

City of North Myrtle Beach

South Carolina



BUDGET

Fiscal Year 2016

July 1, 2015 – June 30, 2016

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2016 BUDGET
TABLE OF CONTENTS

BUDGET INTRODUCTION & GENERAL INFORMATION

Foreword & Budget Policies.....	i-vii
Principal Officials	ix
Mission Statement	x
City Manager’s Budget Message	xi

FINANCIAL SUMMARIES

All Funds Summary - Revenues & Expenditures	2
Capital Summary – All Funds	3-7
General Fund Summaries	8-17

Governmental Fund Types

GENERAL FUND

General Fund Expenditures – General Government Department	18-33
General Fund Expenditures – Information Services Department	34-39
General Fund Expenditures – Finance Department	40-47
General Fund Expenditures – Public Safety Department	48-71
General Fund Expenditures – Planning & Development Department	72-79
General Fund Expenditures – Public Works Department	80-85
General Fund Expenditures – Parks & Recreation Department	86-99
General Fund Expenditures – Support Services Department	100-109
General Fund Expenditures – Debt Service and Other Financing Uses	110-115

Special Revenue Funds

ACCOMMODATIONS TAX FUND

Revenue & Expenditure Comparison and List of Projects	116-123
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Capital Improvement Funds

CAPITAL IMPROVEMENT FUNDS

Storm Water Drainage Fund	125-127
Park Improvement Fund	128
Capital Improvement Fund	129
Street Improvement Fund	130
Beach Renourishment Fund	131
Cherry Grove Dredge Fund	132

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA

FISCAL YEAR 2016 BUDGET

TABLE OF CONTENTS (continued)

Enterprise Fund Types

WATER & SEWER FUND

Revenue & Expense Comparison135
Detail of Revenues & Summary of Expenses.....136
Performance Benchmarks, Goals & Priorities137
Detail of Capital from Operating Budget.....138
Impact Fees Summary139
Water & Sewer Fund Expenses by Division 140-151

SOLID WASTE FUND

Revenue & Expense Comparison153
Detail of Revenues & Summary of Expenses & Detail of Capital154
Solid Waste Rates & Performance Benchmarks, Goals & Priorities155
Solid Waste Fund Expenses by Division 156-168

BEACH SERVICES FUND

Summary of Revenue, Expenses & Capital Expenditures 169-171
Detail of Expenses 172-178

AQUATICS & FITNESS CENTER FUND

Summary of Revenue, Expenses & Capital Expenditures 180-181
Detail of Expenses 182-192

NMB ENTERPRISE FUND

Summary of Revenue & Expenses195
Detail of Expenses 196-200

INSURANCE RESERVE FUND

Summary of Revenue & Expenses 202-204

Additional Information

PERSONNEL

Personnel Report 205-211
Pay & Compensation Plan 212-216

REVENUE MANUAL

General Fund 217-241
Water & Sewer Enterprise Fund (including Impact Fees) 242-248
Storm Water Drainage Fund 249-250
Accommodations Tax Fund251
Local Accommodations & Hospitality Fees Funds252
Solid Waste Fund 253-255
Beach Services Fund256
Aquatic Center Fund.....257

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2016 BUDGET
TABLE OF CONTENTS (continued)

APPENDICES

APPENDIX I - Glossary of Terms	258-263
APPENDIX II - Ordinance: Adoption of the FY 2015 Budget	265-267
APPENDIX II - Ordinance: Tax Levy.....	269-270

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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2015-2016 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 2016 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

FY 2016 BUDGET CALENDAR

November 6	-	Budget Worksheets to Departments
January 4	-	Budget Worksheets to Finance Department
January 4 - 8	-	Review and compilation of all requests by Finance Department
January 11 – 15	-	City Manager reviews all requests in light of revenue projections
Jan. 18 – 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 - 21	-	City Manager prepares Budget Message; assembling and typing of FY 2016 Proposed Budget
April 24 – 30	-	FY 2016 Proposed Budget reviewed and printed
May 4	-	FY 2016 Proposed Budget submitted to Council
	-	Public Hearing/First Reading of Proposed FY 2016 Budget Ordinance by City Council
May 18	-	Second Reading of Proposed FY 2016 Budget Ordinance by City Council
May 21 - June 15	-	FY 2016 Approved Budget typed and printed
June 15	-	Distribution of FY 2016 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.

Foreward: Summary of Accounting System and Budget Process, as well as significant budget policies that are adopted within the Budget Process.

Financial Summaries: Summarizes all fund revenue and expenditure activity for the 2015-2016 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.

TOURISM

Direct Marketing Organization: Mayor and City Council has designated the North Myrtle Beach Chamber of Commerce as the City's DMO. As a result of this designation the NMB Chamber of Commerce will receive 30% of the Accommodations Tax Collections for FY2016 which is estimated at \$1,065,000.

Accommodations Tax 65% Funds: Mayor and City Council has approved that the North Myrtle Beach Chamber of Commerce will also receive 22 ½% of the 65% money that goes to the City for tourist related activities. The 65% money can be used to assist the City in offsetting the cost of tourist related expenses such as Public Safety, beach, recreation, roads, drainage, intersection improvements, etc., this will provide an additional \$519,188 to the NMB Chamber of Commerce.

North Myrtle Beach Tourism Expenditures: The City of North Myrtle Beach continues to make tourism a top priority. The City will spend approximately \$300,000 to market the \$22,000,000 NMB Sports Park throughout the nation for events such as Ultimate Frisbee, Dixie Youth World Series, college softball and numerous other tournaments and activities during FY2016. The Recreation Department will also spend an additional \$900,000 in promoting and holding many other tourist related events of which some were originated by the NMB Chamber of Commerce but over time has migrated to the City coffers such as Mayfest, St. Patrick's Day Parade, Irish Italian Festival, Monday after the Masters, Diva Run, and numerous other tourism related events.

BUDGET POLICIES

In the development of the FY 2016 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 33.1 mils. The increase allowed by the South Carolina Budget & Control Board will not be imposed for FY 2016. However, an additional 6.2 mils will continue to be assessed for the debt service on the 2011 General Obligation Park Bonds for a total millage rate of 39.3 mils.
2. Business License Fees will remain unchanged.
3. Water Fees will increase 3 cents and Sewer Fees will increase 4 cents respectively for FY 2016 due to an increase by GSWSA. Impact Fees will be adjusted to reflect the 5% annual increase per City ordinance as of October 1, 2015.
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. One new position will be added to the Wastewater Treatment Plants for FY2016.

6. Employee benefits will remain the same as the previous fiscal year. Health insurance will be adjusted by only 5.3% and retirement will be 13.72% 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 2016 which is the same as the FY 2013 - FY 2015 matrix.
8. The General Fund will present a balanced budget for FY 2016 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 \$1,800,000 for various capital improvements including a splash pad at the new park. A \$200,000 transfer will be made to the new North Myrtle Beach Enterprise Fund for a Christmas Light Show & Village.
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 will be provided by a special assessment bond as well as \$800,000 from the Capital Improvement Fund.

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. Mayor and Council members will be eligible for retiree health insurance with 10 years of continuous service to the City of North Myrtle Beach and reaching normal retirement age as defined by Social Security.
26. The City Manager is eligible for retiree health insurance with 5 years of continuous service with North Myrtle Beach and at least 25 years of service as a City Manager upon reaching normal retirement age as defined by Social Security.
27. City Council authorizes no more than 22½% of the City's 65% funds from Accommodations Tax to be allocated to the North Myrtle Beach Chamber of Commerce.
28. Due to the significant deficit in the Stormwater Fund, it is authorized to borrow up to \$5,000,000 on a short term basis not to exceed 18 months. The rate will not exceed 1% above the City's current CD rate.

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City of North Myrtle Beach, South Carolina

PRINCIPAL OFFICIALS

June 30, 2015

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.



April 28, 2015

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, 2016.

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 2016 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 overall budget for FY 2016 will be \$80,160,007 compared to 78,361,068 for the previous fiscal year.

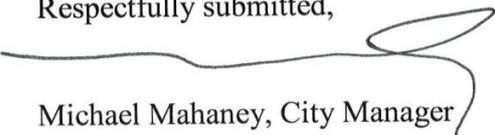
Operationally, the budget is slightly up as compared to the previous fiscal year. Revenues continue to show positive growth.

This budget also reflects a net decrease in overall regular employment with the deletion of two regular positions in the NMB Enterprise Fund, a deletion of one regular position in the General Fund, and the addition of one regular position in the Water and Sewer Fund. These net deletions will decrease the total regular employee count from 372 to 370. 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.

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, 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 2016
 Period covered: July 1, 2015 - June 30, 2016

	GOVERNMENTAL FUND TYPE										ENTERPRISE FUND TYPE										GRAND TOTAL OF ALL FUNDS
	Special Revenue					Capital Improvement Funds					DEBT SERVICE FUND	Enterprise Funds					Internal Service Insurance Reserve Fund				
	GENERAL FUND	ACCOM. TAX	LOCAL HOSP. FEES	STORM WATER DRAINAGE	PARK IMPROV.	CAPITAL IMPROV.	STREET IMPROV.	CHERRY GRV. DREDGE	BEACH RENOURISHMENT			WATER & SEWER OPERATIONS	IMPACT FEES	SOLID WASTE	BEACH SERVICES	AQUATIC & FITNESS CENTER		NMB ENTERPRisE FUND			
Beginning Balance	\$12,416,545	\$ 458,187	\$ -	(\$5,664,158)	\$ 783,932	\$ 389,365	\$2,208,581	\$ -	\$305,513	\$ 54,161	\$ 974,088	\$ 3,039,359	\$ 974,088	\$(1,933,403)	\$ 35,879	\$ -	\$ 482,632	\$ 29,043,883			
Revenues	23,986,300	3,372,500	5,433,600	2,159,100	-	25,000	3,440,000	7,710,000	-	2,220,000	13,112,500	3,075,000	4,335,500	1,960,000	2,088,000	270,000	5,157,360	78,344,860			
Total Available Resources	\$36,402,845	\$3,830,687	\$5,433,600	(\$3,505,058)	\$ 783,932	\$ 414,365	\$5,648,581	\$7,710,000	\$305,513	\$2,274,161	\$28,605,702	\$ 6,114,359	\$5,309,588	\$ 26,597	\$2,123,879	\$ 270,000	\$5,639,992	\$107,388,743			
Expenditures/Expenses	\$30,677,467	\$1,597,353	\$ -	\$ 205,000	\$ 850,000	\$1,144,161	\$4,540,000	\$5,063,000	\$100,000	\$2,218,200	\$12,281,890	\$ -	\$3,580,870	\$ 1,559,348	\$2,116,405	\$ 250,000	\$5,341,077	\$ 71,524,771			
Overhead Allocation	(3,794,587)	-	-	227,634	-	-	-	-	-	-	2,087,272	-	691,245	509,960	205,094	40,081	33,301	-			
Excess (Deficiency) After Expenditures/Expenses	\$ 9,519,965	\$2,233,334	\$5,433,600	(\$3,937,692)	\$ (66,068)	\$ (729,796)	\$1,108,581	\$2,647,000	\$205,513	\$ 55,961	\$14,236,540	\$ 6,114,359	\$1,037,473	\$(2,042,711)	\$ (197,620)	\$ (20,081)	\$ 265,614	\$ 35,863,972			
Operating Transfers In	\$ 5,546,580	\$ -	\$ -	\$ 58,357	\$ 97,253	\$1,800,000	\$ 713,341	\$ 800,000	\$ 17,035	\$ -	\$ 1,378,940	\$ -	\$ 290,833	\$ 701,849	\$ 433,499	\$ 200,000	\$ -	\$ 12,037,687			
Operating Transfers Out	(2,650,000)	(1,775,147)	(5,433,600)	-	-	(800,000)	-	-	-	-	(1,378,940)	-	-	-	-	-	-	(12,037,687)			
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	2,600,000	-	400,000	100,000	272,245	30,000	-	3,402,245			
OPEB Normal Costs	-	-	-	-	-	-	-	-	-	-	(1,053,333)	-	-	-	(439,041)	-	590,000	590,000			
Bond Principal	-	-	-	-	-	-	-	-	-	-	(1,750,500)	(5,850,000)	(720,000)	(264,736)	(50,000)	-	-	(1,492,374)			
Property Plant & Equipment	-	-	-	-	-	-	-	-	-	-	(1,750,500)	(5,850,000)	(720,000)	(264,736)	(50,000)	-	-	(8,635,236)			
Ending Balance	\$12,416,545	\$ 458,187	\$ -	(\$3,879,335)	\$ 31,185	\$ 270,204	\$1,821,922	\$3,447,000	\$222,548	\$ 55,961	\$15,411,647	\$(1,114,581)	\$1,008,306	\$(1,505,698)	\$ 19,083	\$ 209,919	\$ 855,614	\$ 29,728,607			
																			Grand Total Budgeted Expenditures: \$ 80,160,007		

**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 2016 fiscal year. Capital expenditures make up a substantial portion of the total budgetary expenditures of \$80,160,007 including capital purchases in the enterprise funds. The City has functioned primarily under the pay-as-you-go financing methodology over the last 29 years.

<u>Fund</u>	<u>Total Capital</u>
General	\$ 649,531
Water & Sewer	7,600,500
Storm Water Drainage	40,000
Park Improvement	850,000
Capital Improvement	1,364,161
Street Improvements	4,740,000
Cherry Grove Dredging	5,063,000
Solid Waste	720,000
Beach Services	264,736
Aquatics & Fitness Center	<u>50,000</u>
TOTAL	<u>\$ 21,341,928</u>

<u>Department</u>	<u>Total Capital</u>
General Government	\$ 5,569,000
Finance	200,000
Information Services	228,900
Public Safety	1,025,017
Planning/Development	50,000
Public Works	12,949,500
Parks & Recreation	1,319,511
Support Services	<u>0</u>
TOTAL	<u>\$ 21,341,928</u>

GENERAL FUND CAPITAL

Capital purchases within the General Fund for FY 2016 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 2016:

<u>GENERAL FUND CAPITAL</u>		
<u>Department</u>	<u>Capital Item</u>	<u>Amount</u>
Human Resources	Server/Public Access Channel	\$ 6,000
Information Services	Server Upgrades and Equipment	208,900
Uniform Patrol	Body Cameras	44,037
	ECD Tasers	18,500
Community Services	Gator	10,000
Communication/Detention	NICE Recorder	29,245
	Nixile System	9,000
Fire Suppression	Other Equipment	70,074
Code Enforcement	Vehicles (2)	50,000
Streets	Explorer	32,000
	Mosquito Sprayer	17,000
Athletics	Weather Alert System	20,000
Parks & Park Concessions	ATV	15,000
	Mowers	66,775
	Other Equipment	<u>53,000</u>
Total General Fund Capital – FY 2016		<u>\$ 649,531</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 2017 through FY 2020:

<u>Category</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Building, Land & Improvements	\$ 60,000	\$ -	\$ 80,000	\$ 48,000
Heavy Equipment	70,000	70,000	70,000	70,000
Office Equipment	200,000	300,000	450,000	200,000
Motor Vehicles	324,060	356,060	344,060	351,060
Other Equipment	<u>105,000</u>	<u>112,000</u>	<u>88,000</u>	<u>94,000</u>
TOTAL General Fund Capital	<u>\$ 759,060</u>	<u>\$ 838,060</u>	<u>\$ 1,032,060</u>	<u>\$ 763,060</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 2020.

WATER AND SEWER FUND

Several major infrastructure improvements are budgeted for the Water and Sewer Fund for FY 2016. 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 \$7,600,500 on capital projects/equipment for FY 2016. The majority of these funds will come from Impact Fees. The largest capital expenditure will be the \$2,000,000 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 approximately 12.6mgd. Other capital expenditures for the Water and Sewer Fund include normal replacements and various upgrades.

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

<u>WATER & SEWER OPERATING FUND CAPITAL</u>		
<u>Division</u>	<u>Capital Item</u>	<u>Amount</u>
Utility Billing	Radio Read System	\$ 200,000
Public Works Administration	GIS Mapping, System Modeling	350,000
Wastewater Treatment	Tractor	60,000
	Electric Panels	180,000
Wells & Lifts	Pump Station Improvements & Telemetry	200,000
	Vehicles	120,000
	Emergency Generator	35,000
Construction Maintenance	Vehicles	133,000
	Drilling Machine	35,000
	Walk Behind Concrete Saw	12,500
	Pipe Locator	25,000
	In House CIP	<u>400,000</u>
Total Water & Sewer Operating Fund Capital – FY 2016		<u>\$ 1,750,500</u>

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

<u>WATER & SEWER IMPACT FEES CAPITAL</u>		
<u>Division</u>	<u>Capital Item</u>	<u>Amount</u>
Wells & Lifts	Misc. Capacity Improvements	\$ 500,000
	Sewer Pump Station Rehabilitation	500,000
	New Well Capacity (2)	100,000
Construction Maintenance	Sewer Line Rehabilitation	1,250,000
	MB Booster Pump Station	2,000,000
	FY 2015 Water Line Improvements	<u>1,500,000</u>
Total Water & Sewer Operating Fund Capital – FY 2016		<u>\$ 5,850,000</u>

Capital expenditures for the Water & Sewer Fund reflect a normal year of activity for the fiscal year. Financing of future capital projects and equipment should continue to be funded on a pay-as-you-go basis through FY 2020. 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 2016 are as follows:

PROJECT	AMOUNT
Beach Parking & Access Improvements	\$ 250,000
Sidewalk/Bicycle Lane	250,000
Road Intersection Improvements	250,000
Road Resurfacing	350,000
Coastal North Town Center Intersection	215,000
Ocean Creek – 46 th South Underground Utilities	500,000
Crescent Beach Underground Utilities	2,500,000
Crescent Beach Road Widening	150,000
In House Paving	200,000
Barefoot Bridge Maintenance – Annual Contract	75,000
Capital Projects – Miscellaneous / Future	<u>0</u>
Total Street Improvement Fund	<u>\$ 4,740,000</u>

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

The largest projects for FY 2016 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 2017 through FY 2020 will continue with intersection improvements, underground utilities, sidewalks, and resurfacing. Over this four-year period, the City is projected to incur \$9,145,000 for these projects. The estimated projects for FY 2017 through FY 2020 are listed below for the Street Improvement Fund.

<u>Project</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Sidewalks	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Intersection Improvements	250,000	250,000	300,000	300,000
Road Construction & Resurfacing	1,340,000	3,340,000	325,000	575,000
Underground Utilities	0	0	0	0
Beach Access Improvements	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
TOTAL Street Improvement Fund	<u>\$ 2,090,000</u>	<u>\$ 4,090,000</u>	<u>\$ 1,125,000</u>	<u>\$ 1,375,000</u>

PARK IMPROVEMENT FUND

The Park Improvement Fund will have budgeted expenditures of \$850,000 for FY 2016. The new NMB Sports and Tourism Park opened on March 1, 2014 and all initially planned capital expenditures should be finalized by the end of FY 2015. The major significant capital expenditure for this fiscal year is a splash pad in the amount of \$600,000.

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 2016 are either Public Safety or Cherry Grove Dredging related and the details can be found in the Capital Improvement Section of this budget. The major project is the dredging of the Cherry Grove channels if all the proper permits, approvals and funding are obtained during FY2015. The financing of the project will be done through a special assessment bond. Estimates for the overall project at this time range from 6 to 7 million dollars.

Other expenditures for FY2016 will deal with Public Safety vehicles and Information Services software and computer replacements.

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 \$720,000 of equipment to be purchased in FY 2016.

Equipment outlays for fiscal years FY 2017 through FY 2020 are projected as follows:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
\$720,000	\$515,000	\$622,000	\$495,000

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 only \$40,000 for FY 2016 which is for miscellaneous drainage projects. Due to the current deficit in this fund, there will not be another major project until FY2018.

AQUATIC CENTER FUND

Very minor capital purchases are funded for the upcoming fiscal year and for seeable future in the amount of \$50,000 per year for equipment replacement.

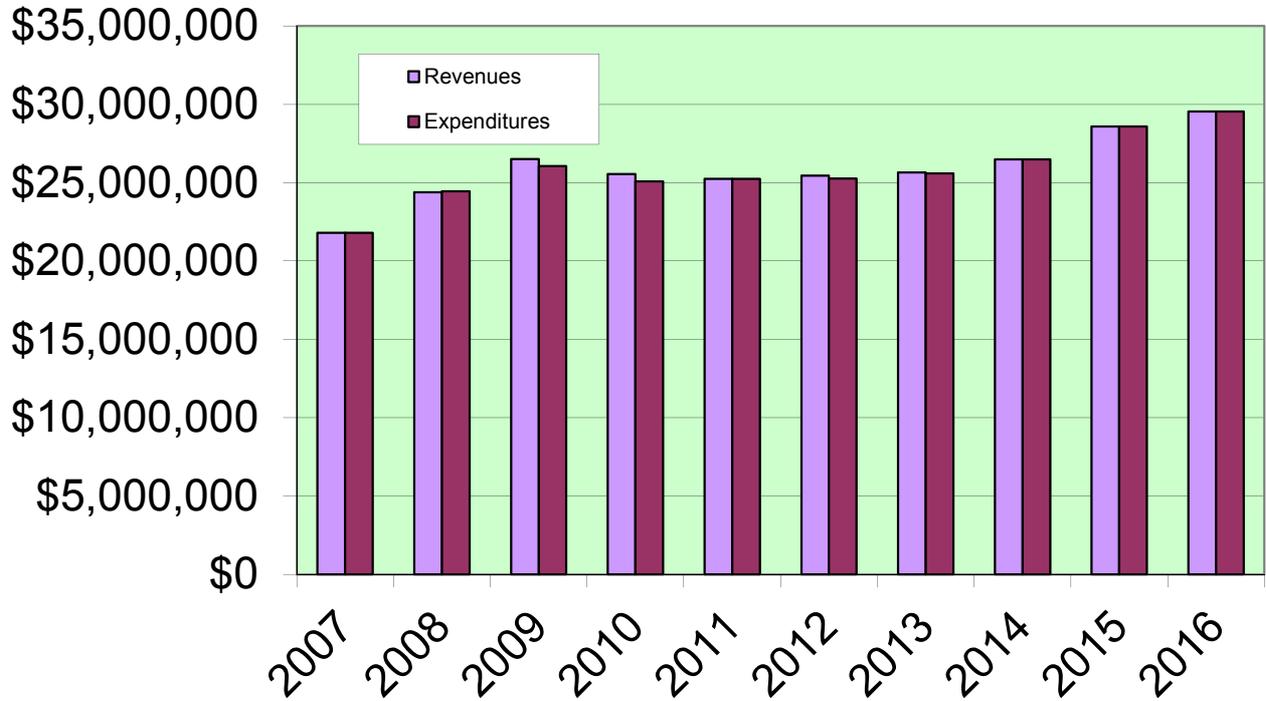
BEACH SERVICES FUND

This fund will have to make capital purchases of umbrellas and chairs in the amount of \$264,736. The current batches of these assets have lasted 8 seasons since the start of this fund and their useful life has come to an end. Most capital needs for the next four seasons will be minor compared to FY2016.

GENERAL FUND SUMMARY

GENERAL FUND

REVENUES AND EXPENDITURES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS

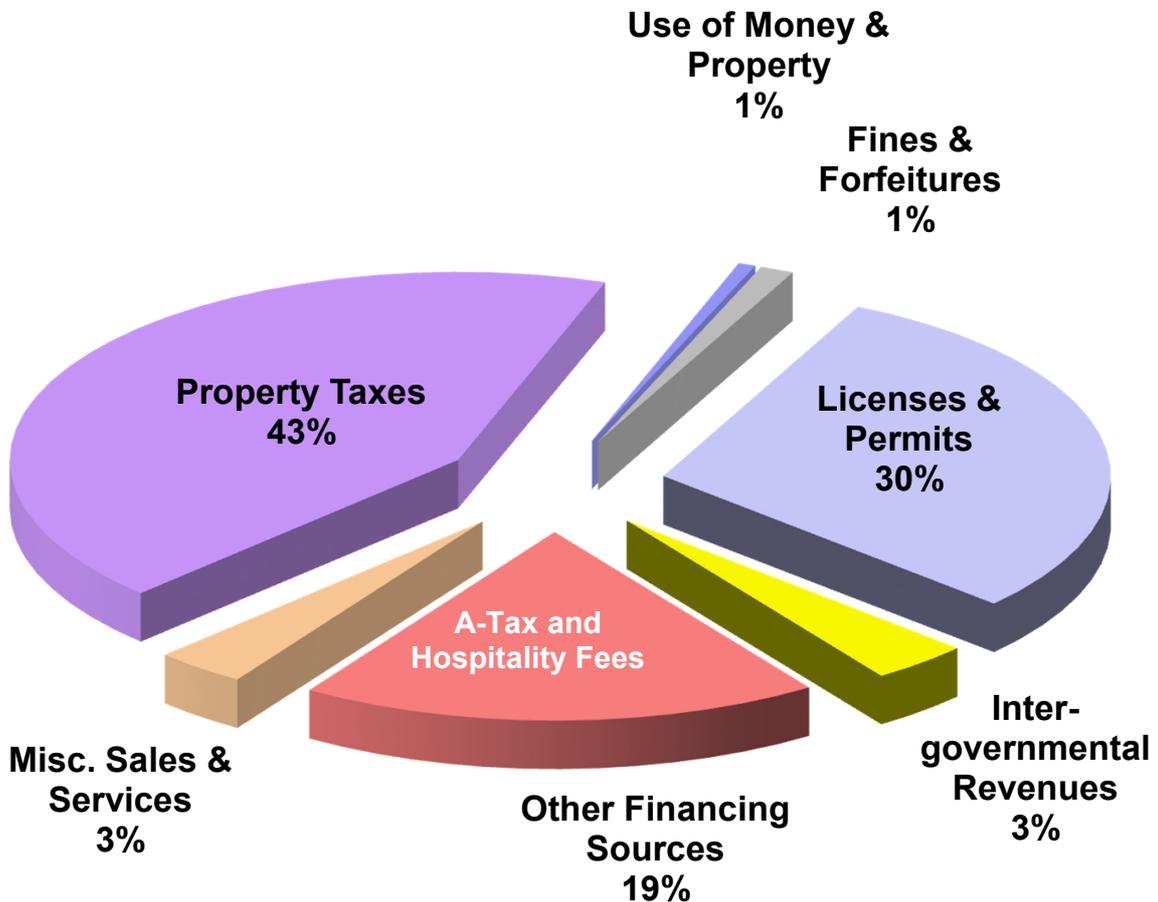


The graph above illustrates a reversal from budgeted deficits from FY 2007 through 2008, to a surplus for FY 2009 through FY 2016. Over the last 10 years, the City has experienced growth in its fund balance as a result of excess revenues. The General Fund's fund balance is projected to be \$12,416,545 by the end of FY 2016. 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 30% of the FY 2016 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 3% 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.

**SUMMARY OF REVENUE
GENERAL FUND**

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
Current Property Taxes	\$ 11,408,649	\$ 11,570,788	\$ 12,000,000	\$ 12,000,000	\$ 12,250,000
Delinquent Property Taxes	750,490	387,118	395,000	395,000	395,000
Licenses & Permits	7,500,429	8,111,216	8,197,000	8,495,000	8,761,500
Fines & Forfeitures	319,624	377,227	365,000	405,000	360,000
Use of Money & Property	183,655	150,358	185,000	187,657	185,000
Intergovernmental Revenues	1,188,576	1,045,772	1,064,800	1,029,816	1,057,300
Sales & Services	411,109	846,781	872,500	888,723	937,500
Miscellaneous	76,179	42,189	40,000	40,000	40,000
Other Financing Sources	<u>4,588,250</u>	<u>4,962,490</u>	<u>5,468,636</u>	<u>5,460,303</u>	<u>5,546,580</u>
TOTAL	<u>\$ 26,426,961</u>	<u>\$ 27,493,939</u>	<u>\$ 28,587,936</u>	<u>\$ 28,901,499</u>	<u>\$ 29,532,880</u>

**MILLAGE RATE AND ESTIMATED TAX COLLECTIONS
FISCAL YEAR ENDING JUNE 30, 2016**

	FY 2013 ACTUAL 38 MILS	FY 2014 ACTUAL 38 MILS	FY 2015 BUDGETED 39.3 MILS	FY 2015 ESTIMATED 39.3 MILS	FY 2016 BUDGETED 39.3 MILS
Real & Personal Property	\$ 11,830,595	\$ 11,905,855	\$ 12,350,000	\$ 12,350,000	\$ 12,600,000
Estimated Non-Collectible	<u>(421,946)</u>	<u>(335,067)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>(350,000)</u>
TOTAL CURRENT	<u>\$ 11,408,649</u>	<u>\$ 11,570,788</u>	<u>\$ 12,000,000</u>	<u>\$ 12,000,000</u>	<u>\$ 12,250,000</u>
Delinquent Property Taxes	634,852	270,410	275,000	275,000	275,000
Tax Penalties	<u>115,638</u>	<u>116,708</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
TOTAL DELINQUENT	<u>\$ 750,490</u>	<u>\$ 387,118</u>	<u>\$ 395,000</u>	<u>\$ 395,000</u>	<u>\$ 395,000</u>
TOTAL TAX REVENUE	<u>\$ 12,159,139</u>	<u>\$ 11,957,906</u>	<u>\$ 12,395,000</u>	<u>\$ 12,395,000</u>	<u>\$ 12,645,000</u>

FISCAL YEAR ENDING JUNE 30, 2016
DETAIL OF REVENUE
GENERAL FUND

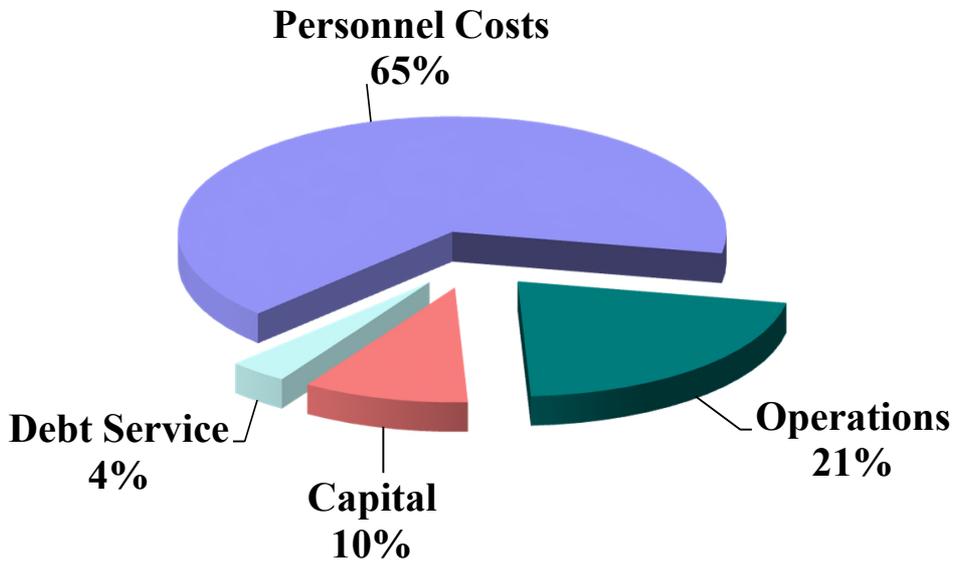
	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
Beginning Fund Balance	\$ 11,292,778	\$ 11,967,882	\$ 12,244,331	\$ 11,836,833	\$ 12,416,545
TAXES:					
Current Taxes	11,408,649	11,570,788	12,000,000	12,000,000	12,250,000
TOTAL CURRENT TAXES:	11,408,649	11,570,788	12,000,000	12,000,000	12,250,000
Delinquent Property Taxes	634,852	270,410	275,000	275,000	275,000
Tax Penalties	115,638	116,708	120,000	120,000	120,000
TOTAL DELINQUENT TAXES:	750,490	387,118	395,000	395,000	395,000
LICENSES & PERMITS:					
Business License Fees	5,099,302	5,282,078	5,425,000	5,700,000	5,900,000
Business License Penalties	31,967	36,768	50,000	40,000	40,000
Building Permits	392,081	675,112	600,000	600,000	600,000
Inspection Fees	4,310	4,220	4,000	4,000	4,000
Other Permits	16,200	15,480	10,000	15,000	15,000
Santee Cooper Franchise Fees	1,214,470	1,318,486	1,325,000	1,350,000	1,400,000
Horry Electric Franchise Fees	149,794	160,905	165,000	165,000	170,000
TWC Cable Franchise Fees	478,038	486,800	500,000	500,000	510,000
HTC Cable Franchise Fees	45,065	50,417	48,000	51,000	52,500
Gas Franchise Fees	69,202	80,950	70,000	70,000	70,000
TOTAL LICENSES & PERMITS	7,500,429	8,111,216	8,197,000	8,495,000	8,761,500
FINES & FORFEITURES:					
Fines / Bail Bonds	615,716	705,623	650,000	700,000	700,000
Victims Assistance	46,957	52,720	60,000	60,000	60,000
Improper Parking Fines	2,909	3,536	10,000	10,000	10,000
Seizures	5,384	32,331	5,000	50,000	5,000
Bail Bondsman Fee	1,260	-	-	-	-
Less transfer to State	(352,602)	(416,983)	(360,000)	(415,000)	(415,000)
TOTAL FINES & FORFEITURES	319,624	377,227	365,000	405,000	360,000
USE OF MONEY & PROPERTY:					
Interest	1,450	1,332	10,000	10,000	10,000
Property Rental	166,460	144,655	175,000	175,000	175,000
Purchasing Card Reimbursement	15,745	4,371	-	2,657	-
USE OF MONEY & PROPERTY:	183,655	150,358	185,000	187,657	185,000

FISCAL YEAR ENDING JUNE 30, 2016
DETAIL OF REVENUE
GENERAL FUND

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
INTERGOVERNMENTAL:					
Local Government Tax	297,169	296,664	257,200	257,200	257,200
Homestead Exemption Tax	147,035	152,488	150,000	150,000	150,000
Business Inventory Tax	36,616	36,641	36,600	36,616	36,600
Accommodations Tax	181,861	185,835	210,000	200,000	202,500
Admissions Tax	92,441	109,663	92,000	92,000	92,000
Motor Carrier Tax	20,093	21,285	18,000	18,000	18,000
Alcoholic Beverage Permit Fees	168,400	188,600	160,000	160,000	185,000
Government Grants	183,001	12,636	100,000	75,000	75,000
Horry County Recreation Grant	61,960	41,960	41,000	41,000	41,000
TOTAL INTERGOVERNMENTAL	1,188,576	1,045,772	1,064,800	1,029,816	1,057,300
SALES & SERVICES:					
Miscellaneous	49,018	148,827	40,000	40,000	40,000
Credit Card Service Charge	5,815	7,042	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	112,752	110,000	110,000	110,000
City Codes and Ordinances	7,528	10,884	10,000	10,000	10,000
Street Work	32,031	6,834	4,000	4,000	4,000
Beach Service Franchise Fees	90,000	90,000	95,000	95,000	95,000
Recreation League Fees	53,617	55,793	45,000	55,000	55,000
Recreation Instructor Fees	10,960	10,182	10,000	10,000	10,000
Recreation Misc. Fees	51,788	59,088	30,000	30,000	30,000
NMB Park Sponsorships	-	169,716	70,000	70,000	70,000
NMB Park Rentals	-	8,708	45,000	45,000	45,000
NMB Park Admissions	-	7,538	90,000	90,000	90,000
NMB Park Concessions	-	129,218	275,000	266,941	330,000
NMB Merchandise Sales	-	-	-	15,782	-
NMB Park Registration	-	20,199	30,000	30,000	30,000
TOTAL SALES & SERVICES	411,109	846,781	872,500	888,723	937,500
MISCELLANEOUS:					
Insurance Reimbursements	11,585	21,019	25,000	25,000	25,000
Miscellaneous - Other	64,594	21,170	15,000	15,000	15,000
TOTAL MISCELLANEOUS	76,179	42,189	40,000	40,000	40,000
OTHER FINANCING SOURCES:					
Accommodations Tax	704,804	920,503	1,218,636	1,218,636	1,135,480
Trans. Local Accommodations	1,791,548	1,869,347	1,975,000	1,966,667	2,045,300
Trans. Local Hospitality Fees	2,091,898	2,172,640	2,275,000	2,275,000	2,365,800
TOTAL OTHER FIN. SOURCES:	4,588,250	4,962,490	5,468,636	5,460,303	5,546,580
TOTAL REVENUES:	26,426,961	27,493,939	28,587,936	28,901,499	29,532,880
TOTAL AVAILABLE RESOURCES:	\$ 37,719,739	\$ 39,461,821	\$ 40,832,267	\$ 40,738,332	\$ 41,949,425

GENERAL FUND EXPENDITURES BY TYPE -- FY 2016

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

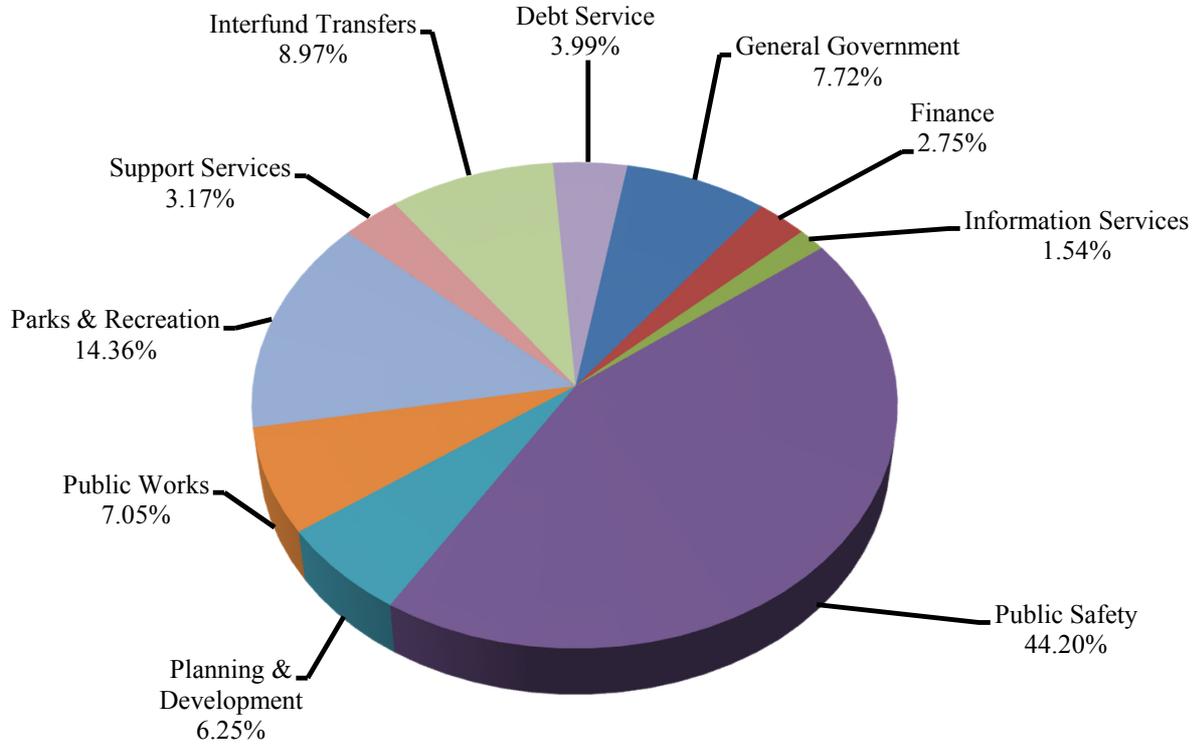
	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
Personnel and Training	\$ 18,979,884	\$ 20,162,583	\$ 21,074,566	\$ 21,181,006	\$ 22,104,582
Maintenance and Operations	6,850,793	6,895,826	7,016,815	6,945,194	7,175,969
Capital Expenditures	2,831,163	3,408,537	3,280,345	2,985,396	3,299,531
Debt Service Expenditures	606,936	605,892	883,414	935,146	1,176,285
TOTAL GENERAL FUND	\$ 29,268,776	\$ 31,072,838	\$ 32,255,140	\$ 32,046,742	\$ 33,756,367

* Figures are before the overhead allocations and in house capital to other funds.

GENERAL FUND EXPENDITURES BY DEPARTMENT -- FY 2016

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 56.9% 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 2013 ACTUAL*	FY 2014 ACTUAL*	FY 2015 BUDGETED*	FY 2015 ESTIMATED*	FY 2016 BUDGETED*
General Government	\$ 2,194,816	\$ 2,164,896	\$ 2,188,402	\$ 2,222,388	\$ 2,278,834
Finance	786,085	775,994	794,784	827,825	812,324
Information Services	574,118	554,327	585,789	600,488	455,161
Public Safety	11,823,779	12,742,546	13,146,590	12,818,346	13,053,739
Planning and Development	1,536,643	1,488,171	1,690,710	1,661,412	1,844,981
Public Works	2,169,207	2,000,597	2,280,321	2,179,521	2,082,786
Parks and Recreation	2,883,415	3,345,081	3,934,321	3,996,008	4,242,273
Support Services	1,026,858	1,047,484	933,605	930,510	936,497
Debt Service	2,150,000	2,900,000	2,150,000	2,150,000	2,650,000
Interfund Transfers	606,936	605,892	883,414	935,146	1,176,285
TOTAL GENERAL FUND	\$ 25,751,857	\$ 27,624,988	\$ 28,587,936	\$ 28,321,644	\$ 29,532,880

* 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 and also net of in house capital transferred to the Capital Improvement and Street Improvement 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, and also net of any in house capital being

FISCAL YEAR ENDING JUNE 30, 2016
SUMMARY OF EXPENDITURES
GENERAL FUND

DIV. NO.	DIVISION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
210	GENERAL GOVERNMENT SERVICES	761,173	714,905	741,420	711,219	766,837
211	LEGISLATIVE	123,866	158,962	156,655	159,562	176,778
221	ADMINISTRATIVE	146,938	146,173	178,635	164,794	178,088
232	CITY COURT	421,847	424,947	487,599	480,945	480,511
242	LEGAL	282,632	251,493	208,580	257,229	216,663
252	HUMAN RESOURCES	458,360	468,416	415,513	448,639	459,957
TOTAL GENERAL GOVERNMENT SERV.		2,194,816	2,164,896	2,188,402	2,222,388	2,278,834
262	INFORMATION SERVICES	574,118	554,327	585,789	600,488	455,161
TOTAL INFORMATION SERVICES		574,118	554,327	585,789	600,488	455,161
342	ACCOUNTING	346,557	319,231	303,506	314,108	308,035
352	REVENUE	439,528	456,763	491,278	513,717	504,289
TOTAL FINANCE		786,085	775,994	794,784	827,825	812,324
411	PUBLIC SAFETY ADMIN.	358,452	443,077	450,880	469,185	489,364
422	UNIFORM PATROL	4,095,547	4,909,694	4,894,671	4,719,046	4,879,482
424	COMMUNITY SERVICES	831,931	801,308	846,227	814,884	809,328
431	DETECTIVES	919,101	939,684	1,028,218	959,230	1,000,684
442	COMMUNICATIONS/DETENTION	1,158,379	1,099,940	1,135,123	1,162,006	1,176,468
444	RECORDS	253,872	262,718	282,225	287,831	281,841
445	VICTIM RIGHTS ADVOCATE	72,361	73,467	83,552	81,627	81,837
452	PUBLIC SAFETY TRAINING	225,264	260,136	284,826	298,453	256,483
453	FIRE / RESCUE	3,587,683	3,628,231	3,811,051	3,729,858	3,746,572
454	FIRE PREVENTION/INSPECTION	321,189	324,291	329,817	296,226	331,680
TOTAL PUBLIC SAFETY		11,823,779	12,742,546	13,146,590	12,818,346	13,053,739
521	PLANNING	859,572	823,932	963,660	936,315	1,022,519
522	BUILDING	677,071	664,239	727,050	725,097	822,462
TOTAL PLANNING & DEVELOPMENT		1,536,643	1,488,171	1,690,710	1,661,412	1,844,981
652	STREETS / DRAINAGE	2,169,207	2,000,597	2,280,321	2,179,521	2,082,786
TOTAL PUBLIC WORKS		2,169,207	2,000,597	2,280,321	2,179,521	2,082,786
741	RECREATION (ADMINISTRATION)	296,848	345,863	310,853	351,795	328,020
742	RECREATION (ATHLETICS)	336,301	566,137	689,217	775,897	804,774
743	RECREATION (PROGRAMS/EVENTS)	732,867	745,003	909,688	758,741	853,986
744	RECREATION (SPORTS COMPLEX)	-	152,205	169,496	175,495	228,985
754	PARKS / GROUNDS	1,517,399	1,535,873	1,855,067	1,934,080	2,026,508
TOTAL PARKS AND RECREATION		2,883,415	3,345,081	3,934,321	3,996,008	4,242,273
822	PURCHASING	128,067	129,307	124,086	131,101	130,919
832	FLEET MAINTENANCE	280,866	268,205	284,043	264,653	261,512
842	CUSTODIAL/FACILITY MAINT.	617,925	649,972	525,476	534,756	544,066
TOTAL SUPPORT SERVICES		1,026,858	1,047,484	933,605	930,510	936,497
911	DEBT SERVICE	606,936	605,892	883,414	935,146	1,176,285
915	OTHER FINANCING USES	2,150,000	2,900,000	2,150,000	2,150,000	2,650,000
TOTAL GENERAL FUND EXPENDITURES		25,751,857	27,624,988	28,587,936	28,321,644	29,532,880

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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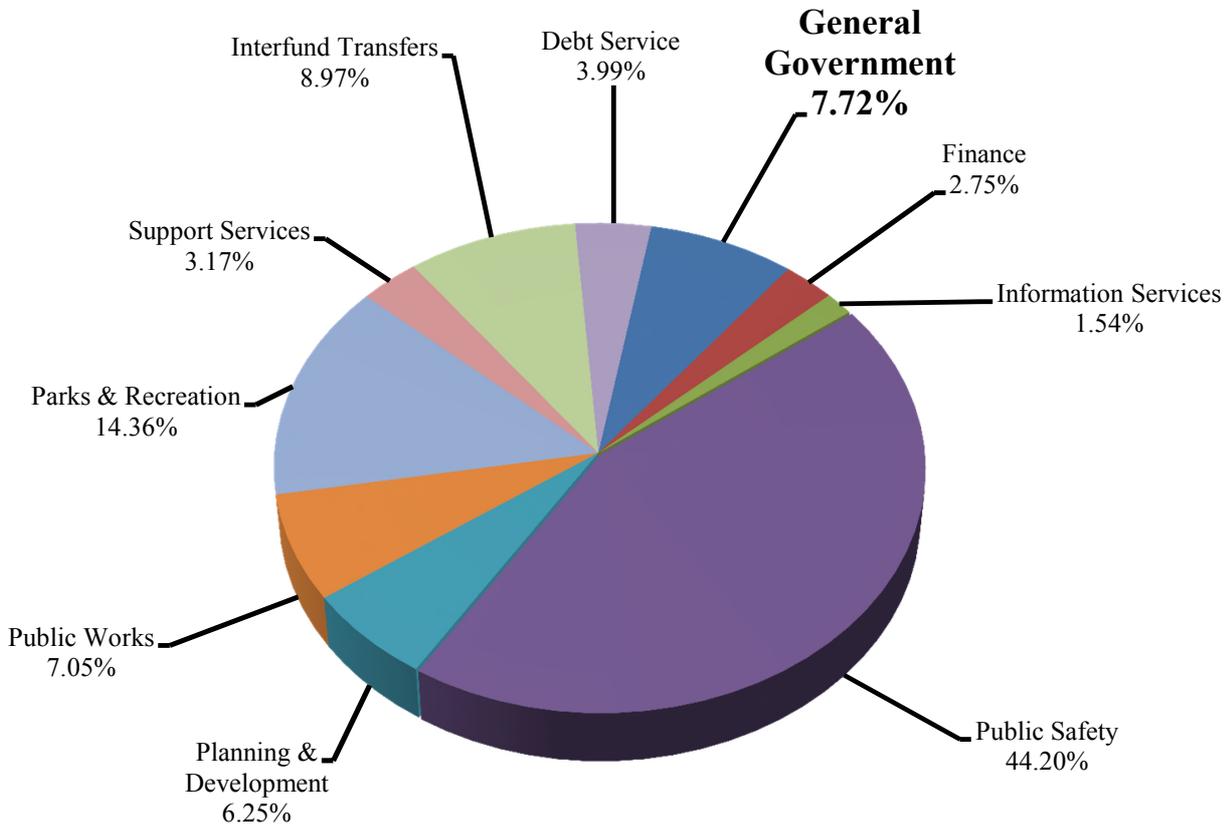
GENERAL FUND EXPENDITURES

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 7.72% of the overall resources appropriated in the General Fund for FY 2016.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 6.2% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2016
Regular Employees
GENERAL GOVERNMENT DEPARTMENT

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
GENERAL GOVERNMENT	-	-	-	-	-
LEGISLATIVE	8	8	8	8	8
ADMINISTRATIVE	1 ¹	1	1	1	1
CITY COURT	5	5	5	5	5
LEGAL	2	2	2	2	2
HUMAN RESOURCES	9 ²	8 ³	8	8	7 ⁴
TOTAL	<u>25</u>	<u>24</u>	<u>24</u>	<u>24</u>	<u>23</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.

⁴ Administrative Assistant I position was eliminated for FY 2016.

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 \$2,278,834, the Water and Sewer Fund \$1,110,101, the Solid Waste Fund \$221,666, the Beach Services Fund \$180,923, the Aquatic Center Fund \$85,460, and the NMB Enterprise Fund \$8,678. 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
210	GENERAL GOVT. SERVICES	\$ 1,383,951	\$ 1,299,827	\$ 1,373,000	\$ 1,293,123	\$ 1,394,250
211	LEGISLATIVE	247,732	317,924	313,308	319,126	353,555
221	ADMINISTRATIVE	293,876	292,346	357,268	329,589	356,178
232	CITY COURT	421,847	424,947	487,599	480,945	480,511
242	LEGAL	565,263	503,046	417,160	514,457	433,323
252	HUMAN RESOURCES	790,275	807,614	799,062	846,489	867,845
TOTAL EXPENDITURES		<u>\$ 3,702,944</u>	<u>\$ 3,645,704</u>	<u>\$ 3,747,397</u>	<u>\$ 3,783,729</u>	<u>\$ 3,885,662</u>
GENERAL GOVT. OVERHEAD		<u>(1,508,128)</u>	<u>(1,480,808)</u>	<u>(1,558,995)</u>	<u>(1,561,341)</u>	<u>(1,606,828)</u>
NET GENERAL GOVERNMENT		<u>\$ 2,194,816</u>	<u>\$ 2,164,896</u>	<u>\$ 2,188,402</u>	<u>\$ 2,222,388</u>	<u>\$ 2,278,834</u>

**GENERAL FUND
GENERAL GOVERNMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The General Government Department continues to work toward the accomplishment of all FY 2015 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 2016:

- 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
023	INSURANCE - RETIRED EMPL.	\$ 199,055	\$ 211,377	\$ 220,000	\$ 220,000	\$ 230,000
024	UNEMPLOYMENT INSURANCE	3,273	7,831	20,000	10,000	20,000
030	TRAINING	-	-	5,000	9,123	5,000
050	AWARDS	3,279	5,898	11,000	11,000	11,000
	* SUBTOTAL PERSONNEL *	<u>205,607</u>	<u>225,106</u>	<u>256,000</u>	<u>250,123</u>	<u>266,000</u>
111	MATERIALS/SUPPLIES	8,650	20,651	10,000	10,000	10,000
113	PRINTING/BINDING	30,793	12,808	30,000	30,000	30,000
120	COMMUNICATIONS	64,036	67,882	75,000	70,000	75,000
121	UTILITIES	376,926	386,875	390,000	390,000	400,000
130	CONTRACTUAL SERVICES	45,264	39,419	37,000	37,000	40,000
131	REPAIRS/MAINTENANCE	39,081	40,432	52,000	50,000	52,000
132	PROFESSIONAL SERVICES	36,790	29,206	9,000	9,000	9,250
140	SUBSCRIPTIONS/DUES	58,375	57,500	64,000	64,000	62,000
143	ELECTIONS	-	9,700	-	-	10,000
160	SCMIRF LIAB. INSURANCE	435,429	357,627	450,000	383,000	440,000
	* SUBTOTAL OPERATING *	<u>1,095,344</u>	<u>1,022,100</u>	<u>1,117,000</u>	<u>1,043,000</u>	<u>1,128,250</u>
321	BUILDING IMPROVEMENTS	83,000	52,621	-	-	-
	* SUBTOTAL CAPITAL *	<u>83,000</u>	<u>52,621</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,383,951</u>	<u>\$ 1,299,827</u>	<u>\$ 1,373,000</u>	<u>\$ 1,293,123</u>	<u>\$ 1,394,250</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 35%	484,383	454,938	480,550	452,593	487,988
	SOLID WASTE FUND 6%	83,037	77,990	82,380	77,587	83,655
	BEACH SERVICES FUND 2%	27,679	25,997	27,460	25,862	27,885
	AQUATIC CENTER FUND 2%	27,679	25,997	27,460	25,862	27,885
	NMB ENTERPRISE FUND 1%	-	-	13,730	-	-
	**LESS OVERHEAD TOTAL **	<u>622,778</u>	<u>584,922</u>	<u>631,580</u>	<u>581,904</u>	<u>627,413</u>
TOTAL NET GENERAL FUND		<u>\$ 761,173</u>	<u>\$ 714,905</u>	<u>\$ 741,420</u>	<u>\$ 711,219</u>	<u>\$ 766,837</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 increase of 3.4% over last year. The majority of the increase is due to an increase in contractual services and elections.

01-5-211 LEGISLATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 115,358	\$ 177,128	\$ 168,462	\$ 168,462	\$ 200,430
014	OVERTIME	1,680	3,305	1,500	1,500	1,500
021	FICA	9,381	12,609	12,780	12,747	15,189
022	EMPLOYEE RETIREMENT	3,478	3,644	3,554	3,144	3,908
023	EMPLOYEE INSURANCE	52,080	65,851	72,960	72,960	76,800
030	TRAINING	1,322	5,437	10,000	10,000	10,000
040	WORKERS COMPENSATION	372	500	1,019	680	1,212
050	AWARDS	521	598	633	633	616
	* SUBTOTAL PERSONNEL *	<u>184,192</u>	<u>269,072</u>	<u>270,908</u>	<u>270,126</u>	<u>309,655</u>
111	MATERIALS/SUPPLIES	8,127	5,493	5,000	5,000	5,000
112	OFFICE SUPPLIES	1,929	2,111	500	2,000	2,000
113	PRINTING/BINDING	-	324	300	300	300
120	COMMUNICATIONS	1,485	1,032	2,000	1,100	2,000
131	REPAIRS/MAINTENANCE	-	145	300	300	300
132	PROFESSIONAL SERVICES	18,580	18,159	20,000	18,000	20,000
140	SUBSCRIPTIONS/DUES	3,289	2,089	3,300	3,300	3,300
141	TRAVEL / BUSINESS	16,764	18,549	10,000	18,000	10,000
142	ADVERTISING	1,354	950	1,000	1,000	1,000
152	DAMAGE CLAIMS	12,012	-	-	-	-
	* SUBTOTAL OPERATING *	<u>63,540</u>	<u>48,852</u>	<u>42,400</u>	<u>49,000</u>	<u>43,900</u>
	** TOTAL EXPENDITURES **	<u>\$ 247,732</u>	<u>\$ 317,924</u>	<u>\$ 313,308</u>	<u>\$ 319,126</u>	<u>\$ 353,555</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	86,706	111,274	125,323	127,650	141,422
	SOLID WASTE FUND 6%	14,864	19,075	18,798	19,148	21,213
	BEACH SERVICES FUND 2%	12,387	15,896	6,266	6,383	7,071
	AQUATIC CENTER FUND 2%	9,909	12,717	6,266	6,383	7,071
	**LESS OVERHEAD TOTAL **	<u>123,866</u>	<u>158,962</u>	<u>156,653</u>	<u>159,564</u>	<u>176,777</u>
TOTAL NET GENERAL FUND		<u>\$ 123,866</u>	<u>\$ 158,962</u>	<u>\$ 156,655</u>	<u>\$ 159,562</u>	<u>\$ 176,778</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	\$ 46,756
Mayor	1	elected	37,376
Council Members	<u>6</u>	elected	<u>116,298</u>
TOTALS	8		<u>\$ 200,430</u>

BUDGET ANALYSIS

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

01-5-221 ADMINISTRATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 174,073	\$ 183,894	\$ 200,519	\$ 200,519	\$ 196,796
015	SPECIAL ALLOWANCE	7,675	8,340	8,340	8,340	8,340
021	FICA	9,242	9,947	9,100	10,255	10,414
022	EMPLOYEE RETIREMENT	26,064	27,367	28,503	30,078	29,519
023	EMPLOYEE INSURANCE	8,399	8,700	9,120	9,120	9,600
030	TRAINING	-	-	8,000	6,000	8,000
040	WORKERS COMPENSATION	658	901	1,503	802	1,181
050	AWARDS	325	375	433	325	578
	* SUBTOTAL PERSONNEL *	<u>226,436</u>	<u>239,524</u>	<u>265,518</u>	<u>265,439</u>	<u>264,428</u>
111	MATERIALS/SUPPLIES	918	1,388	2,000	2,000	2,000
112	OFFICE SUPPLIES	1,533	87	500	500	500
113	PRINTING/BINDING	86	-	-	-	-
120	COMMUNICATIONS	2,264	5,250	3,400	3,400	3,400
130	CONTRACTUAL SERVICES	2,207	2,316	5,000	4,000	5,000
131	REPAIRS/MAINTENANCE	-	-	600	-	600
132	PROFESSIONAL SERVICES	-	-	250	-	250
140	SUBSCRIPTIONS/DUES	3,139	3,223	3,000	2,750	3,000
141	TRAVEL / BUSINESS	2,451	907	2,000	1,500	2,000
142	ADVERTISING	-	-	-	-	-
190	CONTINGENT	54,842	39,651	75,000	50,000	75,000
	* SUBTOTAL OPERATING *	<u>67,440</u>	<u>52,822</u>	<u>91,750</u>	<u>64,150</u>	<u>91,750</u>
	** TOTAL EXPENDITURES **	<u>\$ 293,876</u>	<u>\$ 292,346</u>	<u>\$ 357,268</u>	<u>\$ 329,589</u>	<u>\$ 356,178</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	102,856	102,321	142,907	131,836	142,471
	SOLID WASTE FUND 6%	17,633	17,541	21,436	19,775	21,371
	BEACH SERVICES FUND 2%	14,694	14,617	7,145	6,592	7,124
	AQUATIC CENTER FUND 2%	11,755	11,694	7,145	6,592	7,124
	**LESS OVERHEAD TOTAL **	<u>146,938</u>	<u>146,173</u>	<u>178,633</u>	<u>164,795</u>	<u>178,090</u>
TOTAL NET GENERAL FUND		<u>\$ 146,938</u>	<u>\$ 146,173</u>	<u>\$ 178,635</u>	<u>\$ 164,794</u>	<u>\$ 178,088</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	\$ 196,796
Longevity	<u>-</u>		<u>\$ -</u>
TOTAL	<u>1</u>		<u>\$ 196,796</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.3% decrease is due to an decrease in personnel expenditures.

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 278,516	\$ 284,256	\$ 294,738	\$ 294,738	\$ 302,881
014	OVERTIME	7,422	8,830	7,200	7,200	8,500
021	FICA	19,807	20,147	21,438	21,438	22,108
022	EMPLOYEE RETIREMENT	29,335	30,386	32,519	37,355	38,184
023	EMPLOYEE INSURANCE	42,022	43,500	45,600	45,600	48,000
030	TRAINING	4,125	3,481	3,200	3,200	4,000
040	WORKERS COMPENSATION	1,095	1,499	2,264	2,265	2,335
050	AWARDS	2,590	2,895	3,165	3,257	3,078
	* SUBTOTAL PERSONNEL *	<u>384,912</u>	<u>394,994</u>	<u>410,124</u>	<u>415,053</u>	<u>429,086</u>
110	CLOTHING/UNIFORMS	11	-	425	400	425
111	MATERIALS/SUPPLIES	3,114	3,175	3,000	3,000	3,200
112	OFFICE SUPPLIES	8,119	2,880	7,500	6,000	7,500
113	PRINTING/BINDING	621	548	1,000	650	1,000
120	COMMUNICATIONS	4,226	4,293	4,500	4,400	4,500
130	CONTRACTUAL SERVICES	3,021	3,162	5,000	4,800	5,000
131	REPAIRS/MAINTENANCE	-	-	2,000	1,000	2,000
132	PROFESSIONAL SERVICES	10,205	8,478	18,250	11,000	15,000
140	SUBSCRIPTIONS/DUES	1,826	1,264	2,300	2,000	2,300
141	TRAVEL / BUSINESS	5,792	6,153	10,000	7,000	10,000
142	ADVERTISING	-	-	500	-	500
	* SUBTOTAL OPERATING *	<u>36,935</u>	<u>29,953</u>	<u>54,475</u>	<u>40,250</u>	<u>51,425</u>
380	OFFICE FURNITURE	-	-	23,000	25,642	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>23,000</u>	<u>25,642</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 421,847</u>	<u>\$ 424,947</u>	<u>\$ 487,599</u>	<u>\$ 480,945</u>	<u>\$ 480,511</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	\$ 87,025
Clerk of Court & Municipal Judge	1	21	74,426
Assistant Clerk of Court/Associate Judge	2	15	91,249
Assistant Clerk of Court	1	15	45,884
Longevity/On Call Pay	-		<u>4,297</u>
TOTAL	5		<u>\$ 302,881</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 1.5% decrease is due to a decrease in capital expenditures.

01-5-242 LEGAL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 147,059	\$ 155,353	\$ 154,297	\$ 154,297	\$ 167,690
014	OVERTIME	682	3,133	500	500	500
015	SPECIAL ALLOWANCE	6,300	6,300	6,300	6,300	6,300
021	FICA	10,154	10,851	10,371	10,371	11,269
022	EMPLOYEE RETIREMENT	15,082	16,268	16,694	16,718	17,508
023	EMPLOYEE INSURANCE	24,475	26,100	18,240	18,240	19,200
030	TRAINING	4,946	2,458	4,500	4,500	4,500
040	WORKERS COMPENSATION	537	749	1,163	1,161	1,261
050	AWARDS	766	978	870	870	870
	* SUBTOTAL PERSONNEL *	<u>210,001</u>	<u>222,190</u>	<u>212,935</u>	<u>212,957</u>	<u>229,098</u>
111	MATERIALS/SUPPLIES	-	480	1,500	1,000	1,500
112	OFFICE SUPPLIES	229	880	1,500	1,500	1,500
120	COMMUNICATIONS	2,418	1,546	2,500	2,500	2,500
130	CONTRACTUAL SERVICES	75,000	60,000	77,000	77,000	77,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	117,516	76,177	100,000	100,000	100,000
140	SUBSCRIPTIONS/DUES	18,699	17,630	19,225	19,000	19,225
141	TRAVEL / BUSINESS	-	192	2,000	500	2,000
152	DAMAGE CLAIMS	141,400	123,951	-	100,000	-
	* SUBTOTAL OPERATING *	<u>355,262</u>	<u>280,856</u>	<u>204,225</u>	<u>301,500</u>	<u>204,225</u>
	** TOTAL EXPENDITURES **	<u>\$ 565,263</u>	<u>\$ 503,046</u>	<u>\$ 417,160</u>	<u>\$ 514,457</u>	<u>\$ 433,323</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	197,841	176,096	166,864	205,783	173,329
	SOLID WASTE FUND 6%	33,916	30,183	25,030	30,867	25,999
	BEACH SERVICES FUND 2%	28,263	25,152	8,343	10,289	8,666
	AQUATIC CENTER FUND 2%	22,611	20,122	8,343	10,289	8,666
	**LESS OVERHEAD TOTAL **	<u>282,631</u>	<u>251,553</u>	<u>208,580</u>	<u>257,228</u>	<u>216,660</u>
	TOTAL NET GENERAL FUND	<u>\$ 282,632</u>	<u>\$ 251,493</u>	<u>\$ 208,580</u>	<u>\$ 257,229</u>	<u>\$ 216,663</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	\$ 109,286
Legal Assistant	1	18	46,826
Longevity/On Call Pay	-		<u>11,578</u>
TOTAL	2		<u>\$ 167,690</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.9 % increase is due to an increase in personnel expenditures.

01-5-252 HUMAN RESOURCES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 519,205	\$ 540,260	\$ 544,938	\$ 532,000	\$ 545,133
012	SALARY, PART-TIME	-	3,356	-	30,000	35,000
014	OVERTIME	589	389	-	300	-
015	SPECIAL ALLOWANCE	4,200	4,200	4,200	4,200	4,200
021	FICA	36,879	38,633	38,691	39,923	41,189
022	EMPLOYEE RETIREMENT	54,802	61,682	62,060	69,905	70,593
023	EMPLOYEE INSURANCE	59,088	61,188	63,840	63,840	67,200
030	TRAINING	6,839	6,907	8,000	7,000	9,000
040	WORKERS COMPENSATION	2,536	3,401	3,269	3,269	5,221
050	AWARDS	3,874	4,867	5,064	5,037	4,309
	* SUBTOTAL PERSONNEL *	<u>688,012</u>	<u>724,883</u>	<u>730,062</u>	<u>755,474</u>	<u>781,845</u>
111	MATERIALS/SUPPLIES	21,491	25,451	9,000	20,000	10,000
112	OFFICE SUPPLIES	5,495	7,130	5,000	5,000	5,000
113	PRINTING/BINDING	1,478	534	3,000	915	3,000
120	COMMUNICATIONS	3,901	2,517	5,000	2,600	5,000
130	CONTRACTUAL SERVICES	13,187	12,694	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	52,495	26,565	30,000	45,000	40,000
140	SUBSCRIPTIONS/DUES	2,517	4,815	5,000	5,000	5,000
141	TRAVEL / BUSINESS	1,014	2,951	1,000	2,500	1,000
142	ADVERTISING	685	74	1,000	-	1,000
	* SUBTOTAL OPERATING *	<u>102,263</u>	<u>82,731</u>	<u>69,000</u>	<u>91,015</u>	<u>80,000</u>
380	OFFICE FURNITURE	-	-	-	-	6,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 790,275</u>	<u>\$ 807,614</u>	<u>\$ 799,062</u>	<u>\$ 846,489</u>	<u>\$ 867,845</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	158,054	161,523	159,812	211,622	164,891
	SOLID WASTE FUND 8%	63,222	64,609	63,925	67,719	69,428
	BEACH SERVICES FUND 15%	79,028	80,761	119,859	84,649	130,177
	AQUATIC CENTER FUND 4%	31,611	32,305	31,962	33,860	34,714
	NMB ENTERPRISE FUND 1%	-	-	7,991	-	8,678
	**LESS OVERHEAD TOTAL **	<u>331,915</u>	<u>339,198</u>	<u>383,549</u>	<u>397,850</u>	<u>407,888</u>
TOTAL NET GENERAL FUND		<u>\$ 458,360</u>	<u>\$ 468,416</u>	<u>\$ 415,513</u>	<u>\$ 448,639</u>	<u>\$ 459,957</u>

DIVISION 252 HUMAN RESOURCES

DIVISION NARRATIVE

This division consists of seven (7) 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 Assistant is 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	\$ 132,038
Human Resources Officer	1	24	80,086
Public Information Officer	1	24	90,004
Grants/Special Projects Coordinator	1	22	75,841
Human Resources Technician	2	16	109,725
Administrative Assistant II	1	15	49,543
Longevity	=		<u>7,896</u>
TOTAL	7		<u>\$ 545,133</u>

BUDGET ANALYSIS

This division provides for a decreased level of service from the previous year's budget. The 10.7% increase is due to an increase in professional and contractual service expenditures.

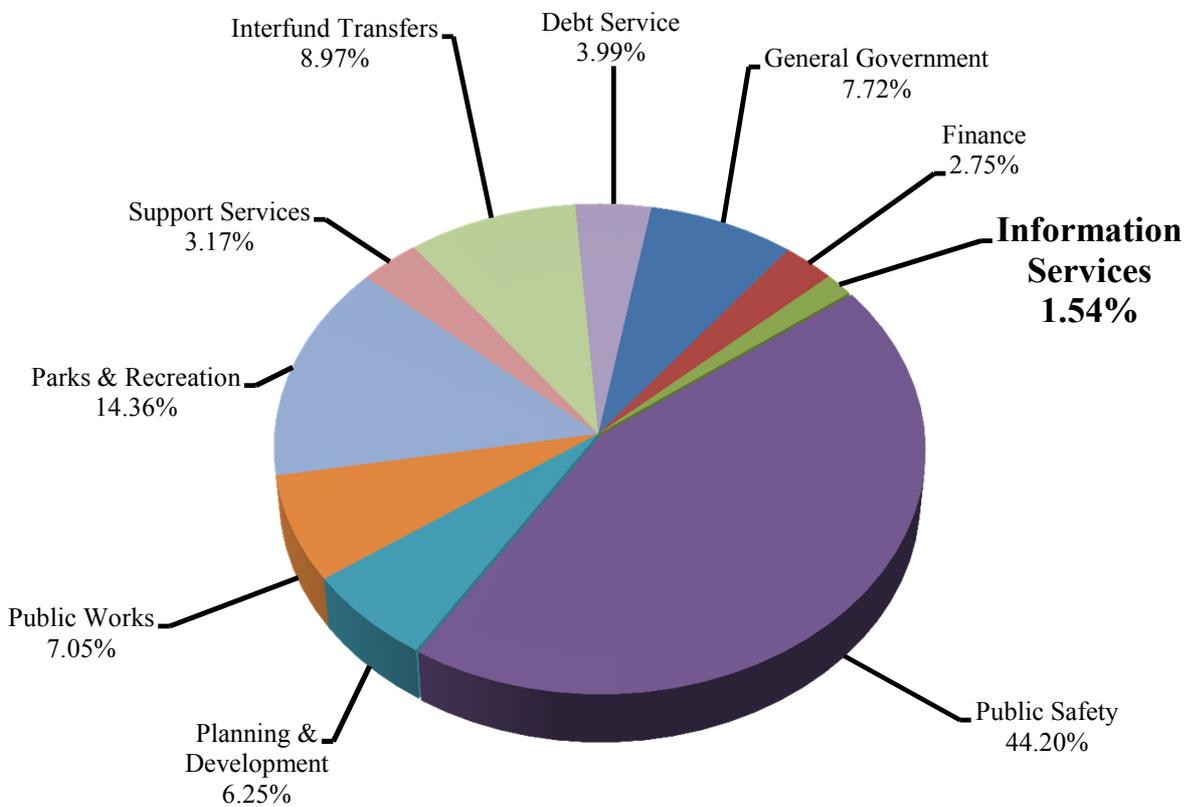
GENERAL FUND EXPENDITURES

INFORMATION SERVICES

**GENERAL FUND
INFORMATION SERVICES DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Information Services Department, which reflects 1.54% of the overall resources appropriated in the General Fund for FY 2016.



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, 2016
Regular Employees
INFORMATION SERVICES DEPARTMENT

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
INFORMATION SERVICES	<u>6</u>	<u>6</u>	<u>7</u> ¹	<u>7</u>	<u>7</u>
TOTAL	<u>6</u>	<u>6</u>	<u>7</u>	<u>7</u>	<u>7</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 \$684,061; the Water and Sewer Fund \$336,233; the Solid Waste Fund \$69,565, the Beach Services Fund \$34,783, the Aquatic Center Fund \$23,188, and the NMB Enterprise Fund \$11,594. 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. The Capital Improvement Fund will provide \$228,900 for In House Capital.

SUMMARY OF EXPENDITURES
INFORMATION SERVICES DEPARTMENT

DIV. NO.	DIVISION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
262	INFORMATION SERVICES	\$ 973,081	\$ 939,537	\$ 1,009,981	\$ 1,017,774	\$ 1,159,424
TOTAL EXPENDITURES		\$ 973,081	\$ 939,537	\$ 1,009,981	\$ 1,017,774	\$ 1,159,424
INFORMATION SERVICES OVERHEAD		(398,963)	(385,210)	(424,192)	(417,286)	(475,363)
IN HOUSE CAPITAL		-	-	-	-	(228,900)
NET INFORMATION SERVICES		\$ 574,118	\$ 554,327	\$ 585,789	\$ 600,488	\$ 455,161

**GENERAL FUND
INFORMATION SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Information Services Department continues to work toward the accomplishment of its FY 2015 goals. Several of these goals have been realized, while some are being continued as follows:

- 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.

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 2016:

- Replace infacing and outfacing end of life firewalls.
- Replace end of life virtual private network switches.
- Upgrade Sports Park network from 1 gig per second to 10 gigs per second.
- Install a Syslog server for CJIS compliance.
- Replace end of life switches in several City buildings.
- Replace aging virtual host servers with current technology.
- Replace one aging storage area network with new hardware.

01-5-262 INFORMATION SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 379,084	\$ 426,808	\$ 437,694	\$ 437,694	\$ 447,560
012	SALARY, PART-TIME	55,057	42,137	36,000	36,000	40,000
014	OVERTIME	20,439	13,722	7,000	12,000	5,000
015	SPECIAL ALLOWANCE	5,400	4,950	5,400	5,400	5,400
021	FICA	32,673	34,705	35,812	36,184	36,696
022	EMPLOYEE RETIREMENT	39,205	43,683	49,031	52,405	52,739
023	EMPLOYEE INSURANCE	51,099	60,900	63,840	63,840	67,200
030	TRAINING	-	3,606	8,000	6,000	8,000
040	WORKERS COMPENSATION	1,288	1,700	2,883	2,914	2,955
050	AWARDS	3,326	4,415	4,884	4,800	4,924
	* SUBTOTAL PERSONNEL *	<u>587,571</u>	<u>636,626</u>	<u>650,544</u>	<u>657,237</u>	<u>670,474</u>
111	MATERIALS/SUPPLIES	50,997	58,216	27,600	27,600	30,000
112	OFFICE SUPPLIES	4,909	2,859	4,000	6,000	4,000
113	PRINTING/BINDING	-	43	-	-	-
120	COMMUNICATIONS	4,752	4,320	5,800	5,000	5,800
130	CONTRACTUAL SERVICES	203,692	186,253	178,137	178,137	200,350
131	REPAIRS/MAINTENANCE	13,071	2,128	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	6,094	3,044	25,000	25,000	25,000
140	SUBSCRIPTIONS/DUES	5,408	8,617	4,300	4,300	4,300
141	TRAVEL / BUSINESS	148	153	-	-	-
150	VEHICLE OPERATIONS	19	50	200	200	300
151	FUEL	327	370	300	300	300
	* SUBTOTAL OPERATING *	<u>289,417</u>	<u>266,053</u>	<u>255,337</u>	<u>256,537</u>	<u>280,050</u>
380	FURN. / OFFICE EQUIPMENT	96,093	36,858	104,100	104,000	208,900
	* SUBTOTAL CAPITAL *	<u>96,093</u>	<u>36,858</u>	<u>104,100</u>	<u>104,000</u>	<u>208,900</u>
	** TOTAL EXPENDITURES **	<u>\$ 973,081</u>	<u>\$ 939,537</u>	<u>\$ 1,009,981</u>	<u>\$ 1,017,774</u>	<u>\$ 1,159,424</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	291,924	281,861	302,994	305,332	336,233
	SOLID WASTE FUND 6%	58,385	56,372	60,599	61,066	69,565
	BEACH SERVICES FUND 3%	29,192	28,186	30,299	30,533	34,783
	AQUATIC CENTER FUND 2%	19,462	18,791	20,200	20,355	23,188
	NMB ENTERPRISE FUND 1%	-	-	10,100	-	11,594
	**LESS OVERHEAD TOTAL **	<u>398,963</u>	<u>385,210</u>	<u>424,192</u>	<u>417,286</u>	<u>475,363</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	-	-	-	-	228,900
	TOTAL NET GENERAL FUND	<u>\$ 574,118</u>	<u>\$ 554,327</u>	<u>\$ 585,789</u>	<u>\$ 600,488</u>	<u>\$ 455,161</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	\$ 101,848
Network Administrator	1	21	63,063
System Administrator/Virtual Environment Analyst	1	21	54,386
GIS Analyst	1	21	65,569
E-Government Business Analyst	1	21	56,147
Database Administrator	1	21	57,636
Computer Technician II	<u>1</u>	19	<u>48,911</u>
TOTAL	7		<u>\$ 447,560</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Sonicwall Firewall/VPN	\$ 44,000	380
Switching Equipment	26,900	380
Servers and Associated Software	42,900	380
SYSLOG Server	14,000	380
Sports Park Switching Upgrades	37,600	380
Testing Hardware	10,000	380
Software Updates	23,500	380
Mobile Device Management	<u>10,000</u>	380
TOTAL	<u>\$ 208,900</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 22.3% decrease is due to the addition of an allocation for in-house capital.

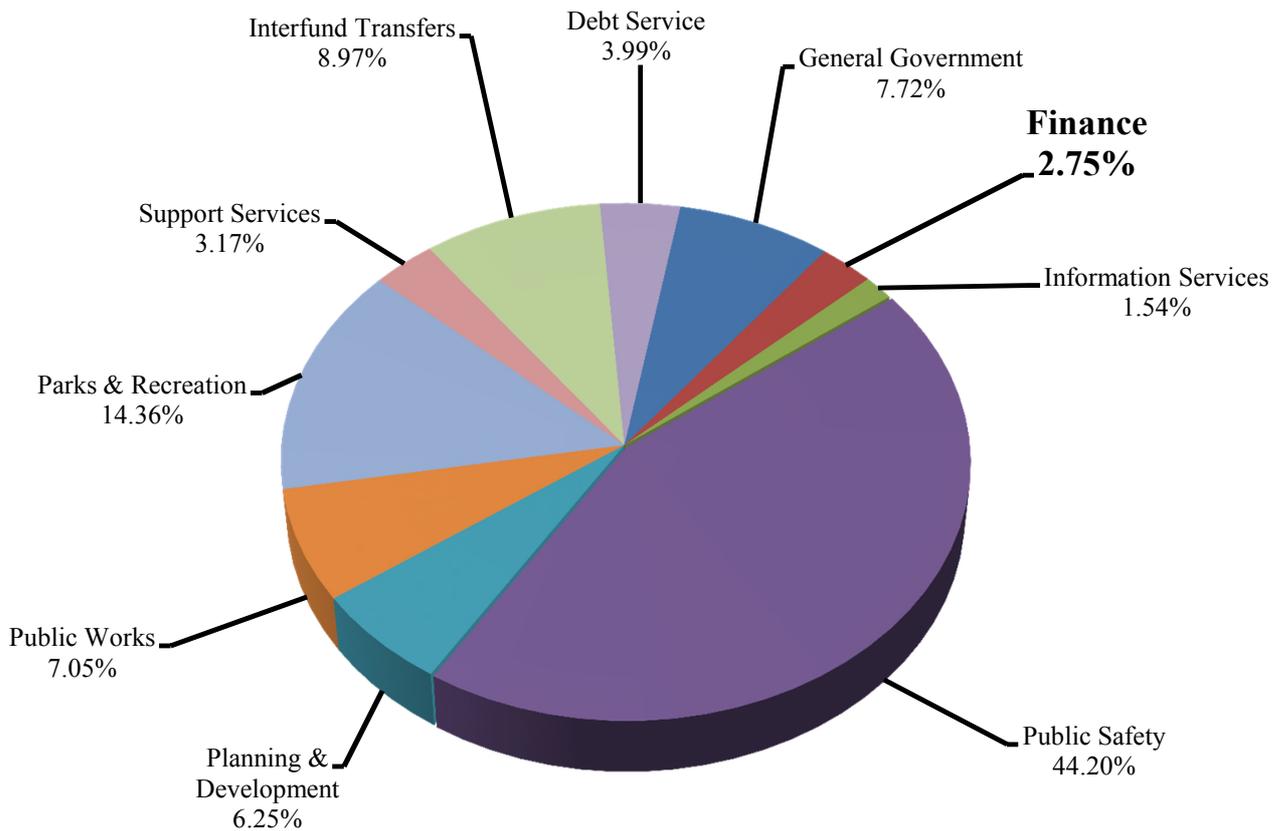
GENERAL FUND EXPENDITURES

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 2.75% of the overall resources appropriated in the General Fund for FY 2016.



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, 2016
Regular Employees
FINANCE DEPARTMENT

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</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 \$812,234, the Water and Sewer Fund \$249,759, the Solid Waste Fund \$49,952, the Beach Services Fund \$124,879, the Storm Water Fund \$16,651, the Aquatics Center Fund \$33,301, the NMB Enterprise Fund \$16,651, and the Insurance Reserve Fund \$33,301. 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
342	ACCOUNTING	\$ 721,983	\$ 725,525	\$ 820,289	\$ 805,405	\$ 832,529
352	REVENUE	<u>439,528</u>	<u>456,763</u>	<u>491,278</u>	<u>513,717</u>	<u>504,289</u>
TOTAL EXPENDITURES		<u>\$ 1,161,511</u>	<u>\$ 1,182,288</u>	<u>\$ 1,311,567</u>	<u>\$ 1,319,122</u>	<u>\$ 1,336,818</u>
FINANCE OVERHEAD		<u>(375,426)</u>	<u>(406,294)</u>	<u>(516,783)</u>	<u>(491,297)</u>	<u>(524,494)</u>
NET FINANCE		<u><u>\$ 786,085</u></u>	<u><u>\$ 775,994</u></u>	<u><u>\$ 794,784</u></u>	<u><u>\$ 827,825</u></u>	<u><u>\$ 812,324</u></u>

**GENERAL FUND
FINANCE DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Finance Department continues to work toward the accomplishment of its FY 2015 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 2015.
- Strengthen internal audit function and look for additional savings in expenses and expenditures.
- Look for new opportunities to enhance revenues through enforcement and monitoring.

The Finance Department continues to explore new ways of increasing service levels and productivity. The following goals, benchmarks, and priorities are provided for FY 2016:

- Prepare an award winning Comprehensive Annual Financial Report for FY 2016.
- 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.
- Evaluate effectiveness of new safety program.
- Develop new NMB Enterprise Fund to create new revenue sources for the government as a whole.
- Develop in-house capital program and evaluate the effectiveness of using City employees.

01-5-342 ACCOUNTING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 428,312	\$ 433,366	\$ 459,781	\$ 455,000	\$ 466,974
012	SALARY, PART-TIME	12,597	16,173	20,000	18,000	20,000
014	OVERTIME	47	189	-	200	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	30,770	31,140	34,544	34,070	35,062
022	EMPLOYEE RETIREMENT	46,879	47,267	55,007	56,388	56,573
023	EMPLOYEE INSURANCE	46,198	51,478	54,720	54,720	57,600
030	TRAINING	7,896	10,523	13,000	12,500	13,000
040	WORKERS COMPENSATION	2,416	3,100	4,798	4,798	4,870
050	AWARDS	3,228	3,535	3,889	3,749	3,900
	* SUBTOTAL PERSONNEL *	<u>583,743</u>	<u>602,171</u>	<u>651,139</u>	<u>644,825</u>	<u>663,379</u>
110	CLOTHING	-	67	-	-	-
111	MATERIALS/SUPPLIES	5,747	11,163	10,250	10,000	10,250
112	OFFICE SUPPLIES	3,433	2,862	2,000	2,000	2,000
113	PRINTING/BINDING	493	578	700	700	700
120	COMMUNICATIONS	4,241	3,954	4,000	4,000	4,000
130	CONTRACTUAL SERVICES	61,117	29,620	60,000	60,000	60,000
131	REPAIRS/MAINTENANCE	-	254	500	500	500
132	PROFESSIONAL SERVICES	60,115	72,111	88,000	80,000	88,000
140	SUBSCRIPTIONS/DUES	1,884	1,215	1,700	1,830	1,700
141	TRAVEL / BUSINESS	680	1,043	1,000	800	1,000
142	ADVERTISING	530	487	1,000	750	1,000
	* SUBTOTAL OPERATING *	<u>138,240</u>	<u>123,354</u>	<u>169,150</u>	<u>160,580</u>	<u>169,150</u>
	** TOTAL EXPENDITURES **	<u>\$ 721,983</u>	<u>\$ 725,525</u>	<u>\$ 820,289</u>	<u>\$ 805,405</u>	<u>\$ 832,529</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	216,590	246,677	246,087	241,622	249,759
	SOLID WASTE FUND 6%	43,319	43,532	49,217	48,324	49,952
	BEACH SERVICES FUND 15%	72,198	72,553	123,043	120,811	124,879
	STORM WATER FUND 2%	14,440	14,511	16,406	16,108	16,651
	INSURANCE RESERVE FUND 4%	-	-	32,812	32,216	33,301
	NMB ENTERPRISE FUND 2%	-	-	16,406	-	16,651
	AQUATIC CENTER FUND 4%	28,879	29,021	32,812	32,216	33,301
	**LESS OVERHEAD TOTAL **	<u>375,426</u>	<u>406,294</u>	<u>516,783</u>	<u>491,297</u>	<u>524,494</u>
TOTAL NET GENERAL FUND		<u>\$ 346,557</u>	<u>\$ 319,231</u>	<u>\$ 303,506</u>	<u>\$ 314,108</u>	<u>\$ 308,035</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	\$ 138,100
Assistant Finance Director	1	28	95,916
Accounting Supervisor	1	24	74,911
Accountant - Enterprise Funds	1	19	59,877
Accounting Clerk	2	13	87,689
Longevity	-		<u>10,481</u>
TOTAL	6		<u>\$ 466,974</u>

BUDGET ANALYSIS

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

01-5-352 REVENUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 289,141	\$ 297,457	\$ 308,772	\$ 308,772	\$ 314,747
014	OVERTIME	168	422	-	-	12,000
021	FICA	20,077	20,394	21,614	21,614	22,872
022	EMPLOYEE RETIREMENT	33,875	33,828	34,939	41,193	41,698
023	EMPLOYEE INSURANCE	53,900	47,873	54,720	54,720	57,600
030	TRAINING	1,256	3,817	3,500	3,500	4,000
040	WORKERS COMPENSATION	1,199	1,600	2,470	2,470	2,614
050	AWARDS	3,108	3,384	3,798	3,908	3,693
	* SUBTOTAL PERSONNEL *	<u>402,724</u>	<u>408,775</u>	<u>429,813</u>	<u>436,177</u>	<u>459,224</u>
110	CLOTHING	202	360	300	460	400
111	MATERIALS/SUPPLIES	11,670	14,837	7,500	7,500	7,500
112	OFFICE SUPPLIES	1,485	1,814	1,300	1,300	1,300
113	PRINTING/BINDING	264	1,917	1,640	1,600	1,640
120	COMMUNICATIONS	13,380	12,408	13,600	13,400	13,600
130	CONTRACTUAL SERVICES	1,216	1,286	1,500	5,200	5,500
131	REPAIRS/MAINTENANCE	-	2,133	500	500	500
132	PROFESSIONAL SERVICES	-	79	-	3,695	-
134	CREDIT CARD FEES	4,521	8,539	4,500	9,000	9,000
140	SUBSCRIPTIONS/DUES	80	510	525	510	525
141	TRAVEL / BUSINESS	26	381	600	500	600
142	ADVERTISING	-	-	1,000	500	1,000
150	VEHICLE OPERATIONS	1,732	648	1,000	1,000	1,000
151	FUEL	2,228	2,939	2,500	2,400	2,500
152	DAMAGE CLAIMS	-	137	-	-	-
	* SUBTOTAL OPERATING *	<u>36,804</u>	<u>47,988</u>	<u>36,465</u>	<u>47,565</u>	<u>45,065</u>
360	MOTOR VEHICLES	-	-	25,000	29,975	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>29,975</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 439,528</u>	<u>\$ 456,763</u>	<u>\$ 491,278</u>	<u>\$ 513,717</u>	<u>\$ 504,289</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	\$ 87,631
Safety Specialist/Business License Inspector	1	15	41,237
Business License Inspector	3	14	132,975
Municipal Fees Clerk	1	14	50,712
Longevity	-		<u>2,192</u>
TOTAL	6		<u><u>\$ 314,747</u></u>

BUDGET ANALYSIS

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

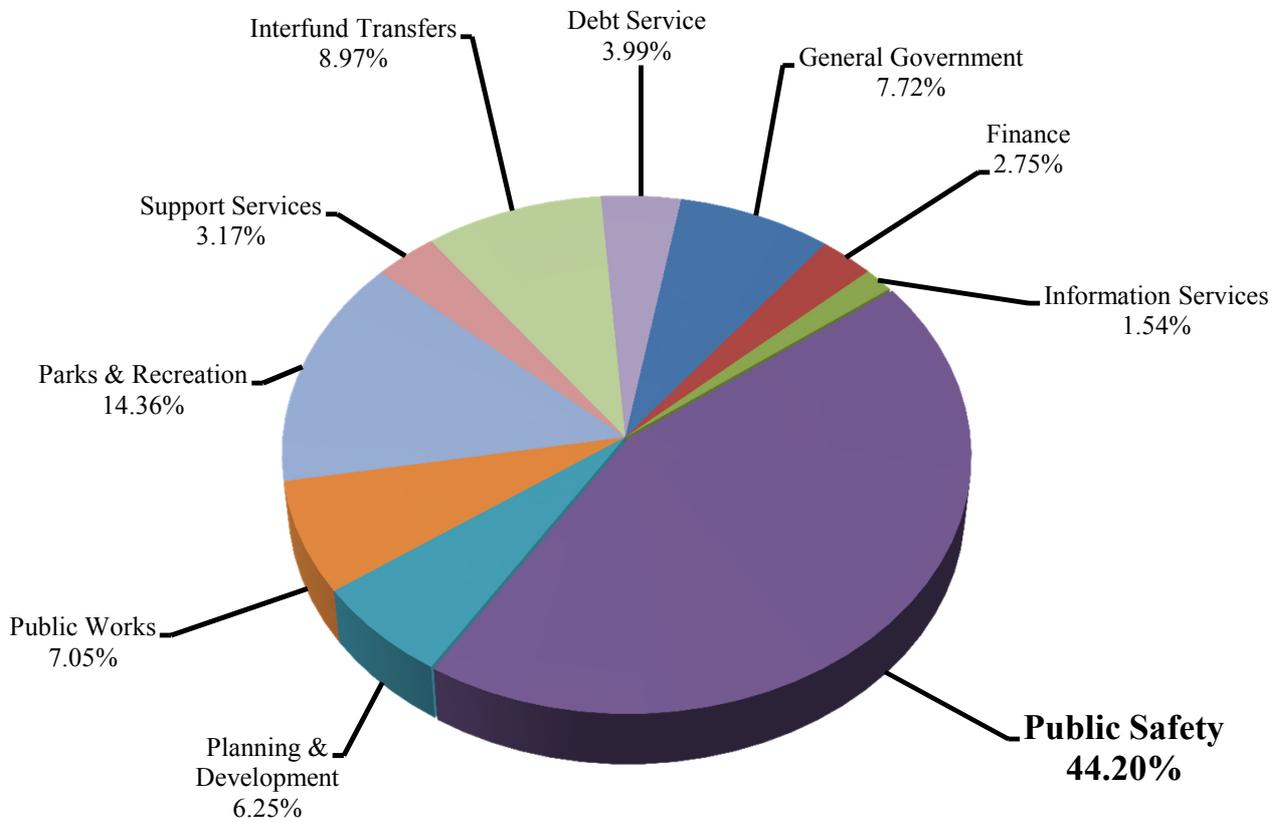
GENERAL FUND EXPENDITURES

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 44.2% of the overall resources appropriated in the General Fund for FY 2016.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 43.3% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2016

Regular Employees

PUBLIC SAFETY DEPARTMENT

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
PUBLIC SAFETY ADMINISTRATION	4 ¹	4	4	4	4
UNIFORM PATROL	59 ²	59	56 ^{5,6}	56	56
COMMUNITY SERVICES	9	9	9	9	9
DETECTIVES	10 ³	10 ⁴	11 ^{5,7}	11	11
COMMUNICATION/DETENTION	19	19	19	19	19
RECORDS	4	4	4	4	4
VICTIM RIGHTS ADVOCATE	1	1	1	1	1
TRAINING	3 ²	3	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>
T O T A L	<u>163</u>	<u>163</u>	<u>161</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 \$13,105,391, the Water and Sewer Fund \$63,938, and Beach Services \$38,363. 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
411	PUBLIC SAFETY ADMINISTRATION	\$ 358,452	\$ 443,077	\$ 450,880	\$ 469,185	\$ 489,364
422	UNIFORM PATROL	4,095,547	4,909,694	4,894,671	4,719,046	4,879,482
424	COMMUNITY SERVICES	831,931	801,308	846,227	814,884	809,328
431	DETECTIVES	919,101	939,684	1,028,218	959,230	1,000,684
442	COMMUNICATIONS/DETENTION	1,259,108	1,195,587	1,233,830	1,263,049	1,278,769
444	RECORDS	253,872	262,718	282,225	287,831	281,841
445	VICTIM RIGHTS ADVOCATE	72,361	73,467	83,552	81,627	81,837
452	TRAINING	225,264	260,136	284,826	298,453	256,483
453	FIRE / RESCUE	3,587,683	3,628,231	3,811,051	3,729,858	3,746,572
454	FIRE PREVENTION/INSPECTION	<u>321,189</u>	<u>324,291</u>	<u>329,817</u>	<u>296,226</u>	<u>331,680</u>
TOTAL EXPENDITURES		<u>\$ 11,924,508</u>	<u>\$ 12,838,193</u>	<u>\$ 13,245,297</u>	<u>\$ 12,919,389</u>	<u>\$ 13,156,040</u>
PUBLIC SAFETY OVERHEAD		<u>(100,729)</u>	<u>(95,647)</u>	<u>(98,707)</u>	<u>(101,043)</u>	<u>(102,301)</u>
NET PUBLIC SAFETY		<u>\$ 11,823,779</u>	<u>\$ 12,742,546</u>	<u>\$ 13,146,590</u>	<u>\$ 12,818,346</u>	<u>\$ 13,053,739</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 to ensure all quality of life concerns are addressed in a very timely fashion.
- 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 body worn cameras for all PSO(s) so all interactions with the public are recorded by both audio and video. Also, they will provide an extra layer of security for our officers against false accusations.
- Continue to promote and further develop regional training for all specialized units such as K-9, motors, bike units, AET and CAST units, etc.
- Continue to enhance our Fire Rescue Tactical Rescue Squad capabilities through training and equipment
- 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 through 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 224,934	\$ 276,967	\$ 318,566	\$ 318,566	\$ 343,880
014	OVERTIME	288	123	-	-	-
021	FICA	16,469	19,969	22,937	22,937	24,759
022	EMPLOYEE RETIREMENT	25,761	32,445	40,382	41,316	43,345
023	EMPLOYEE INSURANCE	27,300	30,497	36,480	36,480	38,400
030	TRAINING	537	8,471	7,610	15,000	10,900
040	WORKERS COMPENSATION	2,385	3,101	4,778	4,778	5,158
050	AWARDS	1,351	1,615	2,352	2,523	2,072
	* SUBTOTAL PERSONNEL *	<u>299,025</u>	<u>373,188</u>	<u>433,105</u>	<u>441,600</u>	<u>468,514</u>
110	CLOTHING/UNIFORMS	1,320	1,060	1,100	1,100	1,100
111	MATERIALS/SUPPLIES	3,678	2,541	1,650	1,650	1,650
112	OFFICE SUPPLIES	2,015	4,740	600	600	600
113	PRINTING/BINDING	100	100	300	200	300
120	COMMUNICATIONS	7,978	6,960	7,300	7,000	7,300
130	CONTRACTUAL SERVICES	3,102	7,520	-	4,143	-
131	REPAIRS/MAINTENANCE	-	2,222	750	750	750
132	PROFESSIONAL SERVICES	40	60	-	-	-
140	SUBSCRIPTIONS/DUES	1,375	1,934	825	1,989	1,650
141	TRAVEL / BUSINESS	-	837	250	2,775	2,500
151	FUEL	-	-	-	214	-
152	DAMAGE CLAIMS	2,168	-	-	-	-
190	PS SCHOLARSHIP AWARDS	4,500	8,200	5,000	5,000	5,000
	* SUBTOTAL OPERATING *	<u>26,276</u>	<u>36,174</u>	<u>17,775</u>	<u>25,421</u>	<u>20,850</u>
321	BUILDING IMPROVEMENTS	33,151	33,715	-	2,164	-
	* SUBTOTAL CAPITAL *	<u>33,151</u>	<u>33,715</u>	<u>-</u>	<u>2,164</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 358,452</u>	<u>\$ 443,077</u>	<u>\$ 450,880</u>	<u>\$ 469,185</u>	<u>\$ 489,364</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	\$ 129,228
Police Chief	1	29	89,568
Captain-Professional Standards Div	1	22	70,553
Administrative Assistant II	1	14	44,862
Longevity	=		<u>9,670</u>
TOTAL	4		343881

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 8.5% increase is due to an increase in personnel expenditures.

01-5-422 UNIFORM PATROL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 2,238,557	\$ 2,406,513	\$ 2,666,074	\$ 2,550,000	\$ 2,750,407
014	OVERTIME	185,074	273,772	100,000	200,000	150,000
021	FICA	177,482	195,045	199,157	198,000	208,829
022	EMPLOYEE RETIREMENT	298,164	339,331	368,970	368,775	394,538
023	EMPLOYEE INSURANCE	405,306	442,673	510,720	510,720	537,600
030	TRAINING	50,057	66,262	37,000	37,000	42,656
040	WORKERS COMPENSATION	76,371	122,783	69,152	105,000	72,510
050	AWARDS	23,577	28,958	35,448	33,376	34,471
	* SUBTOTAL PERSONNEL *	<u>3,454,588</u>	<u>3,875,337</u>	<u>3,986,521</u>	<u>4,002,871</u>	<u>4,191,011</u>
110	CLOTHING/UNIFORMS	29,222	105,685	35,350	35,350	34,300
111	MATERIALS/SUPPLIES	51,265	107,293	74,700	74,700	64,280
112	OFFICE SUPPLIES	1,832	2,652	3,500	3,500	3,500
113	PRINTING/BINDING	1,580	988	500	500	1,500
120	COMMUNICATIONS	54,384	46,568	48,000	48,000	48,000
130	CONTRACTUAL SERVICES	143,332	140,175	48,500	108,000	252,054
131	REPAIRS/MAINTENANCE	15,174	22,891	10,600	10,600	11,000
132	PROFESSIONAL SERVICES	14,703	17,465	16,500	16,500	17,000
137	CANINE PROGRAM	11,214	15,725	-	2,500	3,800
140	SUBSCRIPTIONS/DUES	3,089	2,280	4,500	4,500	4,500
141	TRAVEL / BUSINESS	4,759	10,168	1,000	4,971	1,000
142	ADVERTISING	441	-	-	-	-
150	VEHICLE OPERATIONS	97,293	95,222	60,000	60,000	50,000
151	FUEL	167,593	175,796	150,000	140,000	135,000
152	DAMAGE CLAIMS	36,475	22,737	-	5,466	-
	* SUBTOTAL OPERATING *	<u>632,356</u>	<u>765,645</u>	<u>453,150</u>	<u>514,587</u>	<u>625,934</u>
360	MOTOR VEHICLES	-	201,695	195,000	195,000	-
370	NON-MOBIL EQUIPMENT	8,603	67,017	260,000	6,588	62,537
	* SUBTOTAL CAPITAL *	<u>8,603</u>	<u>268,712</u>	<u>455,000</u>	<u>201,588</u>	<u>62,537</u>
	** TOTAL EXPENDITURES **	<u>\$ 4,095,547</u>	<u>\$ 4,909,694</u>	<u>\$ 4,894,671</u>	<u>\$ 4,719,046</u>	<u>\$ 4,879,482</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	272,862
Public Safety Sergeant	4	19	250,993
Public Safety Officer	48	16	2,197,598
Longevity	-		28,954
TOTAL	56		<u>\$ 2,750,407</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Body Worn Cameras	44,037	370
ECD - Tasers	18,500	370
TOTAL	<u>\$ 62,537</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.3% decrease is due to a decrease in capital expenditures.

01-5-424 COMMUNITY SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 361,403	\$ 375,395	\$ 418,657	\$ 395,000	\$ 416,108
014	OVERTIME	22,817	35,419	12,000	20,000	12,000
021	FICA	27,854	29,576	31,007	29,880	30,824
022	EMPLOYEE RETIREMENT	47,384	51,771	57,751	57,021	58,822
023	EMPLOYEE INSURANCE	67,901	70,325	82,080	82,000	86,400
030	TRAINING	57	7,761	3,650	3,650	10,000
040	WORKERS COMPENSATION	4,462	18,580	6,460	12,000	8,562
050	AWARDS	4,006	4,225	5,697	5,025	3,042
	* SUBTOTAL PERSONNEL *	<u>535,884</u>	<u>593,052</u>	<u>617,302</u>	<u>604,576</u>	<u>625,758</u>
110	CLOTHING/UNIFORMS	4,143	7,250	2,700	2,700	3,200
111	MATERIALS/SUPPLIES	33,563	19,110	8,500	8,500	5,000
112	OFFICE SUPPLIES	43	1,939	1,000	1,000	250
113	PRINTING/BINDING	1,896	43	4,455	4,400	2,100
120	COMMUNICATIONS	5,318	6,052	5,100	5,000	5,000
130	CONTRACTUAL SERVICES	134,153	132,653	135,000	135,000	135,000
131	REPAIRS/MAINTENANCE	2,184	326	2,500	2,500	2,500
132	PROFESSIONAL SERVICES	742	951	-	516	-
140	SUBSCRIPTIONS/DUES	405	343	520	500	520
141	TRAVEL / BUSINESS	13	102	14,650	1,000	-
142	ADVERTISING	112	676	-	-	-
150	VEHICLE OPERATIONS	13,221	10,005	2,000	5,000	5,000
151	FUEL	23,991	26,268	20,000	20,000	15,000
152	DAMAGE CLAIMS	1,725	2,538	-	-	-
	* SUBTOTAL OPERATING *	<u>221,509</u>	<u>208,256</u>	<u>196,425</u>	<u>186,116</u>	<u>173,570</u>
360	MOTOR VEHICLES	61,750	-	25,000	16,692	10,000
370	NON-MOBIL EQUIPMENT	12,788	-	7,500	7,500	-
	* SUBTOTAL CAPITAL *	<u>74,538</u>	<u>-</u>	<u>32,500</u>	<u>24,192</u>	<u>10,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 831,931</u>	<u>\$ 801,308</u>	<u>\$ 846,227</u>	<u>\$ 814,884</u>	<u>\$ 809,328</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	59,005
PSO - Dare/Crime Prevention	1	16	56,075
PSO - Lifeguard Coordinator	5	16	225,640
Animal Control Officer	<u>2</u>	12	<u>75,388</u>
TOTAL	9		<u>\$ 416,108</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Gator Side by Side ATV	<u>\$ 10,000</u>	360
TOTAL	<u>\$ 10,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 4.4% decrease is due to a decrease in travel and capital expenditures.

01-5-431 DETECTIVES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 562,407	\$ 550,004	\$ 620,351	\$ 570,000	\$ 587,634
	SALARY, PART-TIME	17,800	17,869	18,264	17,869	18,000
014	OVERTIME	23,739	27,633	35,000	30,000	36,000
021	FICA	44,021	42,760	47,827	43,869	45,556
022	EMPLOYEE RETIREMENT	69,538	71,741	84,117	80,352	82,922
023	EMPLOYEE INSURANCE	87,442	87,000	100,320	100,320	115,200
030	TRAINING	6,278	7,296	9,000	9,000	9,000
040	WORKERS COMPENSATION	3,871	5,000	8,420	8,420	8,020
050	AWARDS	5,933	6,226	6,963	6,940	4,056
	* SUBTOTAL PERSONNEL *	<u>821,029</u>	<u>815,529</u>	<u>930,262</u>	<u>866,770</u>	<u>906,388</u>
110	CLOTHING/UNIFORMS	10,065	9,390	6,600	6,600	7,200
111	MATERIALS/SUPPLIES	9,578	27,223	13,300	13,300	15,300
112	OFFICE SUPPLIES	2,837	3,632	850	850	900
113	PRINTING/BINDING	173	-	250	250	250
120	COMMUNICATIONS	7,832	10,554	7,700	7,500	7,000
130	CONTRACTUAL SERVICES	23,446	18,103	25,256	25,000	27,346
131	REPAIRS/MAINTENANCE	396	206	-	60	-
132	PROFESSIONAL SERVICES	2,728	3,359	3,000	3,000	300
140	SUBSCRIPTIONS/DUES	628	475	500	600	500
141	TRAVEL / BUSINESS	242	315	500	500	500
142	ADVERTISING	115	231	1,000	800	1,000
150	VEHICLE OPERATIONS	2,293	12,800	4,000	4,000	4,000
151	FUEL	23,151	24,402	20,000	20,000	20,000
190	CONTINGENT	2,393	2,590	10,000	5,000	10,000
	* SUBTOTAL OPERATING *	<u>85,877</u>	<u>113,280</u>	<u>92,956</u>	<u>87,460</u>	<u>94,296</u>
370	NON-MOBIL EQUIPMENT	12,195	10,875	5,000	5,000	-
	* SUBTOTAL CAPITAL *	<u>12,195</u>	<u>10,875</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 919,101</u>	<u>\$ 939,684</u>	<u>\$ 1,028,218</u>	<u>\$ 959,230</u>	<u>\$ 1,000,684</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	73,045
Detective	5	18	287,668
PSO - Rotating Detective	4	16	187,117
Crime Analyst	1	13	35,361
Longevity	-		<u>4,443</u>
TOTAL	11		<u>\$ 587,634</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 2.7% Decrease is due to a decrease in capital expenditures.

01-5-442 COMMUNICATIONS/DETENTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 725,846	\$ 679,364	\$ 713,119	\$ 700,000	\$ 723,115
014	OVERTIME	42,693	36,367	30,000	30,000	30,000
021	FICA	56,913	53,369	52,018	51,100	52,718
022	EMPLOYEE RETIREMENT	93,178	90,894	98,566	100,302	103,478
023	EMPLOYEE INSURANCE	145,189	151,112	173,280	173,280	182,400
030	TRAINING	3,498	12,836	11,100	13,000	11,100
040	WORKERS COMPENSATION	6,411	8,000	8,917	10,000	15,062
050	AWARDS	8,655	11,200	12,027	11,951	11,696
	* SUBTOTAL PERSONNEL *	<u>1,082,383</u>	<u>1,043,142</u>	<u>1,099,027</u>	<u>1,089,633</u>	<u>1,129,569</u>
110	CLOTHING/UNIFORMS	2,086	13,629	2,000	2,000	2,000
111	MATERIALS/SUPPLIES	27,702	39,156	40,448	40,440	23,200
112	OFFICE SUPPLIES	9,546	5,837	1,500	5,867	1,500
113	PRINTING/BINDING	986	-	-	-	-
120	COMMUNICATIONS	2,844	2,836	12,075	3,000	12,075
130	CONTRACTUAL SERVICES	62,610	39,092	45,700	40,000	41,200
131	REPAIRS/MAINTENANCE	59,452	35,288	21,600	65,000	19,500
132	PROFESSIONAL SERVICES	5,545	8,504	6,300	6,300	6,300
134	CREDIT CARD FEES	3,531	4,598	3,000	3,000	3,000
140	SUBSCRIPTIONS/DUES	670	1,056	930	900	930
141	TRAVEL / BUSINESS	623	44	-	4,980	-
142	ADVERTISING	-	179	-	179	-
150	VEHICLE OPERATIONS	141	740	250	750	250
151	FUEL	989	1,486	1,000	1,000	1,000
	* SUBTOTAL OPERATING *	<u>176,725</u>	<u>152,445</u>	<u>134,803</u>	<u>173,416</u>	<u>110,955</u>
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	38,245
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,245</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,259,108</u>	<u>\$ 1,195,587</u>	<u>\$ 1,233,830</u>	<u>\$ 1,263,049</u>	<u>\$ 1,278,769</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	62,956	59,779	61,692	63,152	63,938
	BEACH SERVICES FUND 3%	<u>37,773</u>	<u>35,868</u>	<u>37,015</u>	<u>37,891</u>	<u>38,363</u>
	**LESS OVERHEAD TOTAL **	<u>100,729</u>	<u>95,647</u>	<u>98,707</u>	<u>101,043</u>	<u>102,301</u>
TOTAL NET GENERAL FUND		<u>\$ 1,158,379</u>	<u>\$ 1,099,940</u>	<u>\$ 1,135,123</u>	<u>\$ 1,162,006</u>	<u>\$ 1,176,468</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	\$ 51,190
Communications Technician/Lead Jailer	4	14	163,703
Communications Technician/Jailer	<u>14</u>	12	<u>508,222</u>
TOTAL	19		<u>\$ 723,115</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Replace NICE recorder	\$ 29,245	370
Nixle System (Paid Service)	<u>9,000</u>	370
TOTAL	<u>\$ 38,245</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.6% increase is due to a expected growth in personnel costs.

01-5-444 RECORDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 156,638	\$ 150,674	\$ 159,805	\$ 162,146	\$ 168,674
014	OVERTIME	3,439	5,728	750	3,000	2,000
021	FICA	10,423	10,688	11,239	11,560	11,947
022	EMPLOYEE RETIREMENT	13,105	13,188	13,451	13,885	14,350
023	EMPLOYEE INSURANCE	33,600	33,568	36,480	36,480	38,400
030	TRAINING	198	5,029	6,100	6,100	7,200
040	WORKERS COMPENSATION	604	801	1,204	1,239	1,280
050	AWARDS	2,042	2,174	2,532	2,554	2,462
	* SUBTOTAL PERSONNEL *	<u>220,049</u>	<u>221,850</u>	<u>231,561</u>	<u>236,964</u>	<u>246,313</u>
110	CLOTHING/UNIFORMS	-	150	-	-	-
111	MATERIALS/SUPPLIES	18,567	8,566	20,000	20,000	18,800
112	OFFICE SUPPLIES	897	794	750	967	750
113	PRINTING/BINDING	530	1,417	3,500	3,500	3,500
120	COMMUNICATIONS	762	550	564	550	1,128
130	CONTRACTUAL SERVICES	12,947	27,859	25,500	25,500	11,000
131	REPAIRS/MAINTENANCE	-	1,442	-	-	-
132	PROFESSIONAL SERVICES	-	-	200	200	200
140	SUBSCRIPTIONS/DUES	120	90	150	150	150
	* SUBTOTAL OPERATING *	<u>33,823</u>	<u>40,868</u>	<u>50,664</u>	<u>50,867</u>	<u>35,528</u>
	** TOTAL EXPENDITURES **	<u>\$ 253,872</u>	<u>\$ 262,718</u>	<u>\$ 282,225</u>	<u>\$ 287,831</u>	<u>\$ 281,841</u>

DIVISION 444 RECORDS

DIVISION NARRATIVE

This division provides for four employees: a Records Supervisor, an Evidence Custodian, and two 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 Evidence Custodian handles responsibility for securing and holding evidence collected by the department.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Records Supervisor	1	17	\$ 62,514
Evidence Custodian	1	15	\$ 39,524
Records Clerk	<u>2</u>	11	<u>66,636</u>
TOTAL	4		<u>\$ 168,674</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.1% decrease is due to a decrease in contractual services.

01-5-445 VICTIM RIGHTS ADVOCATE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 49,179	\$ 50,660	\$ 54,909	\$ 54,900	\$ 52,840
014	OVERTIME	646	962	400	400	400
021	FICA	3,601	3,725	4,093	4,092	3,940
022	EMPLOYEE RETIREMENT	3,982	4,109	4,194	4,424	4,259
023	EMPLOYEE INSURANCE	8,400	8,700	9,120	9,120	9,600
030	TRAINING	62	180	1,500	1,500	1,500
040	WORKERS COMPENSATION	254	502	553	553	532
050	AWARDS	510	566	633	638	616
	* SUBTOTAL PERSONNEL *	<u>66,634</u>	<u>69,404</u>	<u>75,402</u>	<u>75,627</u>	<u>73,687</u>
111	MATERIALS/SUPPLIES	1,617	2,220	1,850	1,800	1,850
112	OFFICE SUPPLIES	1,162	978	1,100	1,100	1,100
113	PRINTING/BINDING	1,053	-	1,300	1,200	1,300
120	COMMUNICATIONS	766	572	650	650	650
140	SUBSCRIPTIONS/DUES	30	30	150	-	150
141	TRAVEL / BUSINESS	-	15	100	150	100
190	CONTINGENT	1,099	248	3,000	1,100	3,000
	* SUBTOTAL OPERATING *	<u>5,727</u>	<u>4,063</u>	<u>8,150</u>	<u>6,000</u>	<u>8,150</u>
	** TOTAL EXPENDITURES **	<u>\$ 72,361</u>	<u>\$ 73,467</u>	<u>\$ 83,552</u>	<u>\$ 81,627</u>	<u>\$ 81,837</u>

DIVISION 445 VICTIM RIGHTS ADVOCATE

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Victim Witness Advocate	<u>1</u>	16	<u>\$ 52,840</u>
TOTAL	1		<u><u>\$ 52,840</u></u>

BUDGET ANALYSIS

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

01-5-452 PUBLIC SAFETY TRAINING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 142,010	\$ 152,357	\$ 158,770	\$ 158,770	\$ 167,071
014	OVERTIME	3,763	4,443	1,000	2,000	1,000
021	FICA	10,140	11,160	11,344	11,415	11,933
022	EMPLOYEE RETIREMENT	17,880	20,098	21,076	22,090	22,646
023	EMPLOYEE INSURANCE	23,100	25,375	27,360	27,360	28,800
030	TRAINING	4,751	18,664	2,500	20,000	3,000
040	WORKERS COMPENSATION	948	1,250	1,917	1,917	3,361
050	AWARDS	1,111	1,565	1,899	1,918	1,847
	* SUBTOTAL PERSONNEL *	<u>203,703</u>	<u>234,912</u>	<u>225,866</u>	<u>245,470</u>	<u>239,658</u>
110	CLOTHING/UNIFORMS	1,964	550	1,250	1,250	1,500
111	MATERIALS/SUPPLIES	13,641	16,879	4,400	4,400	4,450
112	OFFICE SUPPLIES	829	3,055	1,000	1,000	1,000
113	PRINTING/BINDING	-	-	250	250	500
120	COMMUNICATIONS	916	1,342	1,600	1,500	1,600
130	CONTRACTUAL SERVICES	2,236	18	1,500	1,500	1,500
131	REPAIRS/MAINTENANCE	-	-	1,500	1,500	1,000
132	PROFESSIONAL SERVICES	247	999	-	-	-
140	SUBSCRIPTIONS/DUES	60	148	180	150	175
141	TRAVEL / BUSINESS	459	373	200	200	300
150	VEHICLE OPERATIONS	259	1,048	800	1,050	800
151	FUEL	950	812	4,000	2,500	4,000
	* SUBTOTAL OPERATING *	<u>21,561</u>	<u>25,224</u>	<u>16,680</u>	<u>15,300</u>	<u>16,825</u>
360	MOTOR VEHICLES	-	-	28,000	30,102	-
370	NON-MOBIL EQUIPMENT	-	-	14,280	7,581	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>42,280</u>	<u>37,683</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 225,264</u>	<u>\$ 260,136</u>	<u>\$ 284,826</u>	<u>\$ 298,453</u>	<u>\$ 256,483</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	\$ 53,707
Fire Training Captain	1	19	59,591
Training Officer	1	16	50,516
Longevity	-		<u>3,257</u>
TOTAL	3		<u>\$ 167,071</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 10.0% decrease is due to a decrease in capital expenditures.

01-5-453 FIRE / RESCUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 2,102,026	\$ 2,120,818	\$ 2,188,062	\$ 2,140,000	\$ 2,230,021
014	OVERTIME	131,215	129,718	60,000	100,000	80,000
021	FICA	160,923	163,573	161,860	161,280	166,322
022	EMPLOYEE RETIREMENT	266,903	280,802	296,737	303,839	310,877
023	EMPLOYEE INSURANCE	417,419	423,951	456,000	456,000	480,000
030	TRAINING	38,663	51,282	44,500	42,000	53,000
040	WORKERS COMPENSATION	22,689	30,639	44,962	50,000	46,200
050	AWARDS	24,541	27,545	31,650	30,302	16,898
	* SUBTOTAL PERSONNEL *	<u>3,164,379</u>	<u>3,228,328</u>	<u>3,283,771</u>	<u>3,283,421</u>	<u>3,383,318</u>
110	CLOTHING/UNIFORMS	23,090	60,181	43,500	43,000	46,500
111	MATERIALS/SUPPLIES	144,761	88,741	171,035	171,000	90,500
112	OFFICE SUPPLIES	3,368	719	1,000	1,000	1,000
113	PRINTING/BINDING	302	102	100	100	100
120	COMMUNICATIONS	4,696	12,100	10,000	9,500	10,000
130	CONTRACTUAL SERVICES	7,960	9,588	28,500	15,000	28,700
131	REPAIRS/MAINTENANCE	34,416	74,701	23,500	35,000	24,000
132	PROFESSIONAL SERVICES	26,910	21,436	15,800	15,800	16,000
140	SUBSCRIPTIONS/DUES	1,679	2,601	880	2,890	880
141	TRAVEL / BUSINESS	25	992	500	500	500
142	ADVERTISING	-	186	-	-	-
150	VEHICLE OPERATIONS	58,494	63,655	40,000	50,000	40,000
151	FUEL	41,445	47,287	35,000	35,000	35,000
152	DAMAGE CLAIMS	677	-	-	-	-
	* SUBTOTAL OPERATING *	<u>347,823</u>	<u>382,289</u>	<u>369,815</u>	<u>378,790</u>	<u>293,180</u>
370	NON-MOBIL EQUIPMENT	75,481	17,614	157,465	67,647	70,074
	* SUBTOTAL CAPITAL *	<u>75,481</u>	<u>17,614</u>	<u>157,465</u>	<u>67,647</u>	<u>70,074</u>
	** TOTAL EXPENDITURES **	<u>\$ 3,587,683</u>	<u>\$ 3,628,231</u>	<u>\$ 3,811,051</u>	<u>\$ 3,729,858</u>	<u>\$ 3,746,572</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	\$ 85,834
Fire Battalion Chief	3	21	164,347
PSO - Firefighter	2	16	85,215
PSO - Fire Lieutenant	4	15/16	196,102
Fire Lieutenant	11	15	545,757
Firefighter-EMT / Firefighter	29	14/13	1,134,626
Longevity	-		<u>18,140</u>
TOTAL	50		<u>\$ 2,230,021</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Confined Rescue Space Equipment	\$ 18,875	370
Monitoring and Safety Equipment	17,113	370
Heavy Rescue Tools	<u>34,086</u>	370
TOTAL	<u>\$ 70,074</u>	

BUDGET ANALYSIS

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

01-5-454 FIRE PREVENTION/INSPECTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 211,028	\$ 218,755	\$ 220,647	\$ 190,000	\$ 215,161
014	OVERTIME	3,324	5,604	3,000	3,000	4,000
021	FICA	15,003	15,227	16,550	14,282	16,218
022	EMPLOYEE RETIREMENT	24,017	25,465	25,238	24,492	27,540
023	EMPLOYEE INSURANCE	33,601	35,525	36,480	36,480	38,400
030	TRAINING	2,068	1,380	1,300	1,300	1,600
040	WORKERS COMPENSATION	1,231	1,611	2,500	2,500	2,454
050	AWARDS	1,952	2,367	2,532	2,532	2,462
	* SUBTOTAL PERSONNEL *	<u>292,224</u>	<u>305,934</u>	<u>308,247</u>	<u>274,586</u>	<u>307,835</u>
110	CLOTHING/UNIFORMS	156	1,209	1,200	1,200	1,200
111	MATERIALS/SUPPLIES	11,933	1,567	6,100	6,000	8,400
112	OFFICE SUPPLIES	3,317	642	400	400	-
113	PRINTING/BINDING	3,539	5,766	5,800	5,800	6,000
120	COMMUNICATIONS	3,231	2,813	1,600	1,600	1,600
130	CONTRACTUAL SERVICES	-	28	-	20	-
131	REPAIRS/MAINTENANCE	-	140	300	300	400
132	PROFESSIONAL SERVICES	-	174	500	500	500
140	SUBSCRIPTION/DUES	1,806	1,646	1,670	1,670	1,745
141	TRAVEL / BUSINESS	40	-	400	200	400
150	VEHICLE OPERATIONS	1,148	594	600	950	600
151	FUEL	3,795	3,778	3,000	3,000	3,000
	* SUBTOTAL OPERATING *	<u>28,965</u>	<u>18,357</u>	<u>21,570</u>	<u>21,640</u>	<u>23,845</u>
	** TOTAL EXPENDITURES **	<u>\$ 321,189</u>	<u>\$ 324,291</u>	<u>\$ 329,817</u>	<u>\$ 296,226</u>	<u>\$ 331,680</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	\$ 66,050
Fire Inspector	2	17	108,009
Fire Prevention/Administrative Assistant	1	14	38,955
Longevity	-		<u>2,147</u>
TOTAL	4		<u>\$ 215,161</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.6% increase is due an increase in materials/supplies expenditures.

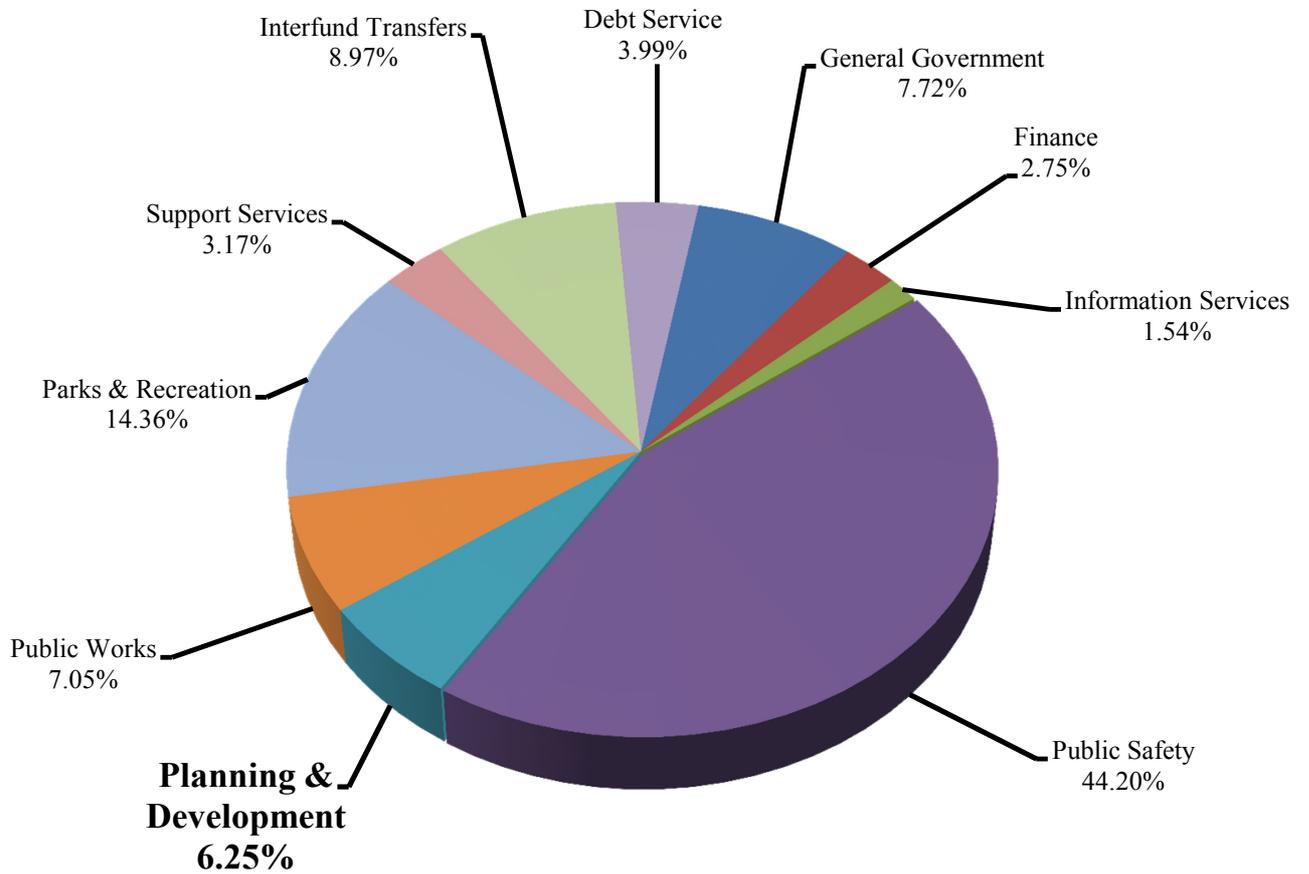
GENERAL FUND EXPENDITURES

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 6.25% of the overall resources appropriated in the General Fund for FY 2016.



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, 2016
Regular Employees
PLANNING AND DEVELOPMENT DEPARTMENT

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
PLANNING	10	10	9 ¹	9	9
BUILDING	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
TOTAL	<u><u>19</u></u>	<u><u>19</u></u>	<u><u>18</u></u>	<u><u>18</u></u>	<u><u>18</u></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 \$1,844,981 and the Water and Sewer Fund will provide \$43,287. 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
521	PLANNING	\$ 859,572	\$ 823,932	\$ 963,660	\$ 936,315	\$ 1,022,519
522	BUILDING	<u>712,706</u>	<u>699,199</u>	<u>765,316</u>	<u>763,260</u>	<u>865,749</u>
TOTAL EXPENDITURES		<u><u>\$ 1,572,278</u></u>	<u><u>\$ 1,523,131</u></u>	<u><u>\$ 1,728,976</u></u>	<u><u>\$ 1,699,575</u></u>	<u><u>\$ 1,888,268</u></u>
PLANNING/DEVELOPMENT OVERHEAD		<u><u>(35,635)</u></u>	<u><u>(34,960)</u></u>	<u><u>(38,266)</u></u>	<u><u>(38,163)</u></u>	<u><u>(43,287)</u></u>
NET PLANNING & DEVELOPMENT		<u><u>\$ 1,536,643</u></u>	<u><u>\$ 1,488,171</u></u>	<u><u>\$ 1,690,710</u></u>	<u><u>\$ 1,661,412</u></u>	<u><u>\$ 1,844,981</u></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 2015 goals and priorities. The completed goals and/or implementation steps for the department include:

- Staff completed the Local Comprehensive Beach Management Plan, and got it approved by the State of South Carolina
- Drafted a Zoning Ordinance Text Amendment to change setback requirements for HVAC units, generators, and similar uses.
- Drafted a Land Development Regulations Text Amendment exempting public utilities from having to meet minimum lot size requirements and street frontage requirements.
- Updated plan submission requirements and procedures for site plan review to clean up inconsistencies with submission requirements from other departments.
- Staff assisted the Public Works Department with conceptual and site design of an extension of the East Coast Greenway
- Oversaw continued operation of the North Myrtle Beach Farmers Market in its successful third season

The following benchmarks, goals, and priorities are provided for in FY 2016:

- Building on the data collection and public participation efforts in Spring of 2015, contract with a consulting firm to prepare the ten year Comprehensive Plan.
- Complete work on the 5 year update to the Flood Hazard Mitigation Plan
- Evaluate recommendations from the Comprehensive Plan process and initiate ordinance amendments to implement plan goals.

01-5-521 PLANNING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 623,295	\$ 588,523	\$ 604,503	\$ 604,000	\$ 624,089
014	OVERTIME	425	2,451	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	45,490	42,301	42,617	42,582	43,998
022	EMPLOYEE RETIREMENT	65,216	61,451	65,215	66,568	68,047
023	EMPLOYEE INSURANCE	75,598	78,300	82,080	82,080	86,400
030	TRAINING	2,823	7,182	9,400	9,400	9,400
040	WORKERS COMPENSATION	1,997	2,799	3,628	3,628	3,745
050	AWARDS	5,319	5,154	6,017	6,103	6,040
	* SUBTOTAL PERSONNEL *	<u>825,563</u>	<u>793,561</u>	<u>818,860</u>	<u>819,761</u>	<u>847,119</u>
111	CLOTHING/UNIFORMS	600	600	300	580	300
111	MATERIALS/SUPPLIES	7,212	3,440	23,000	20,000	20,000
112	OFFICE SUPPLIES	5,348	5,547	5,500	4,500	6,500
113	PRINTING/BINDING	180	-	300	300	300
120	COMMUNICATIONS	4,243	4,433	4,200	4,200	4,800
130	CONTRACTUAL SERVICES	5,010	6,803	2,000	4,454	2,000
131	REPAIRS/MAINTENANCE	-	757	500	500	500
132	PROFESSIONAL SERVICES	250	240	70,000	40,000	130,000
140	SUBSCRIPTIONS/DUES	3,320	2,355	3,500	3,500	3,500
141	TRAVEL / BUSINESS	126	-	300	460	300
142	ADVERTISING	4,022	2,951	3,200	3,000	3,200
150	VEHICLE OPERATIONS	425	311	800	1,325	800
151	FUEL	3,273	2,934	3,200	3,000	3,200
	* SUBTOTAL OPERATING *	<u>34,009</u>	<u>30,371</u>	<u>116,800</u>	<u>85,819</u>	<u>175,400</u>
360	MOTOR VEHICLES	-	-	28,000	30,735	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>28,000</u>	<u>30,735</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 859,572</u>	<u>\$ 823,932</u>	<u>\$ 963,660</u>	<u>\$ 936,315</u>	<u>\$ 1,022,519</u>

DIVISION 521 PLANNING

DIVISION NARRATIVE

This division consists of nine (9) 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	\$ 108,235
Assistant Director, Planning & Development	1	28	104,816
Assistant Zoning Administrator	1	24	71,603
Zoning Enforcement Officer	1	14	44,330
Principal Planner	1	27	81,086
Senior Planner	1	24	62,637
Planner	1	22	58,112
Administrative Assistant I & II	2	15/13	86,604
Longevity	-		<u>6,666</u>
TOTAL	9		<u>\$ 624,089</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 6.1% increase is due to expected growth in personnel costs as well as an increase in professional services expenditures.

01-5-522 BUILDING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 492,597	\$ 484,555	\$ 504,555	\$ 504,550	\$ 535,366
012	SALARY, PART-TIME	\$ -	\$ 6,721	\$ -	\$ -	\$ -
014	OVERTIME	107	25	-	-	-
021	FICA	35,739	35,571	34,814	34,814	36,940
022	EMPLOYEE RETIREMENT	44,747	44,108	46,583	50,564	52,170
023	EMPLOYEE INSURANCE	75,598	75,376	82,080	82,000	86,400
030	TRAINING	3,701	1,178	8,000	8,000	8,000
040	WORKERS COMPENSATION	2,946	2,601	4,037	4,036	4,283
050	AWARDS	4,891	4,845	5,997	5,743	5,840
	* SUBTOTAL PERSONNEL *	<u>660,326</u>	<u>654,980</u>	<u>686,066</u>	<u>689,707</u>	<u>728,999</u>
110	CLOTHING/UNIFORMS	4,200	4,200	4,200	4,200	4,200
111	MATERIALS/SUPPLIES	2,699	5,133	5,000	6,500	12,500
112	OFFICE SUPPLIES	2,963	2,965	3,000	3,000	3,000
113	PRINTING/BINDING	1,412	1,267	2,500	1,500	2,500
120	COMMUNICATIONS	8,669	9,180	11,500	11,000	11,500
130	CONTRACTUAL SERVICES	12,359	6,977	15,000	10,000	40,000
131	REPAIRS/MAINTENANCE	-	-	250	-	250
132	PROFESSIONAL SERVICES	7,072	165	25,000	25,000	-
140	SUBSCRIPTIONS/DUES	1,583	952	1,000	1,000	1,000
141	TRAVEL / BUSINESS	-	-	300	353	300
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	2,026	3,173	3,000	3,000	3,000
151	FUEL	9,397	10,207	8,000	8,000	8,000
	* SUBTOTAL OPERATING *	<u>52,380</u>	<u>44,219</u>	<u>79,250</u>	<u>73,553</u>	<u>86,750</u>
360	MOTOR VEHICLES	-	-	-	-	50,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 712,706</u>	<u>\$ 699,199</u>	<u>\$ 765,316</u>	<u>\$ 763,260</u>	<u>\$ 865,749</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	<u>35,635</u>	<u>34,960</u>	<u>38,266</u>	<u>38,163</u>	<u>43,287</u>
TOTAL NET GENERAL FUND		<u>\$ 677,071</u>	<u>\$ 664,239</u>	<u>\$ 727,050</u>	<u>\$ 725,097</u>	<u>\$ 822,462</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	\$ 88,519
Assistant Building Official	1	23	65,243
Master Building Inspector	4	18	224,044
Master Electrical Inspector	1	18	58,786
Administrative Assistant II	1	15	46,368
Permit Clerk	1	12	37,618
Longevity	<u>-</u>		<u>14,788</u>
TOTAL	9		<u>\$ 535,366</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Trucks (2)	<u>\$ 50,000</u>	360
TOTAL	<u>\$ 50,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 13.1% increase is due to expected growth in personnel costs as well as an increase in contractual services and capital expenditures.

GENERAL FUND EXPENDITURES

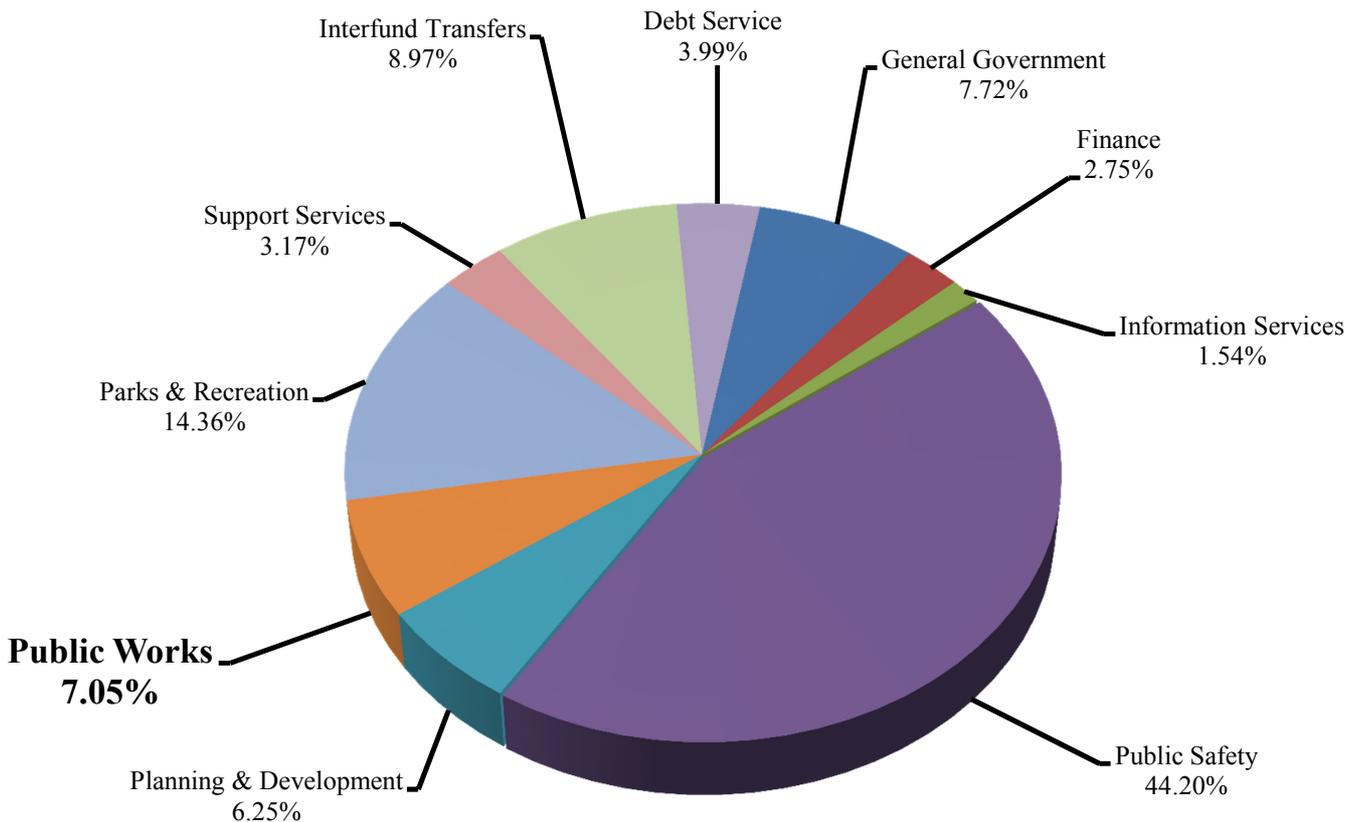
PUBLIC WORKS

**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 7.05% of the overall resources appropriated in the General Fund for FY 2016.



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, 2016
Regular Employees
PUBLIC WORKS DEPARTMENT

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</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 \$2,082,786, Water and Sewer Fund will provide \$126,822, and the Storm Water Fund will provide \$126,822. The overhead rate for the Streets and Drainage Division is 5% for Water and Sewer, and 5% for Storm Water. The Street Improvement Fund will provide \$200,000 for In House Capital.

SUMMARY OF EXPENDITURES
PUBLIC WORKS DEPARTMENT

DIV. NO.	DIVISION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
652	STREETS / DRAINAGE	\$ 2,410,224	\$ 2,222,886	\$ 2,533,691	\$ 2,532,801	\$ 2,536,430
TOTAL EXPENDITURES		<u>\$ 2,410,224</u>	<u>\$ 2,222,886</u>	<u>\$ 2,533,691</u>	<u>\$ 2,532,801</u>	<u>\$ 2,536,430</u>
PUBLIC WORKS OVERHEAD		(241,017)	(222,289)	(253,370)	(253,280)	(253,644)
IN HOUSE CAPITAL		-	-	-	(100,000)	(200,000)
NET PUBLIC WORKS		<u>\$ 2,169,207</u>	<u>\$ 2,000,597</u>	<u>\$ 2,280,321</u>	<u>\$ 2,179,521</u>	<u>\$ 2,082,786</u>

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

Performance Benchmarks, Goals and Priorities

Departmental goals and priorities for FY 2016 Capital Improvement Projects:

- Install sidewalks, multi-purpose pathways and beach access boardwalks at multiple locations throughout the city.
- Complete Water Tower Road Greenway path.
- Resurface streets based on pavement condition priority ranking.
- Perform bi-annual pavement condition evaluation.

Departmental benchmarks, goals and priorities for FY 2016 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 815,574	\$ 831,143	\$ 875,754	\$ 865,000	\$ 906,327
014	OVERTIME	42,737	53,360	45,000	50,000	45,000
021	FICA	62,602	64,389	66,294	65,880	68,496
022	EMPLOYEE RETIREMENT	85,727	88,637	96,883	102,075	104,829
023	EMPLOYEE INSURANCE	159,598	163,125	173,280	173,280	182,800
030	TRAINING	2,871	3,550	6,000	6,000	13,000
040	WORKERS COMPENSATION	11,165	14,500	16,573	16,574	23,783
050	AWARDS	9,661	10,252	12,407	12,267	11,695
	* SUBTOTAL PERSONNEL *	<u>1,189,935</u>	<u>1,228,956</u>	<u>1,292,191</u>	<u>1,291,076</u>	<u>1,355,930</u>
110	CLOTHING/UNIFORMS	8,660	9,915	11,000	11,000	11,000
111	MATERIALS/SUPPLIES	547,363	335,882	510,000	435,000	525,500
112	OFFICE SUPPLIES	2,697	2,112	2,000	2,000	3,000
113	PRINTING AND BINDING	43	-	1,000	750	5,000
120	COMMUNICATIONS	5,375	4,375	8,000	6,000	8,000
121	UTILITIES	490,495	491,655	440,000	500,000	440,000
130	CONTRACTUAL SERVICES	35,705	13,263	6,000	6,000	6,000
131	REPAIRS/MAINTENANCE	10,054	4,943	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	479	285	1,000	1,000	2,500
140	SUBSCRIPTIONS/DUES	175	-	1,000	800	2,000
141	TRAVEL / BUSINESS	986	517	1,000	500	2,000
142	ADVERTISING	84	-	500	500	1,500
150	VEHICLE OPERATIONS	47,168	39,764	50,000	70,000	55,000
151	FUEL	65,799	66,678	60,000	50,000	60,000
152	DAMAGE CLAIMS	5,206	1,503	-	8,175	-
	* SUBTOTAL OPERATING *	<u>1,220,289</u>	<u>970,892</u>	<u>1,101,500</u>	<u>1,101,725</u>	<u>1,131,500</u>
360	MOTOR VEHICLES	-	-	40,000	40,000	32,000
361	HEAVY EQUIPMENT	-	23,038	-	-	-
370	NON-MOBIL EQUIPMENT	-	-	100,000	100,000	17,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>23,038</u>	<u>140,000</u>	<u>140,000</u>	<u>49,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 2,410,224</u>	<u>\$ 2,222,886</u>	<u>\$ 2,533,691</u>	<u>\$ 2,532,801</u>	<u>\$ 2,536,430</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	118,081	118,081	126,684	126,640	126,821
	STORM WATER FUND 5%	118,081	118,081	126,685	126,640	126,822
	**LESS OVERHEAD TOTAL **	<u>241,017</u>	<u>222,289</u>	<u>253,370</u>	<u>253,280</u>	<u>253,644</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	-	-	-	100,000	200,000
TOTAL NET GENERAL FUND		<u>\$ 2,169,207</u>	<u>\$ 2,000,597</u>	<u>\$ 2,280,321</u>	<u>\$ 2,179,521</u>	<u>\$ 2,082,786</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	\$ 103,855
Supervisor, Streets and Drainage	1	21	77,049
Bridge Crew Leader	1	17	58,502
Stormwater Program Compliance Manager	1	17	51,090
Crew Leader I	3	14	153,971
Heavy Equipment Operator (HEO)	3	13	117,378
Maintenance Specialist / Motor Equipment Operator	3	11/12	122,625
Tradesworker	2	9	64,823
Bridge Operator	4	9	130,789
Longevity/On Call Pay	-		<u>26,245</u>
TOTAL	19		<u>\$ 906,327</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Vehicle (Explorer)	\$ 32,000	360
Mosquito Sprayers	<u>17,000</u>	370
TOTAL	<u>\$ 49,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 8.7% decrease is due to a decrease in capital expenditures as well as the addition of an allocation for in-house capital.

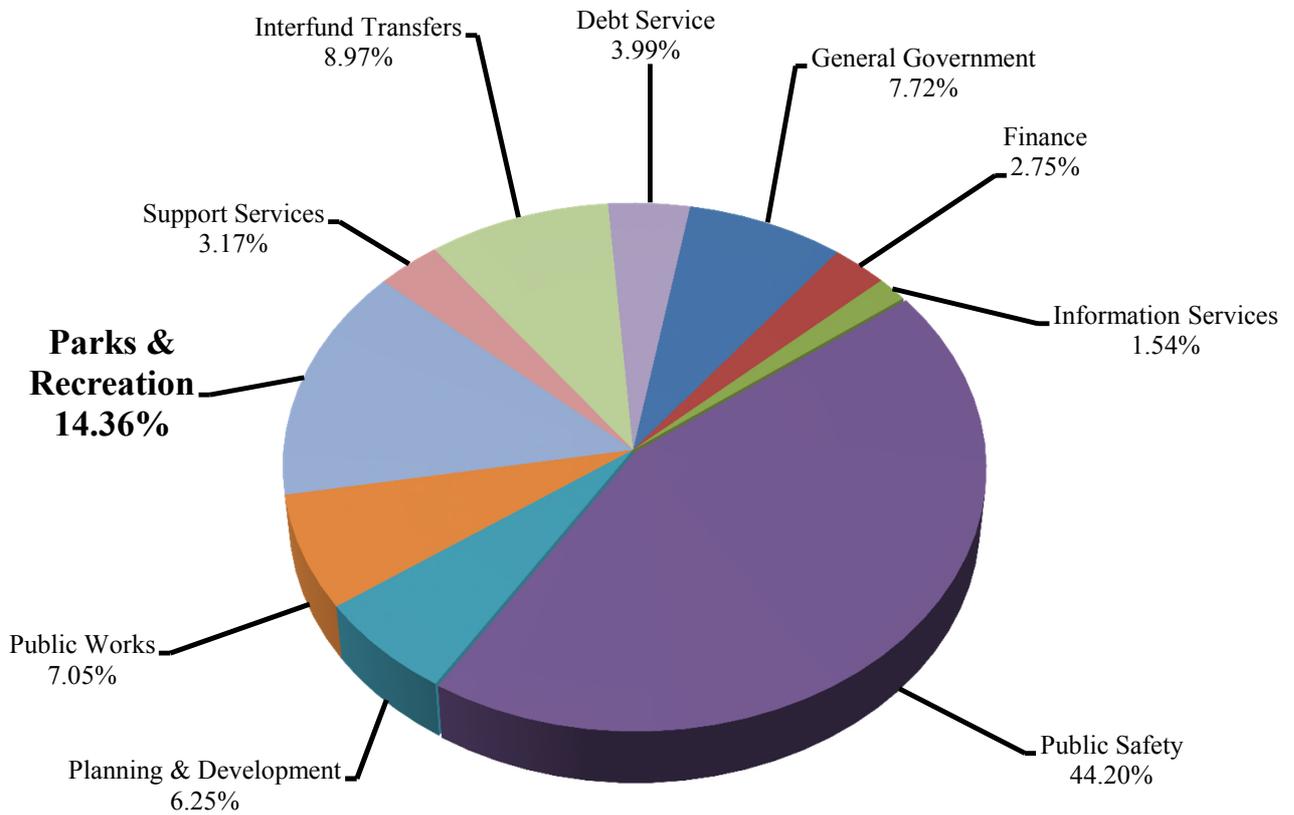
GENERAL FUND EXPENDITURES

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 14.36% of the overall resources appropriated in the General Fund for FY 2016.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 7.5% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2016
Regular Employees
PARKS AND RECREATION DEPARTMENT

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
RECREATION-ADMINISTRATION	4	4	4	4	4
RECREATION-ATHLETICS	1	1	2 ¹	6 ⁴	6
RECREATION-PROGRAMS/EVENTS	2	2	4 ²	3 ⁵	3
PARKS AND GROUNDS	<u>11</u>	<u>11</u>	<u>15</u> ³	<u>15</u>	<u>15</u>
TOTAL	<u>18</u>	<u>18</u>	<u>25</u>	<u>28</u>	<u>28</u>

Footnotes:

¹ Added a Superintendent of Sports Tourism/Athletics position for FY 2014.

² Added a Superintendent of Programs/Events, an Events Coordinator, and a Program Coordinator for FY 2014. Eliminated Recreation Coordinator position for FY 2014.

³ Added 4 Public Grounds Maintenance Workers for FY 2014, with a start date of January 1, 2014.

⁴ Added 2 Assistant Athletic Directors, a Sports Tourism Coordinator, and a Secretary/Receptionist for FY 2015.

⁵ 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 \$4,242,273, Beach Services will provide \$93,720, the Aquatic Center Fund will provide \$23,430, and the NMB Enterprise Fund will provide \$23,430. 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
741	RECREATION - ADMINISTRATION	\$ 395,797	\$ 461,151	\$ 444,076	\$ 469,060	\$ 468,600
742	RECREATION - ATHLETICS	336,301	566,137	689,217	775,897	804,774
743	RECREATION - PROGRAMS/EVENTS	732,867	745,003	909,688	758,741	853,986
744	RECREATION - SPORTS PARK	-	152,205	169,496	175,495	228,985
754	PARKS / GROUNDS	<u>1,517,399</u>	<u>1,535,873</u>	<u>1,855,067</u>	<u>1,934,080</u>	<u>2,026,508</u>
TOTAL EXPENDITURES		<u>\$ 2,982,364</u>	<u>\$ 3,460,369</u>	<u>\$ 4,067,544</u>	<u>\$ 4,113,273</u>	<u>\$ 4,382,853</u>
RECREATION OVERHEAD		<u>(98,949)</u>	<u>(115,288)</u>	<u>(133,223)</u>	<u>(117,265)</u>	<u>(140,580)</u>
NET PARKS AND RECREATION		<u>\$ 2,883,415</u>	<u>\$ 3,345,081</u>	<u>\$ 3,934,321</u>	<u>\$ 3,996,008</u>	<u>\$ 4,242,273</u>

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The goals and priorities set forth in the FY 2015 budget are underway and being accomplished as follows:

- Continue recruiting sports tourism events and sponsors for NMBPSC.
- Develop marketing plan for weddings and receptions at administration building and amphitheater.
- Develop Christmas Light Show and Village at NMBPSC for Nov-Dec 2015
- Design and construct Splash Pad
- Oversee private sector enterprises at new park, i.e., Go Ape, Jetpac, Segway
- 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 2016:

- 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 projects.

01-5-741 RECREATION (ADMINISTRATION)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 222,660	\$ 253,749	\$ 243,328	\$ 249,900	\$ 265,515
012	SALARY, PART-TIME	17,916	21,250	23,776	23,776	15,000
014	OVERTIME	1,611	2,286	1,000	1,000	1,000
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	16,986	20,281	19,303	19,777	20,269
022	EMPLOYEE RETIREMENT	23,395	24,567	25,220	30,737	31,900
023	EMPLOYEE INSURANCE	31,503	36,975	36,480	36,480	38,400
030	TRAINING	910	583	1,500	1,500	1,500
040	WORKERS COMPENSATION	907	1,201	2,011	2,060	2,111
050	AWARDS	1,762	2,875	1,892	2,496	2,462
	* SUBTOTAL PERSONNEL *	<u>323,050</u>	<u>369,167</u>	<u>359,910</u>	<u>373,126</u>	<u>383,557</u>
110	CLOTHING/UNIFORMS	389	130	400	400	400
111	MATERIALS/SUPPLIES	5,952	13,645	4,000	5,649	6,000
112	OFFICE SUPPLIES	7,913	7,752	5,000	5,000	5,000
113	PRINTING/BINDING	35,510	30,157	26,800	26,800	26,800
120	COMMUNICATIONS	5,035	13,233	21,000	21,000	17,000
130	CONTRACTUAL SERVICES	14,602	15,817	22,466	18,000	22,500
131	REPAIRS/MAINTENANCE	(697)	4,703	-	8,299	3,000
132	PROFESSIONAL SERVICES	805	3,030	1,000	1,000	1,000
133	CREDIT CARD FEES	403	843	1,000	1,000	843
140	SUBSCRIPTIONS/DUES	219	395	500	500	500
141	TRAVEL / BUSINESS	540	-	1,500	-	1,500
142	ADVERTISING	210	-	500	-	500
150	VEHICLE OPERATIONS	281	207	-	-	-
151	FUEL	1,585	2,072	-	845	-
	* SUBTOTAL OPERATING *	<u>72,747</u>	<u>91,984</u>	<u>84,166</u>	<u>88,493</u>	<u>85,043</u>
370	NON-MOBIL EQUIPMENT	-	-	-	7,441	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,441</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 395,797</u>	<u>\$ 461,151</u>	<u>\$ 444,076</u>	<u>\$ 469,060</u>	<u>\$ 468,600</u>
LESS OVERHEAD ALLOCATION TO:						
	BEACH SERVICES FUND 20%	79,159	92,230	88,815	93,812	93,720
	AQUATIC CENTER FUND 5%	19,790	23,058	22,204	23,453	23,430
	NMB ENTERPRISE FUND 5%	-	-	19,790	-	23,430
	**LESS OVERHEAD TOTAL **	<u>98,949</u>	<u>115,288</u>	<u>133,223</u>	<u>117,265</u>	<u>140,580</u>
TOTAL NET GENERAL FUND		<u>\$ 296,848</u>	<u>\$ 345,863</u>	<u>\$ 310,853</u>	<u>\$ 351,795</u>	<u>\$ 328,020</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	\$ 113,051
Beach Services Manager	1	25	68,005
Administrative Assistant II	1	15	43,493
Secretary/Receptionist-Recreation	1	10	34,843
Longevity	<u>-</u>		6,123
TOTAL	4		<u>\$ 265,515</u>

BUDGET ANALYSIS

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

01-5-742 RECREATION (ATHLETICS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 93,213	\$ 149,717	\$ 186,948	\$ 260,000	\$ 282,258
012	SALARY, PART-TIME	23,199	48,424	52,520	52,500	44,527
014	OVERTIME	-	2,309	500	500	500
021	FICA	8,361	13,812	17,278	22,536	23,565
022	EMPLOYEE RETIREMENT	9,669	14,496	18,677	27,029	28,906
023	EMPLOYEE INSURANCE	13,850	28,275	36,480	36,480	57,600
030	TRAINING	95	1,069	1,040	1,848	2,750
040	WORKERS COMPENSATION	270	801	1,799	1,800	2,455
050	AWARDS	916	1,537	3,125	3,489	3,813
	* SUBTOTAL PERSONNEL *	<u>149,573</u>	<u>260,440</u>	<u>318,367</u>	<u>406,182</u>	<u>446,374</u>
110	CLOTHING/UNIFORMS	607	2,002	3,000	3,000	2,000
111	MATERIALS/SUPPLIES	84,540	119,124	106,600	106,600	112,100
112	OFFICE SUPPLIES	-	-	2,000	2,000	2,000
113	PRINTING/BINDING	-	372	2,000	2,000	2,000
120	COMMUNICATIONS	1,730	1,330	2,500	2,500	2,500
130	CONTRACTUAL SERVICES	34,719	45,558	55,500	55,500	59,500
131	REPAIRS/MAINTENANCE	995	115	-	585	-
134	CREDIT CARD FEES	-	369	1,000	500	1,000
140	SUBSCRIPTIONS/DUES	4,692	4,108	4,700	4,000	5,800
141	TRAVEL / BUSINESS	57,845	77,438	167,800	150,000	145,000
142	ADVERTISING	1,600	1,720	2,750	2,750	2,750
150	VEHICLE OPERATIONS	-	411	-	460	750
151	FUEL	-	733	3,000	2,000	3,000
	* SUBTOTAL OPERATING *	<u>186,728</u>	<u>253,280</u>	<u>350,850</u>	<u>331,895</u>	<u>338,400</u>
302	PARK IMPROVEMENTS	-	-	-	9,750	-
360	MOTOR VEHICLES	-	33,509	20,000	20,000	-
370	NON-MOBIL EQUIPMENT	-	-	-	-	20,000
380	OFFICE EQUIPMENT	-	18,908	-	8,070	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>52,417</u>	<u>20,000</u>	<u>37,820</u>	<u>20,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 336,301</u>	<u>\$ 566,137</u>	<u>\$ 689,217</u>	<u>\$ 775,897</u>	<u>\$ 804,774</u>

DIVISION 742 RECREATION (ATHLETICS)

DIVISION NARRATIVE

This division provides for six full-time employees: a Superintendent of Sports Tourism & Athletics, an Athletic Director, two Assistant Athletic Directors, a Sports Tourism Coordinator 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 Directors 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 Sports Tourism Coordinator is responsible for the day-to-day operations of sports tourism events. Under general supervision, they assist in the recruiting, planning, organizing and supervising of sports tourism events and athletic programs to take place in the City of North Myrtle Beach. This individual also assists the Chamber of Commerce with the Sports Ambassadors program.

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 Recreation/Sports Tourism	1	25	\$ 75,313
Athletic Director	1	17	52,284
Assistant Athletic Director	2	15	79,985
Sports Tourism Coordinator	1	15	39,703
Secretary/Receptionist - Recreation	1	10	30,811
Longevity	<u>-</u>		<u>4,162</u>
TOTAL	6		<u>\$ 282,258</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Weather Alert System	<u>\$ 20,000</u>	370
TOTAL	<u>\$ 20,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 16.8% increase is due to the addition of the Assistant Athletic Director position and the Sports Tourism Coordinator position.

01-5-743 RECREATION (PROGRAMS/EVENTS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 152,293	\$ 177,165	\$ 177,371	\$ 148,000	\$ 162,269
012	SALARY, PART-TIME	19,990	10,151	42,488	35,000	38,991
014	OVERTIME	256	266	-	153	-
015	SPECIAL ALLOWANCE	2,750	2,250	3,000	-	-
021	FICA	12,513	13,560	15,830	13,187	14,491
022	EMPLOYEE RETIREMENT	15,715	17,847	18,860	17,718	19,426
023	EMPLOYEE INSURANCE	20,999	25,400	27,360	27,360	28,800
030	TRAINING	2,304	1,703	3,200	2,500	3,900
040	WORKERS COMPENSATION	669	1,200	1,649	1,649	1,509
050	AWARDS	2,430	1,757	2,532	2,466	2,502
	* SUBTOTAL PERSONNEL *	<u>229,919</u>	<u>251,299</u>	<u>292,290</u>	<u>248,033</u>	<u>271,888</u>
110	CLOTHING/UNIFORMS	568	44	700	600	700
111	MATERIALS/SUPPLIES	69,028	89,693	104,948	100,000	112,148
112	OFFICE SUPPLIES	331	-	-	244	-
113	PRINTING/BINDING	1,415	275	700	700	700
118	CLEANING SUPPLIES	5,267	7,125	4,000	4,000	4,000
120	COMMUNICATIONS	1,291	1,047	1,920	1,920	1,920
130	CONTRACTUAL SERVICES	319,050	305,524	390,000	310,000	350,000
131	REPAIRS/MAINTENANCE	19,322	16,301	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	135	161	-	164	-
133	CLEAN CITY COMMITTEE	23,062	23,813	26,000	25,000	26,000
140	SUBSCRIPTIONS/DUES	2,313	1,130	1,780	1,780	1,780
141	TRAVEL / BUSINESS	687	2,753	3,850	3,500	1,350
142	ADVERTISING	40,796	42,853	70,000	50,000	70,000
150	VEHICLE OPERATIONS	501	203	1,500	1,000	1,500
151	FUEL	1,760	2,782	2,000	1,800	2,000
	* SUBTOTAL OPERATING *	<u>485,526</u>	<u>493,704</u>	<u>617,398</u>	<u>510,708</u>	<u>582,098</u>
370	NON-MOBILE EQUIPMENT	<u>17,422</u>	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>17,422</u>	-	-	-	-
	** TOTAL EXPENDITURES **	<u>\$ 732,867</u>	<u>\$ 745,003</u>	<u>\$ 909,688</u>	<u>\$ 758,741</u>	<u>\$ 853,986</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 Special Events & Program Director is supervised by the Superintendent of Parks and Recreation and oversees comprehensive recreational programs and events for a city wide parks and recreation program. This position supervises one full-time employee, two part-time employees, 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>
Community Center/Special Events Director	1	18	69,065
Special Events & Program Director	1	18	49,989
Event and Program Coordinator	<u>1</u>	16	<u>43,215</u>
TOTAL	3		<u>\$ 162,269</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 6.1% increase is due to a decrease in personnel costs as well as a decrease in travel/business expenditures.

01-5-744 RECREATION (SPORTS PARK)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
012	SALARY, PART-TIME	\$ -	\$ 46,010	\$ 71,744	\$ 71,700	\$ 90,000
014	OVERTIME	-	54	-	-	-
021	FICA	-	2,994	5,488	5,485	6,885
030	TRAINING	-	-	500	500	-
040	WORKERS COMPENSATION	-	-	861	860	1,800
	* SUBTOTAL PERSONNEL *	<u>-</u>	<u>49,058</u>	<u>78,593</u>	<u>78,545</u>	<u>98,685</u>
110	CLOTHING/UNIFORMS	-	1,872	1,000	1,000	2,000
111	MATERIALS/SUPPLIES	-	22,599	83,720	-	10,000
112	OFFICE SUPPLIES	-	-	500	500	500
121	UTILITIES	-	2,045	-	2,000	-
130	CONTRACTUAL SERVICES	-	1,141	1,900	1,900	2,000
131	REPAIRS/MAINTENANCE	-	1,364	-	5,080	6,000
132	PROFESSIONAL SERVICES	-	695	500	670	1,500
134	CREDIT CARD FEES	-	1,289	2,783	5,000	3,000
140	SUBSCRIPTIONS/DUES	-	120	-	-	-
142	ADVERTISING	-	209	500	500	300
180	DRINKS FOR RESALE	-	22,722	-	25,000	30,000
181	PREPACKAGED FOOD FOR RESALE	-	44,934	-	45,000	50,000
182	NON-FOOD ITEMS FOR RESALE	-	2,570	-	10,000	10,000
183	ALCOHOL FOR RESALE	-	531	-	-	-
184	ITALIAN ICE FOR RESALE	-	1,056	-	300	-
	* SUBTOTAL OPERATING *	<u>-</u>	<u>103,147</u>	<u>90,903</u>	<u>96,950</u>	<u>115,300</u>
370	NON-MOBILE EQUIPMENT	-	-	-	-	15,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
	** TOTAL EXPENDITURES **	<u>\$ -</u>	<u>\$ 152,205</u>	<u>\$ 169,496</u>	<u>\$ 175,495</u>	<u>\$ 228,985</u>

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 2016

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 35.1% increase is due to a increase in personnel costs as well as a increase in items purchased for resale.

01-5-754 PARKS AND GROUNDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 461,424	\$ 521,479	\$ 598,390	\$ 624,172	\$ 631,336
012	SALARY, PART-TIME	121,428	189,318	177,730	230,000	239,000
014	OVERTIME	9,851	28,729	6,072	10,000	9,380
021	FICA	42,525	52,420	53,971	59,628	60,700
022	EMPLOYEE RETIREMENT	52,945	57,952	73,344	75,046	75,309
023	EMPLOYEE INSURANCE	92,401	107,300	136,800	136,800	144,000
030	TRAINING	14,776	16,039	8,000	8,000	12,135
040	WORKERS COMPENSATION	4,147	11,068	9,387	9,386	17,594
050	AWARDS	7,063	7,138	9,815	9,538	9,849
	* SUBTOTAL PERSONNEL *	<u>806,560</u>	<u>991,443</u>	<u>1,073,509</u>	<u>1,162,570</u>	<u>1,199,303</u>
110	CLOTHING/UNIFORMS	10,170	10,599	16,008	16,000	17,500
111	MATERIALS/SUPPLIES	169,843	253,424	252,005	250,000	270,000
112	OFFICE SUPPLIES	1,540	5,600	450	450	750
113	PRINTING/BINDING	-	-	1,250	1,250	1,250
118	CUSTODIAL SUPPLIES	-	-	11,450	11,450	11,450
120	COMMUNICATIONS	3,747	5,204	6,020	6,020	6,820
121	UTILITIES	2,365	6,727	40,000	6,000	-
130	CONTRACTUAL SERVICES	138,226	134,121	219,700	210,000	250,000
131	REPAIRS/MAINTENANCE	53,836	27,324	65,975	65,000	45,250
132	PROFESSIONAL SERVICES	1,301	5,279	1,800	2,500	3,880
133	TREE CITY COMMITTEE	1,660	2,038	35,000	5,000	3,000
140	SUBSCRIPTIONS/DUES	2,990	1,253	5,400	5,400	5,030
141	TRAVEL / BUSINESS	-	20	-	538	-
142	ADVERTISING	84	366	-	-	-
150	VEHICLE OPERATIONS	24,218	30,596	34,500	50,000	34,500
151	FUEL	44,467	55,343	58,000	58,000	58,000
152	DAMAGE CLAIMS	1,480	670	-	505	-
	* SUBTOTAL OPERATING *	<u>455,927</u>	<u>538,564</u>	<u>747,558</u>	<u>688,113</u>	<u>707,430</u>
360	MOTOR VEHICLES	45,334	-	34,000	29,269	-
361	HEAVY EQUIPMENT	26,040	5,866	-	46,628	119,775
370	NON-MOBIL EQUIPMENT	183,538	-	-	7,500	-
	* SUBTOTAL CAPITAL *	<u>254,912</u>	<u>5,866</u>	<u>34,000</u>	<u>83,397</u>	<u>119,775</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,517,399</u>	<u>\$ 1,535,873</u>	<u>\$ 1,855,067</u>	<u>\$ 1,934,080</u>	<u>\$ 2,026,508</u>

DIVISION 754 PARKS AND GROUNDS

DIVISION NARRATIVE

This division provides for fifteen full-time employees: a Public Grounds Superintendent, four Crew Leaders, two Heavy Equipment Operators, a Facilities and Amenities Maintenance Specialist, 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	\$ 97,235
Crew Leader I	4	14	186,911
Heavy Equipment Operator (HEO)	2	13	93,363
Facilities and Amenities Maintenance Specialist	1	13	39,054
Landscape Technician	3	12	95,279
Public Grounds Maintenance Worker	4	9	115,174
Longevity/On Call Pay	<u>-</u>		<u>4,320</u>
TOTAL	15		<u>\$ 631,336</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Deck Mower	\$ 21,000	361
Landscape Mower	16,000	361
EZ GO Workhorse	8,000	361
Pull Behind Aerifier	8,000	361
Infield Edger	5,000	361
Nifty Lift	32,000	361
VenTrac Mower	<u>29,775</u>	361
TOTAL	<u>\$ 119,775</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 9.2% increase is due to an increase in capital expenditures.

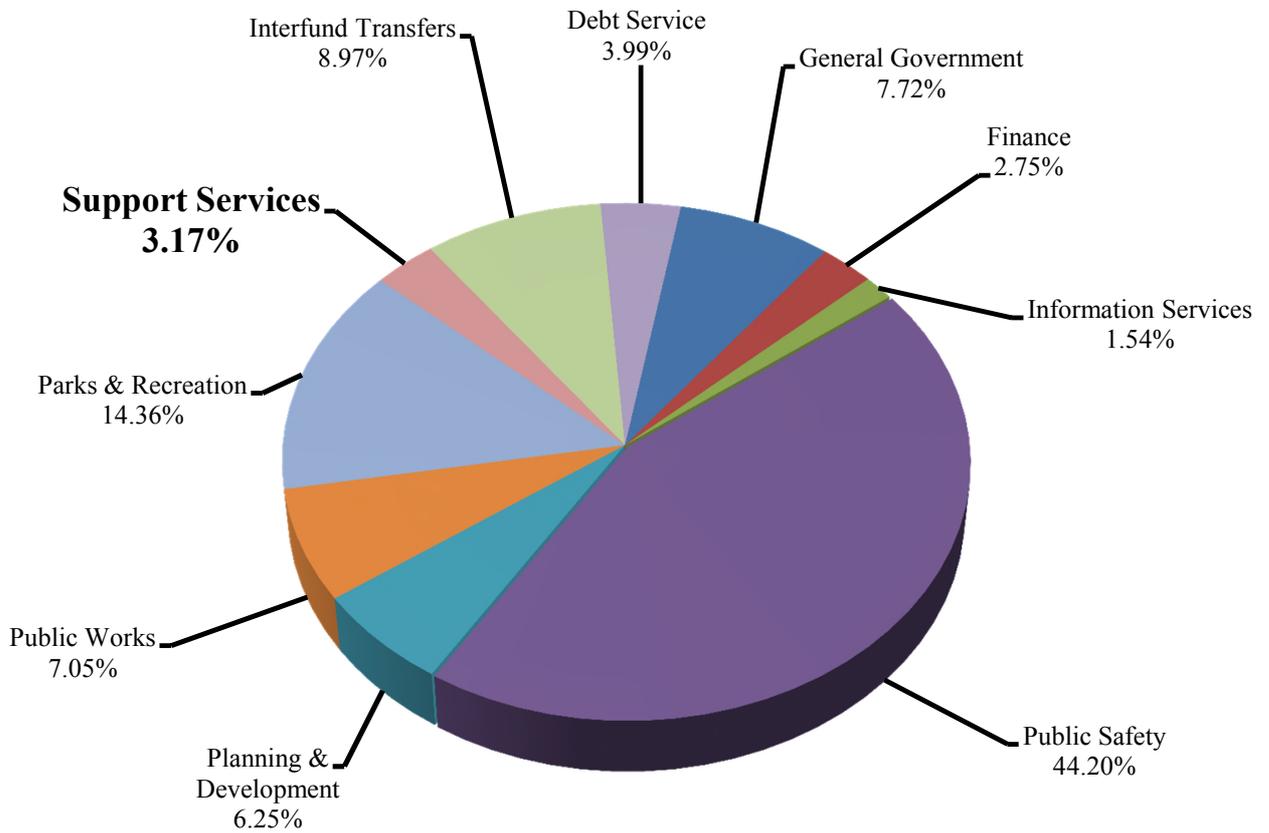
GENERAL FUND EXPENDITURES

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 3.17% of the overall resources appropriated in the General Fund for FY 2016.



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

FISCAL YEAR ENDING JUNE 30, 2016
Regular Employees
SUPPORT SERVICES DEPARTMENT

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
PURCHASING	6 ¹	4 ^{2,3,4}	4	4	4
FLEET MAINTENANCE	6	6	5 ⁵	5	5
CUSTODIAL/FACILITIES MAINTENANCE	<u>8</u>	<u>9</u> ³	<u>8</u> ⁶	<u>8</u>	<u>8</u>
TOTAL	<u>20</u>	<u>19</u>	<u>17</u>	<u>17</u>	<u>17</u>

Footnotes:

1 Eliminated Support Services Supervisor position for FY 2012.

2 Eliminated Warehouse Clerk position for FY 2013.

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

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

5 Eliminated 1 Mechanic position for FY 2014.

6 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 \$936,497, the Water and Sewer Fund \$437,964, the Solid Waste Fund \$133,119, the Beach Services Fund \$37,292, and the Aquatic Center Fund \$39,715. 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
822	PURCHASING	\$ 320,167	\$ 307,873	\$ 295,443	\$ 312,145	\$ 311,710
832	FLEET MAINTENANCE	468,110	447,008	473,405	441,087	435,852
842	CUSTODIAL/FACILITIES MAINT.	<u>996,653</u>	<u>999,957</u>	<u>808,425</u>	<u>822,701</u>	<u>837,025</u>
TOTAL EXPENDITURES		<u>\$ 1,784,930</u>	<u>\$ 1,754,838</u>	<u>\$ 1,577,273</u>	<u>\$ 1,575,933</u>	<u>\$ 1,584,587</u>
SUPPORT SERVICES OVERHEAD		<u>(758,072)</u>	<u>(707,354)</u>	<u>(643,668)</u>	<u>(645,423)</u>	<u>(648,090)</u>
NET SUPPORT SERVICES		<u>\$ 1,026,858</u>	<u>\$ 1,047,484</u>	<u>\$ 933,605</u>	<u>\$ 930,510</u>	<u>\$ 936,497</u>

**GENERAL FUND
SUPPORT SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Support Services Department continues to work toward the accomplishment of its FY 2015 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 continues to purchase new software and provide training 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 2016. 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. For FY2015-2016, the outsourcing of the fleet maintenance inventory is being proposed
- In addition, the city is experimenting with the use of a new gas card system.
- 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 193,318	\$ 187,191	\$ 194,499	\$ 194,499	\$ 199,776
014	OVERTIME	2,226	2,378	1,000	1,000	1,500
021	FICA	14,231	13,619	14,076	14,076	14,492
022	EMPLOYEE RETIREMENT	18,042	17,664	18,564	24,788	25,213
023	EMPLOYEE INSURANCE	32,199	34,800	36,480	36,480	38,400
030	TRAINING	-	635	2,000	1,424	2,500
040	WORKERS COMPENSATION	1,487	2,000	2,542	2,541	2,617
050	AWARDS	2,072	2,226	2,532	2,606	2,462
	* SUBTOTAL PERSONNEL *	<u>263,575</u>	<u>260,513</u>	<u>271,693</u>	<u>277,414</u>	<u>286,960</u>
110	CLOTHING/UNIFORMS	705	1,023	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	14,702	27,180	8,000	8,000	8,000
112	OFFICE SUPPLIES	3,752	3,030	2,000	6,542	3,000
113	PRINTING/BINDING	86	-	250	200	250
120	COMMUNICATIONS	3,139	3,250	5,000	4,000	4,000
130	CONTRACTUAL SERVICES	3,285	3,301	4,000	4,000	4,000
131	REPAIRS/MAINTENANCE	15,280	6,228	-	6,282	-
132	PROFESSIONAL SERVICES	44	98	-	367	-
140	SUBSCRIPTIONS/DUES	490	505	1,000	1,000	1,000
141	TRAVEL / BUSINESS	-	-	500	500	500
142	ADVERTISING	84	-	500	-	500
150	VEHICLE OPERATIONS	1,353	1,210	-	840	1,000
151	FUEL	1,893	1,535	1,000	1,500	1,000
	* SUBTOTAL OPERATING *	<u>44,813</u>	<u>47,360</u>	<u>23,750</u>	<u>34,731</u>	<u>24,750</u>
370	NON-MOBIL EQUIPMENT	11,779	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>11,779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 320,167</u>	<u>\$ 307,873</u>	<u>\$ 295,443</u>	<u>\$ 312,145</u>	<u>\$ 311,710</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 51%	163,284	150,857	150,676	152,951	158,972
	SOLID WASTE FUND 4%	12,807	12,315	11,818	12,486	12,468
	BEACH SERVICES FUND 1%	3,202	3,079	2,954	3,121	3,117
	AQUATIC CENTER FUND 2%	12,807	12,315	5,909	12,486	6,234
	**LESS OVERHEAD TOTAL **	<u>192,100</u>	<u>178,566</u>	<u>171,357</u>	<u>181,044</u>	<u>180,791</u>
	TOTAL NET GENERAL FUND	<u>\$ 128,067</u>	<u>\$ 129,307</u>	<u>\$ 124,086</u>	<u>\$ 131,101</u>	<u>\$ 130,919</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	52,710
Assistant Purchasing Agent	1	17	43,525
Buyer	1	13	56,791
Materials and Inventory Technician	1	13	44,321
Longevity	-		<u>2,429</u>
TOTAL	4		<u>\$ 199,776</u>

DETAIL OF CAPITAL OUTLAY

BUDGET ANALYSIS

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

01-5-832 FLEET MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 263,233	\$ 264,756	\$ 274,348	\$ 260,000	\$ 270,864
014	OVERTIME	207	231	4,800	4,800	4,800
021	FICA	18,848	18,955	19,820	18,801	19,572
022	EMPLOYEE RETIREMENT	27,039	27,256	30,772	29,337	29,975
023	EMPLOYEE INSURANCE	42,000	42,074	45,600	45,600	48,000
030	TRAINING	982	222	4,000	3,000	4,000
040	WORKERS COMPENSATION	6,891	12,117	3,350	4,696	5,513
050	AWARDS	2,520	2,715	3,165	3,167	3,078
	* SUBTOTAL PERSONNEL *	<u>361,720</u>	<u>368,326</u>	<u>385,855</u>	<u>369,401</u>	<u>385,802</u>
110	CLOTHING/UNIFORMS	4,147	3,957	5,000	5,000	5,000
111	MATERIALS/SUPPLIES	41,680	35,368	15,000	17,530	17,000
112	OFFICE SUPPLIES	1,259	1,178	-	3,427	500
113	PRINTING/BINDING	-	-	500	500	500
120	COMMUNICATIONS	460	416	300	300	300
130	CONTRACTUAL SERVICES	33,945	6,750	5,500	5,500	5,500
131	REPAIRS/MAINTENANCE	6,620	4,516	5,000	5,000	5,000
132	PROFESSIONAL SERVICES	-	25	-	179	-
140	SUBSCRIPTIONS/DUES	2,607	5,389	1,750	1,750	1,750
150	VEHICLE OPERATIONS	4,059	4,732	4,500	7,500	4,500
151	FUEL	9,851	9,530	10,000	10,000	10,000
152	DAMAGE CLAIMS	1,762	-	-	-	-
	* SUBTOTAL OPERATING *	<u>106,390</u>	<u>71,861</u>	<u>47,550</u>	<u>56,686</u>	<u>50,050</u>
321	BUILDING IMPROVEMENT	-	6,821	40,000	15,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>6,821</u>	<u>40,000</u>	<u>15,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 468,110</u>	<u>\$ 447,008</u>	<u>\$ 473,405</u>	<u>\$ 441,087</u>	<u>\$ 435,852</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 16%	74,898	71,521	75,745	70,574	69,736
	SOLID WASTE FUND 20%	93,622	89,402	94,681	88,217	87,170
	BEACH SERVICES FUND 4%	18,724	17,880	18,936	17,643	17,434
	**LESS OVERHEAD TOTAL **	<u>187,244</u>	<u>178,803</u>	<u>189,362</u>	<u>176,434</u>	<u>174,340</u>
	TOTAL NET GENERAL FUND	<u>\$ 280,866</u>	<u>\$ 268,205</u>	<u>\$ 284,043</u>	<u>\$ 264,653</u>	<u>\$ 261,512</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	\$ 92,779
Mechanic	4	14	172,983
Longevity	-		<u>5,102</u>
TOTAL	5		<u>\$ 270,864</u>

BUDGET ANALYSIS

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

01-5-842 CUSTODIAL / FACILITIES MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 266,613	\$ 289,649	\$ 296,498	\$ 296,000	\$ 306,525
014	OVERTIME	5,365	4,916	500	500	1,500
021	FICA	19,386	21,461	21,384	21,348	22,178
022	EMPLOYEE RETIREMENT	26,176	28,967	29,936	31,671	32,557
023	EMPLOYEE INSURANCE	68,602	69,600	72,960	72,960	76,800
030	TRAINING	4,964	-	1,000	1,000	1,000
040	WORKERS COMPENSATION	161,477	31,688	1,782	7,662	9,241
050	AWARDS	3,984	4,542	5,065	5,121	4,924
	* SUBTOTAL PERSONNEL *	<u>556,567</u>	<u>450,823</u>	<u>429,125</u>	<u>436,262</u>	<u>454,725</u>
110	CLOTHING/UNIFORMS	3,836	3,039	4,000	3,500	4,000
111	MATERIALS/SUPPLIES	47,148	51,919	35,000	40,000	35,000
120	COMMUNICATIONS	1,876	3,462	1,800	1,800	1,800
130	CONTRACTUAL SERVICES	59,915	147,486	83,000	83,000	110,000
131	REPAIRS/MAINTENANCE	304,049	335,459	225,000	225,000	225,000
142	ADVERTISING	105	-	500	500	500
150	VEHICLE OPERATIONS	4,446	1,669	2,000	4,527	2,000
151	FUEL	4,722	6,100	4,000	5,000	4,000
	* SUBTOTAL OPERATING *	<u>426,097</u>	<u>549,134</u>	<u>355,300</u>	<u>363,327</u>	<u>382,300</u>
370	NON-MOBILE EQUIPMENT	13,989	-	24,000	23,112	-
	* SUBTOTAL CAPITAL *	<u>13,989</u>	<u>-</u>	<u>24,000</u>	<u>23,112</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 996,653</u>	<u>\$ 999,957</u>	<u>\$ 808,425</u>	<u>\$ 822,701</u>	<u>\$ 837,025</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	249,163	219,991	202,106	205,675	209,256
	SOLID WASTE FUND 4%	39,866	39,998	32,337	32,908	33,481
	BEACH SERVICES FUND 2%	49,833	49,998	16,169	16,454	16,741
	AQUATIC CENTER FUND 4%	39,866	39,998	32,337	32,908	33,481
	**LESS OVERHEAD TOTAL **	<u>378,728</u>	<u>349,985</u>	<u>282,949</u>	<u>287,945</u>	<u>292,959</u>
TOTAL NET GENERAL FUND		<u>\$ 617,925</u>	<u>\$ 649,972</u>	<u>\$ 525,476</u>	<u>\$ 534,756</u>	<u>\$ 544,066</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	\$ 59,178
Facility/Maintenance Technician	1	15	53,258
Custodian	5	8	163,942
Maintenance Worker	1	9	26,910
Longevity	<u>-</u>		<u>3,237</u>
TOTAL	8		<u>\$ 306,525</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.5% increase is due to expected growth in personnel costs as well as an increase in contractual services expenditures.

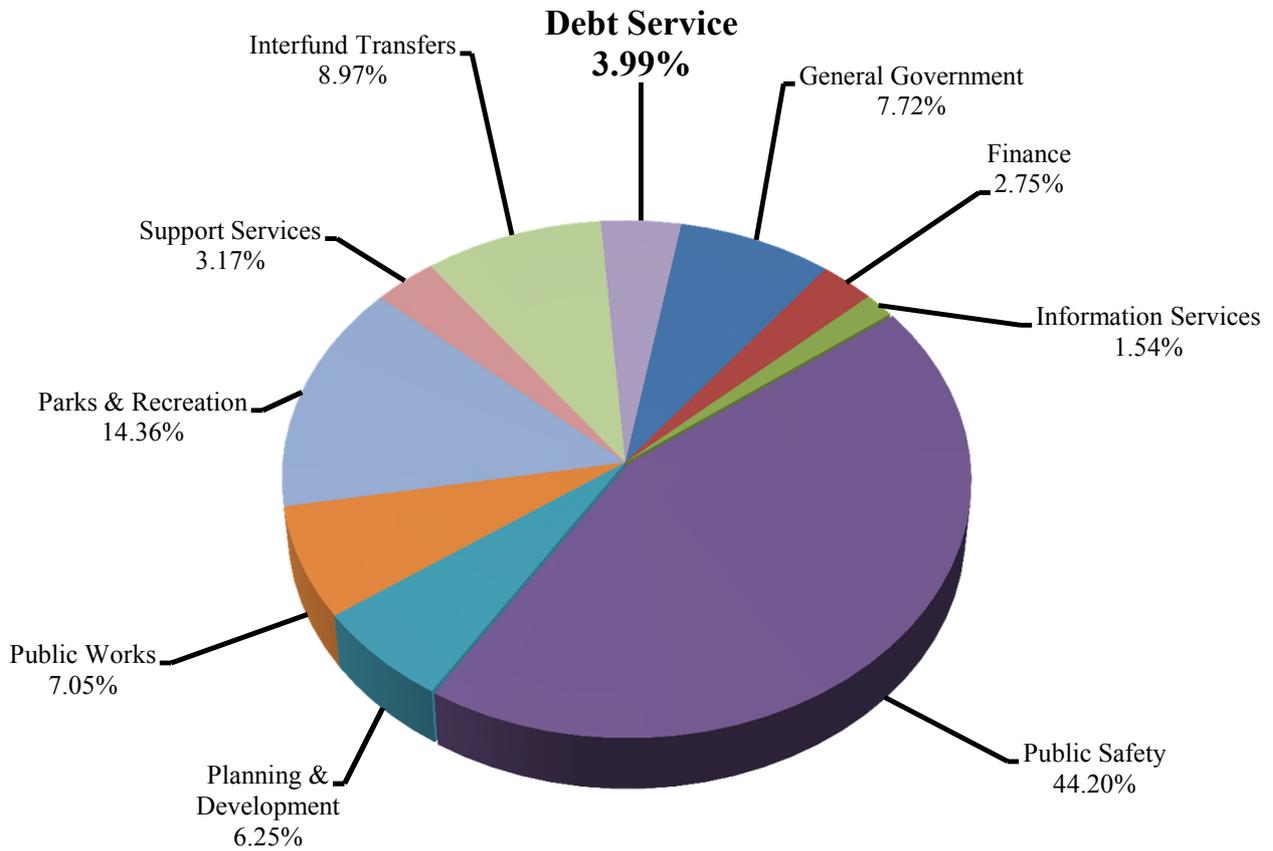
GENERAL FUND EXPENDITURES

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 3.99% of the overall resources appropriated in the General Fund for FY 2016.



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, 2016
01-5-911 DEBT SERVICE
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
410	DEBT/PRINCIPAL	\$ 483,983	\$ 499,980	\$ 516,053	\$ 831,485	\$ 843,370
415	DEBT/INTEREST	121,853	105,856	89,783	103,461	91,577
420	AGENTS FEES	<u>1,100</u>	<u>56</u>	<u>277,578</u>	<u>200</u>	<u>241,338</u>
TOTAL NET DEBT SERVICE		<u>\$ 606,936</u>	<u>\$ 605,892</u>	<u>\$ 883,414</u>	<u>\$ 935,146</u>	<u>\$ 1,176,285</u>

Performance Benchmarks, Goals & Priorities

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

DIVISION 911 DEBT SERVICE

DIVISION NARRATIVE

Overview of Debt Policies

Debt service payments for the General Fund are 3.99% 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 Debt Service 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 \$18,632,293 which is extremely low compared to the City's approximate market value of \$6,136,556,400. The table below provides for the City's FY 2016 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, 2015

ASSESSED VALUATION	<u>\$368,193,384</u>
Maximum General Obligation Debt Limit to 8% of Total Assessed Valuation	<u>\$29,455,471</u>
Outstanding Bonds Chargeable to Debt Limit	<u>\$10,823,178</u>
LEGAL DEBT LIMIT MARGIN - JULY 1, 2015	<u><u>\$18,632,293</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, \$649,531 in capital and infrastructure is budgeted in the General Fund for FY 2016.

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 2015 is estimated to be approximately \$11.43 million, or 38.7% of FY 2016 expenditures.

Existing Debt

The following table lists the outstanding General Obligation Bonds and the lease purchase obligation as of July 1, 2015:

<u>General Obligation Bond</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding JULY 1, 2015</u>	<u>Final Due Date</u>
Municipal Roads	4/22/2009	3.26%	2,238,018	4/22/2019
NMB Park & Sports Complex	9/15/2011	1.57%	7,955,000	3/1/2019
First National Bank Lease Purchase	5/5/2014	3.60%	253,464	8/1/2016
Motorola Solutions Lease Purchase	12/1/2013	2.89%	<u>376,696</u>	8/1/2016
		TOTAL	<u>\$ 10,823,178</u>	

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

<u>Fiscal</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2016	409,777	2,743,370	3,153,147
2017	307,232	2,824,915	3,132,147
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 2016 . 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 finalizing a Special Assessment 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, 2016
01-5-915 OTHER FINANCING USES
DETAIL OF EXPENDITURES

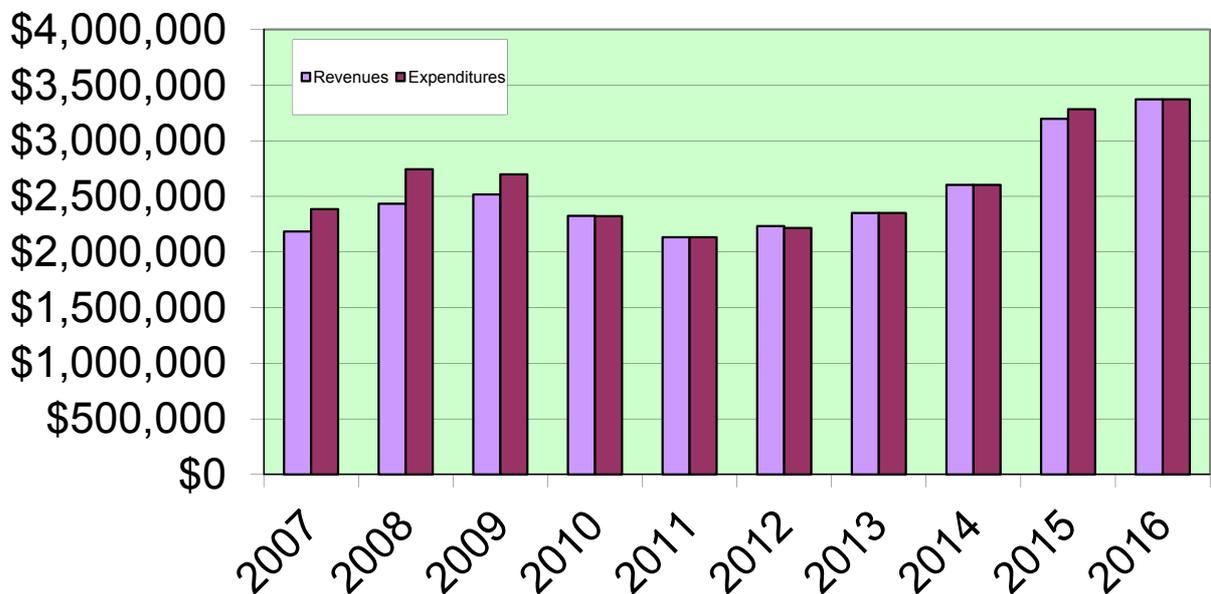
CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
707	Transfer to Park Impr. Fund	\$ -	\$ 750,000	\$ -	\$ -	\$ -
708	Transfer to Capital Impr. Fund	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,800,000
709	Transfer to Street Impr. Fund	650,000	650,000	650,000	650,000	650,000
718	Transfer to NMB Enter. Fund	-	-	-	-	200,000
TOTAL OTHER FINANCING USES		<u>\$ 2,150,000</u>	<u>\$ 2,900,000</u>	<u>\$ 2,150,000</u>	<u>\$ 2,150,000</u>	<u>\$ 2,650,000</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 2016 the City of North Myrtle Beach has budgeted an increase in Accommodations Tax receipts.

The budget for FY 2016 is balanced at \$3,372,500 for revenue and \$3,372,500 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 2015:

- 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 2016:

- 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, 2016
REVENUES AND EXPENDITURES
ACCOMMODATIONS TAX FUND**

DIVISION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
REVENUES:					
Accommodations Tax Receipts	\$ 2,980,351	\$ 3,055,869	\$ 3,196,750	\$ 3,284,800	\$ 3,372,500
Grant - Water Quality Monitoring	-	-	-	-	-
Interest	-	-	400	-	-
TOTAL REVENUES	<u>\$ 2,980,351</u>	<u>\$ 3,055,869</u>	<u>\$ 3,197,150</u>	<u>\$ 3,284,800</u>	<u>\$ 3,372,500</u>
EXPENDITURES:					
Public Safety	\$ 255,283	\$ 308,459	\$ 333,635	\$ 333,635	\$ 480,946
Public Works	545,991	276,471	362,800	362,800	486,937
Parks & Recreation	<u>2,012,478</u>	<u>2,489,379</u>	<u>2,585,697</u>	<u>2,561,637</u>	<u>2,404,617</u>
TOTAL EXPENDITURES	<u>\$ 2,813,752</u>	<u>\$ 3,074,309</u>	<u>\$ 3,282,132</u>	<u>\$ 3,258,072</u>	<u>\$ 3,372,500</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>166,599</u>	<u>(18,440)</u>	<u>(84,982)</u>	<u>26,728</u>	<u>-</u>
FUND BALANCE - BEGINNING	<u>283,300</u>	<u>449,899</u>	<u>431,459</u>	<u>431,459</u>	<u>458,187</u>
FUND BALANCE - ENDING	<u>\$ 449,899</u>	<u>\$ 431,459</u>	<u>\$ 346,477</u>	<u>\$ 458,187</u>	<u>\$ 458,187</u>

The list on the following two pages specifies the programs to be funded by the Accommodations Tax Fund for FY2016. Some of the funds will be provided to outside agencies in the amount of \$1,441,459.

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 2016 is \$1,135,480. In addition, \$290,833 is being transferred to the Solid Waste Fund, \$17,035 to the Beach Renourishment Fund, \$97,253 to the Park Improvement Fund, \$112,848 to the Beach Services Fund, \$58,357 to the Storm Water Drainage Fund, and \$63,341 to the Street Improvement Fund.

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2016**

	<u>BUDGET</u> <u>FY 2015</u>	<u>REQUEST</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>GL</u> <u>ACCT.#</u>
30% ADVERTISING ALLOCATION	\$ 1,009,500	\$ 1,065,000	\$ 1,065,000	4-5-756-180
<u>Services Grand Strand</u>				
1 NMB Chamber of Commerce	426,519	920,417	519,187	4-5-756-181
2 James W. Caudle Foundation	5,000	-	-	4-5-756-183
3 The Long Bay Symphony	3,000	10,000	3,900	4-5-756-183
4 NMB Area Historical Museum	21,500	18,900	7,868	4-5-756-183
5 NMB Community Band	-	2,750	1,398	4-5-756-183
<u>Public Safety Department</u>				
6 Public Safety Salary Supplement	92,100	200,000	140,686	1-5-4xx-011
7 Public Safety Overtime	42,800	105,000	73,302	1-5-4xx-014
8 Memorial Day Weekend	21,800	167,000	115,989	1-5-422-130
9 Beach Patrol Salary/Benefit Supplement	36,600	100,000	34,204	1-5-424-012
10 Patrol Vehicles	58,100	222,469	76,912	1-5-422-360
11 Body Worn Cameras	600	44,037	9,194	1-5-422-111
12 Community Service Educational Brochures	1,600	2,000	824	1-5-424-111
13 Segway	7,500	-	-	1-5-453-111
14 Vehicle Extraction Equipment	48,135	-	-	1-5-453-370
15 PWC Rescue Sled	-	6,000	1,872	16-5-761-370
16 Confined Space Equipment	-	18,875	6,304	1-5-453-370
17 Monitoring and Safety Equipment	-	17,113	8,196	1-5-453-370
18 BullEx Digital Fire Attach Training System	8,800	-	-	1-5-453-370
19 Heavy Rescue Tools	15,600	34,086	15,341	1-5-453-111
<u>Public Works Department</u>				
20 Beach Renourishment Monitoring	26,000	50,000	17,035	10-5-742-132
21 Beach Water Quality Monitoring	54,000	195,000	58,357	3-5-930-132
22 Underground Utility Conversion	43,600	100,000	29,670	9-5-940-901
23 Handicap Beach Access Ramps	32,000	100,000	33,670	9-5-940-303
24 Intersection & Sidewalk Improvements	35,000	100,000	40,070	1 to 9-5-940
25 Street Dept. Overtime (traffic control)	13,800	30,000	17,301	1-5-652-014
26 Sanitation Overtime (trash collection)	12,400	30,000	14,901	15-5-671-014
27 Litter Collection	35,000	142,500	74,705	15-5-673-011
28 Beach Cleaning	111,000	390,000	201,227	15-5-674-all

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2016**

	<u>BUDGET</u>	<u>REQUEST</u>	<u>BUDGET</u>	<u>GL</u>
	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2016</u>	<u>ACCT.#</u>
<u>Parks & Grounds</u>				
29 Public Grounds Salary Supplement	\$ 103,552	\$ 275,735	\$ 100,472	1-5-754-011
30 Public Toilet Rentals/Maintenance	11,500	28,125	16,657	1-5-754-130
31 Parking Lot Resurfacing	13,500	30,390	13,936	1-5-754-130
32 Right-of-Way & Beach Access Maintenance	61,810	153,970	75,660	1-5-754-130
33 Sand Fence & Dune Maintenance	51,838	63,600	32,284	1-5-754-111
34 Landscaping	41,900	87,830	39,965	1-5-754-111
35 Landscaping - Hwy 17 Phase II	26,400	-	-	1-5-754-111
36 Christmas Decorating	11,900	19,600	7,786	1-5-754-111
37 Park & Sports Complex Lake Development	87,510	-	-	7-5-744-320
38 Park & Sports Complex Field Lighting	-	225,000	85,709	7-5-744-302
39 Park & Sports Complex Walk Path	-	25,000	11,543	7-5-744-302
<u>Recreation Department</u>				
40 Summer Concert Series	17,500	18,669	14,373	1-5-743-xxx
41 Mayfest on Main	28,680	94,555	31,648	1-5-743-xxx
42 St. Patrick's Day Festival and Parade	29,400	49,746	21,337	1-5-743-xxx
43 Irish Italian Festival	15,140	23,925	9,572	1-5-743-xxx
44 Music on Main	34,060	41,789	24,884	1-5-743-xxx
45 DIVA Run	59,780	96,934	57,081	1-5-743-xxx
46 Movies at McLean Park	2,590	5,810	3,424	1-5-743-xxx
47 SC State HOG Rally	2,280	-	-	1-5-743-xxx
48 Susan G. Komen Race	2,200	2,200	1,545	1-5-743-xxx
49 Sports Complex - Amphitheater	28,980	9,500	7,059	1-5-743-xxx
50 Sports Complex - Dog Park	3,180	4,800	1,641	1-5-743-xxx
51 Sports Complex - Meadow	6,720	13,000	7,691	1-5-743-xxx
52 Sports Complex - Programs	11,360	16,000	6,305	1-5-743-xxx
53 Sports Complex - New Events	11,320	15,000	8,367	1-5-743-xxx
54 Wheelchair Sports	5,740	10,000	5,478	1-5-743-xxx
55 Family Fun Run	2,080	6,575	2,503	1-5-743-xxx
56 North Myrtle Beach Triathlon	1,840	-	-	1-5-743-xxx
57 Powerlifting Meet	820	-	-	1-5-743-xxx
58 Masters Swim Meet	2,320	3,900	2,314	1-5-743-xxx
59 Masters Swim Clinic & Relay Carnival	2,720	-	-	1-5-743-xxx
60 Monday after the Masters	2,230	12,052	6,004	1-5-743-xxx
61 Winter Wonderland Event	28,400	-	-	1-5-743-xxx

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2016**

	<u>BUDGET</u> <u>FY 2015</u>	<u>REQUEST</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>GL</u> <u>ACCT.#</u>
<u>Athletics</u>				
62 USBA Bid Fee	\$ 21,000	\$ -	\$ -	1-5-742-xxx
63 Dixie Softball World Series Expense	58,000	58,000	28,303	1-5-742-xxx
64 Travel for Recruitment - TEAMS Conference	3,500	6,000	3,503	1-5-742-xxx
65 Travel for Recruitment - NASC Conference	3,500	6,000	3,503	1-5-742-xxx
66 Travel for Recruitment - NASC Conference	-	4,000	2,295	
67 PT Salary Supplement for Sports Tourism Events	8,000	-	-	1-5-742-xxx
68 Bid/Support Fees for Sports Tourism Events	50,000	50,000	27,192	1-5-742-xxx
69 Promotional Merchandise	12,000	6,000	3,103	1-5-742-xxx
<u>Beach Services</u>				
70 Lifeguard Salaries	189,667	522,000	107,171	16-5-761-012
71 Junior Lifeguard Camp	3,500	2,500	930	16-5-761-xxx
72 USLA Lifeguard Competition	1,800	7,000	2,044	16-5-761-111
73 Lifeguard Tower Replacement	1,500	2,500	830	16-5-761-111
<u>Support Services Division</u>				
74 Custodial Services Restrooms	15,800	27,000	14,015	1-5-842-xxx
75 Repair & Maintenance of Beach Front Restrooms	16,661	29,910	17,260	1-5-842-xxx
76 Generators	<u>26,000</u>	<u>-</u>	<u>-</u>	1-5-842-xxx
TOTAL	<u>\$ 3,282,132</u>	<u>\$ 6,125,762</u>	<u>\$ 3,372,500</u>	

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

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
180	30% Advertising Allocation	\$ 941,163	\$ 965,011	\$ 1,009,500	\$ 985,440	\$ 1,065,000
181	NMB Chamber of Commerce	516,236	400,000	426,519	426,519	519,187
183	Services to Other Agencies	<u>4,300</u>	<u>9,014</u>	<u>29,500</u>	<u>29,500</u>	<u>13,166</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,461,699</u>	<u>\$ 1,374,025</u>	<u>\$ 1,465,519</u>	<u>\$ 1,441,459</u>	<u>\$ 1,597,353</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 2016. These funds are: The Storm Water Drainage Fund, the Park Improvement Fund, the Capital Improvement Fund, the Street Improvement Fund, the Beach Renourishment Fund, and the Cherry Grove Dredge Fund.

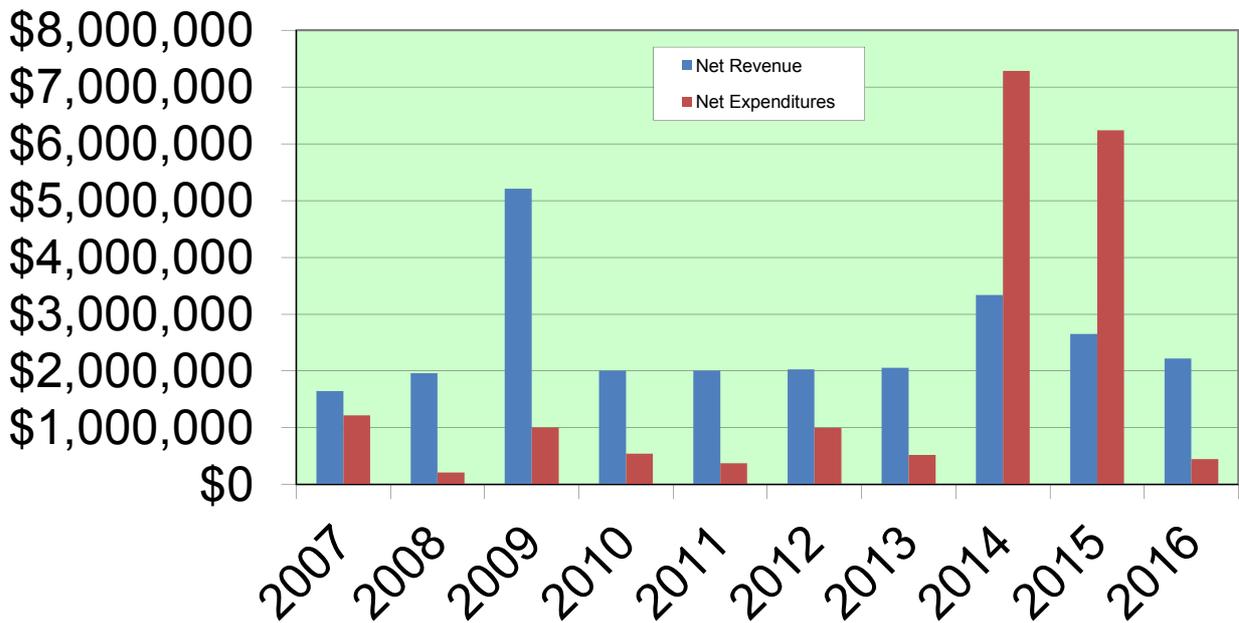
**STORM WATER DRAINAGE FUND
FUND 03**

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 2016, total actual Revenues are \$31,316,593 and total Expenditures are \$31,978,816. 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.

This fund will only be dealing with small projects for FY 2016 due to the lack of funds after completing the Main Street Ocean Outfall and the Hillside Drainage Project. Another major project will probably not be undertaken until FY 2018.

**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, 2016
DETAIL OF REVENUES**

SOURCE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
Storm Water Drainage Fees	\$ 2,025,577	\$ 2,058,103	\$ 2,141,092	\$ 2,087,000	\$ 2,149,600
Penalties	8,857	9,342	9,500	9,500	9,500
Interest	-	(1,418)	-	-	-
Adjustment/Bad Debts	(1,221)	(1,635)	-	-	-
Grants - State	-	1,250,000	-	500,000	-
Transfers In - Accommodations Tax	23,525	25,714	54,000	54,000	58,357
TOTAL REVENUES	\$ 2,056,738	\$ 3,340,106	\$ 2,204,592	\$ 2,650,500	\$ 2,217,457

SUMMARY OF EXPENDITURES

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
GL# 03-5-930-xxx					
Beach Water Monitoring (132)	\$ 83,216	\$ 48,246	\$ 165,000	\$ 165,000	\$ 165,000
Miscellaneous Drainage Proj. (307)	4,708	1,347	-	-	40,000
Hillside Retention Pond (900)	380,779	2,866,072	2,000,000	2,200,000	-
Main Street Drainage/Outfall (933)	76,226	8,627,967	4,000,000	3,650,000	-
18th Ave.N Drainage/Outfall (934)	25,460	-	-	100	-
Overhead Allocation	203,830	198,296	222,628	222,353	227,634
Principal and Interest (03-5-930-4xx)	281,430	-	-	-	-
TOTAL EXPENDITURES	\$ 1,055,649	\$ 11,741,928	\$ 6,387,628	\$ 6,237,453	\$ 432,634
EXCESS (DEFICIT)	\$ 1,001,089	\$ (8,401,822)	\$ (4,183,036)	\$ (3,586,953)	\$ 1,784,823
Beginning Fund Balance	\$ 5,323,528	\$ 6,324,617		\$ (2,077,205)	\$ (5,664,158)
Ending Fund Balance	\$ 6,324,617	\$ (2,077,205)		\$ (5,664,158)	\$ (3,879,335)

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

- Finalize Main Street and Hillside Drive Drainage Project.
- Seek Funding Alternatives for Future Ocean Outfalls.

**PARK DEVELOPMENT 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.

Even though the Park was opened in FY2014, additional amenities may be added over the next several years. The FY2016 Budget will see a new Splash Pad in the amount of \$600,000 added near the soccer fields. This fund will be used to account for the various capital projects that will be built within the new park. The following table is the budget for this activity.

**FISCAL YEAR ENDING JUNE 30, 2016
REVENUES AND EXPENDITURES**

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
REVENUES					
Interest	\$ 22,150	\$ 5,576	\$ -	\$ -	\$ -
Contribution from Private Entities	-	-	-	306,025	-
Park Improvement Bonds	-	-	-	-	-
Transfer from General Fund	-	750,000	-	-	-
Transfer from A-Tax Fund	-	424,999	87,510	524,509	97,253
Transfer from Capital Impr.Fund	1,279,283	1,592,000	1,110,490	1,110,490	-
TOTAL REVENUES	\$ 1,301,433	\$ 2,772,575	\$ 1,198,000	\$ 1,941,024	\$ 97,253
EXPENDITURES GL# 07-5-xxx-xxx					
<u>NMB Park and Sports Complex:</u>					
NMB Park Land (744-300)	-	-	-	-	-
Park Land Improv. (744-302)	8,031,174	4,321,544	-	650,000	625,000
Park Bldg. Improv. (744-320)	1,221,722	2,987,338	-	175,975	-
Park Lights, Equipment (744-370)	-	469,769	-	16,226	-
Park Contingency	-	-	-	-	225,000
Transfer to Street Impr. Fund	495,444	-	-	-	-
TOTAL EXPENDITURES	\$ 9,748,340	\$ 7,778,651	\$ -	\$ 842,201	\$ 850,000
EXCESS (DEFICIT)	\$ (8,446,907)	\$ (5,006,076)	\$ 1,198,000	\$ 1,098,823	\$ (752,747)
Beginning Fund Balance	\$ 13,138,091	\$ 4,691,184	\$ 207,000	\$ (314,892)	\$ 783,931
Ending Fund Balance	\$ 4,691,184	\$ (314,892)	\$ 1,405,000	\$ 783,931	\$ 31,184

**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 FY2016 the major funding item will be the City's portion of the Cherry Grove Dredge Project for \$800,000. Also funded within this fund is seven Public Safety vehicles as well as the initial funding of \$600,000 for a new platform fire truck. In-house IT servers, equipment, and software will also be allocated here for this fiscal year.

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

**FISCAL YEAR ENDING JUNE 30, 2016
REVENUES AND EXPENDITURES**

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
<u>REVENUES</u>					
Surplus Sales	\$ 12,296	\$ 23,726	\$ 20,000	\$ 40,000	\$ 25,000
Interest	-	-	1,000	-	-
Barefoot Fire Station Permit Fees	600	11,700	-	11,370	-
Contributions from Private Entities	38,237	-	-	-	-
A-Tax Fund Transfer In	139,391	-	-	-	-
Beach Services Transfer In	-	-	200,000	-	-
General Fund Transfer In	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,800,000</u>
TOTAL REVENUES	<u>\$ 1,690,524</u>	<u>\$ 1,535,426</u>	<u>\$ 1,721,000</u>	<u>\$ 1,551,370</u>	<u>\$ 1,825,000</u>
<u>EXPENDITURES</u> GL# 08-5-xxx-xxx					
Land (290-300)	\$ 290,589	\$ -	\$ -	\$ -	\$ -
Farmers Market (290-303)	11,588	-	-	-	-
Animal Shelter (290-304)	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	200,911	-	-	-
Hillside Park Improvements (290-310)	-	-	80,000	80,000	-
Equipment (290-311)	-	80,418	-	-	-
Public Safety Vehicles (290-321)	-	-	-	-	244,161
IT In-House (290-383)	28,220	6,476	-	-	228,900
Cherry Grove Dredging (690-301)	232,925	185,620	200,000	200,000	800,000
Transfer to NMB Park Fund (907-707)	1,279,283	1,592,000	1,110,490	1,110,490	-
Transfer to Beach Services (907-716)	69,000	50,000	55,000	55,000	-
Capital Projects Contingency (907-999)	-	-	435,510	-	900,000
TOTAL EXPENDITURES	<u>\$ 2,077,156</u>	<u>\$ 2,222,455</u>	<u>\$ 1,881,000</u>	<u>\$ 1,445,490</u>	<u>\$ 2,173,061</u>
EXCESS (DEFICIT)	<u>\$ (386,632)</u>	<u>\$ (687,029)</u>	<u>\$ (160,000)</u>	<u>\$ 105,880</u>	<u>\$ (348,061)</u>
Beginning Fund Balance	<u>\$ 1,357,146</u>	<u>\$ 970,514</u>	<u>\$ 210,000</u>	<u>\$ 283,485</u>	<u>\$ 389,365</u>
Ending Fund Balance	<u>\$ 970,514</u>	<u>\$ 283,485</u>	<u>\$ 50,000</u>	<u>\$ 389,365</u>	<u>\$ 41,304</u>

**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, \$63,341 from the Accommodations Tax Fund for various projects. Total revenues are projected to be \$4,153,341, and expenditures will be \$4,740,000, leaving \$1,621,922 remaining in Fund Balance.

Projects budgeted for FY 2016 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, 2016
REVENUES AND EXPENDITURES**

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
REVENUES					
General Fund Transfer In	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
Accommodations Tax Transfer In	248,984	70,614	75,600	75,600	63,341
Park Improv. Fund Transfer In	495,444	-	-	-	-
Beach Renourishment Fund Transfer In	-	52,500	-	-	-
Interest	-	-	1,200	-	-
Grants	-	633,936	1,206,800	306,800	295,000
Underground Utilities Reimb.	-	107,500	2,700,000	1,827,000	2,700,000
Underground Util.-N.Beach Dev.	170,000	-	50,000	30,000	15,000
Misc. Revenue (Public use reimbursement)	-	-	-	-	-
Horry County Road Fee	378,226	405,868	420,000	420,000	430,000
TOTAL REVENUES	\$ 1,942,654	\$ 1,920,418	\$ 5,103,600	\$ 3,309,400	\$ 4,153,341
EXPENDITURES GL# 09-5-940-xxx					
Beach Access/Parking Improv. (303)	\$ 855,993	\$ 256,370	\$ 200,000	\$ 200,000	\$ 250,000
Sidewalks/Bicycle Lane (305)	6,853	-	250,000	250,000	250,000
Intersection Improvements (311)	-	-	250,000	250,000	250,000
Road Resurfacing (312)	84,628	449,014	200,000	200,000	350,000
Underground Utilities (314)	-	-	-	-	-
Coastal N. Town Intersection (323)	253,939	-	-	-	215,000
Underground Utilities - 6th S. (318)	92,758	-	-	-	-
Barefoot Bridge Paint/Maint (320)	69,500	72,500	75,000	75,000	75,000
New Park Entry Road (321)	1,233,236	20,398	130,000	130,000	-
In-House Paving/Resurfacing (322)	-	-	-	100,000	200,000
Underground Utilities - 48th S. (901)	12,988	36,108	55,000	2,000,000	500,000
E.Coast Greenway-WaterTowerRd (903)	-	-	295,000	295,000	-
Library Sidewalks/Crosswalk (904)	-	-	-	52,645	-
Crescent Beach Undgrd.Util. (905)	-	-	3,000,000	30,000	2,500,000
Crescent Beach Road Widening (906)	-	-	1,000,000	-	150,000
Street Projects Contingency (999)	-	-	500,000	-	-
TOTAL EXPENDITURES	\$ 2,609,895	\$ 834,390	\$ 5,955,000	\$ 3,582,645	\$ 4,740,000
EXCESS (DEFICIT)	\$ (667,241)	\$ 1,086,028	\$ (851,400)	\$ (273,245)	\$ (586,659)
Beginning Fund Balance	\$ 2,063,039	\$ 1,395,798	\$ 2,557,900	\$ 2,481,826	\$ 2,208,581
Ending Fund Balance	\$ 1,395,798	\$ 2,481,826	\$ 1,706,500	\$ 2,208,581	\$ 1,621,922

**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 2013 through the FY 2016 budget. The FY 2016 Budget is for maintenance of the sand fencing associated with the 2008 Beach Renourishment Project and monitoring the beach profile over the next several years in order to see how the renourishment project is holding up.

**FISCAL YEAR ENDING JUNE 30, 2016
REVENUES AND EXPENDITURES**

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
<u>REVENUES</u>					
General Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Army Corp Reimbursement	-	-	-	-	-
Accommodations Tax Transfer	16,971	18,429	26,000	26,000	17,035
Interest	-	-	100	-	-
TOTAL REVENUES	<u>\$ 16,971</u>	<u>\$ 18,429</u>	<u>\$ 26,100</u>	<u>\$ 26,000</u>	<u>\$ 17,035</u>
<u>EXPENDITURES</u> GL# 10-5-742-xxx					
Walkovers/Ramps (111)	\$ 4,196	\$ 15,576	\$ 50,000	\$ 50,000	\$ 50,000
Beach Renourishment Monitoring (132)	\$ 29,613	\$ 12,188	\$ 25,000	\$ 25,000	\$ 50,000
Transfer to Street Improv. Fund (709)	-	52,500	-	-	-
TOTAL EXPENDITURES	<u>\$ 33,809</u>	<u>\$ 80,264</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 100,000</u>
EXCESS (DEFICIT)	<u>\$ (16,838)</u>	<u>\$ (61,835)</u>	<u>\$ (48,900)</u>	<u>\$ (49,000)</u>	<u>\$ (82,965)</u>
Beginning Fund Balance	<u>\$ 433,186</u>	<u>\$ 416,348</u>	<u>\$ 347,000</u>	<u>\$ 354,513</u>	<u>\$ 305,513</u>
Ending Fund Balance	<u>\$ 416,348</u>	<u>\$ 354,513</u>	<u>\$ 298,100</u>	<u>\$ 305,513</u>	<u>\$ 222,548</u>

**CHERRY GROVE DREDGE FUND
FUND 11**

The Cherry Grove Dredge Fund was established this fiscal year to account for the costs of dredging the canals in east Cherry Grove and provide for all the associated costs with the completion of this project. A Special Assessment Bond will in the amount of \$6,150,000 will be issued during FY2016 in order to provide the funding necessary to dredge the selected channels throughout the designated area.

The district has been established to last ten years and the first dredge will be financed over a period of five years with the possibility of another dredge to follow should one be warranted. Individual assessments will be made by Horry County for beneficial properties not to exceed \$2,400 per year.

**FISCAL YEAR ENDING JUNE 30, 2016
REVENUES AND EXPENDITURES**

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
REVENUES					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution - Private Entities	-	-	-	-	-
CG Assessments	-	-	-	-	1,560,000
CG Assessment Bonds	-	-	-	-	6,150,000
Transfer from Capital Impr.Fund	-	-	-	-	800,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 8,510,000
EXPENDITURES GL# 11-5-xxx-xxx					
Cherry Grove Dredging Project					
Dredging	-	-	-	-	4,439,000
Contingency	-	-	-	-	500,000
Principal	-	-	-	-	-
Interest	-	-	-	-	123,000
Agent Fees	-	-	-	-	1,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 5,063,000
EXCESS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ 3,447,000
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 3,447,000

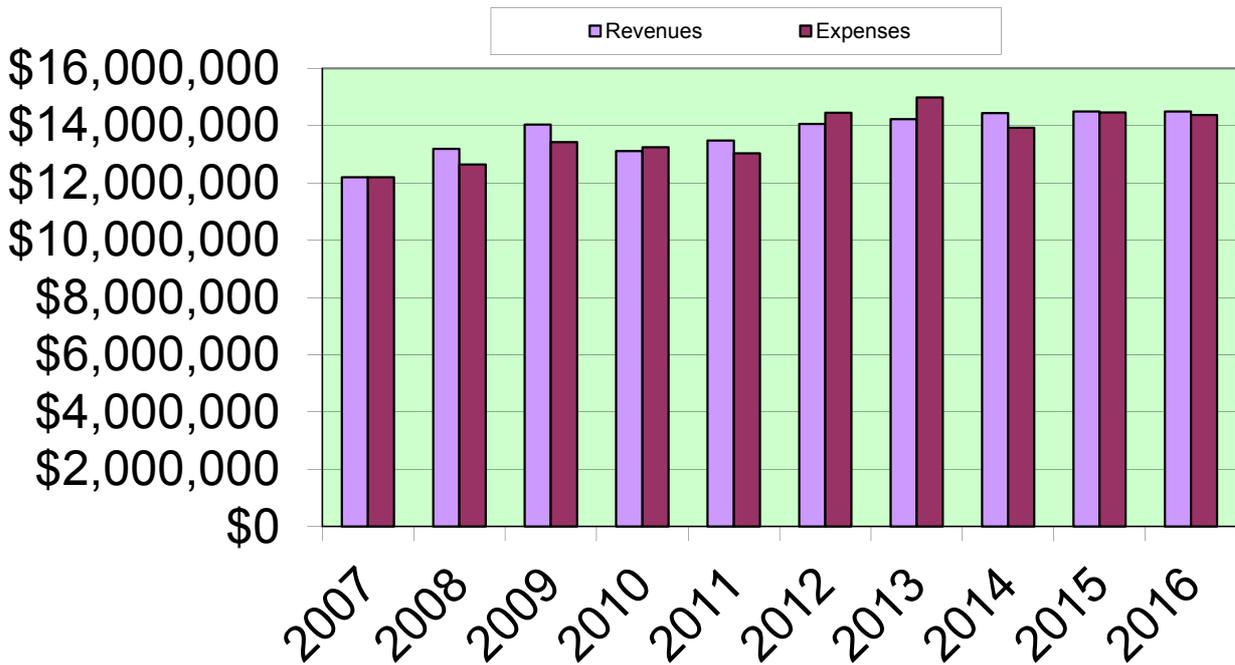
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WATER & SEWER
UTILITY FUND

WATER & SEWER UTILITY FUND

DEPARTMENT OF PUBLIC WORKS

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



The chart above reflects a surplus of \$122,278 for FY 2016. 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 121.8% for FY 2016. 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 remain consistent from FY 2015 to FY 2016.

**FISCAL YEAR ENDING JUNE 30, 2016
DETAIL OF REVENUES
WATER & SEWER UTILITY FUND**

SOURCE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
WATER USAGE	\$ 6,950,458	\$ 7,065,823	\$ 7,475,000	\$ 7,173,350	\$ 7,475,000
SEWER USAGE	4,597,447	4,745,269	5,050,000	4,930,600	5,050,000
WATER TAPS	65,771	81,843	50,000	50,000	50,000
SEWER TAPS	19,300	22,454	20,000	20,000	20,000
SERVICE CHARGES	74,712	70,997	75,000	75,000	75,000
INTEREST	58,506	75,832	125,000	100,000	125,000
PENALTIES	54,274	59,637	80,000	80,000	80,000
MISCELLANEOUS	210,181	410,314	237,500	237,500	237,500
TOTAL OPERATING REVENUES	\$ 12,030,649	\$ 12,532,169	\$ 13,112,500	\$ 12,666,450	\$ 13,112,500

DETAIL IMPACT FEES CAPITAL TRANSFERS

SOURCE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
MYRTLE BEACH CONTRACT	\$ 803,870	\$ 801,473	\$ 800,548	\$ 800,548	\$ 802,100
BULL CREEK CAPACITY CHARGE	563,000	576,840	576,840	576,840	576,840
SUB TOTAL IMPACT FEES TRANSFERS	\$ 1,366,870	\$ 1,378,313	\$ 1,377,388	\$ 1,377,388	\$ 1,378,940
TOTAL OPERATION REVENUES & TRANSFERS	\$ 13,397,519	\$ 13,910,482	\$ 14,489,888	\$ 14,043,838	\$ 14,491,440

The table below summarizes Water and Sewer Fund expenses by Division. Expenses, as a whole, are \$88,622 lower than the previous budget. The decrease is due to recalculating the depreciation and useful life of the Water and Sewer plant.

**FISCAL YEAR ENDING JUNE 30, 2016
SUMMARY OF EXPENSES
WATER & SEWER UTILITY FUND**

Div. #	DIVISION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
312	Utility Billing	\$ 513,680	\$ 544,578	\$ 565,272	\$ 579,715	\$ 604,179
611	Public Works Administration	619,101	671,318	740,586	678,071	677,934
622	Waste Water Treatment	1,611,963	2,283,753	1,803,900	1,725,114	1,895,837
632	Wells/Lifts Maintenance	1,494,165	1,605,742	1,600,267	1,549,039	1,976,384
642	Construction/Maintenance	4,061,529	4,133,534	4,001,093	3,909,384	3,940,952
901	Depreciation / Amortization	2,984,757	2,999,063	3,079,171	2,525,000	2,600,000
911	Bond Interest/Agent Fees	434,783	386,076	387,788	337,913	285,500
906	Overhead Allocation from Gen Fund	2,300,147	2,245,741	2,279,707	2,297,512	2,388,376
	TOTAL OPERATING EXPENSES	\$ 14,020,125	\$ 14,869,806	\$ 14,457,784	\$ 13,601,748	\$ 14,369,162

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 \$7.6 million of improvements are scheduled for this budget year. The following benchmarks, goals and priorities are established for FY 2016:

- 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	316
FY2015	400, Estimate
FY2016	450, Estimate

- Maintain zero SSO's attributable to system O & M. Continue FOG (fats, oil, & grease) program.
- Continue extension of public sanitary sewer service to areas not serviced within the City.
- Upgrade hardware/software to optimize "cityworks" asset management system.
- Upgrade backflow prevention program database and customer notification, testing and inspection program.
- Complete MB water booster pump station.
- Obtain permit for revetment for AIWW stabilization at Ocean Drive WWTP.
- Update water and sewer system model, master plan and CIP. (Will require outside professional engineering services)
- 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 2016 budget year that will be funded by operational cash.

**FISCAL YEAR ENDING JUNE 30, 2016
 DETAIL OF CAPITAL PURCHASES
 OPERATING BUDGET
 WATER AND SEWER UTILITY FUND**

<u>DIVISION</u>	<u>ITEM</u>	<u>COST</u>	<u>GL ACCT.#</u>
312	Radio Read Devices for Meters	\$ 200,000	2-5-920-232
611	System Map/Model/GIS Mapping	350,000	2-5-920-280
622	Tractor (replacement)	60,000	2-5-920-270
622	Electric Panels	180,000	2-5-920-270
632	Pump Station Telemetry (LR Neck Road)	200,000	2-5-920-255
632	Crew Truck #6649	40,000	2-5-920-260
632	Crew Truck #6799	40,000	2-5-920-260
632	Crew Truck #6874	40,000	2-5-920-260
632	Emergency Generators (PS #46)	35,000	2-5-920-270
642	Crew Truck	65,000	2-5-920-260
642	Crew Truck	38,000	2-5-920-260
642	P/U Truck	30,000	2-5-920-260
642	Drilling Machine	35,000	2-5-920-270
642	Walk Behind Concrete Saw	12,500	2-5-920-270
642	Pipe Locator (2)	25,000	2-5-920-270
642	In-House CIP	400,000	2-5-920-xxx
	TOTAL	\$ 1,750,500	

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 2016 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, 2016
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)		\$ 2,639,359	\$ 400,000
CONTRIBUTED CAPITAL:			
Water		900,000	
Sewer			800,000
Operating Funds		<u>1,375,000</u>	<u>-</u>
TOTAL AVAILABLE RESOURCES		<u>4,914,359</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	802,100	
FY 2016 Water Line Improv. CIP	02-5-922-230	1,500,000	
New Capacity Wells (2)	02-5-922-230	100,000	
Myrtle Beach Booster Pump Station	02-5-922-232	2,000,000	
<u>Sewer Impact Fees:</u>			
Sewer Rehabilitation / Replacement	02-5-922-250		1,250,000
Miscellaneous Sewer Extensions	02-5-922-250	-	500,000
Sewer Pump Station Rehabilitation	02-5-922-255	-	500,000
TOTAL EXPENDITURES		<u>4,978,940</u>	<u>2,250,000</u>
ENDING BALANCE (ESTIMATED)		<u>\$ (64,581)</u>	<u>\$ (1,050,000)</u>

02-5-312 UTILITY BILLING

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 330,219	\$ 327,905	\$ 342,119	\$ 342,000	\$ 353,929
012	SALARY, PART-TIME	-	1,475	9,600	14,500	15,000
014	OVERTIME	1,837	2,091	3,250	3,000	3,250
021	FICA	23,263	23,670	24,847	25,165	26,053
022	EMPLOYEE RETIREMENT	34,395	34,753	39,636	42,106	43,135
023	EMPLOYEE INSURANCE	65,101	75,657	72,960	72,960	76,800
030	TRAINING	962	160	3,000	3,000	3,000
040	WORKERS COMPENSATION	2,518	3,500	5,325	5,325	5,583
050	AWARDS	3,964	4,542	5,064	5,142	4,924
	* SUBTOTAL PERSONNEL *	<u>462,259</u>	<u>473,753</u>	<u>505,801</u>	<u>513,198</u>	<u>531,674</u>
110	CLOTHING/UNIFORMS	1,951	2,329	2,300	2,300	2,400
111	MATERIALS/SUPPLIES	2,501	5,482	8,500	8,500	8,500
112	OFFICE SUPPLIES	3,695	4,044	1,000	1,000	1,500
113	PRINTING/BINDING	-	-	200	-	200
120	COMMUNICATIONS	2,369	2,365	1,600	2,400	2,400
130	CONTRACTUAL SERVICES	91,799	106,318	101,000	106,000	112,000
131	REPAIRS/MAINTENANCE	348	234	3,750	-	3,750
132	PROFESSIONAL SERVICES	25	25	-	3,220	-
134	CREDIT CARD FEES	20,354	27,174	20,000	28,000	27,500
140	SUBSCRIPTIONS/DUES	105	105	175	-	175
141	TRAVEL / BUSINESS	505	153	500	400	500
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	4,321	3,494	5,000	4,000	5,000
151	FUEL	14,097	13,880	15,000	13,000	15,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>142,070</u>	<u>165,603</u>	<u>159,225</u>	<u>168,820</u>	<u>179,125</u>
	** TOTAL EXPENSES **	<u>\$ 604,329</u>	<u>\$ 639,356</u>	<u>\$ 665,026</u>	<u>\$ 682,018</u>	<u>\$ 710,799</u>
LESS OVERHEAD ALLOCATION TO:						
	SOLID WASTE FUND 10%	60,433	63,185	66,503	68,202	71,080
	STORM WATER FUND 5%	<u>30,216</u>	<u>31,593</u>	<u>33,251</u>	<u>34,101</u>	<u>35,540</u>
	** LESS OVERHEAD TOTAL **	90,649	94,778	99,754	102,303	106,620
TOTAL NET WATER & SEWER FUND		<u>\$ 513,680</u>	<u>\$ 544,578</u>	<u>\$ 565,272</u>	<u>\$ 579,715</u>	<u>\$ 604,179</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. 15,569 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	\$ 73,314
Data Maintenance Technician	1	17	54,003
Meter Reader Coordinator	1	14	45,702
Meter Reader	2	11	67,729
Cashier/Accounting Clerk	3	11	106,888
Longevity/ On Call Pay			<u>6,293</u>
TOTAL	<u>8</u>		<u>\$ 353,929</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 6.9% increase is due to expected growth in personnel and operating expenses, as well as, an increase in contractual services.

02-5-611 PUBLIC WORKS ADMINISTRATION

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 536,433	\$ 561,947	\$ 593,090	\$ 593,090	\$ 620,299
012	SALARY, PART-TIME	-	1,698	-	1,308	-
014	OVERTIME	-	630	1,200	2,000	1,200
015	SPECIAL ALLOWANCE	6,600	6,600	6,600	6,600	6,600
021	FICA	36,004	37,575	40,412	40,555	42,262
022	EMPLOYEE RETIREMENT	62,435	64,305	74,597	75,942	77,856
023	EMPLOYEE INSURANCE	58,801	68,448	82,080	82,080	86,400
024	UNEMPLOYEE INSURANCE	-	-	-	-	-
030	TRAINING	7,553	8,350	14,000	8,000	20,000
040	WORKERS COMPENSATION	2,111	2,800	4,457	4,457	4,661
050	AWARDS	3,342	3,759	5,697	4,456	5,540
	* SUBTOTAL *	<u>713,279</u>	<u>756,112</u>	<u>822,133</u>	<u>818,488</u>	<u>864,818</u>
110	CLOTHING/UNIFORMS	2,308	2,692	3,600	3,600	3,600
111	MATERIALS/SUPPLIES	11,227	28,090	35,000	35,000	38,000
112	OFFICE SUPPLIES	2,636	4,151	3,000	3,000	3,000
113	PRINTING/BINDING	5,549	632	3,500	3,500	3,500
120	COMMUNICATIONS	5,247	4,124	8,000	6,000	8,000
130	CONTRACTUAL SERVICES	3,330	4,255	10,000	7,000	10,000
131	REPAIRS/MAINTENANCE	2,413	1,168	5,000	2,500	5,000
132	PROFESSIONAL SERVICES	1,600	12,783	6,000	5,500	6,000
140	SUBSCRIPTIONS/DUES	13,654	9,924	13,000	12,000	14,000
141	TRAVEL / BUSINESS	5,593	3,945	6,000	5,000	6,000
142	ADVERTISING	441	74	500	500	500
150	VEHICLE OPERATIONS	771	924	4,000	2,000	4,000
151	FUEL	5,722	6,640	6,000	6,000	6,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>60,491</u>	<u>79,402</u>	<u>103,600</u>	<u>91,600</u>	<u>107,600</u>
	** TOTAL EXPENSES **	<u>\$ 773,770</u>	<u>\$ 835,514</u>	<u>\$ 925,733</u>	<u>\$ 910,088</u>	<u>\$ 972,418</u>
LESS OVERHEAD ALLOCATION TO:						
	SOLID WASTE FUND 15%	116,002	123,147	138,860	136,513	145,863
	STORM WATER FUND 5%	<u>38,667</u>	<u>41,049</u>	<u>46,287</u>	<u>45,504</u>	<u>48,621</u>
	** LESS OVERHEAD TOTAL **	154,669	164,196	185,147	182,017	194,484
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	-	-	-	50,000	100,000
	TOTAL NET WATER & SEWER FUND	<u>\$ 619,101</u>	<u>\$ 671,318</u>	<u>\$ 740,586</u>	<u>\$ 678,071</u>	<u>\$ 677,934</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	\$ 154,185
Operations Manager / Utilities	1	29	109,599
Engineering Manager	1	27	80,357
Engineering Technician	1	18	64,388
GIS Technician	1	17	50,984
Engineering Assistant	1	17	59,774
Administrative Assistant I	2	13,15	89,599
Longevity	—		<u>11,413</u>
TOTAL	<u>8</u>		<u>\$ 620,299</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 8.5% budget decrease is mainly due to the addition of an allocation for in-house capital.

02-5-622 WASTEWATER TREATMENT

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 340,737	\$ 352,359	\$ 360,107	\$ 345,000	\$ 411,572
014	OVERTIME	9,533	9,162	8,750	8,500	7,800
021	FICA	24,580	25,722	25,266	24,215	28,727
022	EMPLOYEE RETIREMENT	34,836	36,875	38,548	43,810	51,587
023	EMPLOYEE INSURANCE	50,402	57,830	54,720	54,720	67,200
030	TRAINING	1,294	250	2,400	2,400	2,400
040	WORKERS COMPENSATION	2,203	2,900	4,611	4,611	5,242
050	AWARDS	3,018	3,474	3,798	3,908	4,309
	* SUBTOTAL PERSONNEL *	<u>466,603</u>	<u>488,572</u>	<u>498,200</u>	<u>487,164</u>	<u>578,837</u>
110	CLOTHING/UNIFORMS	3,340	3,613	4,500	4,500	4,500
111	MATERIALS/SUPPLIES	145,067	100,420	172,000	150,000	160,000
112	OFFICE SUPPLIES	1,297	1,648	2,500	2,000	2,500
120	COMMUNICATIONS	3,231	2,404	2,700	2,700	3,500
121	UTILITIES	393,044	358,533	435,000	435,000	435,000
130	CONTRACTUAL SERVICES	527,046	1,239,262	543,000	540,000	543,000
131	REPAIRS/MAINTENANCE	27,656	44,898	85,000	55,000	107,500
132	PROFESSIONAL SERVICES	12,076	5,884	20,000	10,000	20,000
140	SUBSCRIPTIONS/DUES	5,384	5,141	7,000	5,500	7,000
141	TRAVEL / BUSINESS	-	-	500	250	500
142	ADVERTISING	84	-	500	-	500
150	VEHICLE OPERATIONS	9,462	13,196	15,000	15,000	15,000
151	FUEL	17,673	20,182	18,000	18,000	18,000
	* SUBTOTAL OPERATING *	<u>1,145,360</u>	<u>1,795,181</u>	<u>1,305,700</u>	<u>1,237,950</u>	<u>1,317,000</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 1,611,963</u>	<u>\$ 2,283,753</u>	<u>\$ 1,803,900</u>	<u>\$ 1,725,114</u>	<u>\$ 1,895,837</u>

DIVISION 622 WASTEWATER TREATMENT

DIVISION NARRATIVE

The Wastewater Treatment Division is comprised of six (7) employees as shown below. These employees report to the Utility Superintendent who in turn reports to the Public Works Director/City Engineer. The Electrician / Instrumentation Technician position was added for this budget year 2016.

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	\$ 78,864
Laboratory Manager	1	17	56,293
Electrician / Instrumentation Technician	1	17	42,304
Wastewater Operators (class A, B, or C)	4	13,18	223,698
Longevity / On Call Pay	—		<u>10,413</u>
TOTAL	<u>7</u>		<u>\$ 411,572</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 5.1% increase in over all expenses is due to the addition of the Electrician / Instrumentation Technician position as well as an increase in repairs and maintenace for equipment.

02-5-632 WELLS/LIFTS MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 438,687	\$ 406,518	\$ 454,636	\$ 435,000	\$ 438,108
014	OVERTIME	25,125	23,841	24,000	24,000	24,000
021	FICA	33,029	31,074	33,504	32,130	32,348
022	EMPLOYEE RETIREMENT	49,460	43,896	46,906	48,592	48,296
023	EMPLOYEE INSURANCE	69,038	82,131	82,080	82,080	86,400
030	TRAINING	4,167	2,796	5,500	5,500	6,000
040	WORKERS COMPENSATION	3,503	4,600	5,744	5,744	9,242
050	AWARDS	4,662	5,031	5,697	5,593	5,540
	* SUBTOTAL PERSONNEL *	<u>627,671</u>	<u>599,887</u>	<u>658,067</u>	<u>638,639</u>	<u>649,934</u>
110	CLOTHING/UNIFORMS	4,860	5,547	6,700	6,700	9,700
111	MATERIALS/SUPPLIES	320,121	336,647	332,000	330,000	345,000
112	OFFICE SUPPLIES	2,690	2,537	2,500	2,500	2,500
120	COMMUNICATIONS	3,841	3,645	6,500	5,500	6,500
121	UTILITIES	298,432	278,352	290,000	290,000	300,000
130	CONTRACTUAL SERVICES	960	79,036	2,500	2,500	2,500
131	REPAIRS/MAINTENANCE	148,432	212,649	202,500	175,000	489,500
132	PROFESSIONAL SERVICES	33,135	29,749	33,000	33,000	104,000
140	SUBSCRIPTIONS/DUES	692	861	1,000	1,000	1,250
141	TRAVEL / BUSINESS	3,030	1,871	5,000	5,000	5,000
142	ADVERTISING	-	-	500	200	500
150	VEHICLE OPERATIONS	18,429	15,437	25,000	25,000	25,000
151	FUEL	27,179	39,524	35,000	34,000	35,000
152	DAMAGE CLAIMS	4,693	-	-	-	-
	* SUBTOTAL OPERATING *	<u>866,494</u>	<u>1,005,855</u>	<u>942,200</u>	<u>910,400</u>	<u>1,326,450</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 1,494,165</u>	<u>\$ 1,605,742</u>	<u>\$ 1,600,267</u>	<u>\$ 1,549,039</u>	<u>\$ 1,976,384</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 daily water usage (peak month) last year was 8.4 MGD. Average daily sewer usage (peak month) last year was 5.7 MGD. Peak sewer flow was 9.76 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	\$ 73,798
Electrician	1	17	66,462
Electrician's Helper	1	13	45,777
Pump Mechanic I and II	6	13,15	238,874
Longevity / On Call Pay	—		13,197
TOTAL	<u>9</u>		<u>\$ 438,108</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 23.5% increase in over all expenses is due to the increase in repairs and maintenance for the cost of repairing pumps and panels.

02-5-642 CONSTRUCTION/MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 793,293	\$ 781,741	\$ 844,525	\$ 835,000	\$ 843,073
014	OVERTIME	12,967	26,398	20,000	15,000	20,000
021	FICA	57,856	58,386	57,923	56,950	57,826
022	EMPLOYEE RETIREMENT	76,821	79,424	83,277	93,270	94,196
023	EMPLOYEE INSURANCE	154,700	180,978	173,280	173,280	182,400
030	TRAINING	7,965	4,177	10,000	10,000	10,000
040	WORKERS COMPENSATION	11,725	22,879	15,561	15,711	17,261
050	AWARDS	9,233	9,812	12,027	12,107	11,696
	* SUBTOTAL PERSONNEL *	<u>1,124,560</u>	<u>1,163,795</u>	<u>1,216,593</u>	<u>1,211,318</u>	<u>1,236,452</u>
110	CLOTHING/UNIFORMS	13,861	13,532	18,000	16,500	18,000
111	MATERIALS/SUPPLIES	410,489	445,542	380,000	375,000	400,000
112	OFFICE SUPPLIES	8,286	3,265	3,000	2,500	3,000
113	PRINTING/BINDING	-	-	-	-	-
120	COMMUNICATIONS	5,352	6,062	8,500	6,000	8,500
130	CONTRACTUAL SERVICES	2,287,279	2,316,615	2,225,000	2,200,000	2,425,000
131	REPAIRS/MAINTENANCE	82,843	53,083	42,500	42,500	42,500
132	PROFESSIONAL SERVICES	4,638	2,010	3,000	500	3,000
140	SUBSCRIPTIONS/DUES	242	445	1,000	500	1,000
141	TRAVEL / BUSINESS	5,823	2,330	3,000	2,200	3,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	43,463	34,892	50,000	50,000	50,000
151	FUEL	53,184	62,983	50,000	50,000	50,000
152	DAMAGE CLAIMS	21,509	28,980	-	2,366	-
	* SUBTOTAL OPERATING *	<u>2,936,969</u>	<u>2,969,739</u>	<u>2,784,500</u>	<u>2,748,066</u>	<u>3,004,500</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>300,000</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 4,061,529</u>	<u>\$ 4,133,534</u>	<u>\$ 4,001,093</u>	<u>\$ 3,909,384</u>	<u>\$ 3,940,952</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 244 miles of water pipeline, 215 miles of sewer pipeline and 1,506 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	\$ 80,182
Crew Leader II	2	17	122,540
Crew Leader I	4	14	175,103
Heavy Equipment Operator (HEO)	6	13	241,651
Maintenance Specialist / Motor Equipment Operator	6	11	204,370
Longevity / On Call Pay			<u>19,227</u>
TOTAL	<u>19</u>		<u>\$ 843,073</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 1.5% budget decrease is mainly due to the addition of an allocation for in-house capital.

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, 2014 was \$109,454,736.27, not including construction in progress of \$464,630.80 which will likely be capitalized during FY 2015. The accumulated depreciation as of June 30, 2014 was \$41,129,427.68.

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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 2,105,586	\$ 2,162,526	\$ 2,200,000	\$ 2,175,000	\$ 2,250,000
515	AMORTIZATION	<u>879,171</u>	<u>836,537</u>	<u>879,171</u>	<u>350,000</u>	<u>350,000</u>
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 2,984,757</u>	<u>\$ 2,999,063</u>	<u>\$ 3,079,171</u>	<u>\$ 2,525,000</u>	<u>\$ 2,600,000</u>

BOND INTEREST AND FEES

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

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

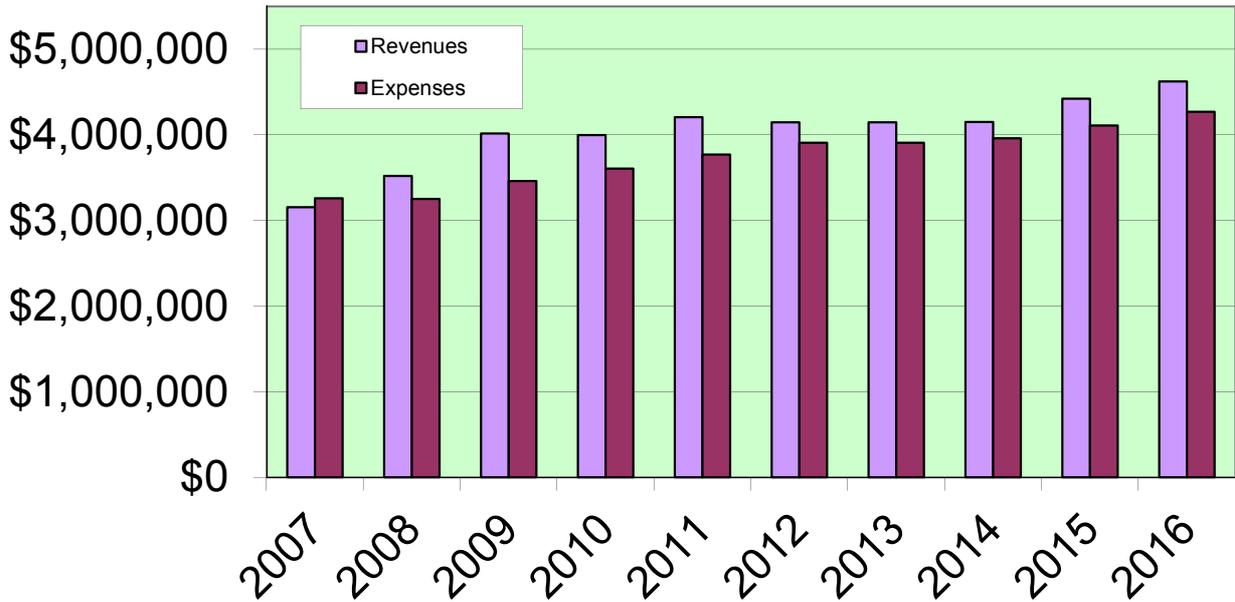
DETAIL OF EXPENSES		02-5-911-xxx				
CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	\$ 434,783	\$ 385,788	\$ 385,788	\$ 335,913	\$ 283,500
420	BOND AGENT FEES	<u>-</u>	<u>288</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
* TOTAL BOND INTEREST & FEES *		<u>\$ 434,783</u>	<u>\$ 386,076</u>	<u>\$ 387,788</u>	<u>\$ 337,913</u>	<u>\$ 285,500</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 \$354,218 for FY 2016. 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 4.6% increase due to normal growth in collections.

FISCAL YEAR ENDING JUNE 30, 2016

DETAIL OF REVENUES

SOURCE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
Solid Waste Services Fees	\$ 4,026,281	\$ 4,231,688	\$ 4,228,000	\$ 4,270,000	\$ 4,300,000
Trash Bags	7,038	7,362	10,500	8,000	8,000
Late Payment Penalties	24,397	25,891	25,000	27,000	27,500
Investment Income	-	(140)	-	-	-
Miscellaneous	8,278	20,333	-	-	-
Grants	-	5,000	-	-	-
Interfund Transfer - ATAX Fund	134,431	127,071	158,400	158,400	290,833
TOTAL REVENUES	<u>\$ 4,200,425</u>	<u>\$ 4,417,205</u>	<u>\$ 4,421,900</u>	<u>\$ 4,463,400</u>	<u>\$ 4,626,333</u>

The following table illustrates the comparative data for expenses in the Solid Waste Fund. Expenses have shown a 4% increase over the previous year's budget.

SUMMARY OF EXPENSES

DIV.#	DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
661	Commercial Collection	\$ 395,192	\$ 424,237	\$ 431,426	\$ 416,991	\$ 453,557
663	Transfer Station	716,102	714,001	801,033	741,884	823,750
671	Residential Collection	845,345	829,971	931,766	859,206	975,003
673	Trash/Litter Collection	260,318	282,462	281,012	263,254	296,983
674	Beach Cleaning	219,788	230,070	250,342	198,310	261,587
675	Recycling	390,206	321,103	347,644	358,285	369,990
901	Depreciation Expense	400,426	435,410	400,000	400,000	400,000
906	Overhead Allocation	637,104	637,352	665,584	662,812	691,245
TOTAL OPERATING EXPENSES		<u>\$ 3,864,481</u>	<u>\$ 3,874,606</u>	<u>\$ 4,108,807</u>	<u>\$ 3,900,742</u>	<u>\$ 4,272,115</u>

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

DETAIL OF CAPITAL

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
661	Maint./Welding Truck	\$ 70,000	15-5-950-361
663	Transfer Truck	140,000	15-5-950-361
663	Transfer Trailer	80,000	15-5-950-361
671	Automated Residential Truck	300,000	15-5-950-361
674	Beach Tractor 4x4 (replacement)	60,000	15-5-950-361
674	4 X 4 F-250 Pickup Truck	35,000	15-5-950-360
674	4 X 4 F-250 Pickup Truck	35,000	15-5-950-360
	TOTAL CAPITAL	<u>\$ 720,000</u>	

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, 2015:

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)	\$	16.00	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
Special Waste Residential	\$	75.00	per pickup

Performance Benchmarks, Goals and Priorities

The following benchmarks, goals and priorities are provided for in FY 2016, along with programs already in place:

- Maintain clean beach and roadway.
- Implement beach recycling program.
- Select communication system and AVL technology.

15-5-661 COMMERCIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 181,994	\$ 190,300	\$ 188,025	\$ 188,025	\$ 193,182
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	17,010	21,901	19,000	19,000	20,400
021	FICA	14,148	14,997	15,008	15,009	15,485
022	EMPLOYEE RETIREMENT	20,074	21,133	21,826	21,999	25,929
023	EMPLOYEE INSURANCE	33,600	34,806	36,480	36,480	38,400
030	TRAINING	-	-	-	-	-
040	WORKERS COMPENSATION	1,629	2,200	4,555	4,555	4,699
050	AWARDS	1,982	2,226	2,532	2,423	2,462
	* SUBTOTAL PERSONNEL *	<u>270,437</u>	<u>287,563</u>	<u>287,426</u>	<u>287,491</u>	<u>300,557</u>
110	CLOTHING/UNIFORMS	5,010	3,548	5,000	4,500	5,000
111	MATERIALS/SUPPLIES	21,991	11,920	36,000	30,000	43,000
112	OFFICE SUPPLIES	1,527	1,636	1,000	1,000	1,000
113	PRINTING/BINDING	-	-	1,000	-	1,000
120	COMMUNICATIONS	1,963	1,515	-	1,000	-
130	CONTRACTUAL SERVICES	432	2,747	-	-	-
132	PROFESSIONAL SERVICES	41	2,122	1,000	-	1,000
140	SUBSCRIPTIONS/DUES	-	606	-	-	-
141	TRAVEL / BUSINESS	-	-	-	-	-
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	52,222	68,350	58,000	58,000	60,000
151	FUEL	40,950	44,230	42,000	35,000	42,000
152	DAMAGE CLAIMS	619	-	-	-	-
	* SUBTOTAL OPERATING *	<u>124,755</u>	<u>136,674</u>	<u>144,000</u>	<u>129,500</u>	<u>153,000</u>
TOTAL COMMERCIAL COLLECTION		<u>\$ 395,192</u>	<u>\$ 424,237</u>	<u>\$ 431,426</u>	<u>\$ 416,991</u>	<u>\$ 453,557</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	52,802
Heavy Equipment Operator	2	13	88,407
Heavy Equipment Operator/Welder	1	13	51,973
Longevity			-
TOTAL	<u>4</u>		<u>\$ 193,182</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 5.1% 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 121,675	\$ 121,620	\$ 129,890	\$ 125,500	\$ 125,930
014	OVERTIME	13,455	15,659	16,000	16,000	16,599
021	FICA	9,835	10,291	10,504	10,188	10,262
022	EMPLOYEE RETIREMENT	14,229	14,488	16,774	15,709	15,823
023	EMPLOYEE INSURANCE	25,200	26,100	27,360	27,360	28,800
040	WORKERS COMPENSATION	3,564	4,400	5,106	5,106	4,989
050	AWARDS	1,374	1,737	1,899	1,862	1,847
	* SUBTOTAL PERSONNEL *	<u>189,332</u>	<u>194,295</u>	<u>207,533</u>	<u>201,725</u>	<u>204,250</u>
110	CLOTHING/UNIFORMS	1,470	1,162	2,000	1,500	2,500
111	MATERIALS/SUPPLIES	5,053	12,918	7,500	6,000	13,000
121	UTILITIES	2,932	3,104	6,000	4,000	6,000
130	CONTRACTUAL SERVICES	445,649	392,739	460,000	425,000	470,000
131	REPAIRS/MAINTENANCE	2,675	17,210	30,000	20,000	35,000
132	PROFESSIONAL SERVICES	60	719	1,000	169	1,000
150	VEHICLE OPERATIONS	29,164	45,430	45,000	45,000	50,000
151	FUEL	39,767	46,424	42,000	35,000	42,000
152	DAMAGE CLAIMS	-	-	-	3,490	-
	* SUBTOTAL OPERATING *	<u>526,770</u>	<u>519,706</u>	<u>593,500</u>	<u>540,159</u>	<u>619,500</u>
TOTAL TRANSFER STATION		<u>\$ 716,102</u>	<u>\$ 714,001</u>	<u>\$ 801,033</u>	<u>\$ 741,884</u>	<u>\$ 823,750</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	\$ 125,930
Longevity			-
TOTAL	<u>3</u>		<u>\$ 125,930</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 2.8% 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 440,449	\$ 438,088	\$ 503,539	\$ 452,000	\$ 515,958
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	41,379	41,672	40,000	40,000	42,675
021	FICA	33,124	34,171	38,047	34,440	39,104
022	EMPLOYEE RETIREMENT	49,539	51,448	61,113	55,596	63,343
023	EMPLOYEE INSURANCE	84,001	87,000	100,320	100,320	105,600
024	UNEMPLOYEE INSURANCE	-	-	-	-	-
030	TRAINING	-	-	3,000	1,000	2,500
040	WORKERS COMPENSATION	4,701	5,859	9,784	9,784	19,552
050	AWARDS	4,999	5,250	6,963	6,166	6,771
	* SUBTOTAL PERSONNEL *	<u>658,192</u>	<u>663,488</u>	<u>762,766</u>	<u>699,306</u>	<u>795,503</u>
110	CLOTHING/UNIFORMS	1,935	4,271	7,000	6,000	7,000
111	MATERIALS/SUPPLIES	45,800	32,965	50,000	40,000	50,000
130	CONTRACTUAL SERVICES	1,222	-	3,000	2,000	3,000
132	PROFESSIONAL SERVICES	124	1,503	2,000	1,000	2,000
140	SUB / DUES	189	195	-	200	-
141	TRAVEL	-	200	1,000	200	1,500
142	ADVERTISING	115	284	1,000	500	1,000
150	VEHICLE OPERATIONS	78,623	73,182	55,000	65,000	60,000
151	FUEL	51,756	52,740	50,000	45,000	55,000
152	DAMAGE CLAIMS	7,389	1,143	-	-	-
	* SUBTOTAL OPERATING *	<u>187,153</u>	<u>166,483</u>	<u>169,000</u>	<u>159,900</u>	<u>179,500</u>
TOTAL RESIDENTIAL COLLECTION		<u>\$ 845,345</u>	<u>\$ 829,971</u>	<u>\$ 931,766</u>	<u>\$ 859,206</u>	<u>\$ 975,003</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 20,000 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: \$14,901 Accommodations Tax Fund (for Overtime), and the remainder \$960,102 - 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	\$ 94,049
Supervisor, Sanitation	1	21	50,797
Crew Leader I	1	14	52,576
Heavy Equipment Operator	3	13	136,596
Motor Equipment Operator	4	11	141,332
Tradesworker	1	9	30,117
Longevity			<u>10,491</u>
TOTAL	<u>11</u>		<u>\$ 515,958</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 4.6% 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 127,834	\$ 130,155	\$ 132,988	\$ 132,988	\$ 136,124
012	SALARY, PART-TIME	-	-	10,000	-	10,920
014	OVERTIME	10,904	14,525	12,000	12,000	14,000
021	FICA	9,630	10,274	11,004	10,294	11,434
022	EMPLOYEE RETIREMENT	14,582	15,191	16,971	16,760	17,121
023	EMPLOYEE INSURANCE	25,200	26,100	27,360	27,360	28,800
040	WORKERS COMPENSATION	1,547	2,000	2,790	2,790	5,637
050	AWARDS	1,374	1,647	1,899	1,862	1,847
	* SUBTOTAL PERSONNEL *	<u>191,071</u>	<u>199,892</u>	<u>215,012</u>	<u>204,054</u>	<u>225,883</u>
110	CLOTHING/UNIFORMS	1,607	1,753	2,000	2,000	2,000
111	MATERIALS/SUPPLIES	1,106	2,239	3,000	2,000	3,100
132	PROFESSIONAL SERVICES	42	375	1,000	200	1,000
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	27,731	27,687	25,000	25,000	30,000
151	FUEL	37,885	44,532	35,000	30,000	35,000
152	DAMAGE CLAIMS	876	5,984	-	-	-
	* SUBTOTAL OPERATING *	<u>69,247</u>	<u>82,570</u>	<u>66,000</u>	<u>59,200</u>	<u>71,100</u>
TOTAL TRASH/LITTER COLLECTION		<u>\$ 260,318</u>	<u>\$ 282,462</u>	<u>\$ 281,012</u>	<u>\$ 263,254</u>	<u>\$ 296,983</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: \$74,705 - Accommodations Tax Fund (for Litter collection);
and the remainder \$222,278 - Solid Waste Fund

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Heavy Equipment Operator	2	13	\$ 97,557
Motor Equipment Operator	1	11	36,546
Longevity			<u>2,021</u>
TOTAL	<u>3</u>		<u>\$ 136,124</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 5.7% increase in expenditures is due to expected growth in personnel and operating cost.

15-5-674 BEACH CLEANING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY	\$ 61,303	\$ 63,641	\$ 67,976	\$ 45,000	\$ 69,248
012	SALARY, PART-TIME	22,810	20,915	42,000	30,000	43,680
014	OVERTIME	12,157	12,040	16,000	12,000	16,397
021	FICA	6,573	7,012	8,817	6,090	9,053
022	EMPLOYEE RETIREMENT	7,003	8,541	11,027	6,304	9,252
023	EMPLOYEE INSURANCE	16,826	17,400	18,240	18,240	19,200
024	UNEMPLOYEE INSURANCE	387	347	2,000	2,000	2,000
040	WORKERS COMPENSATION	891	1,200	2,016	2,016	4,526
050	AWARDS	518	1,068	1,266	760	1,231
	* SUBTOTAL PERSONNEL *	<u>128,468</u>	<u>132,164</u>	<u>169,342</u>	<u>122,410</u>	<u>174,587</u>
110	CLOTHING/UNIFORMS	1,067	1,009	2,500	2,500	2,500
111	MATERIALS/SUPPLIES	5	15,651	10,000	8,000	11,000
130	CONTRACTUAL SERVICES	-	-	-	-	-
132	PROFESSIONAL SERVICES	193	242	500	400	1,500
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	49,246	41,015	28,000	28,000	30,000
151	FUEL	40,809	39,989	40,000	37,000	42,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>91,320</u>	<u>97,906</u>	<u>81,000</u>	<u>75,900</u>	<u>87,000</u>
TOTAL BEACH CLEANING		<u>\$ 219,788</u>	<u>\$ 230,070</u>	<u>\$ 250,342</u>	<u>\$ 198,310</u>	<u>\$ 261,587</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: \$201,227 - Accommodations Tax Fund (for Beach Cleaning);
and the remainder \$60,360 - Solid Waste Fund

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Motor Equipment Operator	2	11	\$ 67,258
Longevity			<u>1,990</u>
TOTAL	<u>2</u>		<u>\$ 69,248</u>

DETAIL OF CAPITAL OUTLAY

** SEE SOLID WASTE CAPITAL PURCHASE SCHEDULE **

BUDGET ANALYSIS

This division provides for the same level of beach cleaning service as the previous year's budget. The 4.5% increase in expenditures is due to normal growth in personnel and operating cost.

15-5-675 RECYCLING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 139,757	\$ 144,313	\$ 149,131	\$ 166,000	\$ 152,909
014	OVERTIME	12,809	16,475	14,000	14,000	14,000
021	FICA	11,224	11,819	11,909	13,140	12,184
022	EMPLOYEE RETIREMENT	14,279	15,464	16,656	19,016	17,633
023	EMPLOYEE INSURANCE	32,200	34,051	36,480	36,480	38,400
040	WORKERS COMPENSATION	1,600	2,100	2,936	2,936	5,842
050	AWARDS	1,802	2,136	2,532	2,513	2,462
	* SUBTOTAL PERSONNEL *	<u>213,671</u>	<u>226,358</u>	<u>233,644</u>	<u>254,085</u>	<u>243,430</u>
110	CLOTHING/UNIFORMS	2,576	2,057	3,000	3,000	3,000
111	MATERIALS/SUPPLIES	115,865	26,054	55,000	50,000	61,000
113	PRINTING/BINDING	-	-	1,000	-	1,500
130	CONTRACTUAL SERVICES	-	3,400	1,000	200	1,000
132	PROFESSIONAL SERVICES	60	176	-	-	60
150	VEHICLE OPERATIONS	16,120	23,412	20,000	20,000	25,000
150	FUEL	41,914	39,352	34,000	31,000	35,000
152	DAMAGE CLAIMS	-	294	-	-	-
	* SUBTOTAL OPERATING *	<u>176,535</u>	<u>94,745</u>	<u>114,000</u>	<u>104,200</u>	<u>126,560</u>
TOTAL RECYCLING		<u>\$ 390,206</u>	<u>\$ 321,103</u>	<u>\$ 347,644</u>	<u>\$ 358,285</u>	<u>\$ 369,990</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	\$ 88,824
Motor Equipment Operator	1	11	36,332
Tradesworker	1	9	27,753
Longevity			-
TOTAL	<u>4</u>		<u>\$ 152,909</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 6.4% increase in expenditures is due to normal growth in personnel and operating costs.

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BEACH SERVICES FUND

BEACH SERVICES FUND

The Beach Services Fund was established during 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.

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, 2016 DETAIL OF REVENUES BEACH SERVICES FUND

REVENUES	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
Rental (Umbrellas & Chairs)	\$ 1,213,930	\$ 1,535,219	\$ 1,225,000	\$ 1,600,000	\$ 1,600,000
Italian Ice Sales	379,365	356,274	425,000	300,000	350,000
Sales (Drinks & Food)	2,933	4,670	10,000	6,000	10,000
Amusement Sales	75,633	131,758	125,000	100,000	125,000
Banana Boat Sales	-	-	450,000	-	-
Sponsorships	3,966	4,917	-	-	-
Accommodations Tax Transfer	83,947	112,954	196,467	196,467	112,848
LOCAL Accommodations Tax	384,084	384,231	503,063	575,241	589,001
Transfer from Capital Improvements	69,000	50,000	55,000	55,000	-
Miscellaneous	17,603	11,628	10,100	16,100	20,000
Less Sales Tax	<u>(128,901)</u>	<u>(146,527)</u>	<u>(145,000)</u>	<u>(130,000)</u>	<u>(145,000)</u>
TOTAL REVENUES	<u>\$ 2,101,560</u>	<u>\$ 2,445,124</u>	<u>\$ 2,854,630</u>	<u>\$ 2,718,808</u>	<u>\$ 2,661,849</u>

The table below summarizes Beach Services Fund operating expenditures:

FISCAL YEAR ENDING JUNE 30, 2016 SUMMARY OF EXPENDITURES BEACH SERVICES FUND

Div. #	DIVISION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
760	Beach Services - Concessions	\$ 748,753	\$ 766,935	\$ 751,807	\$ 702,789	\$ 799,152
761	Beach Services - Lifeguards	733,113	796,363	642,518	704,169	660,196
762	Beach Services- Banana Boats	-	9,117	164,715	449	-
906	Depreciation	141,099	145,311	125,000	125,000	100,000
906	Overhead Allocations	418,925	398,820	486,306	496,364	509,960
760	Transfer Out Cap. Improv.	-	-	200,000	-	-
	TOTAL OPERATING EXPENSES	<u>\$ 2,041,890</u>	<u>\$ 2,116,546</u>	<u>\$ 2,370,346</u>	<u>\$ 2,028,771</u>	<u>\$ 2,069,308</u>

BEACH SERVICES FUND

Revenues are projected to exceed expenses by \$592,541 for FY 2016. 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, 2016 SUMMARY OF CAPITAL BEACH SERVICES FUND

Code	DIVISION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
760 - CONCESSIONS						
760-321	Building Improvements	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
760-360	Motor Vehicles	59,656	67,885	45,000	45,000	45,000
760-370	Non-Mobil Equipment	105,734	28,240	-	-	203,736
* SUBTOTAL CONCESSIONS *		<u>165,390</u>	<u>96,125</u>	<u>55,000</u>	<u>55,000</u>	<u>248,736</u>
761 - LIFEGUARDS						
761-360	Motor Vehicles	8,424	-	-	-	10,000
761-370	Non-Mobile Equipment	-	-	-	-	6,000
* SUBTOTAL LIFEGUARDS *		<u>8,424</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,000</u>
762 - BANANA BOATS						
762-360	Motor Vehicles	-	-	-	-	-
762-370	Non-Mobil Equipment	-	46,860	-	-	-
* SUBTOTAL BANANA BOATS *		<u>-</u>	<u>46,860</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OPERATING EXPENSES		<u><u>\$ 173,814</u></u>	<u><u>\$ 142,985</u></u>	<u><u>\$ 55,000</u></u>	<u><u>\$ 55,000</u></u>	<u><u>\$ 264,736</u></u>

16-5-760 BEACH SERVICES - CONCESSIONS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
012	PT- CONCESSIONS	\$ 426,031	\$ 463,274	\$ 475,000	\$ 450,000	\$ 475,000
013	PT- COMMISSIONS	21,841	24,637	23,000	23,000	30,000
014	OVERTIME	-	-	-	-	-
017	PT-SLIDE SECURITY	6,462	8,612	13,000	12,000	13,000
021	FICA	28,256	28,446	39,092	37,103	39,627
022	EMPLOYEE RETIREMENT	-	-	-	-	-
023	EMPLOYEE INSURANCE	-	-	-	-	-
024	UNEMPLOYMENT INSURANCE	8,637	2,112	-	-	-
030	TRAINING	523	57	500	-	500
040	WORKERS COMPENSATION	4,596	8,134	8,380	8,810	8,495
050	AWARDS	208	379	-	20	180
	* SUBTOTAL PERSONNEL *	<u>496,554</u>	<u>535,651</u>	<u>558,972</u>	<u>530,933</u>	<u>566,802</u>
110	CLOTHING/UNIFORMS	-	3,872	2,500	2,500	3,000
111	MATERIALS/SUPPLIES	32,403	20,656	18,000	15,000	18,000
112	OFFICE SUPPLIES	770	263	1,900	1,500	1,900
113	PRINTING/BINDING	2,698	8,083	5,500	5,500	5,500
120	COMMUNICATIONS	24,489	39,835	16,000	22,000	40,000
130	CONTRACTUAL SERVICES	650	1,093	-	606	1,000
131	REPAIRS/MAINTENANCE	31,024	22,358	17,000	12,500	17,000
132	PROFESSIONAL SERVICES	6,166	7,748	1,000	500	7,700
134	CREDIT CARD FEES	14,249	17,100	15,000	14,000	20,000
140	SUBSCRIPTIONS/DUES	55	2,011	-	-	-
141	TRAVEL/BUSINESS	40	-	1,500	1,500	1,500
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	10,000	10,491	11,000	10,000	11,000
151	FUEL	15,899	20,962	16,000	15,500	21,000
152	DAMAGE CLAIMS	-	-	-	-	-
185	ITALIAN ICE / SUPPLIES	111,827	76,664	110,000	70,000	83,000
186	BOTTLED DRINKS	582	120	750	750	750
187	PREPACKAGED FOODS	89	28	500	-	500
188	NON-FOOD ITEMS	1,258	-	-	-	-
189	APPAREL / CHAIRS RESALE	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>252,199</u>	<u>231,284</u>	<u>217,150</u>	<u>171,856</u>	<u>232,350</u>
LESS OVERHEAD ALLOCATION:						
	TO BANANA BOATS	-	-	(24,315)	-	-
	** LESS OVERHEAD TOTAL **	<u>-</u>	<u>-</u>	<u>(24,315)</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 748,753</u>	<u>\$ 766,935</u>	<u>\$ 751,807</u>	<u>\$ 702,789</u>	<u>\$ 799,152</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 2016

DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
760	Beach Trucks	\$ 25,000	16-5-760-360
760	Polaris 4 X 4 ATV	20,000	16-5-760-360
760	Italian Ice Carts	20,000	16-5-760-370
760	Chairs & Umbrellas	183,736	16-5-760-370
	TOTAL CAPITAL	\$ 248,736	

BUDGET ANALYSIS

FY2016 will be the ninth full year of operations for the Beach Services Fund. This division covers for 51 rental boxes and all concessions activities. The 6.3% increase in expenditures is due to normal growth in personnel and operating costs, as well as an increase in communications and credit card fees to cover the increase in the uses of credit cards for payments.

16-5-761 BEACH SERVICES - LIFEGUARDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
012	PT - LIFEGUARDS	\$ 545,958	\$ 626,676	\$ 520,000	\$ 532,000	\$ 532,000
013	LIFEGUARD BONUSES	31,650	32,750	32,000	37,350	32,000
014	OVERTIME	-	-	-	-	-
021	FICA	40,009	39,971	42,228	43,555	43,146
023	EMPLOYEE INSURANCE	-	-	-	-	-
024	UNEMPLOYEE INSURANCE	6,073	607	-	-	-
030	TRAINING	(251)	275	3,700	2,000	3,700
040	WORKERS COMPENSATION	25,151	11,497	11,040	35,000	11,280
050	AWARDS	1,600	2,400	2,000	1,600	2,000
	* SUBTOTAL PERSONNEL *	<u>650,190</u>	<u>714,176</u>	<u>610,968</u>	<u>651,505</u>	<u>624,126</u>
110	CLOTHING/UNIFORMS	23,830	22,828	18,480	12,400	20,380
111	MATERIALS/SUPPLIES	33,776	45,000	7,150	30,000	8,770
113	PRINTING/BINDING	135	279	-	-	-
130	CONTRACTUAL SERVICES	-	475	-	-	-
131	REPAIRS/MAINTENANCE	269	1,910	2,000	2,000	2,000
132	PROFESSIONAL SERVICES	2,643	3,248	-	1,459	-
140	SUBSCRIPTIONS/DUES	12,695	2,936	3,920	5,130	3,920
141	TRAVEL/BUSINESS	4,449	365	-	-	-
142	ADVERTISING	1,299	647	-	180	1,000
150	VEHICLE OPERATIONS	3,561	4,285	-	1,300	-
151	FUEL	266	214	-	195	-
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>82,923</u>	<u>82,187</u>	<u>31,550</u>	<u>52,664</u>	<u>36,070</u>
	** TOTAL EXPENDITURES **	<u>\$ 733,113</u>	<u>\$ 796,363</u>	<u>\$ 642,518</u>	<u>\$ 704,169</u>	<u>\$ 660,196</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 2016

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

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
761	Gator (side by side)	\$ 10,000	16-5-761-360
761	PWC Rescue Sled	6,000	16-5-761-370
	TOTAL CAPITAL	\$ 16,000	

BUDGET ANALYSIS

FY2016 will be the ninth full year of operations for the Beach Services Fund. All expenses in this division are for lifeguards only. The less than 2.8% increase in expenditures is due to normal growth in personnel and operating costs.

16-5-762 BANANA BOATS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
012	PT- BANANA BOATS	\$ -	\$ -	\$ 74,127	\$ -	\$ -
014	OVERTIME	-	-	-	-	-
021	FICA	-	-	5,670	-	-
024	UNEMPLOYMENT INSURANCE	-	-	-	-	-
030	TRAINING	-	1,350	200	-	-
040	WORKERS COMPENSATION	-	-	1,216	-	-
050	AWARDS	-	-	1,000	-	-
	* SUBTOTAL PERSONNEL *	<u>-</u>	<u>1,350</u>	<u>82,213</u>	<u>-</u>	<u>-</u>
110	CLOTHING/UNIFORMS	-	-	1,000	-	-
111	MATERIALS/SUPPLIES	-	7,357	2,000	289	-
113	PRINTING/BINDING	-	-	500	-	-
130	CONTRACTUAL SERVICES	-	260	-	-	-
131	REPAIRS/MAINTENANCE	-	-	5,000	-	-
132	PROFESSIONAL SERVICES	-	150	-	160	-
134	CREDIT CARD FEES	-	-	4,000	-	-
140	SUBSCRIPTIONS/DUES	-	-	-	-	-
141	TRAVEL/BUSINESS	-	-	-	-	-
142	ADVERTISING	-	-	5,000	-	-
150	VEHICLE OPERATIONS	-	-	5,000	-	-
151	FUEL	-	-	35,687	-	-
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>-</u>	<u>7,767</u>	<u>58,187</u>	<u>449</u>	<u>-</u>
OVERHEAD ALLOCATION:						
	FROM CONCESSIONS	<u>-</u>	<u>-</u>	<u>24,315</u>	<u>-</u>	<u>-</u>
	** LESS OVERHEAD TOTAL **	<u>-</u>	<u>-</u>	<u>24,315</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ -</u>	<u>\$ 9,117</u>	<u>\$ 164,715</u>	<u>\$ 449</u>	<u>\$ -</u>

DIVISION 762 BANANA BOATS

DIVISION NARRATIVE

FY2016 will have no funds budgeted for the Banana Boat operations for the Beach Services-Banana Boats division.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2016

DETAIL OF CAPITAL OUTLAY

No capital is budgeted for FY 2016

BUDGET ANALYSIS

Due to the high cost of insurance the Banana Boat operations were canceled and no farther funding is budgeted for FY2016.

BEACH SERVICES FUND

DEPRECIATION

DETAIL OF EXPENSES 16-5-906-510

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 141,099	\$ 145,311	\$ 125,000	\$ 125,000	\$ 100,000
* TOTAL DEPRECIATION*		<u>\$ 141,099</u>	<u>\$ 145,311</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ 100,000</u>

Performance Benchmarks, Goals and Priorities

The goals and priorities set forth in the FY 2015 budget are underway and being accomplished as follows:

- Increase sales by 2.5% and control expenses according to budget.
- Continue to improve staff training and staffing levels to realize all revenue opportunities.
- Encourage customers to use online credit card rental site.
- Control and monitor expenses according to budget and maintain acceptable percentages compared to actual revenue.

The following benchmarks, goals, and priorities are provided for in FY 2016:

- Increase sales by 2.5% based on revenue trend.
- Continue to improve staff training and work to maintain levels through regular season and shoulder season.
- Control variable expenses to acceptable percentage compared to actual revenue.
- Continue to grow online reservation program.

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 2,731 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, 2016
DETAIL OF REVENUES
AQUATIC AND FITNESS CENTER FUND**

REVENUES	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
Aquatic Membership Fees	\$ 1,427,763	\$ 1,474,569	\$ 1,535,000	\$ 1,535,000	\$ 1,580,000
Aquatic Enrollment Fees	57,285	55,217	55,000	55,000	55,000
Aquatic Day Memberships	58,765	52,065	59,000	59,000	59,000
Operating Program Fees	290,856	336,261	300,000	345,000	350,000
Sales (Merch. & Food)	32,581	26,837	33,000	33,000	33,000
Donations / Grants	-	-	-	-	-
Property Sales/Interest/Rent	-	-	-	-	-
Miscellaneous	3,610	13,452	1,000	1,000	1,000
Non-Operating Program Fees	6,220	6,461	10,000	10,000	10,000
Local Accommodations Tax	509,779	547,974	463,373	408,092	433,499
Transfers from other Funds	-	-	-	-	-
Accommodations Tax Transfer	-	-	-	-	-
TOTAL REVENUES	<u>\$ 2,386,859</u>	<u>\$ 2,512,836</u>	<u>\$ 2,456,373</u>	<u>\$ 2,446,092</u>	<u>\$ 2,521,499</u>

AQUATIC AND FITNESS CENTER FUND

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

**FISCAL YEAR ENDING JUNE 30, 2016
SUMMARY OF EXPENSES
AQUATIC AND FITNESS CENTER FUND**

Div. #	DIVISION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
770	Administration	\$ 725,216	\$ 796,690	\$ 751,679	\$ 757,134	\$ 790,323
771	Aquatics	158,437	188,833	195,280	191,136	219,356
772	Activity Specialist	164,067	174,362	182,244	173,076	187,007
773	Fitness	298,907	317,273	326,173	325,901	340,384
774	Custodians	121,549	132,251	134,012	124,169	137,877
970	Depreciation / Amortization	298,586	300,134	286,294	290,463	272,245
970	Overhead Allocations	202,231	197,594	194,638	198,161	205,094
970	Bond Interest/Agent Fees	217,866	202,263	186,053	186,053	169,213
TOTAL OPERATING EXPENSES		\$ 2,186,859	\$ 2,309,400	\$ 2,256,373	\$ 2,246,093	\$ 2,321,499

Revenues are projected to exceed expenses by \$200,000 for FY 2016. 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
970-220	Building	\$ -	\$ -	\$ -	\$ -	\$ -
970-280	Furniture/Fitness Equipment	21,609	34,217	25,000	19,915	50,000
TOTAL OPERATING EXPENSES		\$ 21,609	\$ 34,217	\$ 25,000	\$ 19,915	\$ 50,000

17-5-770 ADMINISTRATION

**AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 232,078	\$ 231,029	\$ 234,227	\$ 241,000	\$ 252,094
012	SALARY, PART-TIME	63,218	74,459	69,811	68,000	72,488
014	OVERTIME	106	196	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	22,033	22,973	21,891	22,248	23,370
022	EMPLOYEE RETIREMENT	24,529	25,681	27,407	31,812	32,934
023	EMPLOYEE INSURANCE	33,599	39,078	36,480	36,480	38,400
024	UNEMPLOYMENT INSURANCE	96	-	-	-	-
030	TRAINING	270	200	1,200	250	650
040	WORKERS COMPENSATION	1,043	23,597	2,128	2,128	2,272
050	AWARDS	2,072	2,226	2,532	2,606	2,462
	* SUBTOTAL PERSONNEL *	<u>384,444</u>	<u>424,839</u>	<u>401,076</u>	<u>409,924</u>	<u>430,070</u>
110	CLOTHING/UNIFORMS	326	79	300	300	300
111	MATERIALS/SUPPLIES	8,711	23,906	7,675	7,675	10,325
112	OFFICE SUPPLIES	8,394	4,278	8,300	8,300	10,000
113	PRINTING/BINDING	1,644	1,132	3,160	3,000	2,160
114	AQUATIC SUPPLIES	-	-	-	-	-
115	FITNESS SUPPLIES	-	-	-	-	-
116	PROGRAMMING SUPPLIES	-	-	-	-	-
117	RESALE SUPPLIES	2,669	1,019	3,500	3,500	3,500
118	CUSTODIAL SUPPLIES	-	25	-	-	-
120	COMMUNICATIONS	992	1,250	2,000	2,000	2,000
121	UTILITIES	175,626	158,544	170,000	170,000	170,000
130	CONTRACTUAL SERVICES	42,241	32,842	42,808	42,800	42,808
131	REPAIRS/MAINTENANCE	51,227	83,479	41,600	40,000	41,500
132	PROFESSIONAL SERVICES	470	406	875	5,000	875
134	CREDIT CARD FEES	10,481	11,075	10,500	10,500	10,500
135	EVENT/FUND RAISERS	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	1,011	2,613	1,135	1,135	1,135
141	TRAVEL/BUSINESS	1,511	1,017	3,000	3,000	3,400
142	ADVERTISING	35,469	48,416	55,750	50,000	61,750
152	DAMAGE CLAIMS	-	1,770	-	-	-
	* SUBTOTAL OPERATING *	<u>340,772</u>	<u>371,851</u>	<u>350,603</u>	<u>347,210</u>	<u>360,253</u>
	** TOTAL EXPENDITURES **	<u>\$ 725,216</u>	<u>\$ 796,690</u>	<u>\$ 751,679</u>	<u>\$ 757,134</u>	<u>\$ 790,323</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	88,228
Assistant Aquatic & Fitness Center Director	1	21	79,221
Customer Service Supervisor	1	15	43,053
Secretary / Receptionist	1	10	37,199
Longevity			<u>4,393</u>
TOTAL	4		<u>\$ 252,094</u>

DETAIL OF CAPITAL OUTLAY

ITEM DESCRIPTION	COST	GL ACCT. #
Fitness Equipment Replacement	<u>\$ 50,000</u>	17-5-970-280
TOTAL	<u>\$ 50,000</u>	

BUDGET ANALYSIS

The main goal of this budget is for this endeavor to be self-supporting including debt service. The 5.1% 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 35,649	\$ 20,984	\$ 39,350	\$ 39,350	\$ 39,798
012	SALARY, PART-TIME	76,037	94,945	85,654	82,000	89,397
014	OVERTIME	621	1,792	-	-	-
021	FICA	8,331	8,818	9,000	8,737	9,302
022	EMPLOYEE RETIREMENT	3,094	2,039	3,148	3,148	3,184
023	EMPLOYEE INSURANCE	8,400	6,140	9,120	9,120	9,600
030	TRAINING	433	182	400	400	500
040	WORKERS COMPENSATION	476	718	1,000	1,000	1,034
050	AWARDS	518	-	633	581	616
	* SUBTOTAL PERSONNEL *	<u>133,559</u>	<u>135,618</u>	<u>148,305</u>	<u>144,336</u>	<u>153,431</u>
110	CLOTHING/UNIFORMS	477	85	315	315	315
111	MATERIALS/SUPPLIES	16,573	15,780	19,355	17,500	24,305
112	OFFICE SUPPLIES	23	2	-	-	-
113	PRINTING/BINDING	-	-	-	-	-
130	CONTRACTUAL SERVICES	2,325	10,125	8,200	5,000	8,200
131	REPAIRS/MAINTENANCE	3,354	14,337	15,000	21,030	28,500
132	PROFESSIONAL SERVICES	1,671	2,219	3,600	2,500	3,600
140	SUBSCRIPTIONS/DUES	455	425	505	455	1,005
152	DAMAGE CLAIMS	-	10,242	-	-	-
	* SUBTOTAL OPERATING *	<u>24,878</u>	<u>53,215</u>	<u>46,975</u>	<u>46,800</u>	<u>65,925</u>
	** TOTAL EXPENDITURES **	<u>\$ 158,437</u>	<u>\$ 188,833</u>	<u>\$ 195,280</u>	<u>\$ 191,136</u>	<u>\$ 219,356</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	39,798
Longevity			-
TOTAL	1		<u>\$ 39,798</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

FY 2016 is the sixth year of operation for this division. The 12.3% increase in operating expenditures is due to a increase in repairs and maintenance to pools and aquatic areas. 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 53,270	\$ 53,272	\$ 54,603	\$ 54,869	\$ 59,173
012	SALARY, PART-TIME	72,798	82,732	84,558	75,000	83,700
014	OVERTIME	-	107	-	-	-
021	FICA	9,252	10,189	10,299	9,610	10,573
022	EMPLOYEE RETIREMENT	4,122	5,131	4,368	7,188	7,702
023	EMPLOYEE INSURANCE	8,400	9,765	9,120	9,120	9,600
030	TRAINING	297	-	405	400	700
040	WORKERS COMPENSATION	738	696	1,113	1,113	1,143
050	AWARDS	518	579	633	631	616
	* SUBTOTAL PERSONNEL *	<u>149,395</u>	<u>162,471</u>	<u>165,099</u>	<u>157,931</u>	<u>173,207</u>
110	CLOTHING/UNIFORMS	26	212	350	350	400
111	MATERIALS/SUPPLIES	13,688	11,229	16,000	14,000	12,600
112	OFFICE SUPPLIES	813	-	200	200	200
113	PRINTING/BINDING	-	-	45	45	50
132	PROFESSIONAL SERVICES	145	450	500	500	500
140	SUBSCRIPTIONS/DUES	-	-	50	50	50
142	ADVERTISING	-	-	-	-	-
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>14,672</u>	<u>11,891</u>	<u>17,145</u>	<u>15,145</u>	<u>13,800</u>
	** TOTAL EXPENDITURES **	<u>\$ 164,067</u>	<u>\$ 174,362</u>	<u>\$ 182,244</u>	<u>\$ 173,076</u>	<u>\$ 187,007</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	56,058
Longevity			<u>3,115</u>
TOTAL	1		<u>\$ 59,173</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

FY 2016 is the sixth year of operation for this division. The 2.6% 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 44,123	\$ 48,696	\$ 46,073	\$ 52,379	\$ 53,580
012	SALARY, PART-TIME	101,116	100,502	109,720	102,600	107,500
014	OVERTIME	-	-	-	-	-
021	FICA	11,085	11,372	11,529	11,468	11,920
022	EMPLOYEE RETIREMENT	5,395	5,662	6,178	6,862	7,362
023	EMPLOYEE INSURANCE	8,400	9,765	9,120	9,120	9,600
024	UNEMPLOYMENT INSURANCE	128	-	-	-	-
030	TRAINING	243	-	675	675	1,275
040	WORKERS COMPENSATION	440	600	935	935	966
050	AWARDS	518	579	633	652	616
	* SUBTOTAL PERSONNEL *	<u>171,448</u>	<u>177,176</u>	<u>184,863</u>	<u>184,691</u>	<u>192,819</u>
110	CLOTHING/UNIFORMS	88	430	450	450	450
111	MATERIALS/SUPPLIES	10,847	12,959	10,950	10,950	11,620
112	OFFICE SUPPLIES	-	-	100	100	140
117	RESALE SUPPLIES	23,134	18,443	20,000	20,000	20,000
130	CONTRACTUAL SERVICES	91,617	106,449	105,000	105,000	109,000
131	REPAIRS/MAINTENANCE	1,338	135	2,500	2,500	3,500
132	PROFESSIONAL SERVICES	375	455	750	650	750
140	SUBSCRIPTIONS/DUES	60	60	60	60	605
141	TRAVEL/BUSINESS	-	1,166	1,500	1,500	1,500
	* SUBTOTAL OPERATING *	<u>127,459</u>	<u>140,097</u>	<u>141,310</u>	<u>141,210</u>	<u>147,565</u>
	** TOTAL EXPENDITURES **	<u>\$ 298,907</u>	<u>\$ 317,273</u>	<u>\$ 326,173</u>	<u>\$ 325,901</u>	<u>\$ 340,384</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	53,580
Longevity			-
TOTAL	<u>1</u>		<u>\$ 53,580</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

FY 2016 is the sixth year of operation for this division. The 4.4% 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ 49,621	\$ 47,346	\$ 50,576	\$ 50,576	\$ 51,384
012	SALARY, PART-TIME	16,334	19,045	24,600	15,000	24,600
014	OVERTIME	15	683	-	-	-
021	FICA	4,891	4,994	5,563	4,853	5,623
022	EMPLOYEE RETIREMENT	3,856	3,818	4,046	4,046	4,111
023	EMPLOYEE INSURANCE	16,800	18,805	18,240	18,240	19,200
024	UNEMPLOYEE INSURANCE	284	3,200	-	-	-
030	TRAINING	27	-	-	-	-
040	WORKERS COMPENSATION	310	593	601	741	608
050	AWARDS	1,256	1,268	1,266	1,393	1,231
	* SUBTOTAL PERSONNEL *	<u>93,394</u>	<u>99,752</u>	<u>104,892</u>	<u>94,849</u>	<u>106,757</u>
110	CLOTHING/UNIFORMS	1,527	208	1,000	1,000	1,000
111	MATERIALS/SUPPLIES	-	77	-	42	-
118	CUSTODIAL SUPPLIES	26,518	32,104	28,000	28,000	30,000
132	PROFESSIONAL SERVICES	110	110	120	278	120
	* SUBTOTAL OPERATING *	<u>28,155</u>	<u>32,499</u>	<u>29,120</u>	<u>29,320</u>	<u>31,120</u>
	** TOTAL EXPENDITURES **	<u>\$ 121,549</u>	<u>\$ 132,251</u>	<u>\$ 134,012</u>	<u>\$ 124,169</u>	<u>\$ 137,877</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	51,384
Longevity			-
TOTAL	<u>2</u>		<u>\$ 51,384</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

FY 2016 is the sixth year of operation for this division. The 2.9% increase in regular salary expenditures is due to evaluating and assigning both custodians to equal grade levels.

AQUATIC AND FITNESS CENTER FUND

DEPRECIATION AND AMORTIZATION

DETAIL OF EXPENSES 17-5-970-xxx

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 295,150	\$ 300,134	\$ 282,858	\$ 290,463	\$ 272,245
515	AMORTIZATION	3,436	-	3,436	-	-
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 298,586</u>	<u>\$ 300,134</u>	<u>\$ 286,294</u>	<u>\$ 290,463</u>	<u>\$ 272,245</u>

BOND INTEREST AND FEES

DETAIL OF EXPENSES 17-5-970-xxx

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	\$ 217,866	\$ 202,263	\$ 186,053	\$ 186,053	\$ 169,213
420	BOND AGENT FEES	-	-	-	-	-
* TOTAL BOND INTEREST & FEES *		<u>\$ 217,866</u>	<u>\$ 202,263</u>	<u>\$ 186,053</u>	<u>\$ 186,053</u>	<u>\$ 169,213</u>

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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, 2016
DETAIL OF REVENUES**

SOURCE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
Revenue Share Activities	\$ -	\$ -	\$ 135,000	\$ -	\$ -
Zip Line Sales	-	-	558,500	-	-
Splash Pad	-	-	-	-	20,000
Christmas Light Show/ Village	-	-	-	-	250,000
Other Activities	-	-	195,000	-	-
Sales Tax	-	-	(37,500)	-	-
Miscellaneous	-	-	1,000	-	-
Transfer from General Fund	-	-	-	-	200,000
Transfer from Capital Improvement	-	-	-	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 852,000</u>	<u>\$ -</u>	<u>\$ 470,000</u>

SUMMARY OF EXPENSES

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
Zip Line Personnel	\$ -	\$ -	\$ 195,382	\$ -	\$ -
Zip Line Operating	-	-	44,500	-	-
Other Activities Personnel	-	-	70,194	-	-
Other Activities Operating	-	-	15,200	-	-
Splash Pad Personnel	-	-	-	-	10,885
Splash Pad Operating	-	-	-	-	9,115
Christmas Light Show/Village Personnel	-	-	-	-	13,062
Christmas Light Show/Village Operating	-	-	-	-	186,938
Depreciation	-	-	75,000	-	30,000
Overhead Allocation	-	-	70,430	-	40,081
TOTAL EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 470,706</u>	<u>\$ -</u>	<u>\$ 290,081</u>
EXCESS (DEFICIT)	<u>-</u>	<u>-</u>	<u>381,294</u>	<u>-</u>	<u>179,919</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>-</u>
ENDING WORKING CAPITAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 381,294</u>	<u>\$ -</u>	<u>\$ 179,919</u>

18-5-780 SPLASH PAD

NMB ENTERPRISE FUND
 DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -
012	SALARY, PART-TIME	-	-	-	-	10,000
021	FICA	-	-	-	-	765
040	WORKERS COMPENSATION	-	-	-	-	120
	* SUBTOTAL PERSONNEL *	-	-	-	-	10,885
111	MATERIALS/SUPPLIES	-	-	-	-	1,115
121	UTILITIES	-	-	-	-	5,000
130	CONTRACTUAL SERVICES	-	-	-	-	3,000
	* SUBTOTAL OPERATING *	-	-	-	-	9,115
	** TOTAL EXPENDITURES **	\$ -	\$ -	\$ -	\$ -	\$ 20,000

DIVISION 780 SPLASH PAD

**NMB ENTERPRISE FUND
DIVISION NARRATIVE**

This division will account for all cost associated with the operations of the Splash pad located at the Park and Sports Complex.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2016

DETAIL OF CAPITAL OUTLAY

No capital is budgeted for FY 2016

BUDGET ANALYSIS

FY2016 will be the first year of operations for the NMB Enterprise Fund-Splash Pad. This division covers all activities associated with the Splash Pad.

18-5-781 CHRISTMAS LIGHT SHOW / VILLAGE

**NMB ENTERPRISE FUND
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATE	FY 2016 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -
012	SALARY, PART-TIME	-	-	-	-	12,000
021	FICA	-	-	-	-	918
040	WORKERS COMPENSATION	-	-	-	-	144
	* SUBTOTAL PERSONNEL *	-	-	-	-	13,062
111	MATERIALS/SUPPLIES	-	-	-	-	50,000
142	ADVERTISING	-	-	-	-	26,938
	* SUBTOTAL OPERATING *	-	-	-	-	186,938
	** TOTAL EXPENDITURES **	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>

DIVISION 781 CHRISTMAS LIGHT SHOW / VILLAGE

**NMB ENTERPRISE FUND
DIVISION NARRATIVE**

This division will account for all cost associated with the operations of the Christmas light show and village located at the Park and Sports Complex.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2016

DETAIL OF CAPITAL OUTLAY

No capital is budgeted for FY 2016

BUDGET ANALYSIS

FY2016 will be the first year of operations for the NMB Enterprise Fund-Christmas light show and Christmas village. This division covers all activities associated with the show and village.

**NMB ENTERPRISE FUND
FUND 18**

Performance Benchmarks, Goals and Priorities

- To complete the construction of the Splash Pad.

- To advertise and develop the Christmas Light Show and Christmas Village.

- To continue to explore ideas and activities that could provide opportunity for growth within the City's Sports Complex.

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 also has been 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, 2016
DETAIL OF REVENUES**

SOURCE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
Interest	\$ (137)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Health Insurance:					
SCLGAG Balance	44,730	3,103	-	-	-
Wellness Nonparticipation	54,312	44,585	39,900	39,900	41,895
Contributions from Retiree Dependents	64,987	66,501	66,234	66,234	69,546
Contributions from Dependents	529,713	535,741	597,902	597,902	627,797
Contributions from Retirees/Cobra	204,943	228,350	212,940	212,940	223,587
Reinsurance Reimbursements	264,119	72,558	-	-	-
General Fund Employees	2,153,842	2,330,796	2,780,358	2,800,800	2,976,000
Water & Sewer Fund Employees	404,312	464,990	465,120	465,120	499,200
Solid Waste Employees	217,000	225,451	246,240	246,240	259,200
Aquatic and Fitness Center Employees	75,600	83,533	82,080	82,080	86,400
NMB Enterprise Employees	-	-	18,240	-	-
Workers Compensation:					
General Fund Employees	-	58,653	215,852	269,658	259,974
Water & Sewer Fund Employees	-	11,714	35,698	35,848	41,989
Solid Waste Employees	-	10,825	27,187	27,187	45,245
Beach Services Employees	-	5,008	-	43,810	19,775
Aquatic and Fitness Center Employees	-	1,107	5,777	5,917	6,023
NMB Enterprise Employees	-	-	2,640	-	264
TOTAL REVENUES	\$ 4,013,421	\$ 4,142,915	\$ 4,797,168	\$ 4,894,636	\$ 5,157,895

**INSURANCE RESERVE FUND
FUND 19
FISCAL YEAR ENDING JUNE 30, 2016
DETAIL OF EXPENSES**

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGETED	FY 2015 ESTIMATED	FY 2016 BUDGETED
Health Insurance:					
Dental Claim Expenses	\$ 244,606	\$ 227,467	\$ 235,524	\$ 235,524	\$ 247,300
Health Claim Expenses	2,116,570	2,070,735	2,167,095	2,167,095	2,275,450
Prescription Expenses	782,083	866,243	740,579	740,579	777,608
Admin Fee Expenses	703,536	728,079	756,426	756,426	794,247
Misc. Expenditures & Aggregate Premium	33,356	32,644	27,369	27,369	28,737
Wellness Expenses	255,621	292,134	255,000	255,000	255,000
Workers Compensation:					
Admin Fee Expenses	-	31,250	52,500	52,500	55,125
Misc. Expenditures & Aggregate Premium	-	110,101	115,606	115,606	121,386
Loss Expenditures	-	40,140	119,049	214,314	196,759
Overhead Allocations	-	29,021	32,812	32,216	33,301
OPEB Normal Costs	-	714,490	590,000	590,000	590,000
TOTAL EXPENSES	<u>\$ 4,135,774</u>	<u>\$ 5,142,304</u>	<u>\$ 5,091,960</u>	<u>\$ 5,186,629</u>	<u>\$ 5,374,913</u>
EXCESS (DEFICIT)	<u>(122,353)</u>	<u>(999,389)</u>	<u>(294,792)</u>	<u>(291,993)</u>	<u>(217,018)</u>
OTHER CASH FLOW ITEMS					
OPEB Normal Costs	-	714,490	590,000	590,000	590,000
TOTAL OTHER CASH FLOW ITEMS	<u>-</u>	<u>714,490</u>	<u>590,000</u>	<u>590,000</u>	<u>590,000</u>
BEGINNING WORKING CAPITAL	<u>-</u>	<u>(122,353)</u>	<u>866,886</u>	<u>469,524</u>	<u>668,647</u>
ENDING WORKING CAPITAL	<u>\$ (122,353)</u>	<u>\$ (1,121,742)</u>	<u>\$ 1,162,094</u>	<u>\$ 767,531</u>	<u>\$ 1,041,629</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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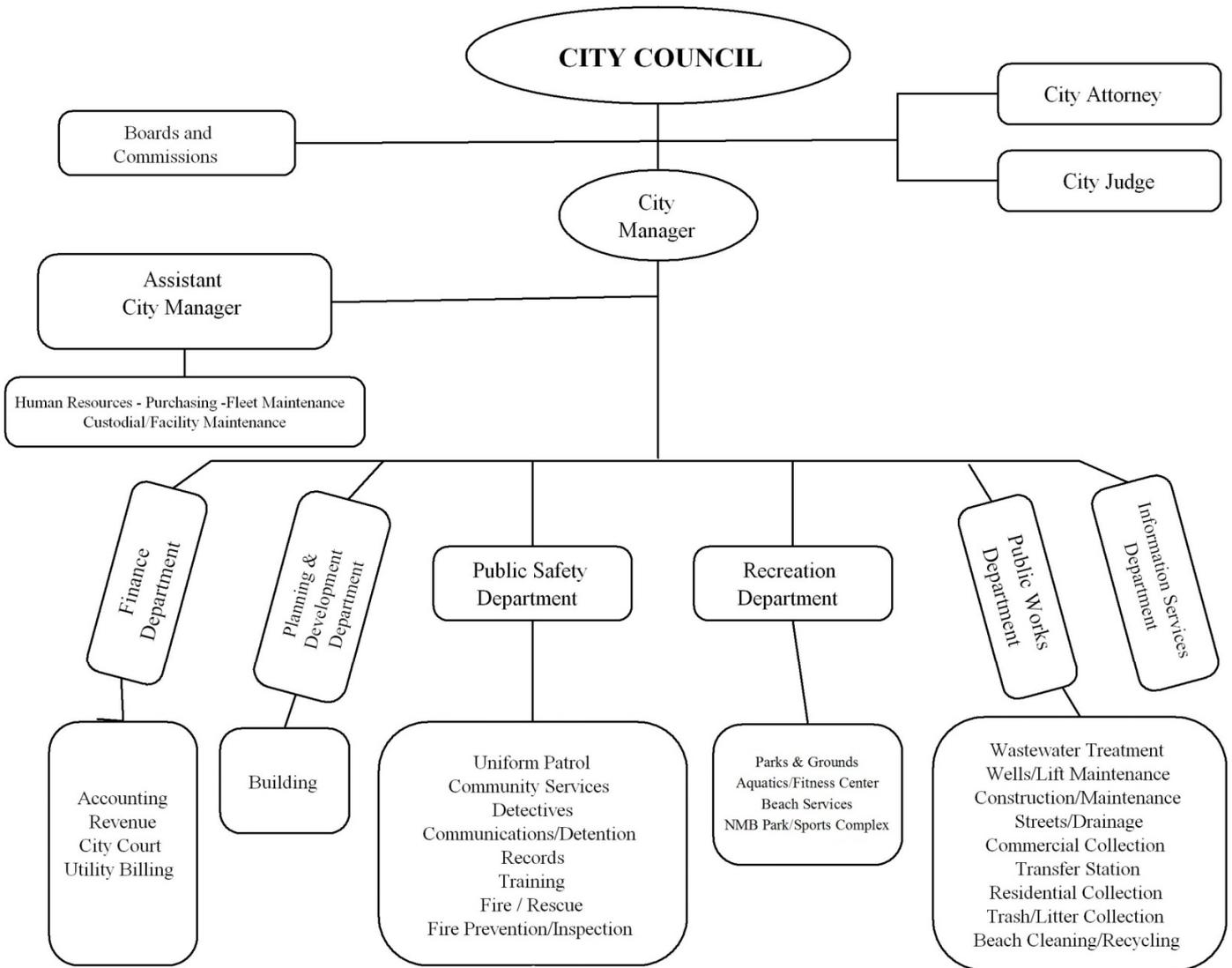
PERSONNEL REPORT

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 work force for the City of North Myrtle Beach has remained very stable over the last six years. Even though the economy had a very tough time from 2009 – 2013, the City never reduced staffing or compensation due to economic factors. The work force is actually six full time employees under the peak of 376 in FY2008. It is anticipated that total regular employee count will remain consistent over the next several years.

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

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

The number of budgeted positions has been decreased by 2 for FY 2016. Changes by division are illustrated below:

D E P T	Div.#	CLASSIFICATION	FY 2011 ADOPTED	FY 2012 ADOPTED	FY 2013 ADOPTED	FY 2014 ADOPTED	FY 2015 ADOPTED	FY 2016 ADOPTED
G E N G O V T	211	Legislative	8	8	8	8	8	8
	221	Administrative	2	1 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	9 ²	8 ³	8	8	7 ⁴
IS	262	Information Services	6	6	6	7 ⁵	7	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	4 ⁶	4	4	4	4
	422	Uniform Patrol	62	59 ⁷	59	56 ⁸	56	56
	424	Community Services	9	9	9	9	9	9
	431	Detectives	9	10 ⁹	10	11 ¹⁰	11	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	3 ⁷	3	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	9 ¹¹	9
	522	Building	9	9	9	9	9	9
P U B L I C W O R K S	611	Public Works Admin.	9	8 ¹²	8	8	8	8
	622	Wastewater Treatment	6	6	6	6	6	7 ¹³
	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	2 ¹⁴	6 ¹⁵	6
	743	Recr - Programs/Events	2	2	2	4 ¹⁶	3 ¹⁷	3
	754	Parks & Grounds	11	11	11	15 ¹⁸	15	15
	770-4	Aquatics/Fitness Center	9	9	9	9	9	9
	780	NMB Enterprise Fund	-	-	-	-	2 ¹⁹	- ²⁰
S U P P	822	Purchasing	7	6 ²¹	4 ²²	4	4	4
	832	Fleet Maintenance	6	6	6	5 ²³	5	5
	842	Custodial/Facility Maint.	8	8	9 ²⁴	8 ²⁵	8	8
TOTALS			372	368	366	370	374	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.
- ⁴ Eliminate 1 Administrative Assistant Position for FY2016.

Information Services

- ⁵ Added 1 Computer Technician II (262) by transferring from PSO - Technical Service Officer (422) for FY 2014.

Public Safety

- ⁶ Added 1 Police Chief in FY 2012 (funding from eliminated Deputy Chief position in 422).
- ⁷ Eliminated 2 positions (Deputy Chief & Commander), transferred 1 PSO to 452 as Training Officer in FY 2012.
- ⁸ Transfer out 3 from Uniform Patrol (422). Add 1 to Information Services (262), and 2 to Rotating Detectives (431)
- ⁹ Added 1 Crime Analyst for FY 2012 (replaced a part-time position).
- ¹⁰ Eliminated 1 Detective Lt. position for FY 2014, and transferred in 2 Rotating Detectives (431) from PSO (422).

Planning & Development

- ¹¹ Eliminated 1 Planning Technician during FY 2014 due to attrition.

Public Works

- ¹² Eliminated 1 Engineering Inspector for FY 2012.
- ¹³ Added 1 Electrician Position for FY2016.

Parks & Recreation

- ¹⁴ Added 1 Superintendent of Sports Tourism/Athletics (742) during FY 2013 for FY 2014 budget.
- ¹⁵ Added 2 Assistant Athletic Director and 1 Secretary/Receptionist (742) and Sports Tourism Coordinator during FY 2014 for FY 2015 budget.
- ¹⁶ Added 1 Superintendent of Programs/Special Events& 1 Program coordinator (743) during FY 2013 for FY 2014 budget.
- ¹⁷ Eliminated 1 Program Coordinator (743) position not filled during FY 2014 transfer 1 position to division 742.
- ¹⁸ Added 4 Parks Maintenance Workers (754) for FY 2014 to start work after 1-1-2014.
- ¹⁹ Add 1 Manager and 1 Employee in the New NMB Enterprise Fund for FY 2015.
- ²⁰ Eliminated 1 Manager & 1 Employee Positions in the NMB Enterprise Fund for FY2016.

Support Services

- ²¹ Eliminated 1 Support Services Supervisor for FY 2012.
- ²² Eliminated 1 Warehouse Clerk and transferred 1 Materials & Facilities Supervisor out to division 842 in FY 2013.
- ²³ Eliminated 1 Mechanic for FY 2014.
- ²⁴ Transfer 1 Materials & Facilities Supervisor from 822 to 842 in FY 2013.
- ²⁵ 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.

Nearly thirty years ago, the City took another step forward with a “Flex Spending” 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 2016.

Employee Compensation

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, 2015 for FY 2016

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Custodian	8	24,369	29,884	38,166
Maintenance Worker Bridge Operator Lead Custodian Public Grounds Maintenance Worker Tradesworker	9	26,409	32,385	41,363
Secretary/Receptionist-Aquatic & Fitness Secretary/Receptionist-Recreation	10	28,449	34,885	44,560
Cashier/Accounting Clerk Meter Reader Motor Equipment Operator (MEO) Records Clerk Warehouse Clerk	11	30,489	37,387	47,752
Animal Control Officer Communications Technician/Jailer Landscape Technician Maintenance Specialist / MEO Permit Clerk	12	32,527	39,890	50,948
Accounting Clerk - A/P Accounting Clerk - Payroll Administrative Assistant I - Human Resources Administrative Assistant I - Parks & Recreation Administrative Assistant I - Planning & Dev Administrative Assistant I - Public Works Crime Analyst 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	13	34,568	42,391	54,144

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2015 for FY 2016

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Administrative Assistant II - Public Safety	14	36,609	44,894	57,339
Business License Inspector				
Buyer				
City Clerk				
Communications Technician/Lead Jailer				
Crew Leader I				
Firefighter-EMT				
Fire Prevention/Administrative Assistant				
Mechanic				
Meter Reader Coordinator				
Municipal Fees Clerk				
Zoning Enforcement Officer				
Administrative Assistant II - Human Resources	15	38,650	47,393	60,533
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				
Event and Program Coordinator				
Evidence Custodian				
Facility Maintenance Technician				
Fire Lieutenant				
Pump Mechanic II				
Safety Specialist/Business License Inspector				
Sports Tourism Coordinator				
Wastewater Operator B				
Event Coordinator	16	40,689	49,896	63,730
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				
Training Officer (PSO)				
Victim Witness Advocate				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2015 for FY 2016

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Activities Director	17	42,727	52,398	66,926
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				
Community Center/Special Events Director	18	44,769	54,899	70,121
Computer Technician				
Detective				
Detention Supervisor/Evidence Custodian				
Engineering Technician				
Legal Assistant				
Master Building Inspector				
Master Electrical Inspector				
Special Events & Programs Director				
Wastewater Operator A				
Accountant - Enterprise Funds	19	46,807	57,401	73,316
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	48,849	59,900	76,511

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

Effective July 1, 2015 for FY 2016

<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	50,889	62,404	79,705
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				
Supervisor, Sanitation				
Supervisor, Streets and Drainage				
Supervisor, Wastewater Treatment				
Supervisor, Wells & Lifts				
System Administrator/Virtual Environment Analyst				
Captain-Professional Standards Div Grants/Special Projects Coordinator Planner	22	52,927	64,904	82,901
Assistant Building Official Utility Billing Supervisor	23	54,969	67,407	86,096
Accounting Supervisor Assistant Zoning Administrator Human Resources Officer Public Information Officer Senior Planner	24	57,007	69,909	89,291
Aquatic & Fitness Center Director Beach Services Manager Fleet Management Superintendent Public Grounds Superintendent Revenue Supervisor / Risk Manager Staff Engineer Superintendent of Recreation/Sports Tourism	25	59,048	72,410	98,651

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2015 for FY 2016

<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	63,128	77,413	105,468
Assistant Finance Director Assistant Director, Planning & Development Chief of Fire Rescue/Emergency Preparedness Director	28	65,167	79,916	108,877
Chief of Police Operations Manager/Utilities	29	67,207	82,415	112,286
Director of Information Services Director, Planning & Development Parks and Recreation Director	31	78,428	96,174	131,028
Finance Director	32	86,586	106,181	144,663
Assistant City Manager City Engineer, Director of Public Works Director of Public Safety	33	94,746	116,188	158,297

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 2016 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, 2015 is estimated to be \$12,416,545.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
9,284,924	10,082,589	11,967,882	11,836,833	12,244,331	12,416,545	12,416,545

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>FY2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015 EST</u>	<u>FY 2016 EST</u>
All Assessed Value	\$359,493,289	\$356,522,500	\$374,210,526	\$380,263,158	\$370,090,000

COMMENTS: The County reassessed property values 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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
11,684,571	11,503,785	11,408,649	11,759,863	12,000,000	12,000,000	\$12,250,000

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 2005 and currently total \$845,137 as of July 1, 2014.

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. FY2013 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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
66,615	122,104	634,852	270,410	275,000	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 2016 are expected to remain at the same level as the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
134,571	170,391	115,638	116,708	120,000	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 2016 budget is higher than the FY 2015 budget due to growth and inflation.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET FY 2015</u>	<u>ESTIMATED FY 2015</u>	<u>BUDGET FY 2016</u>
Business License Fees						
4,435,940	4,593,270	5,099,302	5,282,078	5,425,000	5,700,000	5,900,000
Business License Penalties						
29,913	32,774	31,967	36,768	50,000	40,000	40,000

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 the same amount as the previous fiscal year. Residential construction has begun to pick up and commercial construction is starting to show more activity.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
346,235	363,375	392,081	675,112	600,000	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 2016 is estimated to be equal to those for FY 2015.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
2,715	2,510	4,310	4,220	4,000	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 for FY 2016 is projected to increase from FY2015.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
14,255	11,095	15,500	14,280	10,000	15,000	15,000

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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
1,385,359	1,306,558	1,364,264	1,479,391	1,490,000	1,515,000	1,570,000

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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
510,687	503,828	523,103	537,217	548,000	551,000	562,500

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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
82,427	75,188	69,203	80,950	70,000	70,000	70,000

REVENUE ITEM: Bail Bonds

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

The revenues listed below are net amounts kept by the City for fines and forfeitures. State fines are imposed in addition to the normal fine for the violation. Those fines are remitted directly to the State and are equal to 100% of the total fines collected by the City. Beginning July 1, 1997, the Victim Rights Act provided that the City also collect a \$25 surcharge on all municipal court convictions, and a \$12 surcharge on all driving under the influence violations. The budget amount for FY 2016 will remain the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
370,926	392,534	310,071	377,226	345,000	355,000	345,000

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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
16,685	3,775	2,909	3,535	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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
37,971	10,527	15,384	32,331	5,000	5,000	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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
(910)	7,247	1,451	1,332	10,000	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 the same as the prior fiscal year.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
163,501	153,793	166,462	144,655	175,000	175,000	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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
261,229	255,867	297,169	296,664	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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
111,003	136,609	147,035	152,488	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 2016.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
144,609	156,059	181,861	185,835	210,000	200,000	210,000

REVENUE ITEM: Permit Fees for Alcoholic Beverages

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

COMMENTS:

This revenue source became effective January 1, 1997. However, legislative changes diverted the funds to the Myrtle Beach Air Base Development Board for five years. The quarterly payments to North Myrtle Beach began in FY 2006. FY 2016 is projected to be the same as the previous year budget due to actual collections.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
171,700	166,338	168,400	188,600	160,000	170,000	185,000

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 2016 revenues are projected to be less than the previous fiscal year.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
644,989	521,592	244,961	54,596	141,000	116,000	116,000

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 2015 Budget due to the completion of the new North Myrtle Beach Sports and Tourism Park.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
311,370	374,760	411,109	846,780	872,500	888,723	937,500

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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
140,516	86,618	58,506	75,832	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.	\$8.37	\$6.18	1	\$2.86	\$3.23	\$2.89
3/4" Comm.	8.37	6.18	1	2.86	3.23	2.89
1"	30.72	22.20	4	2.86	3.23	2.89
1-1/2"	61.36	46.50	8	2.86	3.23	2.89
2'	147.30	112.00	20	2.86	3.23	2.89
3'	320.00	236.00	40	2.86	3.23	2.89
4'	586.00	450.00	80	2.86	3.23	2.89
6'	1229.00	860.00	160	2.86	3.23	2.89
8'	2617.00	1735.00	320	2.86	3.23	2.89
Irrigation				3.23	3.23	

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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET FY 2015</u>	<u>ESTIMATED FY 2015</u>	<u>BUDGET FY 2016</u>
11,373,449	11,760,611	11,547,906	12,492,000	12,525,000	12,103,950	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 2015 Budget.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET FY 2015</u>	<u>ESTIMATED FY 2015</u>	<u>BUDGET FY 2016</u>
48,873	45,427	65,771	81,843	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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
26,335	22,116	19,300	22,454	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, 2015:	<u>Water</u>	<u>Sewer</u>
Single-Family	\$3,355	\$2,816
Condominium	3,355	2,816
Hotel/Motel (Per Bedroom)	839	704
Mobile Home	3,355	2,816
Restaurant (Per Seat)	336	282
Business Office/Small Store (per employee)	210	176

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 began to show growth last year after a five year economic stall.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
1,211,089	1,132,059	1,425,044	2,035,673	1,700,000	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 2015.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
60,041	59,984	54,274	59,637	\$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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
74,154	69,814	74,713	70,997	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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
1,988,024	2,002,240	2,025,577	2,058,103	2,141,092	2,087,000	2,149,600

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 2016 is shown to be the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET FY 2015</u>	<u>ESTIMATED FY 2015</u>	<u>BUDGET FY 2016</u>
9,596	9,333	8,857	9,343	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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
2,272,569	2,490,129	2,980,351	3,055,869	3,196,750	3,284,800	3,372,500

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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET FY 2015</u>	<u>ESTIMATED FY 2015</u>	<u>BUDGET FY 2016</u>
Hospitality Fees						
4,424,483	4,661,267	4,770,698	4,965,249	5,206,436	5,214,000	5,422,600
Hospitality Fee Penalties						
15,975	10,296	6,612	8,943	11,436	11,000	11,000

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, 2015:

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. There will be no fee increases this year.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
3,962,456	3,949,997	4,026,314	4,026,314	4,228,000	4,270,000	4,300,000

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 2016 will show an increase above FY 2015.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
26,727	25,156	24,398	25,891	25,000	27,000	27,500

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 2016 reflects a decrease from the budget for FY 2015.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
7,986	10,020	7,038	7,362	10,500	8,000	8,000

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:

Revenues should be stable for the upcoming fiscal year.

REVENUE HISTORY:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
1,606,401	1,636,897	1,552,670	1,894,522	2,100,100	1,892,100	1,960,000

REVENUE ITEM: Aquatics and Fitness Fees

LEGAL AUTHORIZATION: Code of Laws of South Carolina

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

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 tenth 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 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>ESTIMATED</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>
1,763,424	1,828,070	1,877,080	1,877,080	1,993,000	2,038,000	2,088,000

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.

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ORDINANCE

**AN ORDINANCE TO PROVIDE
FOR THE ADOPTION OF A BUDGET,
ITS REVENUES, AND EXPENDITURES
FOR FISCAL YEAR 2016**

**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 2016.
- Section 2.** That the Budget shall be for the period beginning July 1, 2015 and ending June 30, 2016, and that said Budget shall be for appropriations and expenditures for the several functions, agencies and departments, and the legal limit of expenditures for the City of North Myrtle Beach.
- Section 3.** The City Manager shall have authority to transfer funds within any of the above several categories and such transfers shall be entered on the books of account of the City.
- Section 4.** The sums appropriated and set forth in the detailed schedule for personal services shall be paid in accordance with the Pay Plan adopted by City Council, an official copy of which shall be maintained in the office of the City Manager and in the office of the Finance Director. It is the intention of City Council that salaries set forth in the Classification and Compensation Plan shall be paid bi-weekly. Bi-weekly payments shall be one twenty-sixth (1/26) of the annual salary. The City’s Classification and Pay Plan has been incorporated into the Budget document and is located in the Personnel Report section of the Budget document.
- Section 5.** All sums received by the City of North Myrtle Beach from any source whatsoever, unless by law designated for some special fund or purpose, may be used in meeting the disbursements in Section 2. Should the revenue received from all sources exceed the amount estimated, such excess shall be allocated in the appropriated fund, subject to further action of City Council.

Section 6. Effective July 1, 2015, 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	\$ 8.37	\$2.86	\$3.23
1	30.72	2.86	3.23
1-1/2	61.36	2.86	3.23
2	147.30	2.86	3.23
3	320.00	2.86	3.23
4	586.00	2.86	3.23
6	1,229.00	2.86	3.23
8	2,617.00	2.86	3.23
Irrigation Meter		3.23	3.23

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, 2015, 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	\$ 6.18	\$ 2.89
1	22.20	2.89
1-1/2	46.50	2.89
2	112.00	2.89
3	236.00	2.89
4	450.00	2.89
6	860.00	2.89
8	1,735.00	2.89

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, 2015 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	\$3,355
Wastewater	2,816

Section 9. Effective July 1, 2015, the monthly fees for solid waste are as outlined below:

Single-Family Residential Customer	\$19.00
Single-Family Residential Customer (ADDITIONAL PICK-UP)	\$13.00
Residential Roll Cart Service	\$19.00
Residential Roll Cart- Rental Area (6% Property)	\$32.00
Residential Roll Cart- Rental Area (6% Property) (ADDITIONAL PICK-UP)	\$16.00
Dumpster Service (one pick-up per week)	\$88.00
Each additional pick-up per week	\$85.00
Commercial Roll Cart/Bag Service	\$30.25
Commercial Roll Cart/Bag Service (ADDITIONAL PICK-UP)	\$13.00
Special Waste Fee Commercial	\$60.00
Special Waste Fee Multi-Family (Condo, Hotel, etc.)	\$70.00
Special Waste Residential	\$75.00

Section 10. This Ordinance shall be effective July 1, 2015.

Section 11. This ordinance supersedes any other inconsistent ordinances.

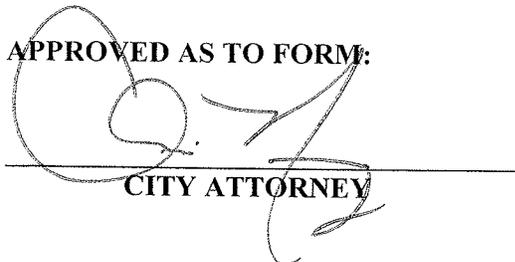
DONE, RATIFIED AND PASSED THIS 18th DAY OF MAY 2015.


MARILYN B. HATLEY, MAYOR

ATTEST:


CITY CLERK

APPROVED AS TO FORM:


CITY ATTORNEY

REVIEWED:


CITY MANAGER

FIRST READING: May 4, 2015

SECOND READING: May 18, 2015

ORDINANCE

**AN ORDINANCE TO SET THE TAX LEVY FOR
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FOR FISCAL YEAR 2016**

**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 2015 through the thirtieth day of June 2016 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, 2016, 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, 2016, 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, 2016, 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, 2016, 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, 2015, and supersedes any other inconsistent ordinances.

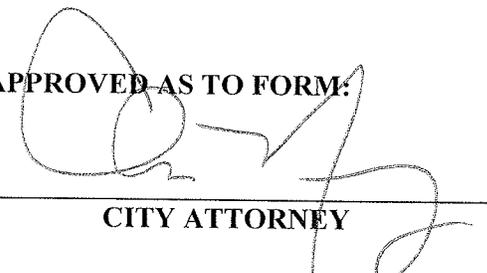
DONE, RATIFIED AND PASSED THIS 18th DAY OF MAY 2015.


Marilyn B. Hatley, Mayor

ATTEST:


Meredith J. Smith
CITY CLERK

APPROVED AS TO FORM:


CITY ATTORNEY

REVIEWED:


CITY MANAGER

FIRST READING: May 4, 2015

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