

City of North Myrtle Beach, South Carolina



BUDGET

Fiscal Year 2015

July 1, 2014 – June 30, 2015

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

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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2014-2015 Budget

F O R E W O R D

THE CITY

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

ACCOUNTING SYSTEM

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

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

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

BUDGETARY SYSTEM

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

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

FY 2015 BUDGET CALENDAR

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET POLICIES

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

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

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

City of North Myrtle Beach, South Carolina

PRINCIPAL OFFICIALS

June 30, 2014

Elected

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

Appointed

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

Working Together to Make a Difference

OUR MISSION AS CITY EMPLOYEES

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



July 7, 2014

Honorable Mayor and City Council:

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

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

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

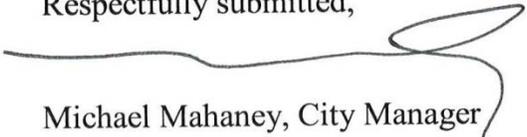
Operationally, the budget is slightly up as compared to the previous fiscal year. Revenues continue to show positive growth and with the opening of the new park this trend should continue for several years to come.

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

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

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

Respectfully submitted,


Michael Mahaney, City Manager

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ALL FUND SUMMARIES

CITY OF NORTH MYRTLE BEACH

SUMMARY OF ALL FUNDS - FY 2015

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

2

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

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

**CAPITAL SUMMARY
ALL FUNDS**

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

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

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

GENERAL FUND CAPITAL

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

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

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

GENERAL FUND CAPITAL

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

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

| <u>Category</u> | <u>FY 2016</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Building, Land & Improvements | \$ 60,000 | \$ - | \$ 80,000 | \$ 48,000 |
| Heavy Equipment | 70,000 | 70,000 | 70,000 | 70,000 |
| Office Equipment | 105,000 | 110,000 | 160,000 | 160,000 |
| Motor Vehicles | 292,060 | 336,060 | 300,060 | 373,060 |
| Other Equipment | 405,000 | 395,000 | 70,100 | 60,100 |
| Total | <u><u>\$ 932,060</u></u> | <u><u>\$ 911,060</u></u> | <u><u>\$ 680,160</u></u> | <u><u>\$ 711,160</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. The General Fund should have no problem continuing its pay-as-you-go financing for the various capital expenditures projected through FY 2019.

WATER AND SEWER FUND

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

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

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

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

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

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

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

STREET IMPROVEMENT FUND

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

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

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

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

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

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

PARK IMPROVEMENT FUND

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

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

CAPITAL IMPROVEMENT FUND

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

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

SOLID WASTE FUND

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

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

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

STORM WATER DRAINAGE FUND

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

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

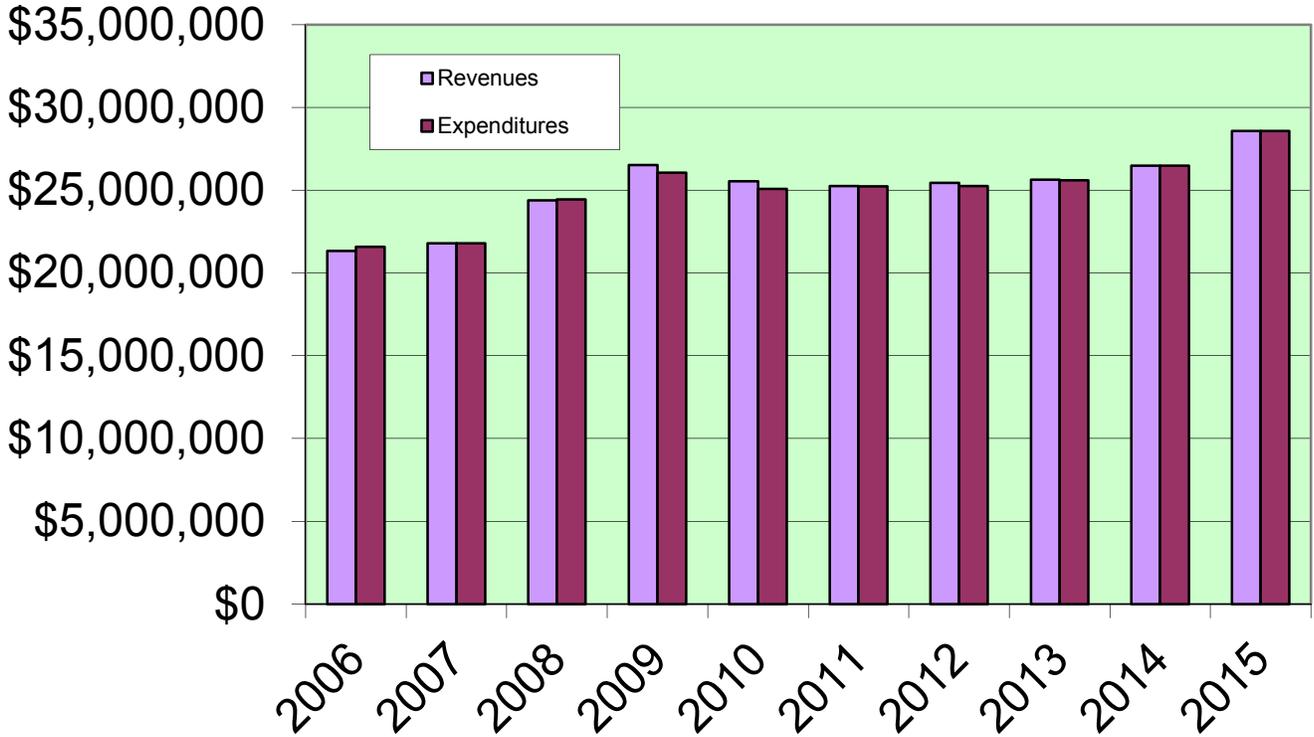
AQUATIC CENTER FUND

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

GENERAL FUND SUMMARY

GENERAL FUND

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

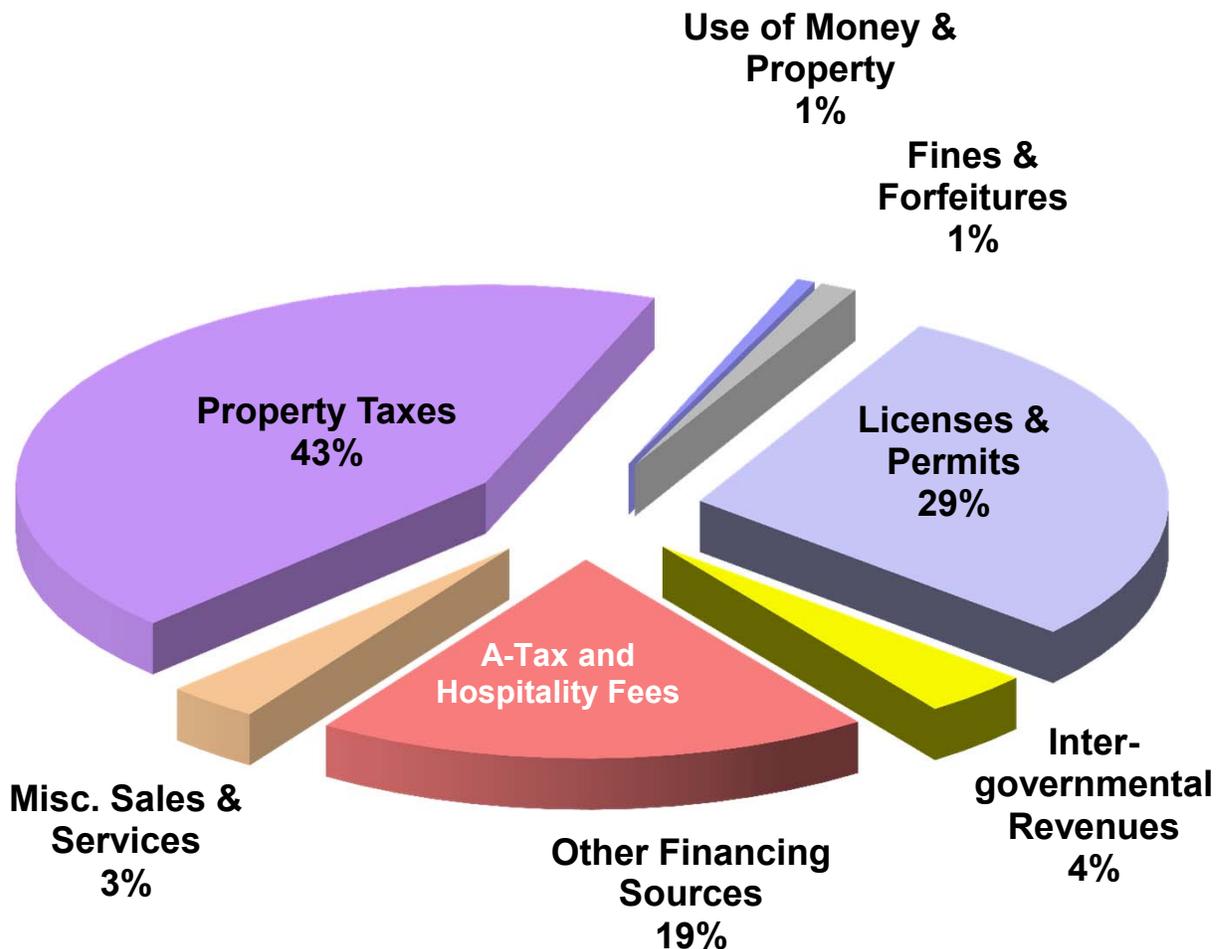


The graph above illustrates a reversal from budgeted deficits from FY 2006 through 2008, to a surplus for FY 2009 thru FY 2015. Over the last 10 years, the City has experienced growth in its fund balance as a result of excess revenues. The General Fund's fund balance is projected to be \$12,244,331 by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

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

GENERAL FUND REVENUES BY TYPE

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



GENERAL FUND REVENUES

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

SUMMARY OF REVENUE GENERAL FUND

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

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

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

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

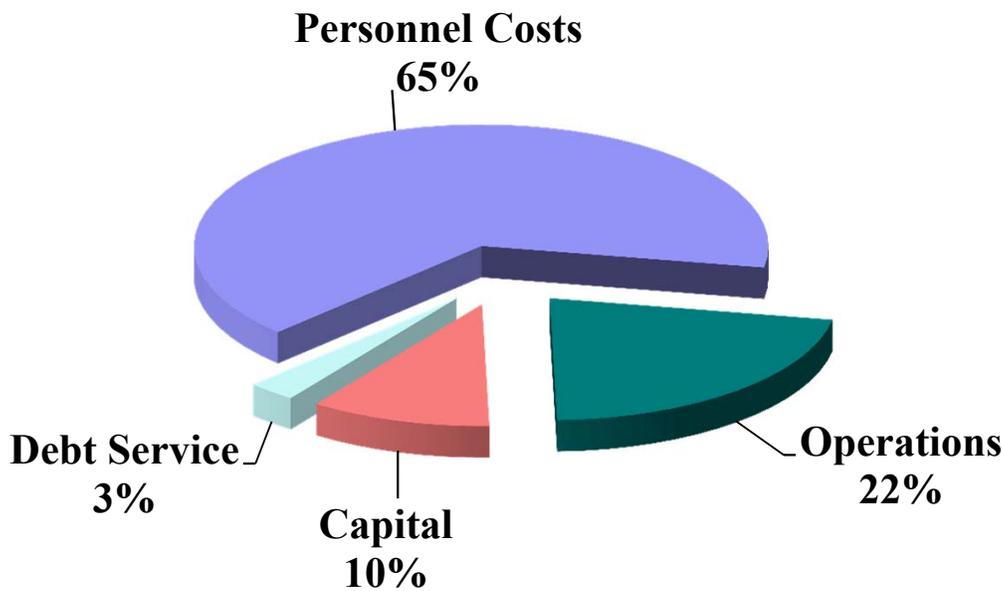
| | FY 2012 | FY 2013 | FY 2014 | FY 2014 | FY 2015 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | ACTUAL | ACTUAL | BUDGETED | ESTIMATED | BUDGETED |
| Beginning Fund Balance | \$ 10,082,589 | \$ 11,292,778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

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

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

GENERAL FUND EXPENDITURES BY TYPE -- FY 2015

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



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

GENERAL FUND EXPENDITURES BY TYPE

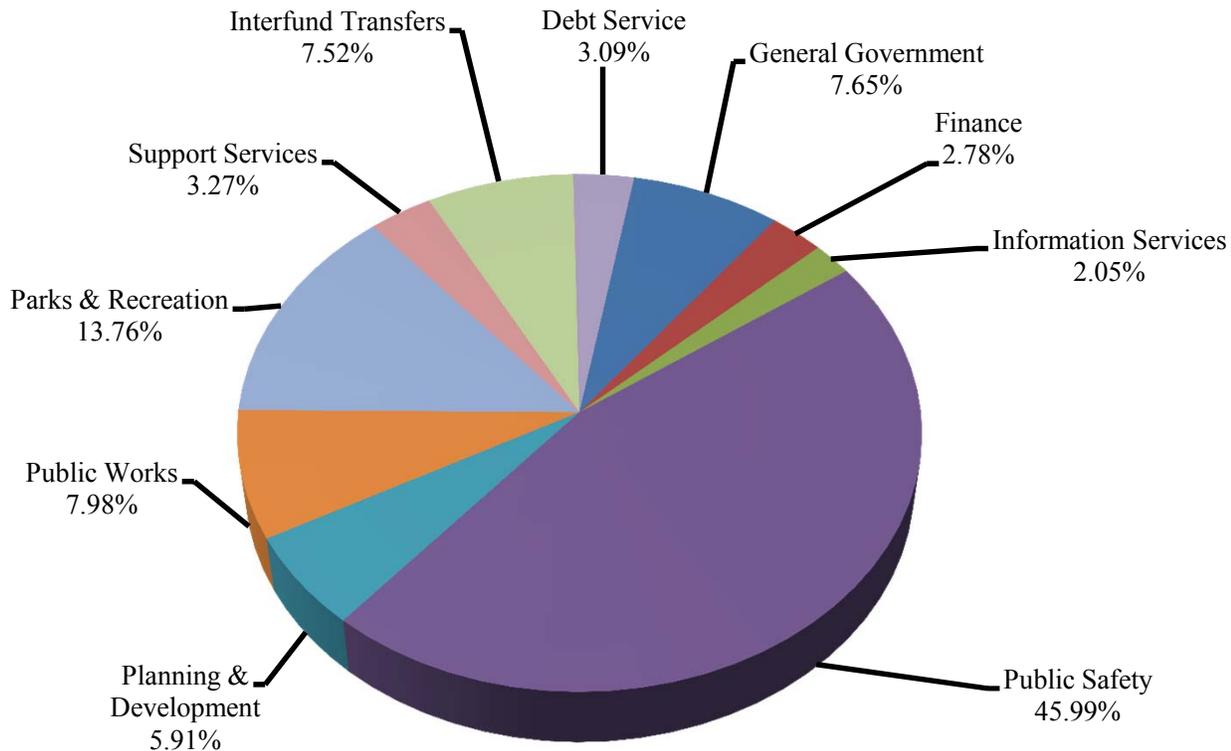
| | FY 2012 | FY 2013 | FY 2014 | FY 2014 | FY 2015 |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | ACTUAL | ACTUAL | BUDGETED | ESTIMATED | BUDGETED |
| Personnel and Training | \$ 18,834,623 | \$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

* Figures are before the overhead allocations to other funds.

GENERAL FUND EXPENDITURES BY DEPARTMENT -- FY 2015

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

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



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

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

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

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

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

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

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

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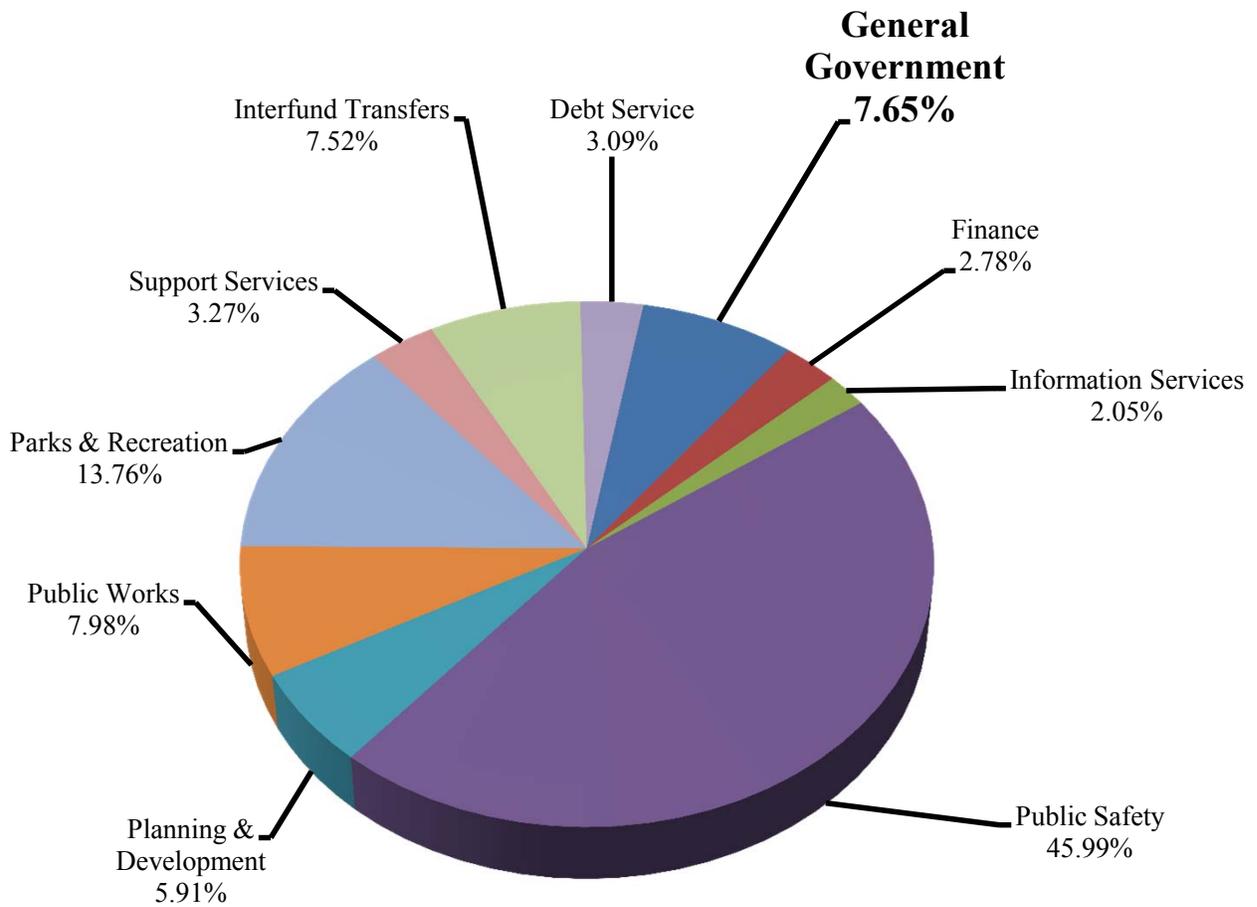
GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT

GENERAL FUND
GENERAL GOVERNMENT SERVICES DEPARTMENT

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

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



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

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

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

Footnotes:

¹ Executive Secretary position was eliminated in FY 2012.

² 1 Secretary/Receptionist was eliminated for FY 2012.

³ Risk Manager position was eliminated for FY 2013.

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

SUMMARY OF EXPENDITURES
GENERAL GOVERNMENT DEPARTMENT

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

**GENERAL FUND
GENERAL GOVERNMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

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

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

The following goals have been added for FY 2015:

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

01-5-210 GENERAL GOVERNMENT SERVICES

DETAIL OF EXPENDITURES

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

DIVISION 210 GENERAL GOVERNMENT SERVICES

DIVISION NARRATIVE

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

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

BUDGET ANALYSIS

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

01-5-211 LEGISLATIVE

DETAIL OF EXPENDITURES

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

DIVISION 211 LEGISLATIVE

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

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

01-5-221 ADMINISTRATIVE

DETAIL OF EXPENDITURES

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

DIVISION 221 ADMINISTRATIVE

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

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

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

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

DIVISION 232 CITY COURT

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

01-5-242 LEGAL

DETAIL OF EXPENDITURES

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

DIVISION 242 LEGAL

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

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

01-5-252 HUMAN RESOURCES

DETAIL OF EXPENDITURES

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

DIVISION 252 HUMAN RESOURCES

DIVISION NARRATIVE

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

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

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

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

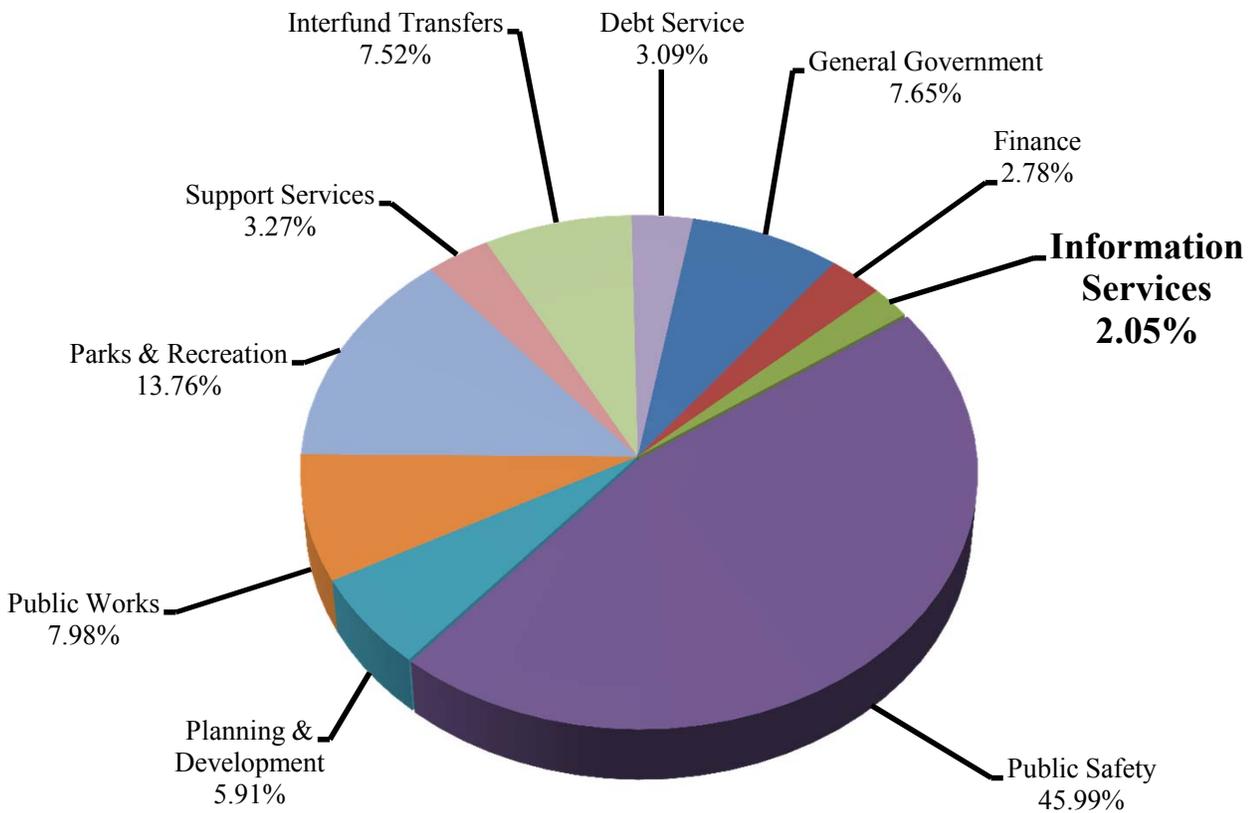
GENERAL FUND EXPENDITURES

INFORMATION SERVICES

**GENERAL FUND
INFORMATION SERVICES DEPARTMENT**

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

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



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

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

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

Footnotes:

1 Computer Technician II position was added in FY 2014.

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

SUMMARY OF EXPENDITURES
INFORMATION SERVICES DEPARTMENT

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

**GENERAL FUND
INFORMATION SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

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

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

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

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

01-5-262 INFORMATION SERVICES

DETAIL OF EXPENDITURES

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

DIVISION 262 INFORMATION SERVICES

DIVISION NARRATIVE

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

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

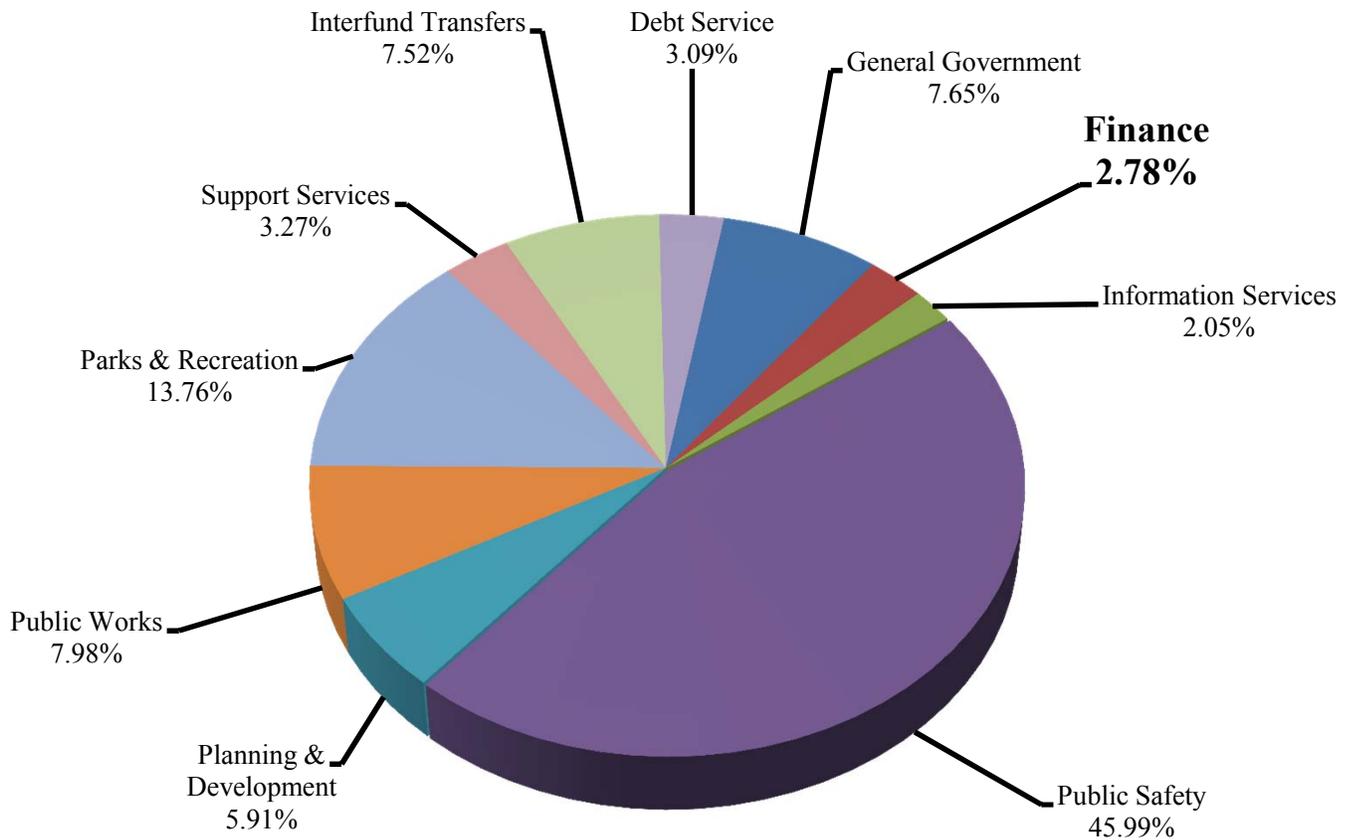
GENERAL FUND EXPENDITURES

FINANCE

**GENERAL FUND
FINANCE DEPARTMENT**

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

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



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

FISCAL YEAR ENDING JUNE 30, 2015
Regular Employees
FINANCE DEPARTMENT

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

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

SUMMARY OF EXPENDITURES
FINANCE DEPARTMENT

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

**GENERAL FUND
FINANCE DEPARTMENT**

Performance Benchmarks, Goals and Priorities

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

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

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

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

01-5-342 ACCOUNTING

DETAIL OF EXPENDITURES

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

DIVISION 342 ACCOUNTING

DIVISION NARRATIVE

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

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

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

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

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

01-5-352 REVENUE

DETAIL OF EXPENDITURES

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

DIVISION 352 REVENUE

DIVISION NARRATIVE

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

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

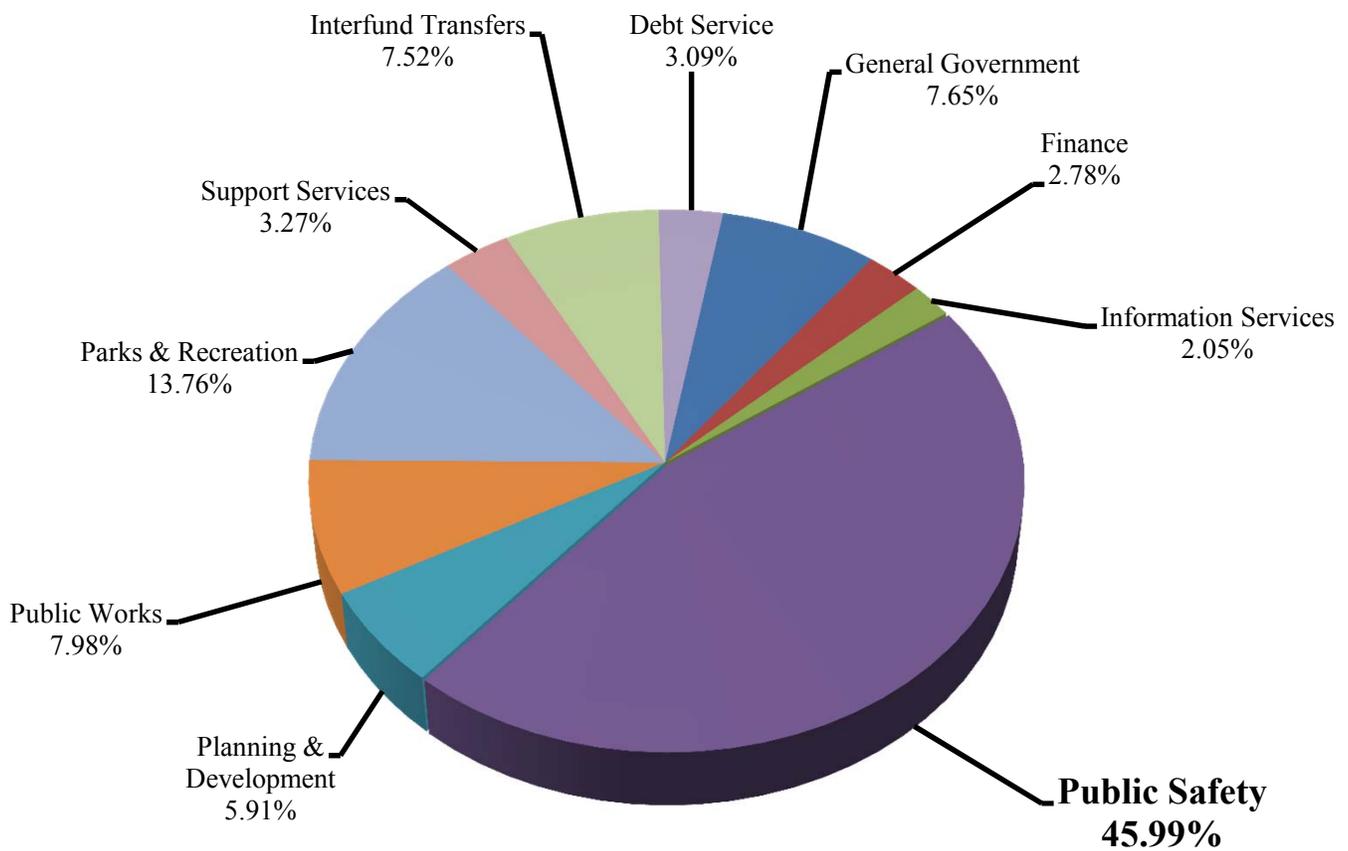
GENERAL FUND EXPENDITURES

PUBLIC SAFETY

**GENERAL FUND
PUBLIC SAFETY DEPARTMENT**

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

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



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

FISCAL YEAR ENDING JUNE 30, 2015

Regular Employees

PUBLIC SAFETY DEPARTMENT

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

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

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

SUMMARY OF EXPENDITURES

PUBLIC SAFETY

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

**GENERAL FUND
PUBLIC SAFETY DEPARTMENT**

Performance Benchmarks, Goals and Priorities

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

Other goals include:

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

01-5-411 PUBLIC SAFETY ADMINISTRATION

DETAIL OF EXPENDITURES

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

DIVISION 411 PUBLIC SAFETY ADMINISTRATION

DIVISION NARRATIVE

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

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

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

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

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

01-5-422 UNIFORM PATROL

DETAIL OF EXPENDITURES

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

DIVISION 422 UNIFORM PATROL

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

01-5-424 COMMUNITY SERVICES

DETAIL OF EXPENDITURES

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

DIVISION 424 COMMUNITY SERVICES

DIVISION NARRATIVE

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

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

01-5-431 DETECTIVES

DETAIL OF EXPENDITURES

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

DIVISION 431 DETECTIVES

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

01-5-442 COMMUNICATIONS/DETENTION

DETAIL OF EXPENDITURES

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

DIVISION 442 COMMUNICATIONS/DETENTION

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

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

01-5-444 RECORDS

DETAIL OF EXPENDITURES

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

DIVISION 444 RECORDS

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

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

01-5-445 VICTIM RIGHTS ADVOCATE

DETAIL OF EXPENDITURES

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

DIVISION 445 VICTIM RIGHTS ADVOCATE

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

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

01-5-452 PUBLIC SAFETY TRAINING

DETAIL OF EXPENDITURES

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

DIVISION 452 PUBLIC SAFETY TRAINING

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

01-5-453 FIRE / RESCUE

DETAIL OF EXPENDITURES

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

DIVISION 453 FIRE / RESCUE

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

01-5-454 FIRE PREVENTION/INSPECTION

DETAIL OF EXPENDITURES

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

DIVISION 454 FIRE PREVENTION/INSPECTION

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

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

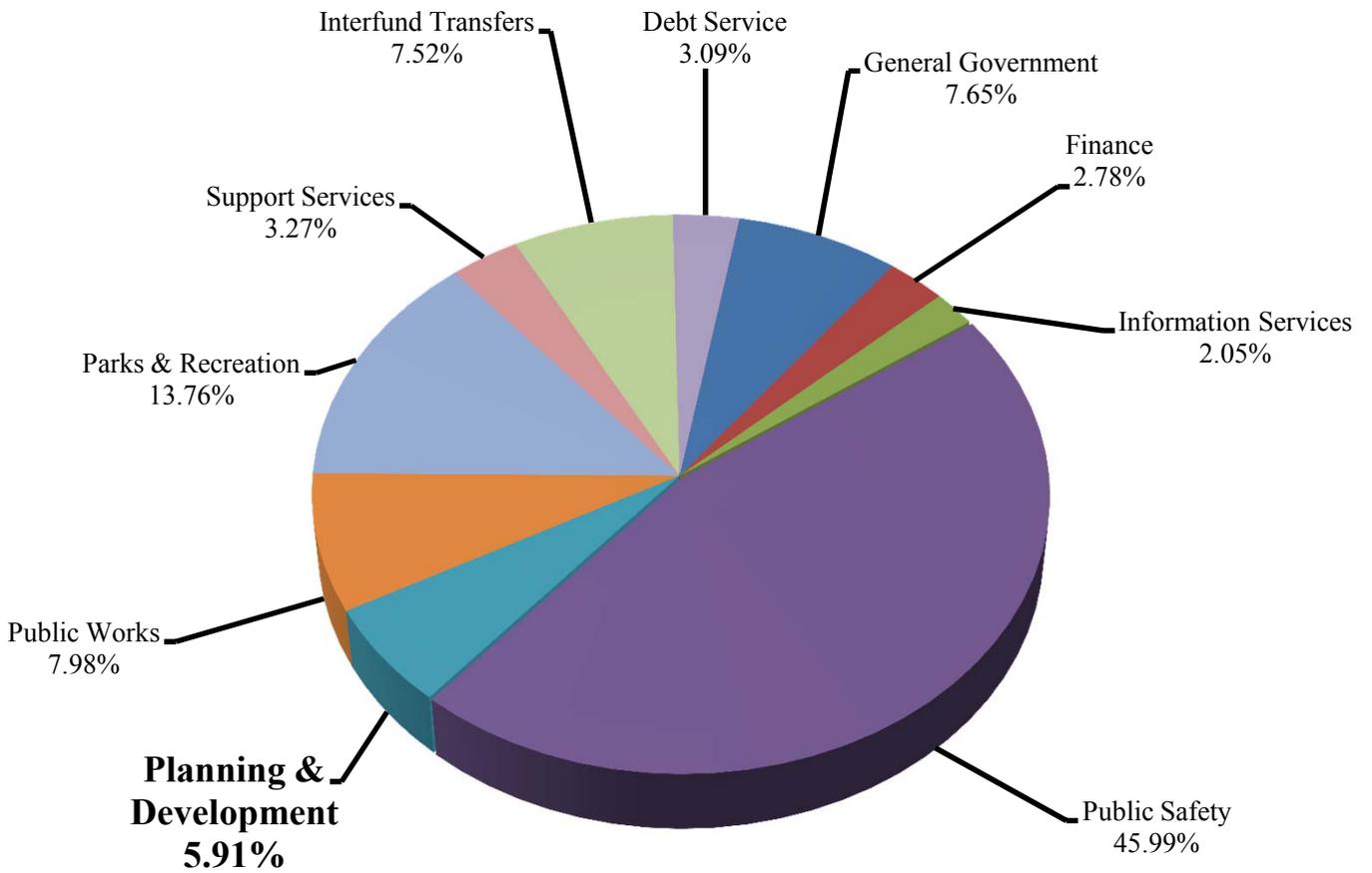
GENERAL FUND EXPENDITURES

PLANNING & DEVELOPMENT

**GENERAL FUND
PLANNING AND DEVELOPMENT DEPARTMENT**

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

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



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

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

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

1 Planning Technician position was eliminated in FY 2014.

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

SUMMARY OF EXPENDITURES
PLANNING AND DEVELOPMENT DEPARTMENT

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

**GENERAL FUND
PLANNING AND DEVELOPMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

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

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

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

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

01-5-521 PLANNING

DETAIL OF EXPENDITURES

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

DIVISION 521 PLANNING

DIVISION NARRATIVE

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

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

01-5-522 BUILDING

DETAIL OF EXPENDITURES

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

DIVISION 522 BUILDING

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

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

GENERAL FUND EXPENDITURES

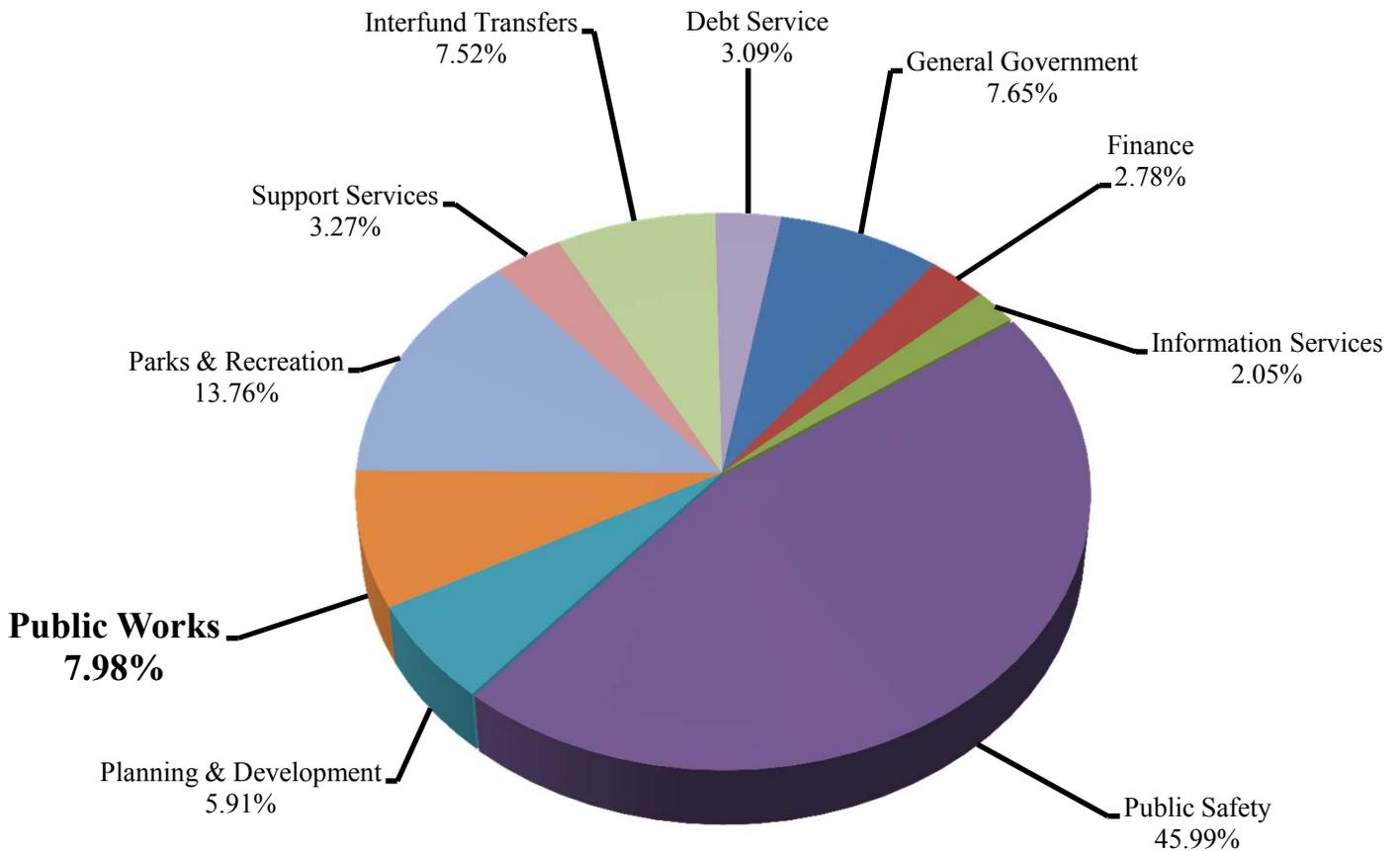
PUBLIC WORKS

**GENERAL FUND
PUBLIC WORKS DEPARTMENT**

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

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

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



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

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

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

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

SUMMARY OF EXPENDITURES
PUBLIC WORKS DEPARTMENT

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

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

Performance Benchmarks, Goals and Priorities

Departmental goals and priorities for FY 2015 Capital Improvement Projects:

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

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

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

01-5-652 STREETS/DRAINAGE

DETAIL OF EXPENDITURES

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

DIVISION 652 STREETS/DRAINAGE

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

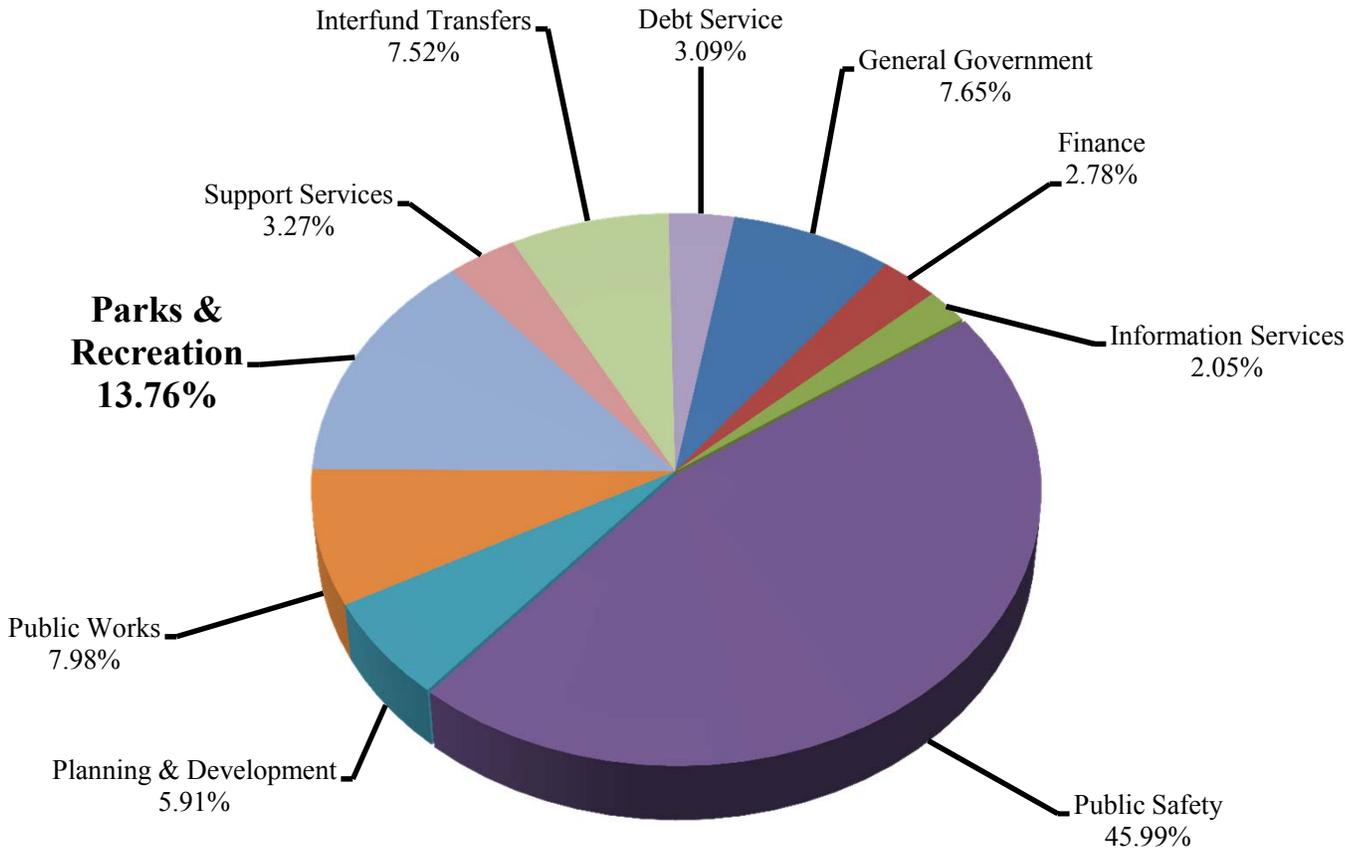
GENERAL FUND EXPENDITURES

PARKS & RECREATION

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

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

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



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

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

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

Footnotes:

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

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

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

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

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

⁶ Eliminated Program Coordinator position for FY 2015.

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

SUMMARY OF EXPENDITURES
PARKS AND RECREATION DEPARTMENT

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

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

Performance Benchmarks, Goals and Priorities

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

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

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

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

01-5-741 RECREATION (ADMINISTRATION)

DETAIL OF EXPENDITURES

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

DIVISION 741 RECREATION (ADMINISTRATION)

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

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

01-5-742 RECREATION (ATHLETICS)

DETAIL OF EXPENDITURES

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

DIVISION 742 RECREATION (ATHLETICS)

DIVISION NARRATIVE

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

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

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

01-5-743 RECREATION (PROGRAMS/EVENTS)

DETAIL OF EXPENDITURES

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

DIVISION 743 RECREATION (PROGRAMS/EVENTS)

DIVISION NARRATIVE

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

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

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

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

01-5-744 RECREATION (SPORTS PARK)

DETAIL OF EXPENDITURES

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

DIVISION 744 RECREATION (SPORTS PARK)

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

No full time personnel are budgeted for FY 2015

BUDGET ANALYSIS

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

01-5-754 PARKS AND GROUNDS

DETAIL OF EXPENDITURES

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

DIVISION 754 PARKS AND GROUNDS

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

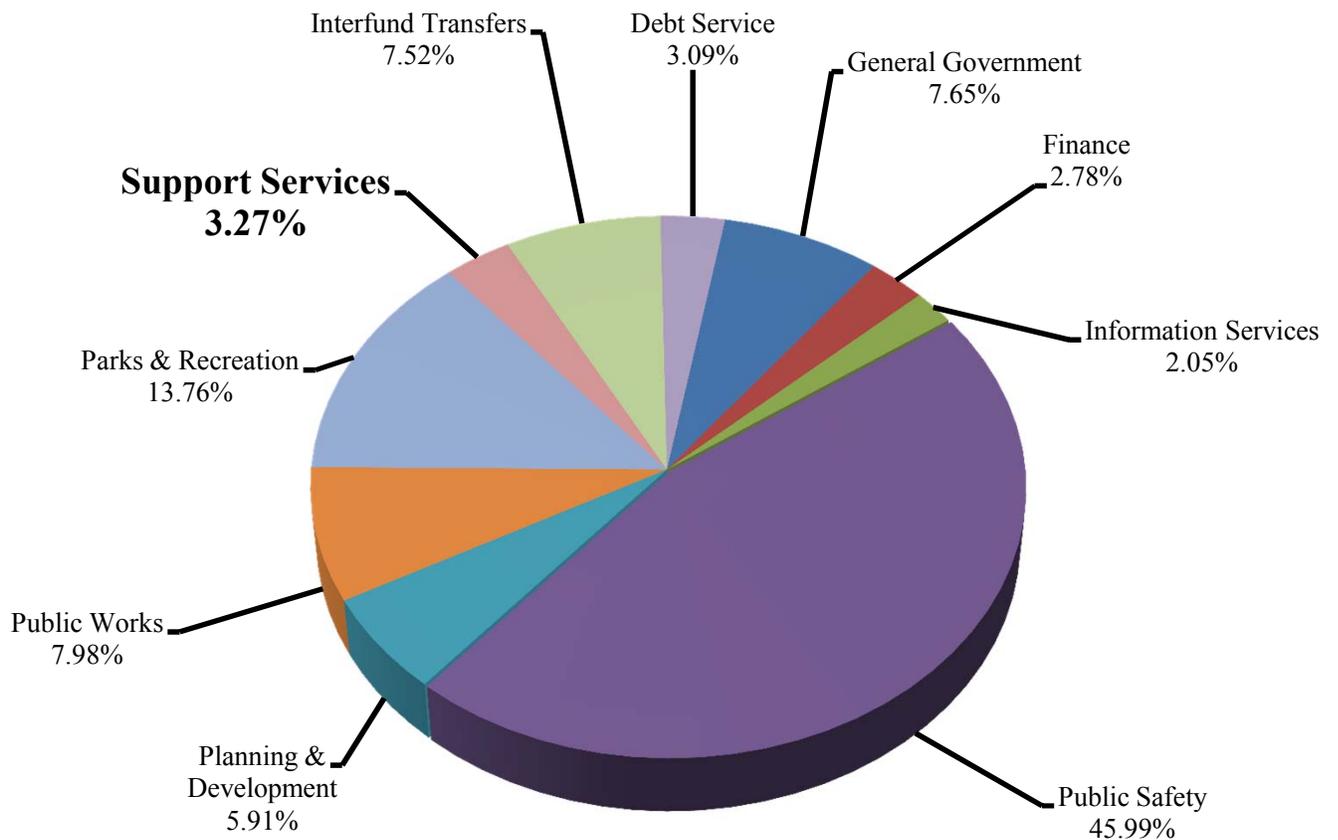
GENERAL FUND EXPENDITURES

SUPPORT SERVICES

**GENERAL FUND
SUPPORT SERVICES DEPARTMENT**

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

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



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

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

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

Footnotes:

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

2 Eliminated Support Services Supervisor position for FY 2012.

3 Eliminated Warehouse Clerk position for FY 2013.

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

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

6 Eliminated 1 Mechanic position for FY 2014.

7 Eliminated 1 Custodian position for FY 2014.

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

SUMMARY OF EXPENDITURES
SUPPORT SERVICES DEPARTMENT

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

**GENERAL FUND
SUPPORT SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

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

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

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

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

01-5-822 PURCHASING

DETAIL OF EXPENDITURES

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

DIVISION 822 PURCHASING

DIVISION NARRATIVE

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

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

The Inventory Management Technician maintains the inventory in the warehouse.

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

The Buyer assists the purchasing staff in all duties.

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

BUDGET ANALYSIS

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

01-5-832 FLEET MAINTENANCE

DETAIL OF EXPENDITURES

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

DIVISION 832 FLEET MAINTENANCE

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

01-5-842 CUSTODIAL / FACILITIES MAINTENANCE

DETAIL OF EXPENDITURES

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

DIVISION 842 CUSTODIAL / FACILITIES MAINTENANCE

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

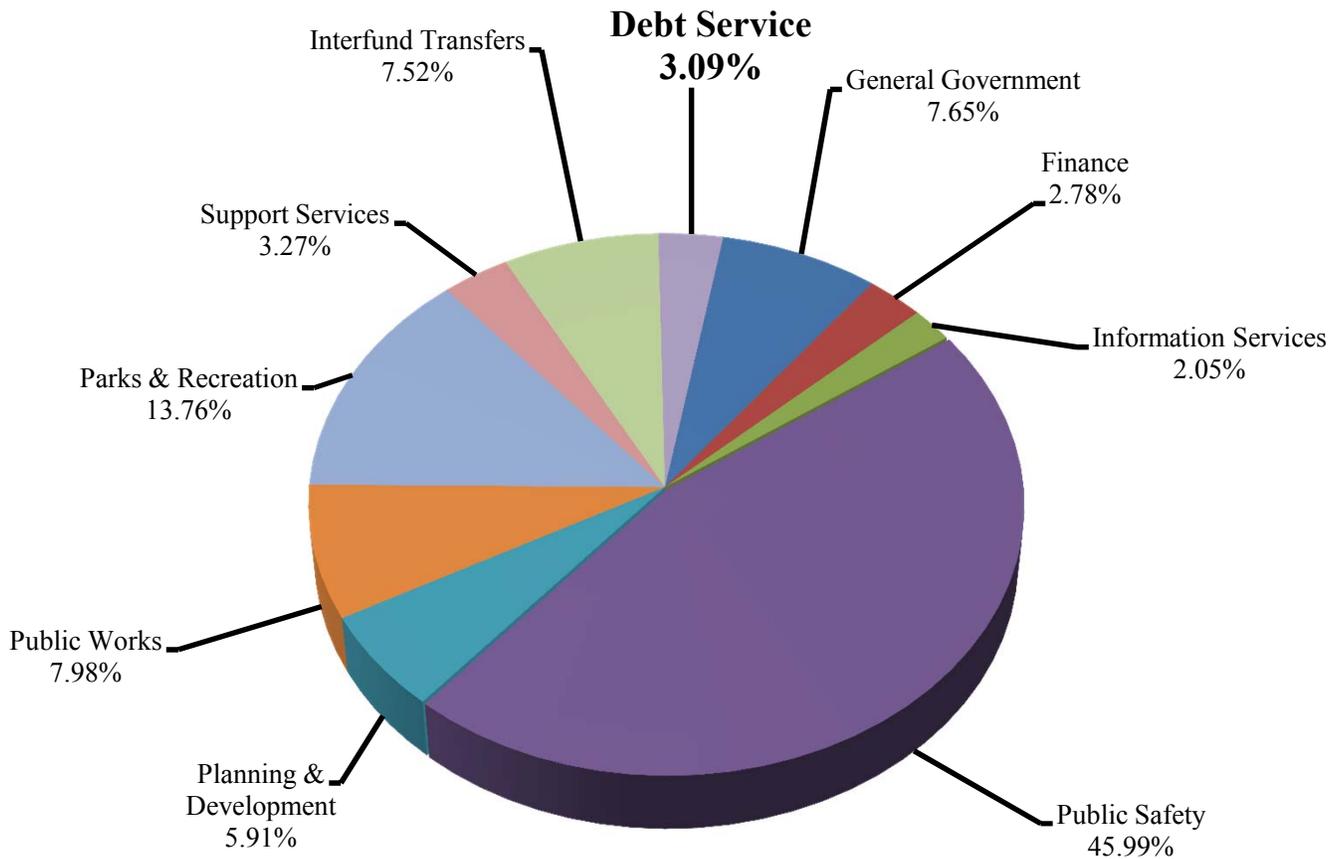
GENERAL FUND EXPENDITURES

DEBT SERVICE and OTHER FINANCING USES

**GENERAL FUND
DEBT SERVICE DEPARTMENT**

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

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



GENERAL FUND
DEBT SERVICE DEPARTMENT

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

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

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

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

Performance Benchmarks, Goals & Priorities

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

DIVISION 911 DEBT SERVICE

DIVISION NARRATIVE

Overview of Debt Policies

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

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

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

COMPUTATION OF LEGAL DEBT MARGIN

JULY 1, 2014

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

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

Short-Term Debt

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

Existing Debt

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

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

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

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

Conclusion

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

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

Future Debt Planning

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

GENERAL FUND
OTHER FINANCING USES

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

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

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

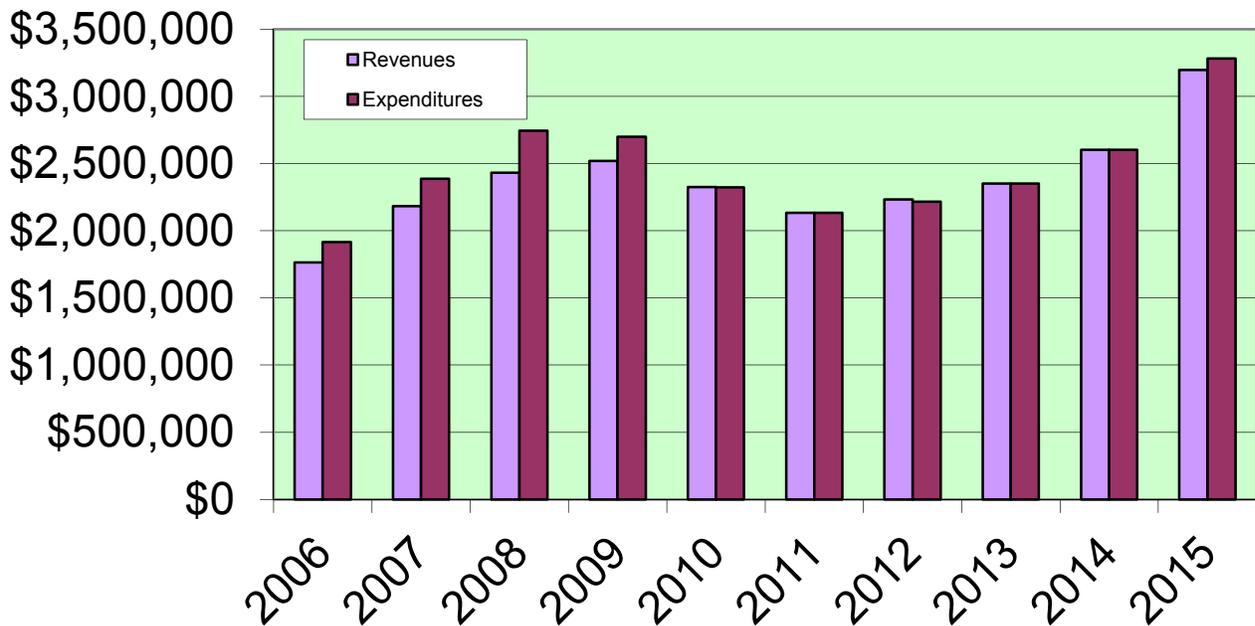
| CODE | CLASSIFICATION | FY 2012 ACTUAL | FY 2013 ACTUAL | FY 2014 BUDGETED | FY 2014 ESTIMATED | FY 2015 BUDGETED |
|-----------------------------------|--------------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|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

ACCOMMODATIONS TAX FUND

ACCOMMODATIONS TAX FUND

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

REVENUES AND EXPENDITURES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS



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

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

ACCOMMODATIONS TAX FUND

Performance Benchmarks, Goals and Priorities

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

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

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

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

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

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

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

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

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2015**

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

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2015**

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

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2015**

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

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

DETAIL OF EXPENDITURES

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

DIVISION NARRATIVE

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

BUDGET ANALYSIS

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

CAPITAL IMPROVEMENT FUNDS

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

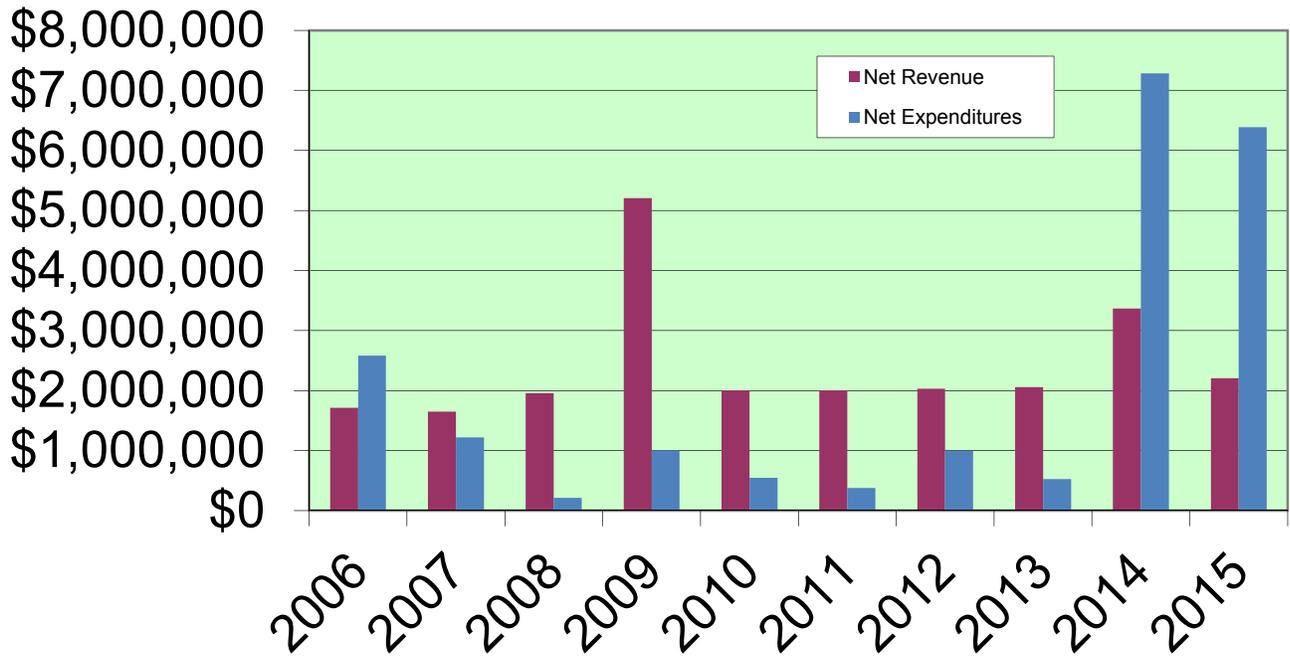
**STORM WATER DRAINAGE FUND
FUND 03**

DEPARTMENT of PUBLIC WORKS

FEE REVENUES and CAPITAL EXPENDITURES COMPARISON

ACTUALS FOR PAST 10 FISCAL YEARS*

*(last 2 Fiscal Years are Estimated and Budgeted)



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

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

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

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

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

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

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

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

SUMMARY OF EXPENDITURES

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

STORM WATER DRAINAGE FUND

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

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

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

Performance Benchmarks, Goals and Priorities

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

**PARK IMPROVEMENT FUND
FUND 07**

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

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

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

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

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

CAPITAL IMPROVEMENT FUND

FUND 08

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

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

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

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

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

**STREET IMPROVEMENT FUND
FUND 09**

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

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

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

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

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

BEACH RENOURISHMENT FUND
FUND 10

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

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

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

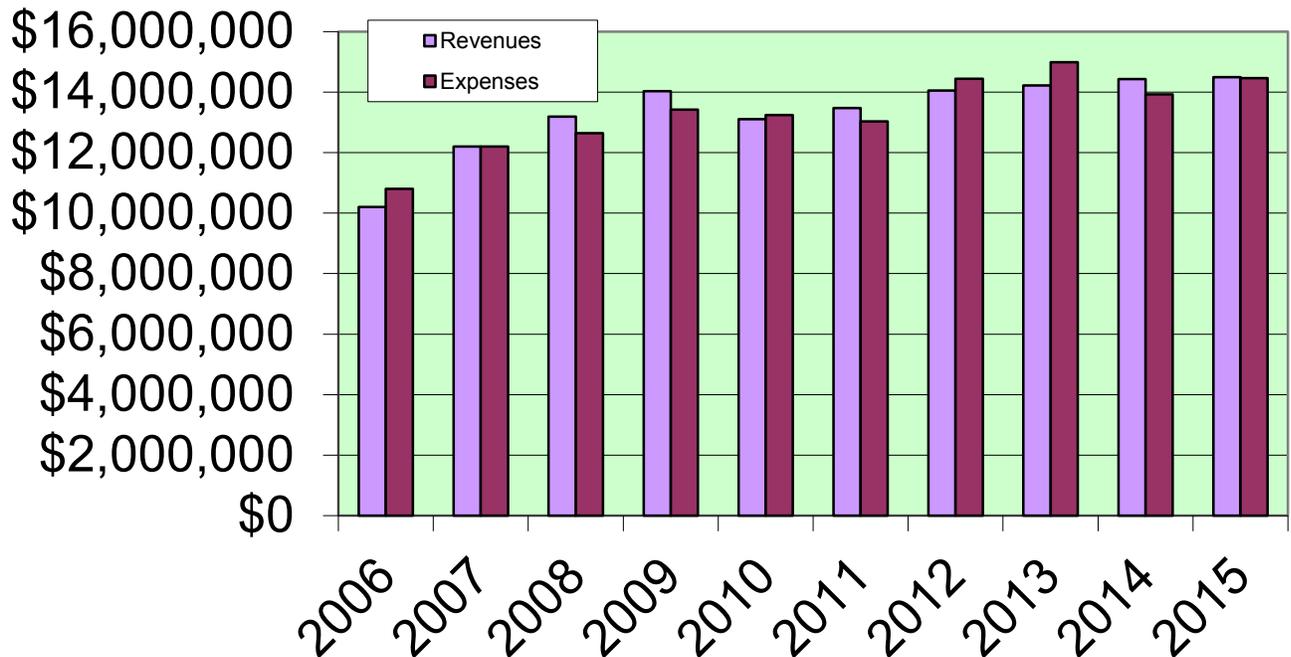
FISCAL YEAR ENDING JUNE 30, 2015
REVENUES AND EXPENDITURES

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

WATER & SEWER
UTILITY FUND

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

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



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

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

WATER & SEWER UTILITY FUND

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

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

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

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

DETAIL IMPACT FEES CAPITAL TRANSFERS

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

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

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

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

WATER & SEWER UTILITY FUND

Performance Benchmarks, Goals and Priorities

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

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

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

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

WATER & SEWER UTILITY FUND

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

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

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

WATER & SEWER UTILITY FUND

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

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

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

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

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

02-5-312 UTILITY BILLING

DETAIL OF EXPENSES

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

DIVISION 312 UTILITY BILLING

DIVISION NARRATIVE

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

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

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

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

02-5-611 PUBLIC WORKS ADMINISTRATION

DETAIL OF EXPENSES

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

DIVISION 611 PUBLIC WORKS ADMINISTRATION

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

02-5-622 WASTEWATER TREATMENT

DETAIL OF EXPENSES

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

DIVISION 622 WASTEWATER TREATMENT

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

02-5-632 WELLS/LIFTS MAINTENANCE

DETAIL OF EXPENSES

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

DIVISION 632 WELLS/LIFTS MAINTENANCE

DIVISION NARRATIVE

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

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

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

02-5-642 CONSTRUCTION/MAINTENANCE

DETAIL OF EXPENSES

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

DIVISION 642 CONSTRUCTION/MAINTENANCE

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

** SEE WATER AND SEWER CAPITAL PURCHASE SCHEDULE **

BUDGET ANALYSIS

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

WATER & SEWER UTILITY FUND

DEPRECIATION AND AMORTIZATION

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

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

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

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

BOND INTEREST AND FEES

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

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

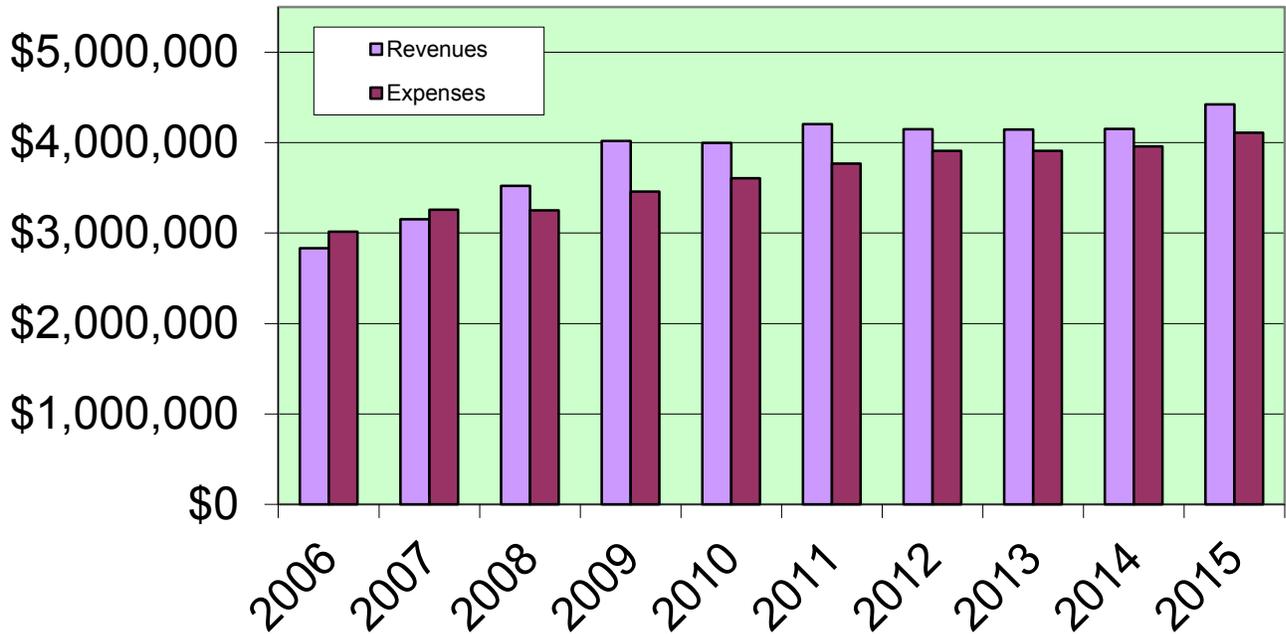
| DETAIL OF EXPENSES | | 02-5-911-xxx | | | | |
|--------------------------------------|-----------------------|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|
| CODE | CLASSIFICATION | FY 2012 ACTUAL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

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SOLID WASTE FUND

**SOLID WASTE FUND
DEPARTMENT OF PUBLIC WORKS**

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



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

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

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

SOLID WASTE FUND

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

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

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

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

SUMMARY OF EXPENSES

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

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

DETAIL OF CAPITAL

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

SOLID WASTE FUND

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

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

SOLID WASTE RATES

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

Performance Benchmarks, Goals and Priorities

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

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

15-5-661 COMMERCIAL COLLECTION

DETAIL OF EXPENSES

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

DIVISION 661 COMMERCIAL COLLECTION

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

** SEE SOLID WASTE CAPITAL PURCHASE SCHEDULE **

BUDGET ANALYSIS

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

15-5-663 TRANSFER STATION

DETAIL OF EXPENSES

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

DIVISION 663 TRANSFER STATION

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

15-5-671 RESIDENTIAL COLLECTION

DETAIL OF EXPENSES

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

DIVISION 671 RESIDENTIAL COLLECTION

DIVISION NARRATIVE

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

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

** SEE SOLID WASTE CAPITAL PURCHASE SCHEDULE **

BUDGET ANALYSIS

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

15-5-673 TRASH/LITTER COLLECTION

DETAIL OF EXPENSES

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

DIVISION 673 TRASH/LITTER COLLECTION

DIVISION NARRATIVE

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

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

15-5-674 BEACH CLEANING

DETAIL OF EXPENSES

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

DIVISION 674 BEACH CLEANING

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

** SEE SOLID WASTE CAPITAL PURCHASE SCHEDULE **

BUDGET ANALYSIS

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

15-5-675 RECYCLING

DETAIL OF EXPENSES

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

DIVISION 675 RECYCLING

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

** SEE SOLID WASTE CAPITAL PURCHASE SCHEDULE **

BUDGET ANALYSIS

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

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BEACH SERVICES FUND

BEACH SERVICES FUND

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

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

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

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

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

The table below summarizes Beach Services Fund operating expenditures:

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

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

BEACH SERVICES FUND

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

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

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

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

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

16-5-760 BEACH SERVICES - CONCESSIONS

DETAIL OF EXPENDITURES

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

DIVISION 760 BEACH SERVICES- CONCESSIONS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2015

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

16-5-761 BEACH SERVICES - LIFEGUARDS

DETAIL OF EXPENDITURES

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

DIVISION 761 BEACH SERVICES- LIFEGUARDS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2015

DETAIL OF LIFEGUARD BONUSES

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

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

DETAIL OF CAPITAL OUTLAY

No capital is budgeted for FY 2015

BUDGET ANALYSIS

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

16-5-762 BANANA BOATS

DETAIL OF EXPENDITURES

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

DIVISION 762 BANANA BOATS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2015

DETAIL OF CAPITAL OUTLAY

No capital is budgeted for FY 2015

BUDGET ANALYSIS

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

BEACH SERVICES FUND

DEPRECIATION

DETAIL OF EXPENSES 16-5-906-510

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

Performance Benchmarks, Goals and Priorities

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

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

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

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

AQUATIC & FITNESS
CENTER FUND

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

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

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

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

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

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

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

AQUATIC AND FITNESS CENTER FUND

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

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

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

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

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

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

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

17-5-770 ADMINISTRATION

**AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES**

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

DIVISION 770 ADMINISTRATION

AQUATIC AND FITNESS CENTER

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

| <u>Position</u> | <u>Number</u> | <u>Grade</u> | <u>Salary</u> |
|---|---------------|--------------|--------------------------|
| Aquatic & Fitness Center Director | 1 | 25 | 83,300 |
| Assistant Aquatic & Fitness Center Director | 1 | 21 | 77,101 |
| Customer Service Supervisor | 1 | 15 | 40,935 |
| Secretary / Receptionist | 1 | 10 | 32,891 |
| Longevity | <u>-</u> | | <u>-</u> |
| TOTAL | 4 | | <u>\$ 234,227</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 3.6% increase in operating expenditures is mainly due to the increase in normal operating and personnel cost. Also the Administration budget accounts for all utility expenditures for the facility as well as the repairs and maintenance as the center ages.

17-5-771 AQUATICS

**AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES**

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

DIVISION 771 AQUATICS

**AQUATIC AND FITNESS CENTER
DIVISION NARRATIVE**

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

17-5-772 ACTIVITY SPECIALIST

AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES

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

DIVISION 772 ACTIVITY SPECIALIST

**AQUATIC AND FITNESS CENTER
DIVISION NARRATIVE**

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

17-5-773 FITNESS

AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES

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

DIVISION 773 FITNESS

**AQUATIC AND FITNESS CENTER
DIVISION NARRATIVE**

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

17-5-774 CUSTODIANS

**AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES**

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

DIVISION 774 CUSTODIANS

**AQUATIC AND FITNESS CENTER
DIVISION NARRATIVE**

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

AQUATIC AND FITNESS CENTER FUND

DEPRECIATION AND AMORTIZATION

DETAIL OF EXPENSES 17-5-970-xxx

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

BOND INTEREST AND FEES

DETAIL OF EXPENSES 17-5-970-xxx

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

NMB ENTERPRISE FUND

**NMB ENTERPRISE FUND
FUND 18**

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

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

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

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

SUMMARY OF EXPENSES

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

**NMB ENTERPRISE FUND
FUND 18**

Performance Benchmarks, Goals and Priorities

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

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INSURANCE RESERVE FUND

**INSURANCE RESERVE FUND
FUND 19**

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

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

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

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

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

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

INSURANCE RESERVE FUND

Performance Benchmarks, Goals and Priorities

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

PERSONNEL REPORT

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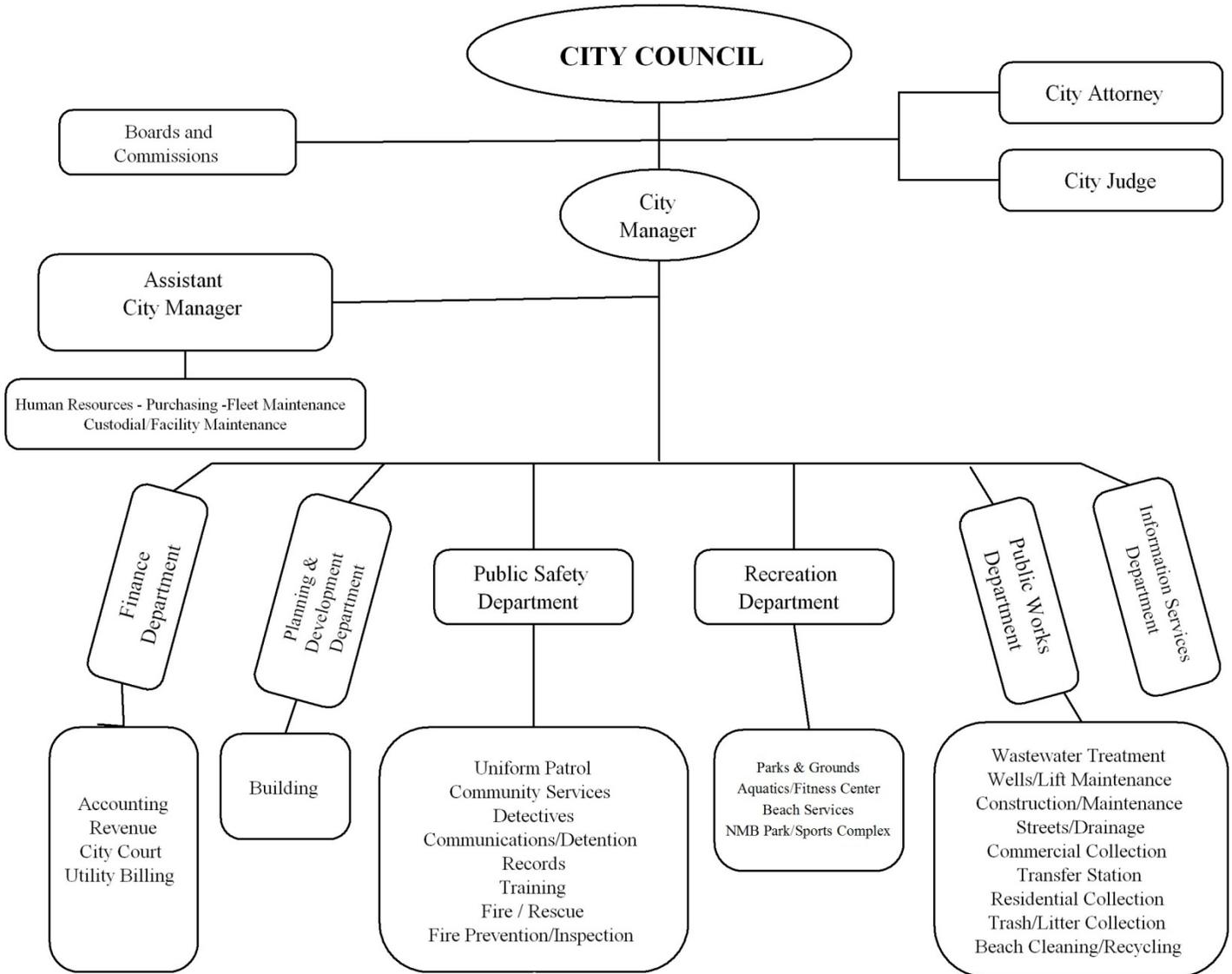
PERSONNEL REPORT

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

City Organization

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

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



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

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

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

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

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

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

Employees by Department (continued)

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

General Government

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

Information Services

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

Public Safety

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

Planning & Development

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

Public Works

- ¹¹ Eliminated 1 Engineering Inspector for FY 2012.

Parks & Recreation

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

Support Services

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

Employee Benefits

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

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

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

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

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

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

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

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

Employee Compensation

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

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

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

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2014 for FY 2015

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

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2014 for FY 2015

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

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2014 for FY 2015

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

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2014 for FY 2015

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

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

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

REVENUE MANUAL

REVENUE ITEM: Beginning Fund Balance

LEGAL AUTHORIZATION: Ordinance Adopted 15 May 1984

Ordinance Adopted 25 September 1983

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

DESCRIPTION OF REVENUE:

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

BASE:

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

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

COMMENTS:

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

REVENUE HISTORY:

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

REVENUE ITEM: Current Property Taxes

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

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

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

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

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

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

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

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

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

REVENUE HISTORY:

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

REVENUE ITEM: Delinquent Property Taxes

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

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

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

REVENUE ITEM: Penalties on Taxes

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

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

Then into execution:

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

COMMENTS:

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

REVENUE HISTORY:

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

REVENUE ITEM: Business License/Business License Penalties

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

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

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

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

FEE SCHEDULE:

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

See Individual Business in Class

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

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

REVENUE HISTORY:

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

REVENUE ITEM: Building Permits

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

See schedule in City Code of Ordinances.

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

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

REVENUE ITEM: Inspection Fees

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

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

REVENUE ITEM: Other Permits

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

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

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

LEGAL AUTHORIZATION: Franchise Agreement

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

5% on gross charges

COMMENTS:

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

REVENUE HISTORY:

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

REVENUE ITEM: Cable TV Franchise Fees

LEGAL AUTHORIZATION: Franchise Agreement

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

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

REVENUE ITEM: South Carolina Electric & Gas Company Franchise Fees

LEGAL AUTHORIZATION: Franchise Agreement by Ordinance

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

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

REVENUE ITEM: Improper Parking

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

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

DESCRIPTION OF REVENUE:

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

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

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

REVENUE ITEM: Confiscations/Seizures

LEGAL AUTHORIZATION: Code of Laws of South Carolina

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

DESCRIPTION OF REVENUE:

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

COMMENTS:

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

REVENUE HISTORY:

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

REVENUE ITEM: Interest on Investments

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

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

REVENUE ITEM: Property Rental

LEGAL AUTHORIZATION: City Policy

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

DESCRIPTION OF REVENUE:

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

COMMENTS:

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

REVENUE HISTORY:

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

REVENUE ITEM: Local Government Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

The State remits this to us quarterly.

BASE:

Gross sales of alcoholic beverages, beer, and wine
Sales of motor transportation
Insurance policies written
Income tax of banks
Income tax collected

COMMENTS:

This revenue reflects the same budget number as the previous fiscal year due to the uncertainty of the state budget amount allocated to the local government fund.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | BUDGET <u>FY 2014</u> | ESTIMATED <u>FY 2014</u> | BUDGET <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 301,995 | 261,229 | 255,867 | 297,169 | 257,200 | 295,000 | 257,200 |

REVENUE ITEM: Homestead Exemption Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

The Homestead Exemption provides that the first \$100,000 of the fair market value for the dwelling place of persons is exempt from municipal property taxes when such persons have been residents of the state for at least one year, have reached the age of 65 years on or before December 31, or any persons who have been classified as permanently disabled or any persons who are legally blind.

COMMENTS:

This revenue source has been increased due to growth in assessed value and those who qualify for the exemption.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET</u> <u>FY 2014</u> | <u>ESTIMATED</u> <u>FY 2014</u> | <u>BUDGET</u> <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 107,474 | 111,003 | 136,609 | 147,035 | 150,000 | 150,000 | 150,000 |

REVENUE ITEM: Business Inventory Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

The State remits this to us quarterly

BASE:

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

COMMENTS:

This revenue source should remain constant for FY 2015.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | BUDGET <u>FY 2014</u> | ESTIMATED <u>FY 2014</u> | BUDGET <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 36,616 | 36,616 | 36,616 | 36,616 | 36,600 | 36,616 | 36,600 |

REVENUE ITEM: Accommodations Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

The 5% clause was added to the Accommodations Tax legislation as of July 1, 1991. This revenue source is expected to increase substantially over the previous fiscal year due to growth and the new park activities.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | BUDGET <u>FY 2014</u> | ESTIMATED <u>FY 2014</u> | BUDGET <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 136,341 | 144,609 | 156,059 | 181,861 | 162,500 | 190,000 | 210,000 |

REVENUE ITEM: Government Grants

LEGAL AUTHORIZATION: Various Federal and State grants

FUND: General **ACCOUNT CODE:** 01-360-100 through 01-360-299

DESCRIPTION OF REVENUE:

This budget item reflects various grant opportunities to be realized by the city due to the addition of a Grants Writer that was added to the Administrative Department in FY 2008.

BASE:

Revenue will be generated on a case-by-case basis as each unique grant is applied for and authorized. It usually offsets an expenditure of funds elsewhere.

COMMENTS:

FY 2015 revenues are projected to be the same as the previous fiscal year.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET</u> <u>FY 2014</u> | <u>ESTIMATED</u> <u>FY 2014</u> | <u>BUDGET</u> <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 573,294 | 644,989 | 521,592 | 244,961 | 141,000 | 141,000 | 141,000 |

REVENUE ITEM: Sales/Service Charges

LEGAL AUTHORIZATION: City Council and Administrative Policy
City Council Ordinances and Resolutions

FUND: General **ACCOUNT CODE:** 01-370-000 through 01-370-179

DESCRIPTION OF REVENUE:

This account represents receipt of all sales, leases, and services charged by the City of North Myrtle Beach. In most cases, the City has expended funds to provide a service and, therefore, imposes a charge in order to recoup its expense. The following is a list of sales and service charges:

| <u>CATEGORY</u> | <u>BASE</u> |
|--------------------------------------|--|
| City Codes/Ordinances | \$90 Per Code Book; \$35/Yr Code Supple. |
| Fire Protection | Cost Basis Per Formula and per Contract |
| Street Work | Cost Basis |
| Horry County Gas Reimbursement | Cost Basis |
| League & Instructor Fees | Varies Depending on Sport and Residence |
| Community Center Rental | Varies Depending on Use |
| Miscellaneous | Various Refunds and Reimbursements |

COMMENTS:

These revenue sources will continue to grow substantially over the FY 2014 Budget due to the completion of the new North Myrtle Beach Sports and Tourism Park.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET</u> <u>FY 2014</u> | <u>ESTIMATED</u> <u>FY 2014</u> | <u>BUDGET</u> <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 316,441 | 311,370 | 374,760 | 411,109 | 484,500 | 634,500 | 872,500 |

REVENUE ITEM: Interest on Investments

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 6, Chapter 5, Section 6-5-10 and 6-5-20

FUND: Utility **ACCOUNT CODE:** 02-340-100

DESCRIPTION OF REVENUE:

The City earns interest on its daily cash balances in the Utility Fund carried in the Master Account. Occasionally, some of these funds are placed in Certificates of Deposit, U. S. Treasury obligations, or the South Carolina Local Government Investment Pool. Interest is earned on the Utility Fund Operating Account, Depreciation Account, Contingency Account, and Meter Deposit Account. Interest is also earned on impact fees and is currently accounted for separately from other City funds.

BASE:

This revenue is based on a cash management program that utilizes the City's cash flow position to earn additional funds.

COMMENTS:

Interest rates have remained very low over the last several years. These rates should not change significantly over the next year as well.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | BUDGET <u>FY 2014</u> | ESTIMATED <u>FY 2014</u> | BUDGET <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 144,358 | 140,516 | 86,618 | 58,506 | 125,000 | 100,000 | 125,000 |

REVENUE ITEM: Water and Sewer Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article II, Division 3, Section 15-60, 15-63; Article III, Division 4, Section 15-150 through 15-156

FUND: Utility **ACCOUNT CODE:** 02-370-200,201 & 02-370-300,301

DESCRIPTION OF REVENUE:

This revenue is derived from water and sewer bill payments collected by the City from all water and sewer service customers. Each water connection requires a separate account, and therefore, a separate billing.

FEE SCHEDULE:

This fee schedule is effective July 1, 2014:

| Meter Size | Water Minimum Charge 1,000 gal/ERU | Sewer Minimum Charge 1,000 gal/ERU | Minimum Water Usage | Water Charge 1,000-30,000 Gal | Water Charge Over 30,000 | Sewer Charge Per 1,000 Gal |
|------------|---------------------------------------|---------------------------------------|---------------------|----------------------------------|-----------------------------|-------------------------------|
| 3/4" Res. | \$8.34 | \$6.14 | 1 | \$2.83 | \$3.20 | \$2.85 |
| 3/4" Comm. | 8.34 | 6.14 | 1 | 2.83 | 3.20 | 2.85 |
| 1" | 30.60 | 22.04 | 4 | 2.83 | 3.20 | 2.85 |
| 1-1/2" | 61.12 | 45.74 | 8 | 2.83 | 3.20 | 2.85 |
| 2' | 146.51 | 108.80 | 20 | 2.83 | 3.20 | 2.85 |
| 3' | 317.85 | 228.80 | 40 | 2.83 | 3.20 | 2.85 |
| 4' | 579.14 | 443.90 | 80 | 2.83 | 3.20 | 2.85 |
| 6' | 1225.58 | 841.60 | 160 | 2.83 | 3.20 | 2.85 |
| 8' | 2610.53 | 1727.00 | 320 | 2.83 | 3.20 | 2.85 |
| Irrigation | | | | 3.20 | 3.20 | |

BASE:

Over 12,700 water service accounts are billed monthly. Cost for water service is based on the water meter size and volume used. Cost for sewer service is based proportionally on water usage.

COMMENTS:

Rates will be increased based on the pass through ordinance for Grand Strand Water and Sewer charges.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET FY 2014</u> | <u>ESTIMATED FY 2014</u> | <u>BUDGET FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 10,542,071 | 11,373,449 | 11,760,611 | 11,547,906 | 12,492,000 | 11,975,000 | 12,525,000 |

REVENUE ITEM: Water Taps

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article II, Division 2, Section 15-42 and 15-44

FUND: Utility **ACCOUNT CODE:** 02-370-210

DESCRIPTION OF REVENUE:

A new water customer who has paid all appropriate impact fees must pay a fee to have a water tap installed and connected onto the City system. The size and connection fee for this service is determined by the gallon-per-minute value.

FEE SCHEDULE:

| <u>Meter Capacity (gpm)</u> | <u>Normal Op. Range (gpm)</u> | <u>Meter Size</u> | <u>Tap Fee</u> |
|---------------------------------|-----------------------------------|-------------------|--------------------|
| 24 | 2 - 30 | 3/4" | \$ 600.00 |
| 40 | 2 - 50 | 1" | 700.00 |
| 80 | 5 - 100 | 1-1/2" | 900.00 |
| 128 | 8 - 160 | 2" D.M. | 1,200.00 |
| 128 | 4 - 200 | Turbine | 1,200.00 |
| 280 | 5 - 450 | 3" Turbine | 3,450.00 |
| 256 | 4 - 320 | 3" Compound | 4,875.00 |
| 800 | 15 - 1250 | 4" Turbine | 4,225.00 |
| 400 | 6 - 500 | 4" Compound | 5,150.00 |
| 1600 | 30 - 2500 | 6" Turbine | Cost of Labor & |
| 800 | 10 - 1000 | 6" Compound | Materials Plus 50% |

BASE:

Water tap fee is based on the cost of material, labor, and overhead needed to provide water connection to the water system.

COMMENTS:

This revenue is expected to remain the same as the FY 2014 Budget.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET FY 2014</u> | <u>ESTIMATED FY 2014</u> | <u>BUDGET FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| 52,700 | 48,873 | 45,427 | 65,771 | 50,000 | 50,000 | 50,000 |

REVENUE ITEM: Sewer Taps

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article III, Division 2, Section 15-110 and 15-116.

FUND: Utility **ACCOUNT CODE:** 02-370-310

DESCRIPTION OF REVENUE:

A new water customer who has paid all appropriate impact fees must pay a fee to have a sewer tap installed and connected onto the City system. The size and connection fee for this service is governed by the number of individual units to be served by the same connection.

FEE SCHEDULE:

| | | |
|---------|----------------|----------|
| 4" | 55 - 120 Units | \$450.00 |
| 6" | Over 120 Units | 600.00 |
| Over 6" | | Cost |

BASE:

Sewer tap fee is based on the cost of material, labor, and overhead needed to provide sewer connection to the City's sewer system.

COMMENTS:

The revenue source will remain the same as the previous fiscal year.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET</u> <u>FY 2014</u> | <u>ESTIMATED</u> <u>FY 2014</u> | <u>BUDGET</u> <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 20,854 | 26,335 | 22,116 | 19,300 | 20,000 | 20,000 | 20,000 |

REVENUE ITEM: Impact Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article III, Division 2, Section 15-116; Chapter 15, Article II, Division 2, Section 15-42 and 15-44.

FUND: Impact Fees **ACCOUNT CODE:** 02-370-420 & 02-370-430

DESCRIPTION OF REVENUE:

Water and/or sewer impact fees are collected from individuals who are going to connect to the City's water and sewer system for the first time. The charges were instituted for those new water and sewer customers who are impacting the system to pay for later upgrades and improvements that would be necessary to handle increased usage and capacity. Impact fees are adjusted annually by 5% in accordance with the ordinance on October 1.

FEE SCHEDULE:

| Effective October 1, 2014: | <u>Water</u> | <u>Sewer</u> |
|--|--------------|--------------|
| Single-Family | \$3,195 | \$2,682 |
| Condominium | 3,195 | 2,682 |
| Hotel/Motel (Per Bedroom) | 799 | 670 |
| Mobile Home | 3,195 | 2,682 |
| Restaurant (Per Seat) | 320 | 269 |
| Business Office/Small Store (per employee) | 200 | 168 |

BASE:

The amount of impact fee due is based on the type of service necessary and/or the number of individual units to be served. Service stems from one Equivalent Residential User (ERU).

COMMENTS:

This revenue source has begun to show growth after a five year economic stall.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET</u> <u>FY 2014</u> | <u>ESTIMATED</u> <u>FY 2014</u> | <u>BUDGET</u> <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 1,027,391 | 1,211,089 | 1,132,059 | 1,425,044 | 1,450,000 | 1,700,000 | 1,700,000 |

REVENUE ITEM: Late Payment Penalties

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article II, Division 3, Section 15-72

FUND: Utility **ACCOUNT CODE:** 02-370-800

DESCRIPTION OF REVENUE:

A penalty of 10% is added to any water bill not paid in its entirety within 21 days of the billing date. This is a one-time penalty until the water service is actually cut off 45 days after the original billing date, if the water bill is still unpaid.

FEE SCHEDULE:

A 10% penalty per current billing is applied after the due date.

BASE:

This revenue is based on the number of delinquent water and sewer accounts and the amounts owed. Accounts are penalized one time per current billing.

COMMENTS:

This revenue source is expected to remain the same as FY 2014.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET</u> <u>FY 2014</u> | <u>ESTIMATED</u> <u>FY 2014</u> | <u>BUDGET</u> <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 60,702 | 60,041 | 59,984 | 54,274 | \$80,000 | \$80,000 | \$80,000 |

REVENUE ITEM: Service Charges

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article II, Division 3, Section 15-62 and 15-70

FUND: Utility **ACCOUNT CODE:** 02-370-820

DESCRIPTION OF REVENUE:

For each new water service, and in addition to making the required deposit, the person applying for water service shall pay a service charge before service is begun. The City also collects a convenience cutoff fee from customers, which provides a protective service during periods of absence from their premises.

FEE SCHEDULE:

| | |
|---------------------------------------|---------|
| Service Charge for New Customer | \$25.00 |
| (After 5:00 p.m. and Weekends)..... | \$50.00 |
| Convenience Cutoff | \$25.00 |
| Cut on for Delinquent Customers | \$25.00 |
| (After 5:00 p.m. and Weekends)..... | \$50.00 |

BASE:

This fee is based on the cost of employee labor and overhead to make the actual cut on or cut off of water service, and/or take the meter reading of closeout accounts.

COMMENTS:

This revenue source has leveled off in recent years due to the increased customer awareness of the cutoff program for delinquent accounts.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET</u> <u>FY 2014</u> | <u>ESTIMATED</u> <u>FY 2014</u> | <u>BUDGET</u> <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 74,819 | 74,154 | 69,814 | 74,713 | 75,000 | 75,000 | 75,000 |

REVENUE ITEM: Storm Water Drainage Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 13, Article IV, Section 13-116 through 13-118

FUND: Storm Water **ACCOUNT CODE:** 03-370-600

DESCRIPTION OF REVENUE:

This revenue is derived from storm water drainage fee payments collected by the City from all properties. Each address requires a separate account and billing is included with the Utility Billing invoice for water services to customers.

FEE SCHEDULE:

This fee schedule was effective July 1, 2007:

Commercial & Multifamily:
\$ 6.00 per month per ERU [ERU = 3,500 square feet impervious area]

Residential:
\$ 6.00 per month per Single Family residence

Condo Units:
\$ 4.00 per month per individual condo

BASE:

Over 11,000 storm water drainage customers are billed monthly based on the fee schedule above.

COMMENTS:

This revenue source will remain stable over the next several years, since the amount per customer is the same.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET</u> <u>FY 2014</u> | <u>ESTIMATED</u> <u>FY 2014</u> | <u>BUDGET</u> <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 1,981,793 | 1,988,024 | 2,002,040 | 2,025,577 | 2,030,000 | 2,078,730 | 2,141,092 |

REVENUE ITEM: Storm Water Drainage Penalties

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 13, Article IV, Section 13-117

FUND: Storm Water **ACCOUNT CODE:** 03-370-800

DESCRIPTION OF REVENUE:

A penalty of 10% is added to any utility bill not paid in its entirety within 21 days of the billing date. If the bill remains unpaid, an additional 10% is added to the outstanding balance until it is paid in its entirety.

FEE SCHEDULE:

A 10% penalty per current billing is added after the due date.

BASE:

This revenue is based on the number of delinquent accounts and the amounts outstanding. Accounts are penalized one time per current billing period.

COMMENTS:

The budget for FY 2015 is shown to be the same as the previous fiscal year.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET</u> <u>FY 2014</u> | <u>ESTIMATED</u> <u>FY 2014</u> | <u>BUDGET</u> <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 10,437 | 9,596 | 9,333 | 8,857 | 9,500 | 9,500 | 9,500 |

REVENUE ITEM: Accommodations Tax

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 12, Chapter 35, Article VI, Section 12-35-710 and 12-35-720

FUND: Accommodations Tax **ACCOUNT CODE:** 04-360-400

DESCRIPTION OF REVENUE:

Accommodations Tax is a 2% additional sales tax levied on the gross proceeds for the rental of transient accommodations, including campgrounds in the City of North Myrtle Beach. The State of South Carolina collects the tax and distributes the proceeds back to the City based on the amount generated locally.

FEE SCHEDULE:

The Accommodations Tax is remitted to the City on a quarterly basis.

BASE:

This revenue is based on gross receipts from the rental of accommodations as well as past years' revenue and growth rate.

COMMENTS:

Proceeds of the Accommodations Tax, which began in 1984, are to be used for the promotion of tourism through advertising, enhance the ability of the City to attract and provide services to tourists, and provide additional services that are tourist-related. Note that the budget reflects an increase in revenues over the previous year.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET</u> <u>FY 2014</u> | <u>ESTIMATED</u> <u>FY 2014</u> | <u>BUDGET</u> <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 2,115,477 | 2,272,569 | 2,490,129 | 2,980,351 | 2,603,000 | 3,165,813 | 3,196,750 |

REVENUE ITEM: Hospitality Fee/Hospitality Penalties

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 5, Chapter 7, Sections 5-7-10 and 5-7-30.
Code of Ordinances City of North Myrtle Beach, Chapter 7, Article IV.

FUND: Hospitality Fees **ACCOUNT CODE:** 05-320-200, 05-320-210, 06-320-200 & 06-320-210

DESCRIPTION OF REVENUE:

An Ordinance dated May 2, 1994 authorized the enactment of a hospitality fee effective July 1, 1994 for restaurants, and later an additional ordinance authorized the additional hospitality fees effective January 1, 1997 for amusements and accommodations to transients for the purpose of contributing to the costs of capital infrastructure improvements and certain capital acquisitions. This fee will provide an alternative revenue source that will reduce the dependence on property taxes and business licenses.

FEE SCHEDULE:

The City will receive 1% on the gross proceeds derived from the sale of all prepared food and beverages from all food service facilities, and admissions/amusements. 1.5% will be collected from transient rental income. Delinquent fees are assessed a 5% penalty per month until paid.

BASE:

This revenue source is based on the previous year's gross receipts reported for prepared food and beverage sales, amusements and accommodations receipts within the City.

COMMENTS:

This revenue source should realize good growth over the previous fiscal year budget due to the new NMB Sports and Tourism Park.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET FY 2014</u> | <u>ESTIMATED FY 2014</u> | <u>BUDGET FY 2015</u> |
|---------------------------|----------------|----------------|----------------|---------------------------|------------------------------|---------------------------|
| Hospitality Fees | | | | | | |
| 3,965,574 | 4,424,483 | 4,661,267 | 4,770,698 | 4,961,836 | 5,033,259 | 5,206,436 |
| Hospitality Fee Penalties | | | | | | |
| 9,469 | 15,975 | 10,296 | 6,612 | 10,000 | 10,000 | 10,000 |

REVENUE ITEM: Solid Waste Service Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 12, Article IV, Section 12-61 through 12-64.

FUND: Solid Waste **ACCOUNT CODE:** 15-370-500 & 15-370-501

DESCRIPTION OF REVENUE:

The City from all Solid Waste service customers derives this revenue from solid waste service fee payments collected. Each address requires a separate account and is included with the utility billing invoice to the customers.

FEE SCHEDULE:

This fee schedule was effective July 1, 2014:

| | |
|---|--------------------|
| Single-Family Residential Customer | \$19.00 per month |
| Single-Family Residential Customer (extra pick-up) | \$13.00 per month |
| Residential Roll Cart Service | \$19.00 per month |
| Residential Roll Cart-Rental Area (6% Property) | \$32.00 per month |
| <i>This rate includes extra pickup and rollback fee in the \$32/month.</i> | |
| Residential Roll Cart-Rental Area (6% Property) (extra pick-up) | \$16.01 per month |
| Dumpster Service (one pickup per week) | \$88.00 per month |
| Each additional pickup per week | \$85.00 per month |
| Commercial Roll Cart/Bag Service | \$30.25 per month |
| Commercial Roll Cart/Bag Service (extra pick-up) | \$13.00 per month |
| Special Waste Fee | \$70.00 per Pickup |
| <i>The Special Waste Fee includes Evictions, Carpet, Furniture changes, Contract Yard Waste, etc.</i> | |
| Yard Waste, Recycling & Special Waste | |
| Commercial | \$60.00 per month |
| Multi-Family | \$75.00 per month |

BASE:

Over 10,600 solid waste service customers are billed monthly. Cost for the service is based on the usage for each customer per the above fee schedule.

COMMENTS:

This revenue will be stable for the next fiscal year. The only new fee is for large debris pickups at residences.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET</u> <u>FY 2014</u> | <u>ESTIMATED</u> <u>FY 2014</u> | <u>BUDGET</u> <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 3,699,373 | 3,962,456 | 3,949,997 | 4,026,314 | 3,990,000 | 4,186,000 | 4,228,000 |

REVENUE ITEM: Solid Waste Late Payment Penalties

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 12, Article IV, Section 12-67.

FUND: Solid Waste **ACCOUNT CODE:** 15-370-800

DESCRIPTION OF REVENUE:

A penalty of 10% is added to any utility bill not paid in its entirety within 21 days of the billing date. If the bill remains unpaid, an additional 10% is added to the outstanding balance until it is paid in its entirety.

FEE SCHEDULE:

A 10% penalty per current billing is applied after the due date.

BASE:

This revenue is based on the number of delinquent utility accounts and the amounts outstanding. Accounts are penalized one time per current billing.

COMMENTS:

The budget in FY 2015 has remained the same as FY 2014.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET</u> <u>FY 2014</u> | <u>ESTIMATED</u> <u>FY 2014</u> | <u>BUDGET</u> <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 24,850 | 26,727 | 25,156 | 24,398 | 25,000 | 25,000 | 25,000 |

REVENUE ITEM: Trash Bags

LEGAL AUTHORIZATION: City of North Myrtle Beach annual Adopted Budget

FUND: Solid Waste **ACCOUNT CODE:** 15-370-190

DESCRIPTION OF REVENUE:

Trash bags are sold at the desk of the Utility Billing office for the convenience of our customers and constituents.

FEE SCHEDULE:

Trash bags are sold for \$6.00 per box of 50.

BASE:

This fee is based on the cost of the trash bags.

COMMENTS:

The budget is based on experience from past years. This is not a significant revenue source, but is relatively stable through the years. FY 2015 reflects the same budget as FY 2014.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET</u> <u>FY 2014</u> | <u>ESTIMATED</u> <u>FY 2014</u> | <u>BUDGET</u> <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 10,944 | 7,986 | 10,020 | 7,038 | 10,500 | 10,500 | 10,500 |

REVENUE ITEM: Beach Services Sales and Rentals

LEGAL AUTHORIZATION: Code of Laws of South Carolina

FUND: Beach Services **ACCOUNT CODE:** Fund 16-370-000 through 16-380-999

DESCRIPTION OF REVENUE:

These revenue accounts represent the receipt of funds collected from operation of the Beach Services Concessions that started in the summer of 2007. The concessions are provided from April to September.

Concessions include all vending of Italian ice, other bottled drinks and prepackaged food on the beach, as well as the rental of umbrellas and chairs. Beginning summer of 2009 an inflatable water slide was added at the end of Main Street and beginning summer of 2014 banana boat rides will be offered at the same location. Tickets for both are available at Ocean Park at the 1st Avenue South street end and online.

BASE:

Revenue is based on projections from previous year's actual collections. Annually the Recreation department works extensively with the Finance department to maintain internal controls to verify inventory balances and cash collections.

COMMENTS:

This will be the eighth full year of operations for the Beach Services Fund. Revenues are budgeted to show a large increase over the previous fiscal year due to the addition of banana boat rides at 1st Avenue.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET</u> <u>FY 2014</u> | <u>ESTIMATED</u> <u>FY 2014</u> | <u>BUDGET</u> <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 1,469,942 | 1,606,401 | 1,636,897 | 1,564,529 | 1,640,000 | 1,720,375 | 2,100,100 |

REVENUE ITEM: Aquatics and Fitness Fees

LEGAL AUTHORIZATION: Code of Laws of South Carolina

FUND: Aquatics & Fitness Center **ACCOUNT CODE:** Fund 17-340-100 through 17-380-999

DESCRIPTION OF REVENUE:

These revenue accounts represent receipt of monies collected from operations of the Aquatic & Fitness Center. The major revenue in this group includes membership fees, origination fees, and program fees.

BASE:

Revenue is calculated on 2,400 average member units for FY 2015. This number is on the conservative side, but with the local accommodations ½% transfer the fund should be above break-even for FY 2015. No rate changes are projected for the next fiscal year.

COMMENTS:

This will be the ninth full year of operations for the Aquatics & Fitness Center. Revenues should continue to show steady growth over the next several years.

REVENUE HISTORY:

| <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>BUDGET</u> <u>FY 2014</u> | <u>ESTIMATED</u> <u>FY 2014</u> | <u>BUDGET</u> <u>FY 2015</u> |
|----------------|----------------|----------------|----------------|---------------------------------|------------------------------------|---------------------------------|
| 1,701,351 | 1,763,424 | 1,828,070 | 1,877,080 | 1,938,000 | 1,963,000 | 1,993,000 |

APPENDICES

Appendix I - Glossary of Terms

Appendix II - Ordinances

GLOSSARY OF TERMS

Appendix I

ACCOUNTING SYSTEM. The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

ACTIVITY. A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, "food inspection" is an activity performed in the discharge of the "health" function.

AD VALOREM TAX. A tax levied on the assessed value of real property. This tax is also known as property tax.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligation for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

AUDIT. A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. See COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR).

BOND. A written promise to pay a specified sum of money, called "face value" or "principal amount", at a specified date or dates in the future, called the "maturity date(s)", together with periodic interest at a specified rate. The difference between a note and a bond is that a bond runs for a longer period of time and requires greater legal formality. **General Obligation (G.O.) Bonds** are backed by the full faith and credit of the jurisdiction. **Revenue Bonds** are backed by the income-producing potential of a capital project, i.e., municipal parking garage.

BUDGET. A plan of financial operations embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modification, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. Types of budgets: (1) Annual Operating Budget - a budget applicable to a single fiscal year; (2) Capital Budget - a plan of proposed capital outlays and the means of financing them; (3) Capital Program Budget - a plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise; and (4) Long-Term Budget - a budget prepared for a period longer than a fiscal year.

BUDGET ADJUSTMENT. Legislative mechanism to allow for funds and departmental expenditures to exceed their original, beginning year allocation. The authorization becomes effective immediately after passage by City Council.

GLOSSARY OF TERMS

Appendix I

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

BUDGET MESSAGE. A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principle budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

CAPITAL EQUIPMENT. Equipment with an expected life of more than one year, such as automobiles, typewriters, and furniture.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). The official annual report of a government. It includes five combined statements - Overview (the "liftable" GPFS) and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed statistical section. Every government should prepare and public a CAFR as a matter of public record.

CONTINGENCY. An appropriation of funds to cover unforeseen events that occur during the fiscal year.

CURRENT TAXES. Taxes levied and becoming due within one year.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of government include bonds, time warrants, notes, and floating debt. Types of debt: Bond (see "Bond"); Note Payable (generally an unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time); Time Warrant (a negotiable obligation of a government having a term shorter than bonds and frequently tendered to individuals and firms in exchange for contractual services, capital acquisitions, or equipment purchases); Floating Debt (liabilities other than bonded debt and time warrants, such as accounts payable); and Long-Term Debt (debt with a maturity of more than one year after the date of issuance).

DEBT LIMIT. The maximum amount of general obligated debt which is legally permitted. In North Myrtle Beach's case, the State of South Carolina mandates that incurred debt is not to exceed eight percent of the assessed value of all taxable property within the jurisdiction.

DEBT SERVICE. The payment of principal and interest on borrowed funds such as bonds.

DEFICIT. (1) The excess of liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or in the case of proprietary funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES. Taxes remaining unpaid on and after the date on which a penalty for non-payment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent until abated, cancelled, paid, or converted in tax liens.

DEPARTMENT. A major division of the city by function performed.

GLOSSARY OF TERMS

Appendix I

ENTERPRISE FUND. A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; parking garages; and transit systems.

ENTITY. The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and accounting entity is the individual funds and account group. Under NCGA Statement I, governmental GAAP reporting entities include: (a) the Combined Statements-Overview (the "liftable" GPFS); and (b) financial statements of individual funds (which may be presented as columns or combining statements by fund type, or physically separate individual fund statements, or both). The term "entity" is also sometimes used to describe the composition of "the government as a whole" (whether the library is part of the city or a separate government, whether the school system is part of the county or an independent special district, etc.).

EXPENDITURES. Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays. Budgetary Expenditures (decreases in net current assets) are limited in amount to exclude amounts represented by non-current liabilities. Conventional Expenditures (decreases in net financial revenues), in contrast to budgetary expenditures, conventional expenditures are not limited in amount to exclude amounts represented by non-current liabilities.

FIDUCIARY FUNDS. Trust and Agency Funds are used to account for assets received and held by the city acting in the capacity of an agent or custodian. The City of North Myrtle Beach maintains the following trust and agency funds: (1) Pension Trust; (2) Fireman's Insurance; and (3) Deferred Compensation.

FISCAL PERIOD. A period of less than 12 months to which an operating budget applies and at the end of which a government determines its financial position and the results of its operations. North Myrtle Beach's 1993 Fiscal Period was from October 1, 1992 through June 30, 1993 (nine months).

FISCAL YEAR. A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. North Myrtle Beach's fiscal year is July 1 through June 30.

FIXED ASSETS. Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FUND. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. There are eight generic fund types found in governmental accounting: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

FUND BALANCE. The fund equity of governmental funds and trust funds.

GLOSSARY OF TERMS

Appendix I

GENERAL FUND. The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

LEVY. (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

MIL. Property tax rate which is based on the valuation of property. A tax rate of one mil produces one dollar of taxes on each \$1,000 of property valuation.

MILLAGE. Rate used in calculating taxes based upon the value of property, expressed in mils per dollar of property value.

MODIFIED ACCRUAL BASIS. The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, annual operating budgets are essential to sound financial management and should be adopted by every government. See **BUDGET**.

OVERHEAD ALLOCATION. Amount paid by the Water and Sewer Enterprise Fund to help supplement expenditures made in the General Fund. The percentage of overhead allocation is based on a cost-accounting effort conducted internally in 1985. The Overhead Allocation or contribution to General Fund is based on the theory that numerous General Fund operations are conducted to aid Utility Fund functions. For example, the Utility Fund has no type of fleet management function. Therefore, the fleet management division within the General Fund maintains Utility Fund equipment. In essence, the Utility Fund "pays" the General Fund for these services. The Overhead Allocation also works much like a franchise fee. Since the Utility Fund is operated like a business, the rationale is that the fund should be obliged to pay a fee to operate within the City, just like any other profit-making business.

PROPERTY TAX. A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

GLOSSARY OF TERMS

Appendix I

REVENUES. The income of a government from all sources, appropriated for the payment of the public expenses.

SPECIAL ASSESSMENT. A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SHARED REVENUES. Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments. The Accommodations Tax seen in North Myrtle Beach is an example of a shared revenue.

TAXES. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, for example, sewer service charges.

USER FEES. Those amounts received from the public for performance of specific services benefiting the persons charged. User charges function much like prices charged for privately produced goods. There exists two types of user charges: (1) Marginal-cost, multipart charge system that takes into account the varying costs of production and distribution; and (2) Average-cost system that charges the same price per unit regardless of the volume of service consumed or the location of its demand. North Myrtle Beach has in place user fees associated with its water and sewer system.

ORDINANCE

AN ORDINANCE TO PROVIDE
FOR THE ADOPTION OF A BUDGET,
ITS REVENUES, AND EXPENDITURES
FOR FISCAL YEAR 2015

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA

- Section 1. That the attached Budget, prepared by the City Manager of the City of North Myrtle Beach, South Carolina, which Budget is incorporated and adopted herein and made a part hereof as "Exhibit A", and is hereby adopted and established by the Mayor and Council of the City of North Myrtle Beach, as the Budget for the City for the Fiscal Year of 2015.
- Section 2. That the Budget shall be for the period beginning July 1, 2014 and ending June 30, 2015, and that said Budget shall be for appropriations and expenditures for the several functions, agencies and departments, and the legal limit of expenditures for the City of North Myrtle Beach.
- Section 3. The City Manager shall have authority to transfer funds within any of the above several categories and such transfers shall be entered on the books of account of the City.
- Section 4. The sums appropriated and set forth in the detailed schedule for personal services shall be paid in accordance with the Pay Plan adopted by City Council, an official copy of which shall be maintained in the office of the City Manager and in the office of the Finance Director. It is the intention of City Council that salaries set forth in the Classification and Compensation Plan shall be paid bi-weekly. Bi-weekly payments shall be one twenty-sixth (1/26) of the annual salary. The City's Classification and Pay Plan has been incorporated into the Budget document and is located in the Personnel Report section of the Budget document.
- Section 5. All sums received by the City of North Myrtle Beach from any source whatsoever, unless by law designated for some special fund or purpose, may be used in meeting the disbursements in Section 2. Should the revenue received from all sources exceed the amount estimated, such excess shall be allocated in the appropriated fund, subject to further action of City Council.

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Section 6. Effective July 1, 2014, the monthly base charge and volume charges for water service shall be based upon the following schedule of rates and charges:

| <u>Water Meter Size (inches)</u> | <u>Minimum Volume Charge 1,000 gal. Per ERU</u> | <u>Volume Charge-Commercial Per 1,000 Gallons</u> | |
|--------------------------------------|---|---|----------------|
| | | <u>1-30</u> | <u>Over 30</u> |
| | | 3/4 | \$ 8.34 |
| 1 | 30.60 | 2.83 | 3.20 |
| 1-1/2 | 61.12 | 2.83 | 3.20 |
| 2 | 146.51 | 2.83 | 3.20 |
| 3 | 317.85 | 2.83 | 3.20 |
| 4 | 579.14 | 2.83 | 3.20 |
| 6 | 1,225.58 | 2.83 | 3.20 |
| 8 | 2,610.53 | 2.83 | 3.20 |
| Irrigation Meter | | 3.20 | 3.20 |

Rate increases from Grand Strand Water and Sewer Authority will be automatically added to the current rates charged by the City of North Myrtle Beach.

Section 7. Effective July 1, 2014, the monthly base charge and volume charge for sewer service shall be based upon the following schedule of rates and charges:

| <u>Water Meter Size(Inches)</u> | <u>Minimum Volume Charge 1,000 Gallons Per ERU</u> | <u>Volume Charge Per 1,000 Gallons Used</u> |
|-------------------------------------|--|---|
| 3/4 | \$ 6.14 | \$ 2.85 |
| 1 | 22.04 | 2.85 |
| 1-1/2 | 45.74 | 2.85 |
| 2 | 108.80 | 2.85 |
| 3 | 228.80 | 2.85 |
| 4 | 443.90 | 2.85 |
| 6 | 841.60 | 2.85 |
| 8 | 1,727.00 | 2.85 |

Rate increases from Grand Strand Water and Sewer Authority will be automatically added to the current rates charged by the City of North Myrtle Beach.

Section 8. Effective October 1, 2014 the charge for water and wastewater Capital Recovery Fees per ERU will be based upon the following schedule:

| <u>Type of Capital Recovery Fee</u> | <u>Charge Per ERU</u> |
|---|---------------------------|
| Water | \$3,195 |
| Wastewater | 2,682 |

Section 9. Effective July 1, 2014, the monthly fees for solid waste are as outlined below:

| | |
|--|---------|
| Single Family Residential Roll Cart | \$19.00 |
| Additional Cart, Same Address | \$13.00 |
| Dumpster Service (one pickup per week) | \$88.00 |
| Each additional pickup per week | \$85.00 |
| Commercial Roll Cart Service | \$30.25 |
| Additional Cart, Same Address | \$13.00 |
| Rental Cans (6% Property – Ocean District) | \$32.00 |
| Additional Cart, Same Address | \$16.01 |
| Special Waste Fee (Evictions, Large Pickups) | \$70.00 |

Section 10. This Ordinance shall be effective July 1, 2014.

Section 11. This ordinance supersedes any other inconsistent ordinances.

DONE, RATIFIED AND PASSED THIS 21 DAY OF MAY 2014.



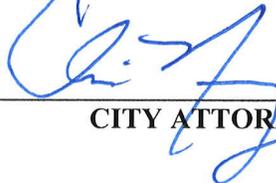
 MARILYN B. HATLEY, MAYOR

ATTEST:



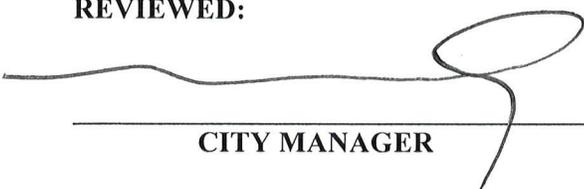
 CITY CLERK

APPROVED AS TO FORM:



 CITY ATTORNEY

REVIEWED:



 CITY MANAGER

FIRST READING: May 5, 2014

SECOND READING: May 21, 2014

ORDINANCE

AN ORDINANCE TO SET THE TAX LEVY FOR
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FOR FISCAL YEAR 2015

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA

Section 1. That in the laws of the State of South Carolina, and codes of the City of North Myrtle Beach, South Carolina, for the purpose of defraying all expenses, the paying of interest on outstanding bonded debt and for the principal due on outstanding bonds as they mature, from the first day of July 2014 through the thirtieth day of June 2015 and for other proper corporate purposes, there being, and is hereby imposed and levied and shall hereinafter be collected, the following taxes:

Section 2. That there shall be paid on each ONE HUNDRED AND NO/100(\$100.00) of assessed value of all real estate and personal property on which this Municipal Corporation is authorized or empowered by law to impose a tax in the City of North Myrtle Beach and in proportion on less than ONE HUNDRED AND NO/100 (\$100.00) in value, the following amounts:

| | |
|--------------------------------|-------------|
| DEBT SERVICE FOR PARK BONDS | 6.2 |
| GENERAL FUND OPERATION MILLAGE | <u>33.1</u> |
| TOTAL FY2015 MILLAGE | 39.3 |

Thirty-nine point three (39.3) mills on each One Hundred Dollars (\$100.00) of assessed value, which will produce Three Dollars and Ninety three Cents (\$3.93) of taxes for each One Hundred Dollars (\$100.00) of assessed valuation.

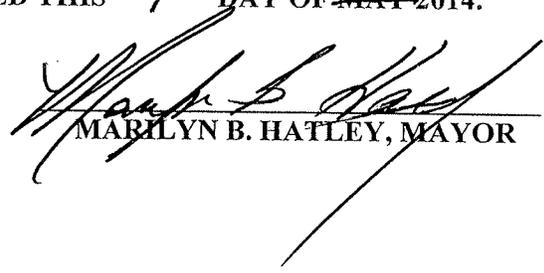
Should the amount received exceed the amount levied, such excess shall remain in the General Fund to be used as the City Council may direct.

Section 3. That when the taxes and assessments or any portion thereof charged against any property or person on the duplicate for the current fiscal year are not being paid before January 16, 2015, or thirty (30) days after the mailing of the tax notices, whichever occurs later, the County Auditor shall add a penalty of three percent (3%) on the County duplicate, and the County Treasurer shall collect the penalty; and, if the taxes, assessments, and penalty are not paid before February 2, 2015, an additional penalty of seven percent (7%) must be added by the County Auditor on the County duplicate and collected by the County Treasurer; and, if the taxes, assessments, and penalties are not paid before March 17, 2015, and additional penalty of five percent (5%) must be added by the County Auditor on the duplicate, and collected by the County Treasurer; and, if taxes, assessments, and penalties are not paid before March 17, 2015, the County Treasurer shall issue his Tax Execution to the officer authorized and directed to collect delinquent taxes, assessments, penalties, and costs for their collection. The United States postmark is the determining date for mailed payments.

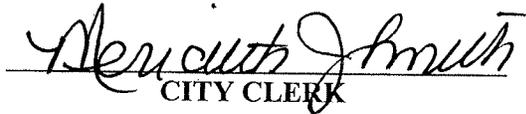
Section 4. On assessments received late from the Horry County Auditor's office, or from the Tax Commission, the same payment privileges shall be allowed as provided in the Ordinance to set the Tax Levy for the current year.

Section 5. This Ordinance shall be effective July 1, 2014, and supersedes any other inconsistent ordinances.

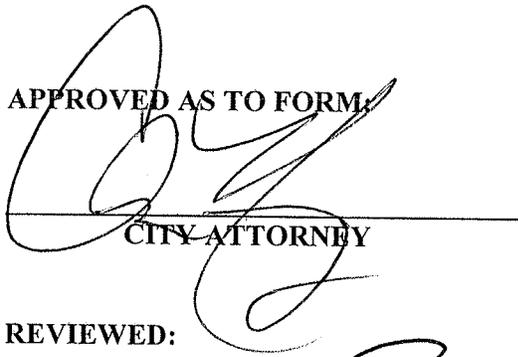
DONE, RATIFIED AND PASSED THIS 7 DAY OF ~~MAY~~ ^{JULY} 2014.


MARILYN B. HATLEY, MAYOR

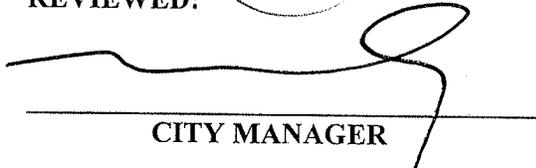
ATTEST:


CITY CLERK

APPROVED AS TO FORM:


CITY ATTORNEY

REVIEWED:


CITY MANAGER

FIRST READING: June 16, 2014

SECOND READING: July 7, 2014

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