000	50,000
SEWER TAPS	26,335	22,116	20,000	20,000	20,000
SERVICE CHARGES	74,154	69,814	75,000	75,000	75,000
INTEREST	140,516	86,618	225,000	100,000	125,000
PENALTIES	60,041	59,984	80,000	80,000	80,000
MISCELLANEOUS	331,291	308,171	237,500	237,500	237,500
TOTAL OPERATING REVENUES	\$ 12,054,659	\$ 12,352,741	\$ 12,868,500	\$ 12,537,500	\$ 13,079,500

DETAIL IMPACT FEES CAPITAL TRANSFERS

SOURCE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
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
SUB TOTAL IMPACT FEES TRANSFERS	<u>\$ 1,282,810</u>	<u>\$ 1,275,870</u>	<u>\$ 1,353,140</u>	<u>\$ 1,353,140</u>	<u>\$ 1,353,870</u>
TOTAL OPERATION REVENUES & TRANSFERS	\$ 13,337,469	\$ 13,628,611	\$ 14,221,640	\$ 13,890,640	\$ 14,433,370

The table below summarizes Water and Sewer Fund expenses by Division. Expenses, as a whole, are \$1,062,257 less than the previous budget. The decrease is due to the anticipation of the completion of the sludge removal project as well as the repair and painting of the White Point ground storage tank within fiscal year 2013.

**FISCAL YEAR ENDING JUNE 30, 2014
SUMMARY OF EXPENSES
WATER & SEWER UTILITY FUND**

Div. #	DIVISION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
312	Utility Billing	521,984	500,407	520,537	511,696	545,093
611	Public Works Administration	680,212	601,020	671,708	617,258	707,937
622	Waste Water Treatment	1,381,237	1,474,440	2,544,211	2,448,090	1,627,700
632	Wells/Lifts Maintenance	1,358,489	1,349,666	1,882,920	1,783,410	1,588,662
642	Construction/Maintenance	3,944,909	3,893,759	3,691,072	3,832,983	3,862,899
901	Depreciation / Amortization	2,972,532	2,988,886	3,079,171	3,019,171	3,039,171
911	Bond Interest/Agent Fees	526,450	481,900	440,500	440,500	387,788
906	Overhead Allocation from Gen Fund	2,224,467	2,114,346	2,156,106	2,084,839	2,164,718
	TOTAL OPERATING EXPENSES	\$ 13,610,280	\$ 13,404,424	\$ 14,986,225	\$ 14,737,947	\$ 13,923,968

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 \$3.48 million of improvements are scheduled for this budget year. The following benchmarks, goals and priorities are provided for in FY2014:

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

FY2003	547
FY2004	451
FY2005	481
FY2006	243
FY2007	317
FY2008	202
FY2009	71
FY2010	146
FY2011	29
FY2012	94
FY2013	125, Estimate
FY2014	150, Estimate

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

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 FY2014 budget year that will be funded by operational cash.

FISCAL YEAR ENDING JUNE 30, 2014 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
611	New Plotter for CAD/GIS Office	12,000	2-5-920-280
611	Pick Truck (Supervisor)	35,000	2-5-920-260
632	Pump Station Telemetry (LR Neck Road)	250,000	2-5-920-255
632	HSPS Electrical System Upgrade	50,000	2-5-920-230
632	Emergency Generators (NEW)	35,000	2-5-920-270
632	Vac Truck	175,000	2-5-920-270
642	Portable Light Tower	25,000	2-5-920-270
	TOTAL	<u>\$ 1,132,000</u>	

WATER & SEWER UTILITY FUND

Impact fees are imposed on new customers who join the water and sewer system. The City has limited capacity which must be expanded as growth continues. The impact fees are used solely for the capital expansion of the system. For FY2014 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, 2014
DETAIL OF CAPITAL PURCHASES
IMPACT FEES SUMMARY
WATER AND SEWER UTILITY FUND**

	<u>GL ACCT.#</u>	<u>WATER IMPACT</u>	<u>SEWER IMPACT</u>
BEGINNING BALANCE (ESTIMATED)		\$ 1,905,122	\$ 250,000
CONTRIBUTED CAPITAL:			
Water		800,000	
Sewer			650,000
Operating Funds		409,351	-
TOTAL AVAILABLE RESOURCES		<u>3,114,473</u>	<u>900,000</u>
EXPENDITURES:	GL Acct.#		
<u>Water Impact Fees:</u>			
Barefoot Capacity - GSWSA	n/a	563,000	
Myrtle Beach Contract	n/a	801,473	
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
TOTAL EXPENDITURES		<u>3,114,473</u>	<u>600,000</u>
ENDING BALANCE (ESTIMATED)		<u>\$ -</u>	<u>\$ 300,000</u>

02-5-312 UTILITY BILLING

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
011	SALARY, REGULAR	\$ 316,870	\$ 324,997	\$ 326,418	\$ 325,000	\$ 330,767
012	SALARY, PART-TIME	-	-	-	-	9,600
014	OVERTIME	2,287	1,265	3,250	2,000	3,250
021	FICA	22,101	22,973	23,077	23,025	24,053
022	EMPLOYEE RETIREMENT	29,796	30,582	34,579	32,500	36,092
023	EMPLOYEE INSURANCE	86,962	63,860	67,200	67,200	69,600
030	TRAINING	908	685	3,000	2,000	3,000
040	WORKERS COMPENSATION	3,326	4,202	4,945	3,250	3,500
050	AWARDS	1,853	3,720	3,753	3,720	4,199
	* SUBTOTAL PERSONNEL *	<u>464,103</u>	<u>452,284</u>	<u>466,222</u>	<u>458,695</u>	<u>484,061</u>
110	CLOTHING/UNIFORMS	1,576	2,255	2,300	2,300	2,300
111	MATERIALS/SUPPLIES	10,388	4,934	8,500	6,000	8,500
112	OFFICE SUPPLIES	3,521	1,287	1,000	2,000	1,000
113	PRINTING/BINDING	729	-	200	-	200
120	COMMUNICATIONS	1,090	1,579	1,000	1,600	1,600
130	CONTRACTUAL SERVICES	90,610	92,784	92,000	94,000	101,000
131	REPAIRS/MAINTENANCE	1,184	87	1,500	1,000	3,750
132	PROFESSIONAL SERVICES	-	19	-	-	-
134	CREDIT CARD FEES	21,862	18,603	22,500	19,000	20,000
140	SUBSCRIPTIONS/DUES	105	-	175	-	175
141	TRAVEL / BUSINESS	506	130	500	400	500
142	ADVERTISING	-	-	500	-	200
150	VEHICLE OPERATIONS	7,051	1,279	5,000	3,000	5,000
151	FUEL	11,374	13,473	11,000	14,000	13,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>149,996</u>	<u>136,430</u>	<u>146,175</u>	<u>143,300</u>	<u>157,225</u>
	** TOTAL EXPENSES **	<u>\$ 614,099</u>	<u>\$ 588,714</u>	<u>\$ 612,397</u>	<u>\$ 601,995</u>	<u>\$ 641,286</u>
LESS OVERHEAD ALLOCATION TO:						
	SOLID WASTE FUND 10%	61,410	58,871	61,240	60,199	64,129
	STORM WATER FUND 5%	30,705	29,436	30,620	30,100	32,064
	** LESS OVERHEAD TOTAL **	92,115	88,307	91,860	90,299	96,193
TOTAL NET WATER & SEWER FUND		<u>\$ 521,984</u>	<u>\$ 500,407</u>	<u>\$ 520,537</u>	<u>\$ 511,696</u>	<u>\$ 545,093</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	\$ 69,035
Data Maintenance Technician	1	17	50,961
Meter Reader Coordinator	1	14	43,491
Meter Reader	2	11	64,831
Cashier/Accounting Clerk	3	11	99,908
Longevity/ On Call Pay	—		<u>2,541</u>
TOTAL	<u>8</u>		<u>\$ 330,767</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

02-5-611 PUBLIC WORKS ADMINISTRATION

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
011	SALARY, REGULAR	\$ 560,660	\$ 525,822	\$ 551,829	\$ 522,000	\$ 581,717
014	OVERTIME	1,046	1,164	1,000	1,000	1,000
015	SPECIAL ALLOWANCE	6,600	6,600	6,600	6,600	6,600
021	FICA	38,574	36,184	37,593	35,920	39,625
022	EMPLOYEE RETIREMENT	57,309	53,268	62,494	53,000	66,960
023	EMPLOYEE INSURANCE	101,130	58,770	58,800	58,800	69,600
024	UNEMPLOYEE INSURANCE	7,943	-	-	-	-
030	TRAINING	9,909	4,274	14,000	8,000	14,000
040	WORKERS COMPENSATION	3,124	3,608	4,146	2,800	2,800
050	AWARDS	1,853	3,508	3,573	3,500	4,019
	* SUBTOTAL *	<u>788,148</u>	<u>693,198</u>	<u>740,035</u>	<u>691,620</u>	<u>786,321</u>
110	CLOTHING/UNIFORMS	2,992	1,950	3,600	3,000	3,600
111	MATERIALS/SUPPLIES	10,020	5,553	30,000	20,000	30,000
112	OFFICE SUPPLIES	3,549	4,121	3,000	3,000	3,000
113	PRINTING/BINDING	2,813	43	3,500	4,752	3,500
120	COMMUNICATIONS	9,215	7,572	11,000	8,500	11,000
130	CONTRACTUAL SERVICES	2,758	4,564	10,000	8,000	10,000
131	REPAIRS/MAINTENANCE	769	3,200	5,000	2,500	5,000
132	PROFESSIONAL SERVICES	11,876	5,622	6,000	5,500	6,000
140	SUBSCRIPTIONS/DUES	9,490	13,260	12,000	12,000	12,000
141	TRAVEL / BUSINESS	1,893	5,561	5,000	5,000	5,000
142	ADVERTISING	1,121	538	500	500	500
150	VEHICLE OPERATIONS	1,173	892	4,000	2,000	3,000
151	FUEL	4,448	5,201	6,000	5,200	6,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>62,117</u>	<u>58,077</u>	<u>99,600</u>	<u>79,952</u>	<u>98,600</u>
	** TOTAL EXPENSES **	<u>\$ 850,265</u>	<u>\$ 751,275</u>	<u>\$ 839,635</u>	<u>\$ 771,572</u>	<u>\$ 884,921</u>
LESS OVERHEAD ALLOCATION TO:						
	SOLID WASTE FUND 15%	127,540	112,691	125,945	115,736	132,738
	STORM WATER FUND 5%	42,513	37,564	41,982	38,578	44,246
	** LESS OVERHEAD TOTAL **	170,053	150,255	167,927	154,314	176,984
TOTAL NET WATER & SEWER FUND		<u>\$ 680,212</u>	<u>\$ 601,020</u>	<u>\$ 671,708</u>	<u>\$ 617,258</u>	<u>\$ 707,937</u>

DIVISION 611 PUBLIC WORKS ADMINISTRATION

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
City Engineer, Director of Public Works	1	33	\$ 145,335
Public Utility Superintendent	1	28	104,425
Staff Engineer	1	25	71,631
Engineering Technician	1	18	60,982
GIS Technician	1	17	48,597
Engineering Assistant	1	17	56,570
Administrative Assistant I	2	13,15	86,114
Longevity	—		<u>8,063</u>
TOTAL	<u>8</u>		<u>\$ 581,717</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

02-5-622 WASTEWATER TREATMENT

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
011	SALARY, REGULAR	\$ 319,220	\$ 333,953	\$ 339,173	\$ 332,600	\$ 340,322
014	OVERTIME	8,799	10,164	7,000	7,000	8,500
021	FICA	21,985	23,859	23,713	23,000	24,243
022	EMPLOYEE RETIREMENT	28,775	30,100	33,783	33,000	35,186
023	EMPLOYEE INSURANCE	65,600	48,719	50,400	50,400	52,200
030	TRAINING	1,281	4,420	2,400	2,400	2,400
040	WORKERS COMPENSATION	2,915	3,648	4,327	4,300	2,900
050	AWARDS	1,389	2,790	2,815	2,815	3,149
	* SUBTOTAL PERSONNEL *	<u>449,964</u>	<u>457,653</u>	<u>463,611</u>	<u>455,515</u>	<u>468,900</u>
110	CLOTHING/UNIFORMS	3,944	4,726	4,800	4,750	4,800
111	MATERIALS/SUPPLIES	87,627	105,044	150,000	120,000	150,000
112	OFFICE SUPPLIES	2,400	2,536	800	800	1,500
120	COMMUNICATIONS	3,589	3,756	3,500	3,500	3,500
121	UTILITIES	366,597	376,310	435,000	390,000	410,000
130	CONTRACTUAL SERVICES	397,594	429,587	1,375,000	1,375,000	450,000
131	REPAIRS/MAINTENANCE	21,718	53,243	58,000	55,000	85,000
132	PROFESSIONAL SERVICES	19,211	8,338	20,500	10,000	20,000
140	SUBSCRIPTIONS/DUES	5,542	5,202	7,000	5,500	7,000
141	TRAVEL / BUSINESS	186	56	500	250	500
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	10,229	9,468	10,000	10,000	11,000
151	FUEL	12,636	18,521	15,000	17,775	15,000
	* SUBTOTAL OPERATING *	<u>931,273</u>	<u>1,016,787</u>	<u>2,080,600</u>	<u>1,992,575</u>	<u>1,158,800</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 1,381,237</u>	<u>\$ 1,474,440</u>	<u>\$ 2,544,211</u>	<u>\$ 2,448,090</u>	<u>\$ 1,627,700</u>

DIVISION 622 WASTEWATER TREATMENT

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Wastewater Treatment Supervisor	1	21	\$ 74,453
Laboratory Manager	1	17	42,332
Wastewater Operators (class A, B, or C)	4	13,18	213,307
Longevity / On Call Pay			<u>10,230</u>
TOTAL	<u>6</u>		<u>\$ 340,322</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 36% decrease in over all expenses is due to the decrease in contractual services with the anticipation of the completion of the sludge removal project within fiscal year 2013.

02-5-632 WELLS/LIFTS MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
011	SALARY, REGULAR	\$ 418,261	\$ 426,649	\$ 434,719	\$ 430,000	\$ 446,227
014	OVERTIME	22,404	24,482	24,000	24,000	24,000
021	FICA	31,154	32,632	32,110	32,000	33,856
022	EMPLOYEE RETIREMENT	39,910	40,007	44,888	43,000	44,955
023	EMPLOYEE INSURANCE	98,266	71,542	75,600	75,600	78,300
030	TRAINING	3,079	16,498	4,000	4,000	5,500
040	WORKERS COMPENSATION	9,201	15,356	6,881	6,880	4,600
050	AWARDS	2,084	4,170	4,222	4,200	4,724
	* SUBTOTAL PERSONNEL *	<u>624,359</u>	<u>631,336</u>	<u>626,420</u>	<u>619,680</u>	<u>642,162</u>
110	CLOTHING/UNIFORMS	7,212	7,575	8,000	8,000	6,500
111	MATERIALS/SUPPLIES	241,495	260,022	310,000	280,000	310,000
112	OFFICE SUPPLIES	1,917	1,634	1,000	1,000	2,500
120	COMMUNICATIONS	5,578	3,883	6,700	4,000	6,500
121	UTILITIES	269,572	275,407	275,000	280,000	280,000
130	CONTRACTUAL SERVICES	778	966	326,800	325,000	2,500
131	REPAIRS/MAINTENANCE	131,425	87,143	182,000	180,000	200,000
132	PROFESSIONAL SERVICES	23,657	23,698	70,500	23,698	72,000
140	SUBSCRIPTIONS/DUES	404	1,015	1,000	1,015	1,000
141	TRAVEL / BUSINESS	1,265	2,201	5,000	2,201	5,000
142	ADVERTISING	-	105	500	105	500
150	VEHICLE OPERATIONS	20,971	19,649	35,000	25,000	25,000
151	FUEL	29,856	33,818	35,000	32,497	35,000
152	DAMAGE CLAIMS	-	1,214	-	1,214	-
	* SUBTOTAL OPERATING *	<u>734,130</u>	<u>718,330</u>	<u>1,256,500</u>	<u>1,163,730</u>	<u>946,500</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 1,358,489</u>	<u>\$ 1,349,666</u>	<u>\$ 1,882,920</u>	<u>\$ 1,783,410</u>	<u>\$ 1,588,662</u>

DIVISION 632 WELLS/LIFTS MAINTENANCE

DIVISION NARRATIVE

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

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

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Wells/Lifts Supervisor	1	21	\$ 69,843
Electrician	1	17	63,716
Electrician's Helper	1	13	43,701
Pump Mechanic I and II	6	13,15	259,424
Longevity / On Call Pay			9,543
TOTAL	<u>9</u>		<u>\$ 446,227</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 15.6% decrease in expenses is due to the decrease in contractual services caused by the completion of the White Point ground storage tank project within fiscal year 2013.

02-5-642 CONSTRUCTION/MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
011	SALARY, REGULAR	\$ 799,111	\$ 798,597	\$ 827,120	\$ 827,000	\$ 825,568
014	OVERTIME	19,252	12,727	20,000	15,000	20,000
021	FICA	56,816	57,970	56,757	56,757	60,458
022	EMPLOYEE RETIREMENT	72,393	71,319	79,145	79,000	81,301
023	EMPLOYEE INSURANCE	207,212	154,739	159,600	159,600	165,300
030	TRAINING	6,929	10,561	10,500	10,500	10,500
040	WORKERS COMPENSATION	13,844	16,429	18,637	17,500	14,000
050	AWARDS	4,400	8,729	8,913	8,729	9,972
	* SUBTOTAL PERSONNEL *	<u>1,179,957</u>	<u>1,131,071</u>	<u>1,180,672</u>	<u>1,174,086</u>	<u>1,187,099</u>
110	CLOTHING/UNIFORMS	15,448	17,323	16,000	16,000	16,000
111	MATERIALS/SUPPLIES	489,919	389,294	340,000	340,000	360,000
112	OFFICE SUPPLIES	3,828	10,621	4,000	4,000	2,500
113	PRINTING/BINDING	-	-	-	-	-
120	COMMUNICATIONS	7,137	5,402	8,200	6,000	8,200
130	CONTRACTUAL SERVICES	2,107,661	2,181,203	2,000,000	2,150,000	2,140,000
131	REPAIRS/MAINTENANCE	43,923	48,525	42,500	42,500	42,500
132	PROFESSIONAL SERVICES	775	178	1,000	500	1,000
140	SUBSCRIPTIONS/DUES	381	462	1,000	500	1,000
141	TRAVEL / BUSINESS	2,586	2,292	2,200	2,200	4,100
142	ADVERTISING	126	-	500	-	500
150	VEHICLE OPERATIONS	43,176	54,294	45,000	45,000	50,000
151	FUEL	46,447	51,990	50,000	50,000	50,000
152	DAMAGE CLAIMS	3,545	1,104	-	2,197	-
	* SUBTOTAL OPERATING *	<u>2,764,952</u>	<u>2,762,688</u>	<u>2,510,400</u>	<u>2,658,897</u>	<u>2,675,800</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 3,944,909</u>	<u>\$ 3,893,759</u>	<u>\$ 3,691,072</u>	<u>\$ 3,832,983</u>	<u>\$ 3,862,899</u>

DIVISION 642 CONSTRUCTION/MAINTENANCE

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Construction/Maintenance Supervisor	1	21	\$ 76,205
Crew Leader II	2	17	116,253
Crew Leader I	4	14	179,726
Heavy Equipment Operator (HEO)	6	13	236,687
Maintenance Specialist / Motor Equipment Operator	6	11	202,926
Longevity / On Call Pay			<u>13,771</u>
TOTAL	<u>19</u>		<u>\$ 825,568</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 4.7% increase in over all expenses is a result of a substantial increase in contractual services due to normal construction maintenance projects.

WATER & SEWER UTILITY FUND

DEPRECIATION AND AMORTIZATION

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

The depreciation expense is based upon the useful life of each asset. The valuation of capital assets as audited for the year ending June 30, 2012 was \$104,573,581.07, not including construction in progress of \$2,242,103.43 which will likely be capitalized during FY2013. The accumulated depreciation as of June 30, 2012 was \$36,945,282.40.

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

DETAIL OF EXPENSES		02-5-901-xxx				
CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	2,093,361	2,109,715	2,200,000	2,140,000	2,160,000
515	AMORTIZATION	<u>879,171</u>	<u>879,171</u>	<u>879,171</u>	<u>879,171</u>	<u>879,171</u>
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 2,972,532</u>	<u>\$ 2,988,886</u>	<u>\$ 3,079,171</u>	<u>\$ 3,019,171</u>	<u>\$ 3,039,171</u>

BOND INTEREST AND FEES

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

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

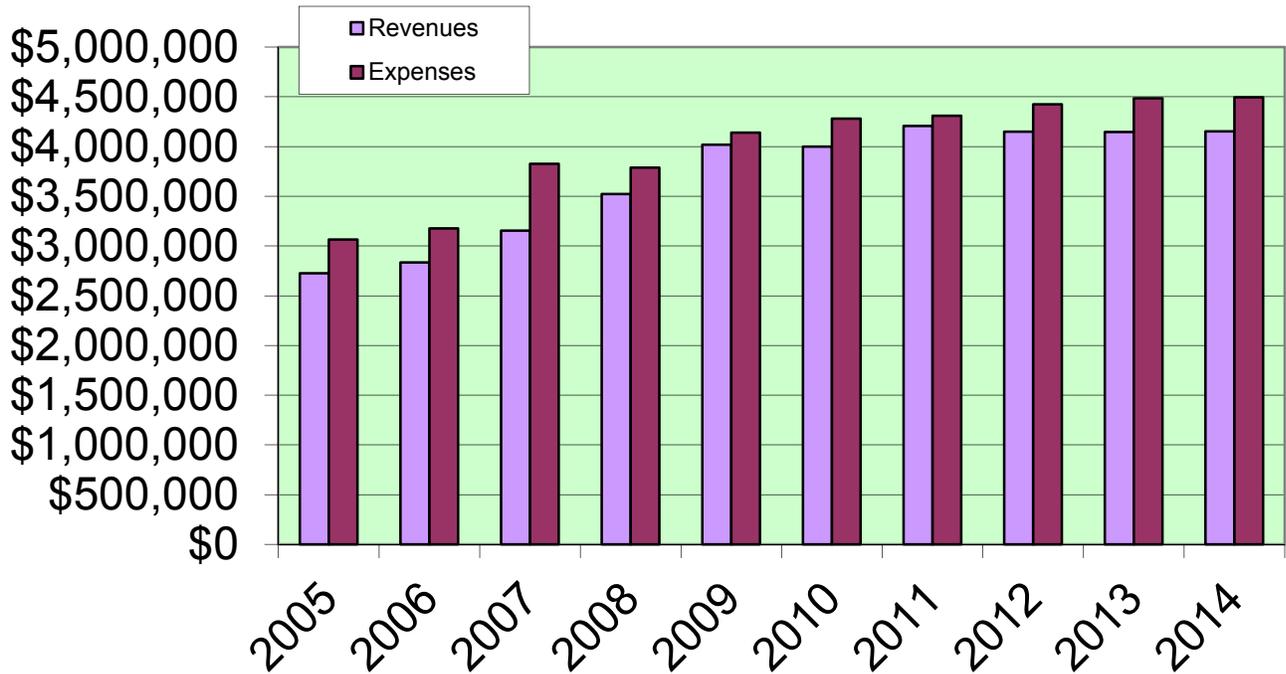
DETAIL OF EXPENSES		02-5-911-xxx				
CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	526,450	481,900	438,500	438,500	385,788
420	BOND AGENT FEES	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
* TOTAL BOND INTEREST & FEES *		<u>\$ 526,450</u>	<u>\$ 481,900</u>	<u>\$ 440,500</u>	<u>\$ 440,500</u>	<u>\$ 387,788</u>

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SOLID WASTE FUND

SOLID WASTE FUND
DEPARTMENT OF PUBLIC WORKS

REVENUES AND EXPENSES COMPARISON
BUDGETS FOR PAST 10 FISCAL YEARS



The chart above reflects a surplus of \$193,253 for FY2014. The current rate structure is sufficient 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 increase due to the \$10,000 increase in Solid Waste services fees.

**FISCAL YEAR ENDING JUNE 30, 2014
DETAIL OF REVENUES**

SOURCE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
Solid Waste Services Fees	\$ 3,962,456	\$ 3,949,997	\$ 3,980,000	\$ 3,970,000	\$ 3,990,000
Trash Bags	7,986	10,020	12,000	10,500	10,500
Late Payment Penalties	26,727	25,156	20,000	25,000	25,000
Investment Income	1	80	-	-	-
Miscellaneous	(407)	3,807	-	-	-
Grants	-	4,000	-	-	-
Interfund Transfer - ATAX Fund	149,257	149,814	134,431	134,431	127,071
TOTAL REVENUES	\$ 4,146,020	\$ 4,142,874	\$ 4,146,431	\$ 4,139,931	\$ 4,152,571

The following table illustrates the comparative data for expenses in the Solid Waste Fund. Expenses have shown a 1.2% increase over the previous year's budget.

SUMMARY OF EXPENSES

DIV.#	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
661	Commercial Collection	\$ 382,422	\$ 367,692	\$ 418,296	\$ 396,015	\$ 420,346
663	Transfer Station	754,840	710,625	765,673	731,199	782,808
671	Residential Collection	801,957	893,322	875,468	799,596	898,949
673	Trash/Litter Collection	241,848	246,873	265,691	250,675	266,824
674	Beach Cleaning	205,819	203,433	230,553	199,930	233,356
675	Recycling	257,471	288,645	321,577	304,195	327,828
901	Depreciation Expense	397,691	406,410	410,000	410,000	400,000
906	Overhead Allocation	629,583	591,972	623,340	589,229	629,207
TOTAL OPERATING EXPENSES		\$ 3,671,631	\$ 3,708,972	\$ 3,910,598	\$ 3,680,839	\$ 3,959,318

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

DETAIL OF CAPITAL

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
663	Transfer Truck	\$ 130,000	15-5-950-361
663	Transfer Trailer	\$ 75,000	15-5-950-361
673	Knuckle Boom Loader Truck	\$ 150,000	15-5-950-361
673	4 X 4 Pickup Truck (White Goods)	\$ 30,000	15-5-950-360
674	Surf Rake	\$ 65,000	15-5-950-361
674	Beach Tractor (New)- Beach Cleaning	\$ 25,000	15-5-950-361
674	4 X 4 Beach Tractor	\$ 60,000	15-5-950-361
	TOTAL CAPITAL	\$ 535,000	

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 fourth year.

The table below shows the rates in effect July 1, 2013:

SOLID WASTE RATES

Single-Family Residential Customer	\$	19.00	per month
Single-Family Residential Customer (ADDITIONAL PICK-UP)	\$	13.00	per month
Residential Roll Cart Service	\$	19.00	per month
Residential Roll Cart- Rental Area (6% Property)	\$	32.00	per month
Residential Roll Cart- Rental Area (6% Property) (ADDITIONAL PICK-UP)	\$	16.01	per month
Dumpster Service (one pick-up per week)	\$	88.00	per month
Each additional pick-up per week	\$	85.00	per month
Commercial Roll Cart/Bag Service	\$	30.25	per month
Commercial Roll Cart/Bag Service (ADDITIONAL PICK-UP)	\$	13.00	per month

Performance Benchmarks, Goals and Priorities

The following benchmarks, goals and priorities are provided for in FY2014, 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.
- Implement roll-back service for weekly rental properties program.
- Continue implementation of recycle roll-cart program.

15-5-661 COMMERCIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
011	SALARY, REGULAR	\$ 170,781	\$ 176,317	\$ 182,083	\$ 179,981	\$ 187,982
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	15,679	17,373	19,800	18,000	19,800
021	FICA	13,330	13,837	14,637	14,155	14,856
022	EMPLOYEE RETIREMENT	17,953	18,292	20,799	19,798	21,309
023	EMPLOYEE INSURANCE	44,620	31,929	33,600	33,600	34,800
030	TRAINING	-	-	-	-	-
040	WORKERS COMPENSATION	3,106	3,881	3,200	2,200	2,200
050	AWARDS	926	1,845	1,877	2,099	2,099
	* SUBTOTAL PERSONNEL *	<u>266,395</u>	<u>263,474</u>	<u>275,996</u>	<u>269,833</u>	<u>283,046</u>
110	CLOTHING/UNIFORMS	3,600	3,697	4,800	4,500	4,800
111	MATERIALS/SUPPLIES	23,737	22,423	35,000	25,000	35,000
112	OFFICE SUPPLIES	785	1,976	1,000	1,000	1,000
113	PRINTING/BINDING	43	-	1,000	-	1,000
120	COMMUNICATIONS	1,466	1,582	-	1,582	-
130	CONTRACTUAL SERVICES	394	432	-	-	-
132	PROFESSIONAL SERVICES	-	83	500	100	500
140	SUBSCRIPTIONS/DUES	-	-	-	-	-
141	TRAVEL / BUSINESS	-	92	-	-	-
142	ADVERTISING	105	-	-	-	-
150	VEHICLE OPERATIONS	43,986	32,434	55,000	50,000	55,000
151	FUEL	39,815	41,499	45,000	44,000	40,000
152	DAMAGE CLAIMS	2,096	-	-	-	-
	* SUBTOTAL OPERATING *	<u>116,027</u>	<u>104,218</u>	<u>142,300</u>	<u>126,182</u>	<u>137,300</u>
TOTAL COMMERCIAL COLLECTION		<u>\$ 382,422</u>	<u>\$ 367,692</u>	<u>\$ 418,296</u>	<u>\$ 396,015</u>	<u>\$ 420,346</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 620 commercial and multi-family dumpsters.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Crew Leader I	1	14	50,054
Heavy Equipment Operator	2	13	83,766
Heavy Equipment Operator/Welder	1	13	49,324
Longevity			<u>4,838</u>
TOTAL	<u>4</u>		<u>\$ 187,982</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 0.5% increase in expenditures is due to normal growth in personnel expenses and operational costs.

15-5-663 TRANSFER STATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
011	SALARY, REGULAR	\$ 119,074	\$ 117,789	\$ 120,849	\$ 120,849	\$ 126,209
014	OVERTIME	14,703	15,625	15,950	15,950	16,000
021	FICA	9,652	9,703	9,850	9,800	10,239
022	EMPLOYEE RETIREMENT	11,734	11,594	13,061	13,000	15,285
023	EMPLOYEE INSURANCE	31,737	24,473	25,200	25,200	26,100
040	WORKERS COMPENSATION	4,195	6,486	6,156	4,400	4,400
050	AWARDS	695	1,380	1,407	1,500	1,575
	* SUBTOTAL PERSONNEL *	<u>191,790</u>	<u>187,050</u>	<u>192,473</u>	<u>190,699</u>	<u>199,808</u>
110	CLOTHING/UNIFORMS	1,711	1,930	3,000	2,500	3,000
111	MATERIALS/SUPPLIES	7,061	4,842	7,500	5,000	7,500
121	UTILITIES	6,384	5,489	7,200	6,000	7,000
130	CONTRACTUAL SERVICES	417,874	430,257	440,000	435,000	450,000
131	REPAIRS/MAINTENANCE	43,491	3,395	30,000	10,000	30,000
132	PROFESSIONAL SERVICES	-	-	500	-	500
150	VEHICLE OPERATIONS	53,319	36,516	45,000	42,000	45,000
151	FUEL	33,210	41,146	40,000	40,000	40,000
	* SUBTOTAL OPERATING *	<u>563,050</u>	<u>523,575</u>	<u>573,200</u>	<u>540,500</u>	<u>583,000</u>
TOTAL TRANSFER STATION		<u>\$ 754,840</u>	<u>\$ 710,625</u>	<u>\$ 765,673</u>	<u>\$ 731,199</u>	<u>\$ 782,808</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	\$ 123,961
Longevity			<u>2,248</u>
TOTAL	<u>3</u>		<u>\$ 126,209</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

15-5-671 RESIDENTIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
011	SALARY, REGULAR	\$ 407,995	\$ 420,377	\$ 478,531	\$ 428,000	\$ 486,983
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	34,937	45,654	35,000	35,000	40,000
021	FICA	31,030	32,506	35,946	33,500	36,889
022	EMPLOYEE RETIREMENT	41,160	41,237	52,431	45,000	56,304
023	EMPLOYEE INSURANCE	116,584	80,527	92,400	92,400	95,700
024	UNEMPLOYEE INSURANCE	4,650	-	-	-	-
030	TRAINING	-	-	3,000	1,000	3,000
040	WORKERS COMPENSATION	9,254	10,912	9,000	6,000	6,300
050	AWARDS	2,316	4,605	5,160	4,190	5,773
	* SUBTOTAL PERSONNEL *	<u>647,926</u>	<u>635,818</u>	<u>711,468</u>	<u>645,090</u>	<u>730,949</u>
110	CLOTHING/UNIFORMS	3,560	2,617	8,000	4,000	8,000
111	MATERIALS/SUPPLIES	74,773	166,362	55,000	55,000	55,000
130	CONTRACTUAL SERVICES	-	-	3,000	-	3,000
132	PROFESSIONAL SERVICES	-	-	500	200	500
140	SUB / DUES	-	-	-	189	-
141	TRAVEL	-	-	2,000	-	1,000
142	ADVERTISING	168	2,479	500	-	500
150	VEHICLE OPERATIONS	36,114	26,266	50,000	50,000	50,000
151	FUEL	39,167	50,734	45,000	45,000	50,000
152	DAMAGE CLAIMS	249	9,046	-	117	-
	* SUBTOTAL OPERATING *	<u>154,031</u>	<u>257,504</u>	<u>164,000</u>	<u>154,506</u>	<u>168,000</u>
TOTAL RESIDENTIAL COLLECTION		<u>\$ 801,957</u>	<u>\$ 893,322</u>	<u>\$ 875,468</u>	<u>\$ 799,596</u>	<u>\$ 898,949</u>

DIVISION 671 RESIDENTIAL COLLECTION

DIVISION NARRATIVE

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

The Sanitation Division is responsible for the curbside collection of all municipal solid waste, including yard waste, recycling and white goods. In addition, personnel provide beach cleaning services and roadside litter collection. Approximately 10,300 residential customers are served each week. Approximately 19,000 tons of solid waste are collected and disposed each year.

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

Funding Source: \$11,357 Accommodations Tax Fund (for Overtime), and the remainder \$887,592 - Solid Waste Fund.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Sanitation Superintendent	1	26	\$ 89,824
Sanitation Supervisor	1	21	50,756
Crew Leader I	1	14	51,311
Heavy Equipment Operator	3	13	130,092
Motor Equipment Operator	4	11	134,674
Tradesworker	1	9	28,503
Longevity			<u>1,823</u>
TOTAL	<u>11</u>		<u>\$ 486,983</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of residential collection service as the previous year's budget. The over all 2.7% increase in expenditures is due to the normal growth in personnel expenses and operational costs as well as the increase in fuel cost. This division has become the primary cost center since much of commercial collection has been privatized.

15-5-673 TRASH/LITTER COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
011	SALARY, REGULAR	\$ 118,888	\$ 118,632	\$ 126,013	\$ 125,500	\$ 127,411
012	SALARY, PART-TIME	-	-	10,920	-	10,000
014	OVERTIME	10,610	14,257	12,000	12,000	12,000
021	FICA	9,001	9,503	10,574	10,200	10,683
022	EMPLOYEE RETIREMENT	12,681	12,561	14,638	14,000	15,555
023	EMPLOYEE INSURANCE	32,360	23,940	25,200	25,200	26,100
040	WORKERS COMPENSATION	1,986	2,456	3,039	2,000	2,000
050	AWARDS	695	1,395	1,407	1,575	1,575
	* SUBTOTAL PERSONNEL *	<u>186,221</u>	<u>182,744</u>	<u>203,791</u>	<u>190,475</u>	<u>205,324</u>
110	CLOTHING/UNIFORMS	1,284	1,570	2,400	2,000	2,000
111	MATERIALS/SUPPLIES	544	3,150	2,000	2,000	2,000
132	PROFESSIONAL SERVICES	-	35	500	200	500
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	20,614	16,813	22,000	21,000	22,000
151	FUEL	33,185	42,561	35,000	35,000	35,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>55,627</u>	<u>64,129</u>	<u>61,900</u>	<u>60,200</u>	<u>61,500</u>
TOTAL TRASH/LITTER COLLECTION		<u>\$ 241,848</u>	<u>\$ 246,873</u>	<u>\$ 265,691</u>	<u>\$ 250,675</u>	<u>\$ 266,824</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: \$37,571 - Accommodations Tax Fund (for Litter collection);
and the remainder \$229,253 - Solid Waste Fund

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Heavy Equipment Operator	2	13	\$ 93,555
Motor Equipment Operator	1	11	\$ 33,856
Longevity	<u> </u>		<u> </u>
TOTAL	<u>3</u>		<u>\$ 127,411</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 0.4% increase in expenditures is due to expected growth in personnel and operating cost.

15-5-674 BEACH CLEANING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
011	SALARY	\$ 62,229	\$ 64,008	\$ 65,724	\$ 65,000	\$ 63,622
012	SALARY, PART-TIME	26,183	17,802	41,600	20,000	44,000
014	OVERTIME	16,026	10,963	16,000	11,500	16,000
021	FICA	7,497	6,497	8,801	6,600	8,653
022	EMPLOYEE RETIREMENT	6,706	6,215	8,040	7,500	7,031
023	EMPLOYEE INSURANCE	21,578	16,464	16,800	16,800	17,400
024	UNEMPLOYEE INSURANCE	5,781	6,788	-	5,000	-
040	WORKERS COMPENSATION	1,689	2,075	1,750	1,200	1,200
050	AWARDS	463	930	938	930	1,050
	* SUBTOTAL PERSONNEL *	<u>148,152</u>	<u>131,742</u>	<u>159,653</u>	<u>134,530</u>	<u>158,956</u>
110	CLOTHING/UNIFORMS	1,994	1,283	2,400	2,000	2,400
111	MATERIALS/SUPPLIES	1,758	200	8,000	3,000	8,000
130	CONTRACTUAL SERVICES	-	5	-	-	-
132	PROFESSIONAL SERVICES	50	271	500	400	500
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	21,908	25,458	25,000	25,000	26,000
151	FUEL	31,957	44,474	35,000	35,000	37,500
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>57,667</u>	<u>71,691</u>	<u>70,900</u>	<u>65,400</u>	<u>74,400</u>
TOTAL BEACH CLEANING		<u>\$ 205,819</u>	<u>\$ 203,433</u>	<u>\$ 230,553</u>	<u>\$ 199,930</u>	<u>\$ 233,356</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. Operational expenses for two beach trucks, a beach trailer, three beach cleaning machines, and two tractors are also included in this division.

Funding Source: \$78,143 - Accommodations Tax Fund (for Beach Cleaning);
and the remainder \$155,213 - Solid Waste Fund

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Motor Equipment Operator	2	11	\$ 63,622
Longevity	<u> </u>		<u> </u>
TOTAL	<u>2</u>		<u>\$ 63,622</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 1.2% increase in expenditures is due to normal growth in personnel and operating cost.

15-5-675 RECYCLING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
011	SALARY, REGULAR	\$ 131,617	\$ 142,633	\$ 143,601	\$ 142,000	\$ 144,367
014	OVERTIME	12,783	14,087	13,500	13,500	14,000
021	FICA	10,425	11,566	11,468	11,450	11,719
022	EMPLOYEE RETIREMENT	12,436	12,873	14,089	14,000	15,243
023	EMPLOYEE INSURANCE	40,330	31,901	33,600	33,600	34,800
040	WORKERS COMPENSATION	2,359	2,649	3,142	2,100	2,100
050	AWARDS	926	1,845	1,877	1,845	2,099
	* SUBTOTAL PERSONNEL *	<u>210,876</u>	<u>217,554</u>	<u>221,277</u>	<u>218,495</u>	<u>224,328</u>
110	CLOTHING/UNIFORMS	2,291	1,916	2,800	2,500	3,000
111	MATERIALS/SUPPLIES	4,965	14,561	53,000	40,000	53,000
113	PRINTING/BINDING	-	-	1,000	-	1,000
130	CONTRACTUAL SERVICES	-	41	500	200	500
150	VEHICLE OPERATIONS	12,845	15,920	15,000	15,000	16,000
150	FUEL	26,494	38,653	28,000	28,000	30,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>46,595</u>	<u>71,091</u>	<u>100,300</u>	<u>85,700</u>	<u>103,500</u>
TOTAL RECYCLING		<u>\$ 257,471</u>	<u>\$ 288,645</u>	<u>\$ 321,577</u>	<u>\$ 304,195</u>	<u>\$ 327,828</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	\$ 84,191
Motor Equipment Operator	1	11	33,659
Tradesworker	1	9	26,517
Longevity	<u> </u>		<u> </u> -
TOTAL	<u>4</u>		<u>\$ 144,367</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 1.9% increase in expenditures is due to normal growth in personnel and operating costs.

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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. Last fiscal year was the positive turning point for Beach Services.

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

FISCAL YEAR ENDING JUNE 30, 2014 DETAIL OF REVENUES BEACH SERVICES FUND

REVENUES	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
Rental (Umbrellas & Chairs)	\$ 1,222,280	\$ 1,225,843	\$ 1,225,000	\$ 1,225,000	\$ 1,225,000
Italian Ice Sales	396,857	404,364	425,000	400,000	425,000
Sales (Drinks & Food)	4,506	5,013	10,000	5,275	10,000
Amusement Sales	116,736	119,979	125,000	100,000	125,000
Sponsorships	-	3,200	-	-	-
Accommodations Tax Transfer	100,000	136,289	83,947	83,947	112,954
LOCAL Accommodations Tax	194,024	325,182	355,630	418,728	479,468
Transfer from Capital Improvements	-	-	69,000	69,000	50,000
Miscellaneous	(8,325)	14,751	-	10,100	10,100
Less Sales Tax	(135,988)	(136,253)	(145,000)	(130,000)	(145,000)
TOTAL REVENUES	<u>\$ 1,890,090</u>	<u>\$ 2,098,368</u>	<u>\$ 2,148,577</u>	<u>\$ 2,182,050</u>	<u>\$ 2,292,522</u>

The table below summarizes Beach Services Fund operating expenditures:

FISCAL YEAR ENDING JUNE 30, 2014 SUMMARY OF EXPENDITURES BEACH SERVICES FUND

Div. #	DIVISION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
760	Beach Services - Concessions	\$ 762,304	\$ 753,670	\$ 748,994	\$ 706,629	\$ 747,728
761	Beach Services - Lifeguards	437,385	646,419	583,384	682,571	643,718
906	Depreciation	258,684	178,424	130,000	130,000	100,000
906	Overhead Allocations	420,379	381,209	401,497	384,528	387,786
760	Transfer Out Beach Renour.	6,689	-	-	-	-
TOTAL OPERATING EXPENSES		<u>\$ 1,885,441</u>	<u>\$ 1,959,722</u>	<u>\$ 1,863,875</u>	<u>\$ 1,903,728</u>	<u>\$ 1,879,232</u>

BEACH SERVICES FUND

Revenues are projected to exceed expenses by \$413,290 for FY2014. It is the intent of this fund to make money and supplement other beach related activities such as beach renourishment and beach patrol.

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

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

FISCAL YEAR ENDING JUNE 30, 2014 SUMMARY OF CAPITAL BEACH SERVICES FUND

Code	DIVISION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
760 - CONCESSIONS						
760-321	Building Improvements	\$ -	\$ -	\$ 26,000	\$ 26,000	\$ -
760-360	Motor Vehicles	69,568	-	43,000	43,000	50,000
760-370	Non-Mobil Equipment	20,826	-	-	-	-
* SUBTOTAL CONCESSIONS *		<u>90,394</u>	<u>-</u>	<u>69,000</u>	<u>69,000</u>	<u>50,000</u>
761 - LIFEGUARDS						
761-370	Non-Mobil Equipment	8,303	-	-	-	-
* SUBTOTAL LIFEGUARDS *		<u>8,303</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OPERATING EXPENSES		<u>\$ 98,697</u>	<u>\$ -</u>	<u>\$ 69,000</u>	<u>\$ 69,000</u>	<u>\$ 50,000</u>

16-5-760 BEACH SERVICES - CONCESSIONS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
012	PT- CONCESSIONS	\$ 433,151	\$ 454,055	\$ 460,000	\$ 460,000	\$ 460,000
013	PT- COMMISSIONS	23,012	22,461	23,000	23,000	23,000
014	OVERTIME	-	-	-	-	-
017	PT-SLIDE SECURITY	-	2,304	-	-	13,000
021	FICA	31,811	33,679	36,950	35,000	37,944
022	EMPLOYEE RETIREMENT	-	-	-	-	-
023	EMPLOYEE INSURANCE	(1,240)	-	-	-	-
024	UNEMPLOYMENT INSURANCE	15,373	9,073	-	-	-
030	TRAINING	-	162	500	-	500
040	WORKERS COMPENSATION	22,522	8,081	7,921	7,921	8,134
050	AWARDS	-	82	200	208	-
	* SUBTOTAL PERSONNEL *	<u>524,629</u>	<u>529,897</u>	<u>528,571</u>	<u>526,129</u>	<u>542,578</u>
110	CLOTHING/UNIFORMS	4,625	2,080	2,950	2,500	2,500
111	MATERIALS/SUPPLIES	33,202	19,225	18,000	18,000	18,000
112	OFFICE SUPPLIES	1,189	1,979	1,000	1,000	1,900
113	PRINTING/BINDING	4,879	5,316	5,973	5,500	5,500
120	COMMUNICATIONS	19,189	21,218	16,000	16,000	16,000
130	CONTRACTUAL SERVICES	17,835	13,258	18,000	-	-
131	REPAIRS/MAINTENANCE	16,912	16,154	17,000	16,500	17,000
132	PROFESSIONAL SERVICES	5,348	7,031	500	500	1,000
134	CREDIT CARD FEES	5,541	12,833	12,000	10,000	13,000
140	SUBSCRIPTIONS/DUES	50	55	-	-	-
141	TRAVEL/BUSINESS	-	-	2,500	-	1,500
142	ADVERTISING	1,648	105	500	-	500
150	VEHICLE OPERATIONS	10,239	7,904	12,000	8,000	11,000
151	FUEL	13,163	15,261	12,000	12,000	16,000
152	DAMAGE CLAIMS	-	749	-	-	-
185	ITALIAN ICE / SUPPLIES	102,841	94,437	100,000	90,000	100,000
186	BOTTLED DRINKS	809	739	1,000	500	750
187	PREPACKAGED FOODS	155	240	1,000	-	500
188	NON-FOOD ITEMS	-	5,189	-	-	-
189	APPAREL / CHAIRS RESALE	50	-	-	-	-
	* SUBTOTAL OPERATING *	<u>237,675</u>	<u>223,773</u>	<u>220,423</u>	<u>180,500</u>	<u>205,150</u>
	** TOTAL EXPENDITURES **	<u>\$ 762,304</u>	<u>\$ 753,670</u>	<u>\$ 748,994</u>	<u>\$ 706,629</u>	<u>\$ 747,728</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 2014

DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
760	Beach Trucks	\$ 25,000	16-5-760-360
760	Polaris 4 X 4	\$ 25,000	16-5-760-360
	TOTAL CAPITAL	\$ 50,000	

BUDGET ANALYSIS

FY2014 will be the seventh full year of operations for the Beach Services Fund. This division covers all rental and concessions activities. The less than 0.2% 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

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
012	PT - LIFEGUARDS	\$ 357,529	\$ 513,631	\$ 479,305	\$ 560,000	\$ 520,000
013	LIFEGUARD BONUSES	-	5,300	29,000	25,000	32,000
014	OVERTIME	-	-	-	-	-
021	FICA	25,583	34,338	32,895	34,000	42,228
023	EMPLOYEE INSURANCE	-	-	-	-	-
024	UNEMPLOYEE INSURANCE	6,434	3,208	-	-	-
030	TRAINING	-	1,174	4,200	2,000	3,700
040	WORKERS COMPENSATION	6,412	22,087	8,600	8,500	11,040
050	AWARDS	905	119	-	1,600	2,000
	* SUBTOTAL PERSONNEL *	<u>396,863</u>	<u>579,857</u>	<u>554,000</u>	<u>631,100</u>	<u>610,968</u>
110	CLOTHING/UNIFORMS	16,377	27,224	12,400	12,400	18,480
111	MATERIALS/SUPPLIES	13,176	13,102	9,434	30,000	8,150
113	PRINTING/BINDING	-	11,803	-	-	-
130	CONTRACTUAL SERVICES	-	-	2,500	-	-
131	REPAIRS/MAINTENANCE	-	495	250	300	500
132	PROFESSIONAL SERVICES	3,136	452	-	70	-
140	SUBSCRIPTIONS/DUES	5,320	500	3,500	7,206	3,920
141	TRAVEL/BUSINESS	-	9,843	800	-	1,700
142	ADVERTISING	460	508	500	-	-
150	VEHICLE OPERATIONS	1,280	1,315	-	1,300	-
151	FUEL	773	270	-	195	-
152	DAMAGE CLAIMS	-	1,050	-	-	-
	* SUBTOTAL OPERATING *	<u>40,522</u>	<u>66,562</u>	<u>29,384</u>	<u>51,471</u>	<u>32,750</u>
	** TOTAL EXPENDITURES **	<u>\$ 437,385</u>	<u>\$ 646,419</u>	<u>\$ 583,384</u>	<u>\$ 682,571</u>	<u>\$ 643,718</u>

DIVISION 761 BEACH SERVICES- LIFEGUARDS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2014

DETAIL OF LIFEGUARD BONUSES

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

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

DETAIL OF CAPITAL OUTLAY

No capital is budgeted for FY 2014

BUDGET ANALYSIS

FY2014 will be the seventh full year of operations for the Beach Services Fund. All expenses in this division are for lifeguards only. The 10.3% increase in overall expenditures is due to the continuous use of Squad Leaders in order to provide full safety coverage. Also Lifeguards will have to work a new minimum of 65 days to receive bonuses. This will 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

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 258,684	\$ 178,424	\$ 130,000	\$ 130,000	\$ 100,000
* TOTAL DEPRECIATION*		\$ 258,684	\$ 178,424	\$ 130,000	\$ 130,000	\$ 100,000

Performance Benchmarks, Goals and Priorities

The goals and priorities set forth in the FY2013 budget are underway and being accomplished as follows:

- More relationships will be forged with hotels to boost business. All area hotels and management companies were visited 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 to local area hotels, youth groups and day cares to improve advertising and promote the City's new Trippo Slide. Group sales were made for the first time in 2011, and Beach Services plans to improve the group sales figures for FY 2014.
- Control and monitor expenses to assure profitability.

The following benchmarks, goals, and priorities are provided for in FY2014:

- Implement a plan for additional audits to be conducted by supervisors.
- Increase sales revenue by 2.5% and maintain expenditure levels from 2013 to help alleviate prior year deficits.
- Continue working on developing an online credit card rental site for Beach Services Rentals.

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 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 2,498 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, 2014
DETAIL OF REVENUES
AQUATIC AND FITNESS CENTER FUND**

REVENUES	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
Aquatic Membership Fees	\$ 1,353,165	\$ 1,427,592	\$ 1,455,000	\$ 1,480,000	\$ 1,520,000
Aquatic Enrollment Fees	52,511	49,486	45,000	45,000	45,000
Aquatic Day Memberships	49,975	51,765	60,000	55,000	55,000
Operating Program Fees	245,162	251,752	272,000	270,000	272,000
Sales (Merch. & Food)	34,161	33,755	38,000	9,271	35,000
Donations / Grants	-	-	-	-	-
Property Sales/Interest/Rent	116	83	-	25	-
Miscellaneous	19,120	7,808	1,000	1,000	1,000
Non-Operating Program Fees	9,214	5,829	10,000	10,000	10,000
Local Accommodations Tax	638,416	552,957	538,661	491,692	467,368
Transfers from other Funds	-	-	-	-	-
Accommodations Tax Transfer	8,150	-	-	-	-
TOTAL REVENUES	<u>\$ 2,409,990</u>	<u>\$ 2,381,027</u>	<u>\$ 2,419,661</u>	<u>\$ 2,361,988</u>	<u>\$ 2,405,368</u>

AQUATIC AND FITNESS CENTER FUND

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

**FISCAL YEAR ENDING JUNE 30, 2014
SUMMARY OF EXPENSES
AQUATIC AND FITNESS CENTER FUND**

Div. #	DIVISION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
770	Administration	\$ 719,302	\$ 696,643	\$ 722,410	\$ 694,851	\$ 725,593
771	Aquatics	120,213	175,652	186,117	176,195	188,762
772	Activity Specialist	166,044	167,933	174,171	163,434	175,849
773	Fitness	279,965	312,042	305,829	303,562	312,622
774	Custodians	136,307	120,767	134,742	131,444	132,846
970	Depreciation / Amortization	296,475	291,351	290,254	290,254	283,436
970	Overhead Allocations	189,223	182,466	188,271	184,382	183,998
970	Bond Interest/Agent Fees	264,664	234,173	217,866	217,866	202,263
TOTAL OPERATING EXPENSES		\$ 2,172,193	\$ 2,181,027	\$ 2,219,660	\$ 2,161,988	\$ 2,205,369

Revenues are projected to exceed expenses by \$200,000 for FY2014. 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 2018.

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

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

Code	DIVISION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
970-220	Building	-	87,764	-	-	-
970-280	Furniture/Fitness Equipment	21,350	6,891	25,000	25,000	25,000
TOTAL OPERATING EXPENSES		\$ 21,350	\$ 94,655	\$ 25,000	\$ 25,000	\$ 25,000

17-5-770 ADMINISTRATION

**AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
011	SALARY, REGULAR	\$ 223,532	\$ 233,376	\$ 229,213	\$ 229,213	\$ 231,087
012	SALARY, PART-TIME	70,962	67,614	63,466	63,466	65,370
014	OVERTIME	83	11	-	6	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	22,607	21,793	21,072	21,072	21,464
022	EMPLOYEE RETIREMENT	20,595	20,409	22,897	22,890	25,420
023	EMPLOYEE INSURANCE	44,995	31,921	33,600	33,600	34,800
024	UNEMPLOYMENT INSURANCE	2,832	583	-	-	-
030	TRAINING	135	419	978	900	1,200
040	WORKERS COMPENSATION	1,581	1,987	2,049	1,400	1,400
050	AWARDS	1,016	1,860	1,877	2,099	2,099
	* SUBTOTAL PERSONNEL *	<u>393,738</u>	<u>385,373</u>	<u>380,552</u>	<u>380,046</u>	<u>388,240</u>
110	CLOTHING/UNIFORMS	508	558	360	-	300
111	MATERIALS/SUPPLIES	18,744	14,712	7,175	7,175	7,175
112	OFFICE SUPPLIES	3,718	5,976	8,300	8,000	8,300
113	PRINTING/BINDING	1,210	1,758	5,905	2,000	5,510
114	AQUATIC SUPPLIES	119	-	-	-	-
115	FITNESS SUPPLIES	-	-	-	-	-
116	PROGRAMMING SUPPLIES	122	-	-	-	-
117	RESALE SUPPLIES	7,304	743	3,500	2,000	3,500
118	CUSTODIAL SUPPLIES	40	309	-	-	-
120	COMMUNICATIONS	1,006	1,419	2,000	1,500	2,000
121	UTILITIES	165,142	165,794	170,000	170,000	169,000
130	CONTRACTUAL SERVICES	5,146	28,864	42,758	30,000	40,308
131	REPAIRS/MAINTENANCE	54,766	33,074	37,500	35,000	37,500
132	PROFESSIONAL SERVICES	1,740	922	225	305	875
134	CREDIT CARD FEES	9,865	9,690	10,000	9,690	10,000
135	EVENT/FUND RAISERS	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	1,165	1,448	1,135	1,135	1,135
141	TRAVEL/BUSINESS	-	3,162	3,000	3,000	3,000
142	ADVERTISING	54,969	42,841	50,000	45,000	48,750
	* SUBTOTAL OPERATING *	<u>325,564</u>	<u>311,270</u>	<u>341,858</u>	<u>314,805</u>	<u>337,353</u>
	** TOTAL EXPENDITURES **	<u>\$ 719,302</u>	<u>\$ 696,643</u>	<u>\$ 722,410</u>	<u>\$ 694,851</u>	<u>\$ 725,593</u>

DIVISION 770 ADMINISTRATION

**AQUATIC AND FITNESS CENTER
DIVISION NARRATIVE**

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Aquatic & Fitness Center Director	1	25	83,142
Assistant Aquatic & Fitness Center Director	1	21	75,047
Customer Service Supervisor	1	15	40,918
Secretary / Receptionist	1	10	31,980
Longevity	<u>-</u>		<u>-</u>
TOTAL	4		<u>\$ 231,087</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The main goal of this budget is for this endeavor to be self-supporting including debt service. The 0.4% increase in operating expenditures is mainly due to the increase in normal operating and personnel cost. Also the Administration budget accounts for all utility expenditures for the facility as well as the repairs and maintenance as the center ages.

17-5-771 AQUATICS

**AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
011	SALARY, REGULAR	\$ 2,887	\$ 41,158	\$ 40,690	\$ 40,690	\$ 41,898
012	SALARY, PART-TIME	77,902	74,143	76,193	76,000	78,000
014	OVERTIME	-	-	-	-	-
021	FICA	5,819	8,206	8,415	8,400	8,537
022	EMPLOYEE RETIREMENT	148	3,084	3,255	3,250	3,352
023	EMPLOYEE INSURANCE	2,855	7,981	8,400	8,400	8,700
030	TRAINING	60	325	540	500	200
040	WORKERS COMPENSATION	1,834	1,684	935	935	700
050	AWARDS	-	300	469	450	525
	* SUBTOTAL PERSONNEL *	<u>91,505</u>	<u>136,881</u>	<u>138,897</u>	<u>138,625</u>	<u>141,912</u>
110	CLOTHING/UNIFORMS	204	467	400	400	250
111	MATERIALS/SUPPLIES	17,789	19,478	19,825	19,500	19,355
112	OFFICE SUPPLIES	175	23	-	-	-
113	PRINTING/BINDING	43	-	-	-	-
130	CONTRACTUAL SERVICES	64	250	8,200	250	8,200
131	REPAIRS/MAINTENANCE	8,398	16,145	15,000	15,000	15,000
132	PROFESSIONAL SERVICES	1,610	1,953	3,375	2,000	3,550
140	SUBSCRIPTIONS/DUES	425	455	420	420	495
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>28,708</u>	<u>38,771</u>	<u>47,220</u>	<u>37,570</u>	<u>46,850</u>
	** TOTAL EXPENDITURES **	<u>\$ 120,213</u>	<u>\$ 175,652</u>	<u>\$ 186,117</u>	<u>\$ 176,195</u>	<u>\$ 188,762</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	41,898
Longevity	-		-
TOTAL	1		<u>\$ 41,898</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

FY 2014 is the fourth year of operation for this division. The 1.4% increase in operating expenditures is due to normal operational and personnel cost. Most of the Aquatic's expenditures are offset by the revenue growth in individual Aquatic activities such as group/personal swim lessons and aquatic training classes.

17-5-772 ACTIVITY SPECIALIST

**AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
011	SALARY, REGULAR	\$ 53,896	\$ 50,261	\$ 51,916	\$ 51,916	\$ 53,212
012	SALARY, PART-TIME	75,363	71,287	79,458	75,000	81,000
014	OVERTIME	-	-	-	-	-
021	FICA	8,933	9,110	9,459	9,200	10,065
022	EMPLOYEE RETIREMENT	3,924	3,968	4,153	4,153	4,257
023	EMPLOYEE INSURANCE	10,805	8,475	8,400	8,400	8,700
030	TRAINING	195	291	405	400	405
040	WORKERS COMPENSATION	1,779	13,427	1,051	1,000	700
050	AWARDS	217	465	469	525	525
	* SUBTOTAL PERSONNEL *	<u>155,112</u>	<u>157,284</u>	<u>155,311</u>	<u>150,594</u>	<u>158,864</u>
110	CLOTHING/UNIFORMS	-	292	300	300	350
111	MATERIALS/SUPPLIES	10,719	9,904	17,750	12,000	15,750
112	OFFICE SUPPLIES	-	22	250	200	200
113	PRINTING/BINDING	43	-	35	-	35
132	PROFESSIONAL SERVICES	170	431	375	340	500
140	SUBSCRIPTIONS/DUES	-	-	150	-	150
142	ADVERTISING	-	-	-	-	-
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>10,932</u>	<u>10,649</u>	<u>18,860</u>	<u>12,840</u>	<u>16,985</u>
	** TOTAL EXPENDITURES **	<u>\$ 166,044</u>	<u>\$ 167,933</u>	<u>\$ 174,171</u>	<u>\$ 163,434</u>	<u>\$ 175,849</u>

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	53,212
Longevity	-		-
TOTAL	1		<u>\$ 53,212</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

FY 2014 is the fourth year of operation for this division. The 1% increase in over all operating expenditures is due to the growing need to service the facility's demand for kid programs and after school programs. These expenditures are offset by the revenue growth in activities such as membership related programs, kid programs and after school programs.

17-5-773 FITNESS

AQUATIC AND FITNESS CENTER
 DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
011	SALARY, REGULAR	\$ 46,035	\$ 44,639	\$ 44,698	\$ 44,698	\$ 48,628
012	SALARY, PART-TIME	78,271	97,809	99,400	98,000	102,000
014	OVERTIME	-	96	-	-	-
021	FICA	8,740	10,685	10,374	10,350	11,297
022	EMPLOYEE RETIREMENT	3,572	4,075	4,642	4,642	5,572
023	EMPLOYEE INSURANCE	10,368	7,975	8,400	8,400	8,700
024	UNEMPLOYMENT INSURANCE	-	2,434	-	-	-
030	TRAINING	150	246	351	300	440
040	WORKERS COMPENSATION	727	933	865	865	600
050	AWARDS	217	465	469	465	525
	* SUBTOTAL PERSONNEL *	<u>148,080</u>	<u>169,357</u>	<u>169,199</u>	<u>167,720</u>	<u>177,762</u>
110	CLOTHING/UNIFORMS	-	-	450	-	450
111	MATERIALS/SUPPLIES	23,106	20,599	15,790	15,790	13,800
112	OFFICE SUPPLIES	-	-	100	-	100
117	RESALE SUPPLIES	23,106	24,598	24,000	24,000	24,000
130	CONTRACTUAL SERVICES	84,094	94,901	92,500	92,500	92,500
131	REPAIRS/MAINTENANCE	1,284	1,036	2,500	2,000	2,500
132	PROFESSIONAL SERVICES	235	524	240	524	450
140	SUBSCRIPTIONS/DUES	60	60	50	60	60
141	TRAVEL/BUSINESS	-	967	1,000	968	1,000
	* SUBTOTAL OPERATING *	<u>131,885</u>	<u>142,685</u>	<u>136,630</u>	<u>135,842</u>	<u>134,860</u>
	** TOTAL EXPENDITURES **	<u>\$ 279,965</u>	<u>\$ 312,042</u>	<u>\$ 305,829</u>	<u>\$ 303,562</u>	<u>\$ 312,622</u>

DIVISION 773 FITNESS

**AQUATIC AND FITNESS CENTER
DIVISION NARRATIVE**

The Fitness Division is composed of one full-time staff member, the Fitness Director. This individual is responsible for 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	46,052
Longevity	-		<u>2,576</u>
TOTAL	1		<u>\$ 48,628</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

FY 2014 is the fourth year of operation for this division. The 2.2% increase in operating expenditures is mainly due to the increase in normal operating and personnel cost.

17-5-774 CUSTODIANS

**AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
011	SALARY, REGULAR	\$ 57,260	\$ 46,391	\$ 51,499	\$ 51,499	\$ 49,489
012	SALARY, PART-TIME	19,048	16,662	24,600	22,000	24,600
014	OVERTIME	438	324	-	-	-
021	FICA	5,059	4,737	5,479	5,400	5,556
022	EMPLOYEE RETIREMENT	4,147	3,756	4,120	4,120	3,959
023	EMPLOYEE INSURANCE	21,193	15,361	16,800	16,800	17,400
024	UNEMPLOYEE INSURANCE	-	2,554	-	-	-
030	TRAINING	-	46	108	-	-
040	WORKERS COMPENSATION	431	529	609	600	593
050	AWARDS	836	1,040	1,877	1,875	2,099
	* SUBTOTAL PERSONNEL *	<u>108,412</u>	<u>91,400</u>	<u>105,092</u>	<u>102,294</u>	<u>103,696</u>
110	CLOTHING/UNIFORMS	2,034	1,857	1,650	1,650	1,150
118	CUSTODIAL SUPPLIES	25,861	27,320	28,000	27,500	28,000
132	PROFESSIONAL SERVICES	-	190	-	-	-
	* SUBTOTAL OPERATING *	<u>27,895</u>	<u>29,367</u>	<u>29,650</u>	<u>29,150</u>	<u>29,150</u>
	** TOTAL EXPENDITURES **	<u>\$ 136,307</u>	<u>\$ 120,767</u>	<u>\$ 134,742</u>	<u>\$ 131,444</u>	<u>\$ 132,846</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	49,489
Longevity	-		-
TOTAL	2		<u>\$ 49,489</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

FY 2014 is the fourth year of operation for this division. The 3.9% decrease in regular salary expenditures is due to evaluating and assigning both custodians to equal grade levels. As of FY 2014 this fund will not include a Lead Custodian position. Because of this change the overall Custodians' division expenditures decreased 1.4%.

AQUATIC AND FITNESS CENTER FUND

DEPRECIATION AND AMORTIZATION

DETAIL OF EXPENSES 17-5-970-xxx

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 293,039	\$ 287,915	\$ 286,818	\$ 286,818	\$ 280,000
515	AMORTIZATION	3,436	3,436	3,436	3,436	3,436
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 296,475</u>	<u>\$ 291,351</u>	<u>\$ 290,254</u>	<u>\$ 290,254</u>	<u>\$ 283,436</u>

BOND INTEREST AND FEES

DETAIL OF EXPENSES 17-5-970-xxx

CODE	CLASSIFICATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATE	FY 2014 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	\$ 264,664	\$ 234,173	\$ 217,866	\$ 217,866	\$ 202,263
420	BOND AGENT FEES	-	-	-	-	-
* TOTAL BOND INTEREST & FEES *		<u>\$ 264,664</u>	<u>\$ 234,173</u>	<u>\$ 217,866</u>	<u>\$ 217,866</u>	<u>\$ 202,263</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, 2014
DETAIL OF REVENUES**

SOURCE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
Interest	-	320	1,000	1,000	1,005
SCLGAG Balance	-	248,227	41,000	44,608	-
Wellness Nonparticipation	-	49,808	53,108	52,235	54,847
Contributions from Retiree Dependents	-	54,484	60,161	62,398	65,518
Contributions from Dependents	-	583,632	598,920	531,231	557,793
Contributions from Retirees/Cobra	-	164,240	159,822	213,300	223,965
Reinsurance Reimbursements	-	675	-	-	-
General Fund Employees	-	2,128,032	2,516,880	2,339,680	2,363,500
Water & Sewer Fund Employees	-	392,387	411,600	411,600	435,000
Solid Waste Employees	-	207,350	226,800	226,800	234,900
Aquatic and Fitness Center Employees	-	71,100	75,600	75,600	78,300
TOTAL REVENUES	\$ -	\$ 3,900,255	\$ 4,144,891	\$ 3,958,452	\$ 4,014,828

SUMMARY OF EXPENSES

DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGETED	FY 2013 ESTIMATED	FY 2014 BUDGETED
Dental Claim Expenses	-	216,869	241,500	231,213	242,774
Health Claim Expenses	-	1,611,231	1,680,000	1,893,358	1,988,026
Prescription Expenses	-	616,267	393,750	570,139	598,646
Admin Fee Expenses	-	587,300	621,600	702,683	737,817
Misc. Expenditures & Aggregate Premium	-	30,010	31,611	31,268	32,831
Wellness Expenses	-	246,701	245,000	254,780	255,000
Overhead Allocations	-	-	-	-	30,972
OPEB Normal Costs	-	913,871	694,000	694,000	694,000
TOTAL EXPENSES	\$ -	\$ 4,222,249	\$ 3,907,461	\$ 4,377,441	\$ 4,580,066
EXCESS (DEFICIT)	-	(321,994)	237,430	(418,989)	(565,238)
OTHER CASH FLOW ITEMS					
OPEB Normal Costs	-	-	694,000	694,000	694,000
TOTAL OTHER CASH FLOW ITEMS	-	-	694,000	694,000	694,000
BEGINNING WORKING CAPITAL	-	-	(321,994)	591,875	866,886
ENDING WORKING CAPITAL	\$ -	\$ (321,994)	\$ 609,436	\$ 866,886	\$ 995,648

INSURANCE RESERVE FUND

Performance Benchmarks, Goals and Priorities

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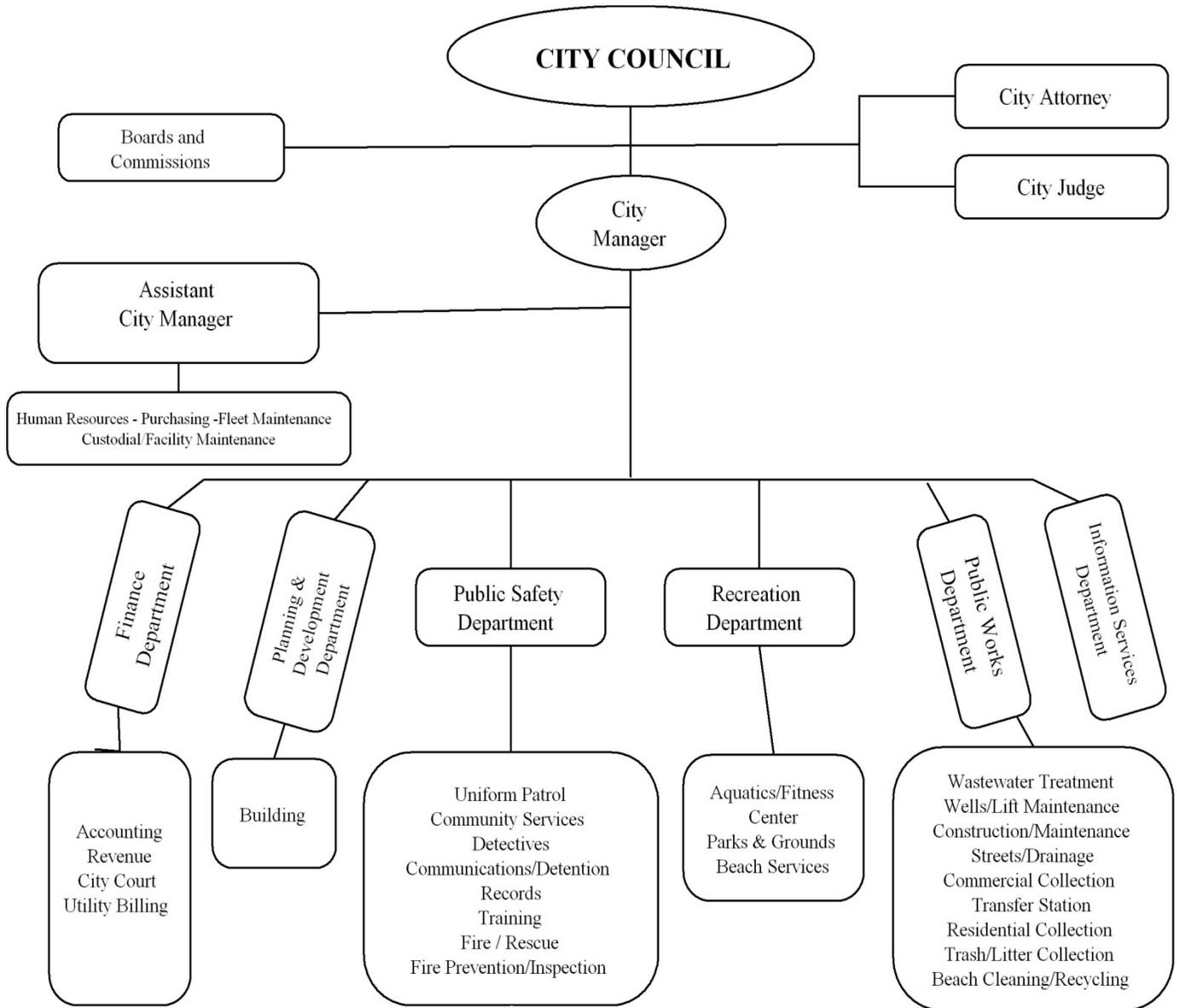
PERSONNEL REPORT

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. FY2014 staffing is 371 due to maintaining the new 169 acre NMB Park & Sports Complex.

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

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

The number of budgeted positions has been increased by 5 for FY2014. Changes by division are illustrated below:

DEPT	Div.#	CLASSIFICATION	FY 2009 ADOPTED	FY 2010 ADOPTED	FY 2011 ADOPTED	FY 2012 ADOPTED	FY 2013 ADOPTED	FY 2014 ADOPTED
G E N G O V T	211	Legislative	8	8	8	8	8	8
	221	Administrative	2	2	2	1 ¹	1	1
	232	City Court	5	5	5	5	5	5
	242	Legal	2	2	2	2	2	2
	252	Human Resources	10	10	10	9 ²	8 ³	8
IS	262	Information Services	6	6	6	6	6	7 ⁴
F I N	312	Utility Billing	8	8	8	8	8	8
	342	Accounting	6	6	6	6	6	6
	352	Revenue	6	6	6	6	6	6
P U B L I C S A F E T Y	411	Public Safety Admin.	4	3 ⁵	3	4 ⁶	4	4
	422	Uniform Patrol	58	62 ⁷	62	59 ⁸	59	56 ¹⁰
	424	Community Services	10	9 ⁹	9	9	9	9
	431	Detectives	9	9	9	10 ¹¹	10	11 ¹²
	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	2 ⁹	2	3 ⁸	3	3
	453	Fire / Rescue	48	50 ⁹	50	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	9 ¹³	9	9	9	9
P U B L I C W O R K S	611	Public Works Admin.	9	9	9	8 ¹⁴	8	8
	622	Wastewater Treatment	6	6	6	6	6	6
	632	Wells/Lifts Maintenance	9	9	9	9	9	9
	642	Construction Maintenance	21 ¹⁵	19 ¹⁵	19	19	19	19
	652	Streets/Drainage	19	19	19	19	19	19
	661	Commercial Collection	4	4	4	4	4	4
	663	Transfer Station	3	3	3	3	3	3
	671	Residential Collection	11	11	11	11	11	11
	673	Trash/Litter Collection	3	3	3	3	3	3
	674	Beach Cleaning	2	2	2	2	2	2
675	Recycling	4	4	4	4	4	4	
P & R	741	Recreation - Admin	4 ¹⁶	4 ¹⁶	4 ¹⁶	4	4	4
	742	Recreation - Athletics	1	1	1	1	1	2 ¹⁷
	743	Recr - Programs/Events	2	2	2	2	2	4 ¹⁸
	754	Parks & Grounds	11	11	11	11	11	15 ¹⁹
	770-4	Aquatics/Fitness Center	11	11	9 ²⁰	9	9	9
S U P P	822	Purchasing	8 ²¹	7 ²¹	7	6 ²²	4 ²³	4
	832	Fleet Maintenance	6	6	6	6	6	5 ²⁴
	842	Custodial/Facility Maint.	5 ²⁵	5 ²⁵	8 ^{20,25}	8	9 ²⁶	9
TOTALS			373	371	372	368	366	371

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 1 Secretary/Receptionist for FY2012.
- ³ Eliminated 1 Risk Manager for FY2013.

Information Services

- ⁴ Added 1 Computer Technician II (262) by transferring from PSO - Technical Service Officer (422) for FY2014.

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 1 PSO - Beach Patrol (424) and 1 Fire Training Captain (452) to 2 Firefighters (453) for FY2010.
- ¹⁰ Transfer out 3 from Uniform Patrol (422). Add 1 to Information Services (262), and 2 to Rotating Detectives (431)
- ¹¹ Added 1 Crime Analyst for FY2012 (replaced a part-time position).
- ¹² Eliminated 1 Detective Lt. position for FY2014, and transferred in 2 Rotating Detectives (431) from PSO (422).

Planning & Development

- ¹³ Eliminated 2 Master Building Inspector positions for FY2010.

Public Works

- ¹⁴ Eliminated 1 Engineering Inspector for FY2012.
- ¹⁵ Added 1 HEO and 1 Crew Leader in FY2009, both positions were eliminated in FY2010.

Parks & Recreation

- ¹⁶ Beach Services Manager transferred from 760 to 741 in FY2011 and allocate costs thru overhead allocations. *
- ¹⁷ Added 1 Superintendent of Sports Tourism/Athletics (742) during FY2013 for FY2014 budget.
- ¹⁸ Added 1 Superintendent of Programs/Special Events (743) during FY2013 for FY2014 budget.
- ¹⁹ Added 4 Parks Maintenance Workers (754) for FY2014 to start work after 1-1-2014.
- ²⁰ Transfer 2 Custodians from 770 to 842 in FY2011 and allocate maintenance costs thru overhead allocations.

Support Services

- ²¹ Added 1 Support Services Clerk in FY2009; this position was eliminated in FY2010.
- ²² Eliminated 1 Support Services Supervisor for FY2012.
- ²³ Eliminated 1 Warehouse Clerk and transferred 1 Materials & Facilities Supervisor out to division 842 in FY2013.
- ²⁴ Eliminated 1 Mechanic for FY2014.
- ²⁵ Beach Maintenance Worker transferred from 760 to 842 in FY2011 and allocate costs thru overhead allocations. *
- ²⁶ Transfer 1 Materials & Facilities Supervisor from 822 to 842 in FY2013.

*Note: 760 Beach Services had 2 full-time positions in FY2009 & FY2010, but they are shown here in 741 & 842 to conserve space needed to expand Recreation divisions. In FY2011 they were actually transferred to the other divisions & costs allocated back thru overhead allocations. Currently the Beach Services Fund contains no full-time positions.

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 FY2014, the City further enhanced the program using McLeod’s Wellness Program. This program includes a Health Coach, confidential Health Risk Assessment Survey, and Biometric Health Screening to check body mass index, blood pressure, blood cholesterol, and blood glucose levels. It focuses on the improvement of health for our employees and covered dependents. Participation grants reduced Health Insurance rates and an annual contribution to an individual HRA, but failure to participate carries higher insurance rates.

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

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

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

The City initiated an “Employee of the Month” and “Supervisor of the Quarter” award in 1988-89. The Employee of the Month award recognizes two employees each month for outstanding service to their departments and the City. The Supervisor of the Quarter award is given to those supervisors who go above and beyond the call of duty to see that their employees perform at their best. These programs are proposed to continue in FY2014.

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.

For FY2014, the salary ranges have been increased on the following pages by 1.0% for the minimum range, 1.5% for the mid-point range, and 2.0% for the maximum range in an to attempt to minimize compression in the ranges.

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

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
 Effective July 1, 2013 for FY2014

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Custodian	8	23,889	29,007	36,684
Maintenance Worker	9	25,889	31,434	39,757
Bridge Operator				
Lead Custodian				
Public Grounds Maintenance Worker				
Tradesworker				
Secretary/Receptionist-Aquatic & Fitness	10	27,888	33,861	42,829
Secretary/Receptionist-Recreation				
Cashier/Accounting Clerk	11	29,888	36,290	45,898
Meter Reader				
Motor Equipment Operator (MEO)				
Records Clerk				
Warehouse Clerk				
Animal Control Officer	12	31,886	38,719	48,970
Communications Technician/Jailer				
Crime Analyst				
Landscape Technician				
Maintenance Specialist / MEO				
Permit Clerk				
Accounting Clerk - A/P	13	33,887	41,148	52,041
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, 2013 for FY2014

<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	35,888	43,577	55,113
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 Safety Specialist/Business License Inspector Wastewater Operator B	15	37,888	46,003	58,182
Event Coordinator Human Resources Technician Program Coordinator PSO - Beach Patrol PSO - Community Service PSO - Dare/Crime Prevention PSO - Firefighter PSO - Fire Lieutenant PSO - Lifeguard Coordinator PSO - Rotating Detective Public Safety Officer Recreation Coordinator Training Officer (PSO) Victim Witness Advocate	16	39,887	48,433	61,255

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
 Effective July 1, 2013 for FY2014

<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	41,885	50,861	64,327
Athletic Director				
Bridge Crew Leader				
Crew Leader II				
Data Maintenance Technician				
Electrician				
Engineering Assistant				
Fire Inspector				
Fitness Director				
GIS Technician				
Laboratory Manager				
Planning Technician				
Records Supervisor				
Stormwater Program Compliance Manager				
Aquatic Director	18	43,887	53,289	67,398
Assistant Purchasing Agent				
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	45,885	55,717	70,469
Community Services Sergeant				
Computer Technician II				
Detective Sergeant				
Fire Training Captain				
Public Safety Sergeant				
Public Safety Sergeant - Beach Patrol				
Public Safety Sergeant - Training				
Division Chief / Fire Marshal	20	47,886	58,143	73,540

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2013 for FY2014

<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	49,886	60,573	76,610
Clerk of Court & Municipal Judge				
Community Services Lieutenant				
Construction/Maintenance Supervisor				
Database Administrator				
Detective Lieutenant				
E-Government Business Analyst				
Facilities Supervisor				
Fire Battalion Chief				
GIS Analyst				
Lieutenant				
Network Administrator				
Purchasing Agent				
Sanitation Supervisor				
Superintendent of Programs/Special Events				
Superintendent of Sports Tourism/Athletics				
Supervisor, Streets and Drainage				
System Administrator/Virtual Environment Analyst				
Wastewater Treatment Supervisor				
Wells/Lifts Supervisor				
Captain-Professional Standards Div	22	51,884	63,000	79,681
Grants/Special Projects Coordinator				
Planner				
Assistant Building Official	23	53,886	65,430	82,753
Utility Billing Supervisor				
Accounting Supervisor	24	55,884	67,858	85,824
Assistant Zoning Administrator				
Human Resources Officer				
Public Information Officer				
Senior Planner				
Aquatic & Fitness Center Director	25	57,884	70,286	94,821
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, 2013 for FY2014

<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	59,886	72,715	98,099
Building Official Principal Planner	27	61,884	75,142	101,373
Assistant Finance Director Assistant Director, Planning & Development Chief of Fire Rescue/Emergency Preparedness Director Public Utility Superintendent	28	63,883	77,571	104,649
Chief of Police	29	65,883	79,997	107,925
Director of Information Services Director, Planning & Development Parks and Recreation Director	31	76,882	93,353	125,940
Finance Director	32	84,880	103,066	139,045
Assistant City Manager City Engineer, Director of Public Works Director of Public Safety	33	92,879	112,779	152,150

REVENUE MANUAL

REVENUE ITEM: Beginning Fund Balance

LEGAL AUTHORIZATION: Ordinance Adopted 15 May 1984

Ordinance Adopted 25 September 1983

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

DESCRIPTION OF REVENUE:

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

BASE:

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

The proposed FY2014 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, 2013 is estimated to be \$12,746,332.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$9,690,476	\$9,752,787	\$9,284,924	\$10,082,589	\$11,724,897	\$11,292,778	\$12,746,332

REVENUE ITEM: Current Property Taxes

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

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

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

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

FEE SCHEDULE: In FY 2014 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 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013 EST</u>	<u>FY 2014 EST</u>
All Assessed Value	\$352,556,615	\$378,497,969	\$379,940,568	\$375,000,000	\$378,433,219

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 North Myrtle Beach Park and Sports Complex.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$10,903,564	\$10,822,314	\$11,684,571	\$11,503,785	\$11,950,000	\$11,600,000	\$11,759,863

REVENUE ITEM: Delinquent Property Taxes

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

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

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

DESCRIPTION OF REVENUE:

Delinquent Property Taxes are taxes that are due from previous years. They include real estate, vehicle, and other personal property. Delinquent Property Taxes have accrued since 2003 and currently total \$1,101,597 as of July 1, 2012.

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET FY 2013</u>	<u>ESTIMATED FY 2013</u>	<u>BUDGET FY 2014</u>
\$70,450	\$372,131	\$66,615	\$122,104	\$125,000	\$525,000	\$125,000

REVENUE ITEM: Penalties on Taxes

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

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

Then into execution:

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

COMMENTS:

Estimates for FY 2014 are expected to remain at the same level as the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$96,892	\$132,655	\$134,571	\$170,391	\$135,000	\$150,000	\$150,000

REVENUE ITEM: Business License/Business License Penalties

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

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

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

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

FEE SCHEDULE:

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

See Individual Business in Class

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

COMMENTS: There are currently approximately 6,500 active business licenses in North Myrtle Beach. The FY 2014 budget is higher than the FY 2013 budget.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET FY 2013</u>	<u>ESTIMATED FY 2013</u>	<u>BUDGET FY 2014</u>
Business License Fees						
\$4,891,872	\$4,392,204	\$4,435,940	\$4,593,270	\$4,550,000	\$4,700,000	\$4,825,000
Business License Penalties						
\$39,665	\$41,857	\$29,913	\$32,774	\$50,000	\$35,000	\$50,000

REVENUE ITEM: Building Permits

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

See schedule in City Code of Ordinances.

BASE:

This revenue source is based on building activity which has been much reduced over the last five years.

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$323,793	\$312,981	\$346,235	\$363,375	\$325,000	\$360,000	\$360,000

REVENUE ITEM: Inspection Fees

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

The number of inspections for FY 2014 is estimated to be equal to those for FY 2013.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$4,190	\$2,805	\$2,715	\$2,510	\$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 2014 as the projected actual for FY 2013.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$18,825	\$13,060	\$14,255	\$11,095	\$10,000	\$10,000	\$10,000

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

LEGAL AUTHORIZATION: Franchise Agreement

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

DESCRIPTION OF REVENUE:

By Franchise and Ordinance effective July 1, 1975, the City and South Carolina Public Service Authority agreed to a 30-year franchise whereby the Authority will construct and maintain the City's electricity system.

FEE SCHEDULE:

By amendment dated May 1, 2003, on July 15 and January 15 annually, the Authority will pay to the city 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 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$1,176,506	\$1,282,968	\$1,385,359	\$1,306,558	\$1,420,000	\$1,424,794	\$1,427,500

REVENUE ITEM: Cable TV Franchise Fees

LEGAL AUTHORIZATION: Franchise Agreement

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$555,697	\$480,135	\$510,687	\$503,828	\$520,000	\$530,000	\$550,000

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 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$92,300	\$81,106	\$82,427	\$75,188	\$85,000	\$80,000	\$85,000

REVENUE ITEM: Bail Bonds

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

The revenues listed below are net amounts kept by the City for fines and forfeitures. State fines are imposed in addition to the normal fine for the violation. Those fines are remitted directly to the State and are equal to 100% of the total fines collected by the City. Beginning July 1, 1997, the Victim Rights Act provided that the City also collect a \$25 surcharge on all municipal court convictions, and a \$12 surcharge on all driving under the influence violations. The budget amount for FY 2014 has remained the same as FY 2013.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$428,653	\$366,300	\$370,926	\$392,534	\$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 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$8,935	\$12,376	\$16,685	\$3,775	\$10,000	\$10,000	\$10,000

REVENUE ITEM: Confiscations/Seizures

LEGAL AUTHORIZATION: Code of Laws of South Carolina

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

DESCRIPTION OF REVENUE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$156,432	\$212,899	\$37,971	\$10,527	\$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 2014 is budgeted based on actual trends and surplus cash available to invest. Interest rates have remained 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 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	BUDGET <u>FY 2013</u>	ESTIMATED <u>FY 2013</u>	BUDGET <u>FY 2014</u>
\$59,285	\$23,628	\$(910)	\$7,427	\$25,000	\$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 2014 should be up slightly over the prior fiscal year.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	BUDGET <u>FY 2013</u>	ESTIMATED <u>FY 2013</u>	BUDGET <u>FY 2014</u>
\$124,160	\$161,053	\$163,501	\$153,793	\$150,000	\$163,600	\$163,600

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 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$352,213	\$301,995	\$261,229	\$255,867	\$262,000	\$298,000	\$257,200

REVENUE ITEM: Homestead Exemption Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

The Homestead Exemption provides that the first \$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 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$102,975	\$107,474	\$111,003	\$136,609	\$110,000	\$145,000	\$150,000

REVENUE ITEM: Business Inventory Tax

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 12, Chapter 37, Sections 450, 890, 970, 1410, and 1420

FUND: General **ACCOUNT CODE:** 01-350-120

DESCRIPTION OF REVENUE:

The City is reimbursed for the revenue lost as a result of the business inventory tax being eliminated under state regulations. The Comptroller General authorizes the State Treasurer to issue this reimbursement check on a quarterly basis.

FEE SCHEDULE:

The State remits this to us quarterly

BASE:

Assessments for property taxation of fixtures are determined annually by the South Carolina Tax Commission from property tax returns. Effective for tax years after December 31, 1984, the inventory of business establishments shall be exempt from property tax as follows: for 1985, 17%; for 1986, 50%; and for 1987 and years after, 100%. In any year that the State does not reimburse the City 100%, the City shall credit the percentage reimbursed to the merchant's account and bill the remainder to the merchant. The County will bill directly to the merchant as agent for the City.

COMMENTS:

This revenue source should remain constant for FY 2014.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$36,616	\$36,616	\$36,616	\$36,616	\$36,600	\$36,616	\$36,600

REVENUE ITEM: Accommodations Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

The 5% clause was added to the Accommodations Tax legislation as of July 1, 1991. This revenue source is expected to increase substantially over the previous fiscal year.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET FY 2013</u>	<u>ESTIMATED FY 2013</u>	<u>BUDGET FY 2014</u>
\$144,605	\$136,341	\$144,609	\$156,059	\$150,000	\$165,000	\$162,500

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 2014 revenues are projected to be substantially less than FY 2013 Budget due to the expiration of several federal grants.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$422,342	\$573,294	\$644,989	\$521,592	\$100,000	\$170,000	\$141,000

REVENUE ITEM: Sales/Service Charges

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

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

DESCRIPTION OF REVENUE:

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

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

COMMENTS:

These revenue sources will grow substantially over the FY 2013 Budget due to the completion of the new North Myrtle Beach Sports and Tourism Park.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$298,736	\$316,441	\$311,370	\$374,760	\$335,500	\$352,000	\$484,500

REVENUE ITEM: Interest on Investments

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	BUDGET <u>FY 2013</u>	ESTIMATED <u>FY 2013</u>	BUDGET <u>FY 2014</u>
\$264,151	\$144,358	\$140,516	\$86,618	\$225,000	\$100,000	\$125,000

REVENUE ITEM: Water and Sewer Usage

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

This fee schedule is effective July 1, 2013:

Meter Size	Water Minimum Charge 1,000 gal/ERU	Sewer Minimum Charge 1,000 gal/ERU	Minimum Water Usage	Water Charge 1,000-30,000 Gal	Water Charge Over 30,000	Sewer Charge Per 1,000 Gal
3/4" Res.	\$8.34	\$6.12	1	\$2.83	\$3.20	\$2.83
3/4" Comm.	8.34	6.12	1	2.83	3.20	2.83
1"	30.60	21.97	4	2.83	3.20	2.83
1-1/2"	61.12	45.58	8	2.83	3.20	2.83
2'	146.51	108.44	20	2.83	3.20	2.83
3'	317.85	227.22	40	2.83	3.20	2.83
4'	579.14	440.696	80	2.83	3.20	2.83
6'	1225.58	835.49	160	2.83	3.20	2.83
8'	2610.53	1714.35	320	2.83	3.20	2.83
Irrigation				3.20	3.20	

BASE:

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

COMMENTS:

Rates will be increased based on the pass through ordinance for Grand Strand Water and Sewer charges.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET FY 2013</u>	<u>ESTIMATED FY 2013</u>	<u>BUDGET FY 2014</u>
\$10,361,097	\$10,542,071	\$11,373,449	\$11,760,611	\$12,181,000	\$11,975,000	\$12,492,000

REVENUE ITEM: Water Taps

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

This revenue is expected to remain the same as the FY 2013 Budget.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET FY 2013</u>	<u>ESTIMATED FY 2013</u>	<u>BUDGET FY 2014</u>
\$40,308	\$52,700	\$48,873	\$45,427	\$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 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$14,652	\$20,854	\$26,335	\$22,116	\$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, 2013:	<u>Water</u>	<u>Sewer</u>
Single-Family	\$3,043.00	\$2,554.00
Condominium	3,043.00	2, 554.00
Hotel/Motel (Per Bedroom)	761.00	638.00
Mobile Home	3,043.00	2, 554.00
Restaurant (Per Seat)	305.00	256.00
Business Office/Small Store (Per Employee)	191.00	160.00

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 begun to show growth after a five year decline.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$1,102,546	\$1,027,391	\$1,211,089	\$1,132,059	\$1,000,000	\$1,425,010	\$1,450,000

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 2013.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$53,614	\$60,702	\$60,041	\$59,984	\$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 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$64,919	\$74,819	\$74,154	\$69,814	\$75,000	\$75,000	\$75,000

REVENUE ITEM: Storm Water Drainage Fees

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

This fee schedule was effective July 1, 2007:

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

Residential:
\$ 6.00 per month per Single Family residence

Condo Units:
\$ 4.00 per month per individual condo

BASE:

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

COMMENTS:

This revenue source will remain stable over the next several years, since the amount per customer is the same.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$1,984,662	\$1,981,793	\$1,988,024	\$2,002,040	\$2,000,500	\$2,025,000	\$2,030,000

REVENUE ITEM: Storm Water Drainage Penalties

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 13, Article IV, Section 13-117

FUND: Storm Water **ACCOUNT CODE:** 03-370-800

DESCRIPTION OF REVENUE:

A penalty of 10% is added to any utility bill not paid in its entirety within 21 days of the billing date. If the bill remains unpaid, an additional 10% is added to the outstanding balance until it is paid in its entirety.

FEE SCHEDULE:

A 10% penalty per current billing is added after the due date.

BASE:

This revenue is based on the number of delinquent accounts and the amounts outstanding. Accounts are penalized one time per current billing period.

COMMENTS:

The budget for FY 2014 has been reduced to match actual collections over the last several years.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$8,837	\$10,437	\$9,596	\$9,333	\$11,000	\$9,500	\$9,500

REVENUE ITEM: Accommodations Tax

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

FUND: Accommodations Tax **ACCOUNT CODE:** 04-360-400

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$2,272,498	\$2,115,477	\$2,272,569	\$2,490,129	\$2,351,250	\$2,731,809	\$2,603,000

REVENUE ITEM: Hospitality Fee/Hospitality Penalties

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

This revenue source should realize some growth over the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET FY 2013</u>	<u>ESTIMATED FY 2013</u>	<u>BUDGET FY 2014</u>
Hospitality Fees						
\$3,950,707	\$3,965,574	\$4,424,483	\$4,661,267	\$4,614,291	\$4,775,420	\$4,961,836
Hospitality Fee Penalties						
\$8,318	\$9,469	\$15,975	\$10,296	\$10,000	\$10,000	\$10,000

REVENUE ITEM: Solid Waste Service Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 12, Article IV, Section 12-61 through 12-64.

FUND: Solid Waste **ACCOUNT CODE:** 15-370-500 & 15-370-501

DESCRIPTION OF REVENUE:

The City from all Solid Waste service customers derives this revenue from solid waste service fee payments collected. Each address requires a separate account and is included with the utility billing invoice to the customers.

FEE SCHEDULE:

This fee schedule was effective May 1, 2013:

Single-Family Residential Roll-cart	\$19.00 per month
Additional Cart, Same Address	\$13.00 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
Additional Cart, Same Address	\$13.00 per month
Rental Cans (6% Property-Ocean District)	\$32.00 per month
This rate includes extra pickup and rollback fee in the \$32/month.	
Additional Cart, Same Address	\$16.01 per month
Yard Waste, Recycling & Special Waste	
Commercial	\$60.00 per month
Multi-Family	\$75.00 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 slightly more due to changes in roll-carts in the Ocean Front District.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$3,752,938	\$3,699,373	\$3,962,456	\$3,949,997	\$3,980,000	\$3,970,000	\$3,990,000

REVENUE ITEM: Solid Waste Late Payment Penalties

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 12, Article IV, Section 12-67.

FUND: Solid Waste **ACCOUNT CODE:** 15-370-800

DESCRIPTION OF REVENUE:

A penalty of 10% is added to any utility bill not paid in its entirety within 21 days of the billing date. If the bill remains unpaid, an additional 10% is added to the outstanding balance until it is paid in its entirety.

FEE SCHEDULE:

A 10% penalty per current billing is applied after the due date.

BASE:

This revenue is based on the number of delinquent utility accounts and the amounts outstanding. Accounts are penalized one time per current billing.

COMMENTS:

The budget in FY 2014 has remained the same as FY 2013.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$22,697	\$24,850	\$26,727	\$25,156	\$20,000	\$25,000	\$25,000

REVENUE ITEM: Trash Bags

LEGAL AUTHORIZATION: City of North Myrtle Beach annual Adopted Budget

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

DESCRIPTION OF REVENUE:

Trash bags are sold at the desk of the Utility Billing office for the convenience of our customers and constituents.

FEE SCHEDULE:

Trash bags are sold for \$6.00 per box of 50.

BASE:

This fee is based on the cost of the trash bags.

COMMENTS:

The budget is based on experience from past years. This is not a significant revenue source, but is relatively stable through the years. FY 2014 reflects the same budget as FY 2013.

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$11,909	\$10,944	\$7,986	\$10,020	\$12,000	\$10,500	\$10,500

REVENUE ITEM: Beach Services Sales and Rentals

LEGAL AUTHORIZATION: Code of Laws of South Carolina

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

DESCRIPTION OF REVENUE:

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

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

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

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$1,412,779	\$1,469,942	\$1,606,401	\$1,634,376	\$1,640,000	\$1,610,375	\$1,650,100

REVENUE ITEM: Aquatics and Fitness Fees

LEGAL AUTHORIZATION: Code of Laws of South Carolina

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

DESCRIPTION OF REVENUE:

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

BASE:

Revenue is calculated on 2,400 average member units for FY 2014. This number is on the conservative side, but with the local accommodations ½% transfer the fund should be above break-even for FY 2014. No rate changes are projected for the next fiscal year.

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>ESTIMATED</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>
\$1,642,446	\$1,701,351	\$1,763,424	\$1,828,070	\$1,881,000	\$1,870,296	\$1,938,000

APPENDICES

Appendix I - Glossary of Terms

Appendix II - Ordinances

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

ORDINANCE

AN ORDINANCE TO PROVIDE
FOR THE ADOPTION OF A BUDGET,
ITS REVENUES, AND EXPENDITURES
FOR FISCAL YEAR 2014

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 2014.
- Section 2. That the Budget shall be for the period beginning July 1, 2013 and ending June 30, 2014, 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.

13-18

Section 6. Effective July 1, 2013, the monthly base charge and volume charges for water service shall be based upon the following schedule of rates and charges:

<u>Water Meter Size (inches)</u>	<u>Minimum Volume Charge</u> <u>1,000 gal. Per ERU</u>	<u>Volume Charge-Commercial</u> <u>Per 1,000 Gallons</u>	
		<u>1-30</u>	<u>Over 30</u>
3/4	\$ 8.34	\$2.83	\$3.20
1	30.60	2.83	3.20
1-1/2	61.12	2.83	3.20
2	146.51	2.83	3.20
3	317.85	2.83	3.20
4	579.14	2.83	3.20
6	1,225.58	2.83	3.20
8	2,610.53	2.83	3.20
Irrigation Meter		3.20	3.20

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

Section 7. Effective July 1, 2013, the monthly base charge and volume charge for sewer service shall be based upon the following schedule of rates and charges:

<u>Water Meter Size(Inches)</u>	<u>Minimum Volume Charge</u> <u>1,000 Gallons Per ERU</u>	<u>Volume Charge</u> <u>Per 1,000 Gallons Used</u>
3/4	\$ 6.12	\$ 2.83
1	21.97	2.83
1-1/2	45.58	2.83
2	108.44	2.83
3	227.22	2.83
4	440.69	2.83
6	835.49	2.83
8	1,714.53	2.83

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, 2013 the charge for water and wastewater Capital Recovery Fees per ERU will be based upon the following schedule:

<u>Type of Capital Recovery Fee</u>	<u>Charge Per ERU</u>
Water	\$3,043
Wastewater	2,554

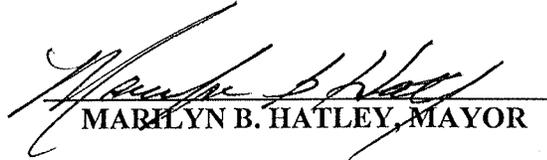
Section 9. Effective July 1, 2013, the monthly fees for solid waste are as outlined below:

Single Family Residential Roll Cart	\$19.00
Additional Cart, Same Address	\$13.00
Dumpster Service (one pickup per week)	\$88.00
Each additional pickup per week	\$85.00
Commercial Roll Cart Service	\$30.25
Additional Cart, Same Address	\$13.00
Rental Cans (6% Property – Ocean District)	\$32.00
Additional Cart, Same Address	\$16.01

Section 10. This Ordinance shall be effective July 1, 2013.

Section 11. This ordinance supersedes any other inconsistent ordinances.

DONE, RATIFIED AND PASSED THIS DAY OF MAY 2013.

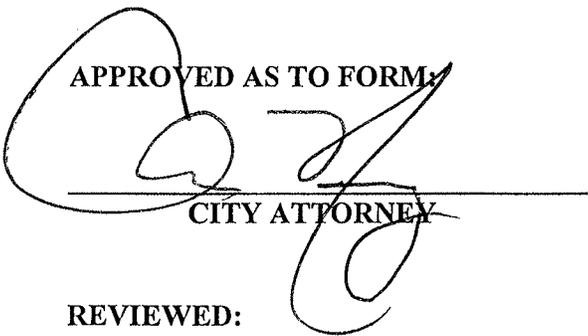


 MARILYN B. HATLEY, MAYOR

ATTEST:

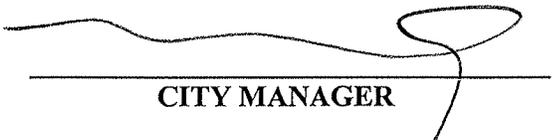


 CITY CLERK

APPROVED AS TO FORM:


 CITY ATTORNEY

REVIEWED:



 CITY MANAGER

FIRST READING: 5-6-13

SECOND READING: 6-3-13

ORDINANCE

AN ORDINANCE TO SET THE TAX LEVY FOR
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FOR FISCAL YEAR 2014

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 2013 through the thirtieth day of June 2014 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, 2014, 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, 2014, 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, 2014, 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, 2014, 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, 2013, and supersedes any other inconsistent ordinances.

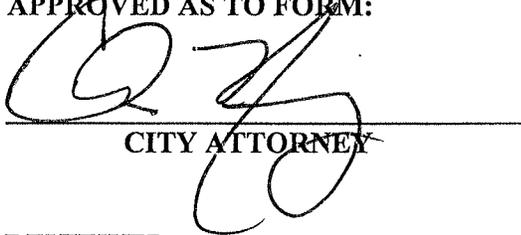
DONE, RATIFIED AND PASSED THIS DAY OF MAY 2013.


Marilyn B. Hatley, Mayor

ATTEST:


Meredith Smith
CITY CLERK

APPROVED AS TO FORM:


CITY ATTORNEY

REVIEWED:


CITY MANAGER

FIRST READING: 5-6-13

SECOND READING: 6-3-13