

City of North Myrtle Beach

South Carolina



BUDGET

Fiscal Year 2017

July 1, 2016 – June 30, 2017

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2017 BUDGET
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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2016-2017 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 2019, 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 2017 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

FY 2017 BUDGET CALENDAR

November 5	-	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. 29	-	Compilation of Budget Retreat Manual
March 7 - 8	-	Budget Retreat
March 9 – April 1	-	City Manager, Finance Director, and Finance staff review Budget Retreat priorities in light of updated revenue projections and prepare Budget Document
April 4 - 22	-	City Manager prepares Budget Message; assembling and typing of FY 2017 Proposed Budget
April 25 – 29	-	FY 2017 Proposed Budget reviewed and printed
May 16	-	FY 2017 Proposed Budget submitted to Council
	-	First Reading of Proposed FY 2017 Budget Ordinance by City Council
May 23	-	Public Reading/Second Reading of Proposed FY 2017 Budget Ordinance by City Council
May 24 - June 15	-	FY 2017 Approved Budget Written
June 15	-	Distribution of FY 2017 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.

Forward: 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 2016-2017 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 FY2017 which is estimated at \$1,175,763.

Accommodations Tax 65% Funds: Mayor and City Council has approved that the North Myrtle Beach Chamber of Commerce will also receive no more than 20% 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 \$521,255 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 promote and 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 FY2017. 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 2017 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 increase the same at 35.1 mils. This 2 mil increase allowed by the South Carolina Budget & Control Board will be for the year FY2014. 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 41.3 mils.
2. Business License Fees will be reviewed in the Fall of 2016 for the 2017 license year.
3. Water Fees will remain the same while Sewer Fees will increase 4 cents for FY 2017 due to an increase by GSWSA. The annual 5% increase for Impact Fees will be suspended for FY2017.
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. Most employee benefits will remain the same as the previous fiscal year. Health insurance will be adjusted by 5.0%. Retirement will be 14.24% for all employees based on state required contributions.

6. Employee pay ranges will be adjusted by 1.0% to 3.0% in accordance with the Pay & Compensation Plan. The pay matrix will be from 0.0% to 3.0% for FY 2017 which is the same as the FY 2013 - FY 2016 matrix.
7. The General Fund will present a balanced budget for FY 2017 between revenues and expenditures.
8. The Street Improvement Fund will receive an inter-fund transfer of \$1,000,000 from the General Fund to continue street resurfacing, street construction, sidewalks, intersection improvements and beach accesses, and the Capital Improvement Fund will receive an inter-fund transfer of \$2,225,000 for various capital improvements throughout the City. A \$150,000 transfer will be made to the North Myrtle Beach Enterprise Fund for a Christmas Light Show & Village.
9. Revenue estimates will remain at the lower to middle portion of projected ranges.
10. Full salaries and benefits will be budgeted for all positions. However, some position vacancies may be unfilled for short periods of time depending on ongoing economic conditions.
11. The North Myrtle Beach Chamber of Commerce will be the recipient of Accommodations Tax 30% advertising funds.
12. The 35% General Fund's Fund Balance policy will remain in effect for FY 2017. 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.
13. General Obligation Debt Service will be funded out of the General Fund except for the Park Improvement Bonds.
14. Equipment replacement will continue on a pay-as-you-go basis.
15. 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.
16. Continue to expand the City through strategic annexations that encourages smart growth.
17. Provide increased recreational opportunities through bike paths, parks, and protection of natural areas.
18. 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 or to the Beach Renourishment Fund for future renourishment projects.
19. Seek Federal Grants and State funds for storm water outfalls and other major infrastructure projects.

20. Begin the Cherry Grove dredging project. Funding for the project will be provided by a special assessment/general obligation bond as well as \$800,000 from the Capital Improvement Fund.
21. 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.
22. Excess funds may be transferred between funds for operating and capital purposes at the express approval of the City Manager and Finance Director.
23. 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.
24. 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.
25. City Council authorizes no more than 20% of the City's 65% funds from Accommodations Tax to be allocated to the North Myrtle Beach Chamber of Commerce.
26. Due to the significant capital projects, it is authorized to borrow funds against existing CD's at local banks not to exceed a period of 24 months. The rate will not exceed 1% above the City's current CD rate.
27. Staff will begin to explore alternatives in order to provide additional ocean front parking.
28. Inter-fund borrowings will be allowed for the purpose of capital projects for up to 5 years with the lending fund receiving ½% interest above the current CD rate for City CD's.
29. The Water and Sewer Fund may issue a revenue bond for capital expansion not to exceed \$7 million.
30. Stormwater Fees will go from \$6 to \$8 per ERU/month and multi-family units will go from \$4 to \$5.50 per month.

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City of North Myrtle Beach, South Carolina

PRINCIPAL OFFICIALS

July 1, 2016

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 25, 2016

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, 2017.

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 2017 is 35.1 mils for operations and 6.2 mils for debt service on the 2011 General Obligation Park Improvement Bonds for a total millage rate of 41.3 mils. This is a 2 mil increase to cover additional Public Safety employees and street paving. The overall budget for FY 2017 will be \$93,601,045 compared to 80,160,007 for the previous fiscal year.

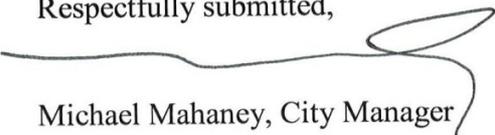
Operationally, the budget is up as compared to the previous fiscal year due to significant capital projects for FY2017. Revenues continue to show positive growth.

This budget also reflects an increase in overall regular employment with the addition of 13 new positions of which five are for Public Safety, five is due to making part-time positions regular positions, and the remaining three are associated with expanded programs such as sports tourism. These net additions will increase the total regular employee count from 372 to 385.

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, Assistant Finance Director Jamie Baker, and Accounting Supervisor 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 2017
 Period covered: July 1, 2016 - June 30, 2017

	GOVERNMENTAL FUND TYPE										ENTERPRISE FUND TYPE						GRAND TOTAL OF ALL FUNDS	
	GENERAL FUND	Special Revenue		Capital Improvement Funds						DEBT SERVICE FUND	Enterprise Funds					Internal Service		
		ACCOM. TAX	LOCAL HOSP. FEES	STORM WATER DRAINAGE	PARK IMPROV.	CAPITAL IMPROV.	STREET IMPROV.	CHERRY GRV. DREDGE	BEACH RENOUR- ISHMENT		WATER & SEWER		SOLID WASTE	BEACH SERVICES	AQUATIC & FITNESS CENTER	NMB ENTERPRIS E FUND		INSURANCE RESERVE FUND
											OPER- ATIONS	IMPACT FEES						
Beginning Balance	\$12,217,186	\$ 171,954	\$ -	\$(3,087,841)	\$ 94,376	\$ 609,146	\$1,797,853	\$ -	\$253,852	\$ 107,044	\$13,154,000	\$ 1,232,689	\$1,809,824	\$(1,691,063)	\$ (384)	\$ (297,534)	\$ 314,838	\$ 26,685,940
Revenues	25,734,560	3,723,250	5,856,900	2,845,000	50,000	25,000	8,086,000	8,390,400	-	2,220,000	13,112,500	8,700,000	4,385,500	2,160,000	2,108,000	305,000	6,014,506	93,716,616
Total Available Resources	\$37,951,746	\$3,895,204	\$5,856,900	\$ (242,841)	\$ 144,376	\$ 634,146	\$9,883,853	\$8,390,400	\$253,852	\$2,327,044	\$26,266,500	\$ 9,932,689	\$6,195,324	\$ 468,937	\$2,107,616	\$ 7,466	\$6,329,344	\$120,402,556
Expenditures/Expenses	\$32,425,606	\$1,712,012	\$ -	\$ 883,750	\$ 225,000	\$ 1,650,000	\$9,565,000	\$5,114,746	\$ 75,000	\$2,197,000	\$12,808,348	\$ -	\$3,731,262	\$ 1,632,295	\$2,126,660	\$ 389,659	\$6,442,107	\$ 80,978,445
Overhead Allocation	(4,171,046)	-	-	239,146	-	-	-	-	-	-	2,280,361	-	730,076	598,174	225,089	64,333	33,867	-
Excess (Deficiency) After Expenditures/Expenses	\$ 9,697,186	\$2,183,192	\$5,856,900	\$(1,365,737)	\$ (80,624)	\$(1,015,854)	\$ 318,853	\$3,275,654	\$178,852	\$ 130,044	\$11,177,791	\$ 9,932,689	\$1,733,986	\$(1,761,532)	\$ (244,133)	\$ (446,526)	\$ (146,630)	\$ 39,424,111
Operating Transfers In	\$ 5,945,000	\$ -	\$ -	\$ 89,870	\$ 91,288	\$ 2,225,000	\$1,088,000	\$ 800,000	\$ 27,900	\$ -	\$ 1,375,000	\$ -	\$ 296,757	\$ 837,994	\$ 493,749	\$ 150,000	\$ -	\$ 13,420,558
Operating Transfers Out	(3,425,000)	(2,013,658)	(5,856,900)	-	-	(800,000)	-	-	-	-	-	(1,375,000)	-	-	-	-	-	(13,470,558)
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	3,186,537	-	450,000	150,000	272,245	246,389	-	4,305,171
OPEB Normal Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	900,000	900,000
Bond Principal	-	-	-	-	-	-	-	-	-	-	(1,110,000)	-	-	-	(456,123)	-	-	(1,566,123)
Property Plant & Equipment	-	-	-	-	-	-	-	-	-	-	(2,676,200)	(8,450,000)	(1,140,000)	(131,400)	(50,000)	(175,000)	-	(12,622,600)
Ending Balance	\$12,217,186	\$ 169,534	\$ -	\$(1,275,867)	\$ 10,664	\$ 409,146	\$1,406,853	\$4,075,654	\$206,752	\$ 130,044	\$11,953,128	\$ 107,689	\$1,340,743	\$ (904,938)	\$ 15,738	\$ (225,137)	\$ 753,370	\$ 30,390,559

Grand Total Budgeted Expenditures: \$ 93,601,045

**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 2017 fiscal year. Capital expenditures make up a substantial portion of the total budgetary expenditures of \$93,601,045 including capital purchases in the enterprise funds. The City has functioned primarily under the pay-as-you-go financing methodology over the last 30 years.

<u>Fund</u>	<u>Total Capital</u>
General	\$ 1,086,291
Water & Sewer	11,126,200
Storm Water Drainage	700,000
Park Improvement	225,000
Capital Improvement	2,325,000
Street Improvements	9,865,000
Cherry Grove Dredging	4,939,000
Solid Waste	1,140,000
Beach Services	131,400
Aquatics & Fitness Center	<u>50,000</u>
TOTAL	<u>\$ 31,587,891</u>

<u>Department</u>	<u>Total Capital</u>
General Government	\$5,744,000
Finance	65,000
Information Services	393,975
Public Safety	996,616
Planning/Development	0
Public Works	23,576,200
Parks & Recreation	687,100
Support Services	<u>125,000</u>
TOTAL	<u>\$31,587,891</u>

GENERAL FUND CAPITAL

Capital purchases within the General Fund for FY2017 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 FY2017:

<u>Division</u>	<u>Capital Item</u>	<u>Amount</u>
City Court	Sound System	5,000
Information Services	Computers/Technology/Software	143,975
Finance - Accounting	Software Upgrades	40,000
Pub. Safety - Patrol	Body Worn Cameras	5,985
	Barricades	17,500
	Patrol Vehicles	281,300
Community Services	Patrol Vehicles	25,000
Detectives	Unmarked Vehicle	25,000
Communication/Detention	Priority Dispatch (CAD)	47,336
Fire Prevention	Bullex Bullseye Fire Ext. Training	19,495
Streets	Dump Truck	70,000
Athletics	Golf Carts, Utility Cart	17,500
	Basketball Goals	45,000
Park Concessions	Gator	7,500
Parks	Park Improvements	65,000
	F250 Truck	45,000
	4 Gang Rotary Mower	65,000
	Various Park Maintenance Equipment	35,700
Custodian/Facility Maintenance	Building Generator	<u>125,000</u>
Total General Fund Capital - FY2017		<u>1,086,291</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 FY2018 through FY2021:

<u>Category</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Building, Land & Improvements	\$ 60,000	\$ -	\$ 80,000	\$ 48,000
Heavy Equipment	70,000	70,000	70,000	70,000
Office Equipment	150,000	250,000	400,000	150,000
Motor Vehicles	400,500	450,000	394,000	447,000
Other Equipment	<u>50,000</u>	<u>65,000</u>	<u>50,000</u>	<u>67,000</u>
TOTAL General Fund Capital	<u>\$ 730,500</u>	<u>\$ 835,000</u>	<u>\$ 994,000</u>	<u>\$ 782,000</u>

Capital expenditure projections for future years are within the annual spending parameters the City has allocated to capital purchases over the previous five years. The General Fund should have no problem continuing its pay-as-you-go financing for the various capital expenditures projected through FY2021.

WATER AND SEWER FUND

Several major infrastructure improvements are budgeted for the Water and Sewer Fund for FY2017. Due to the fact that several major infrastructure projects are scheduled for this fiscal year, a possible bond issue for up to \$7,000,000 may be issued in order to provide the necessary cash flow to take on all these significant projects. The Water and Sewer Fund still maintains adequate cash reserves and has no revenue debt at this time.

The Water and Sewer Fund is projected to spend \$11,126,200 on capital projects/equipment for FY 2017. The majority of these funds will come from Impact Fees or a Revenue Bond for increased capacity. The largest capital expenditures will be the \$3,000,000 White Point Ground Storage Tank and the \$2,000,000 for

the Myrtle Beach Booster Pump Station. Other capital expenditures for the Water and Sewer Fund include normal replacements and various upgrades throughout the system.

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

WATER & SEWER OPERATING CAPITAL		
<u>Division</u>	<u>Capital Item</u>	<u>Amount</u>
Finance/Utility Billing	Radio Read System	\$ 175,000
PW/Administration	GIS Mapping, Modeling, Asset Mgt.	250,000
	Truck	30,000
	Radios	294,200
	Crew Truck (Replacement)	40,000
PW/Wastewater Treatment	Electric Panels	50,000
	Shed	100,000
	Chemical Tank	60,000
	WWTP Improvements	630,000
PW/Wells & Lifts	Pump Station Telemetry (LR Neck Rd.)	150,000
	HSPS Well & Tank Improvements	50,000
	Crew Truck/Pickup Trucks	42,000
	Various Equipment	105,000
PW/Construction	Boring Machine	25,000
	Backhoe Rubber Tire	80,000
	Dump Truck	70,000
	Trailer Mounted 3" Pump	30,000
	Sewer Camera/Acoustic Device	70,000
	In-House CIP	425,000
Total Water & Sewer Operating Capital		\$ 2,676,200

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

WATER & SEWER IMPACT FEES CAPITAL		
<u>Division</u>	<u>Capital Item</u>	<u>Amount</u>
Wells & Lifts	Misc. Sewer Extensions	\$ 200,000
	Sewer Pump Station Rehabilitation	500,000
	White Point Ground Storage Tank	3,000,000
Construction Maintenance	Sewer Line Rehabilitation	1,500,000
	MB Booster Pump Station	2,000,000
	FY2017 Water Line Improvements	1,250,000
Total Water & Sewer Operating Fund Capital – FY2017		\$ 8,450,000

Capital expenditures for the Water & Sewer Fund are well above the previous five years. Financing of these projects will most likely require a revenue bond if all these projects are undertaken in FY2017. 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 FY2017 are as follows:

PROJECT	AMOUNT
Beach Parking & Access Improvements	\$ 300,000
Sidewalk/Bicycle Lane	150,000
Road Intersection Improvements	250,000
Road Resurfacing	1,500,000
Coastal North Town Center Intersection	215,000
East Coast Greenway SCDOT-LPA	500,000
Underground Utilities	3,000,000
Crescent Beach Road Widening	750,000
11 th Avenue North Road Improvements	2,520,000
Barefoot Bridge Maintenance – Annual Contract	80,000
In House Capital/Contingency	<u>600,000</u>
Total Street Improvement Fund	<u>\$ 9,865,000</u>

The funding for this year's projects will come from transfers from the General Fund, road fees, and grants as well as private contributions to various projects.

The largest projects for FY2017 are associated with the road widening and improvement project for South Ocean Blvd. from 16th South to 28th South as well as the road widening of 11th Avenue North. Underground utilities are not capitalized since they belong to the various utilities.

Projects for FY2018 through FY2021 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 FY2018 through FY2021 are listed below for the Street Improvement Fund.

<u>Project</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Sidewalks/Beach Access	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Intersection Improvements	250,000	300,000	300,000	300,000
Road Construction & Resurfacing	5,465,000	1,415,000	1,500,000	1,500,000
Underground Utilities	3,000,000	0	0	0
In-House Improvements/Bridge Maint.	<u>380,000</u>	<u>380,000</u>	<u>380,000</u>	<u>380,000</u>
TOTAL Street Improvement Fund	<u>\$ 9,595,000</u>	<u>\$ 2,595,000</u>	<u>\$ 2,680,000</u>	<u>\$ 2,680,000</u>

PARK IMPROVEMENT FUND

The Park Improvement Fund will have budgeted expenditures of \$225,000 for FY2017. The new NMB Sports and Tourism Park opened on March 1, 2014 and all initially planned capital expenditures have been finalized. No major capital project is budgeted for this fiscal year.

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 FY2017 are for Cherry Grove Dredging , a platform fire truck and in-house capital from Information Services. The major project is the transfer of City funds to the Cherry Grove Dredging Fund in the amount of \$800,000.

CHERRY GROVE DREDGING FUND

This fund will record all activity of the Cherry Grove Dredging Project for FY2017. The total expenditures for this year are \$4,939,000 for the actual dredging project. Future years will have expenditures for mitigation and debt interest. A 2nd dredge project may be undertaken in FY2022.

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 \$1,140,000 of equipment to be purchased in FY2017 of which the largest purchase is a stationary compactor for \$400,000.

Equipment outlays for fiscal years FY2018 through FY2021 are projected as follows:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
\$500,000	\$627,000	\$500,000	\$615,000

STORM WATER DRAINAGE FUND

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

Capital outlay is projected to be only \$700,000 for FY2017 as well as FY2018 which are Priority 1, 2 and 3 projects as identified by the Public Works Department due to the extensive rain since October of 2015. Due to the current deficit in this fund, there will not be another major project until FY2019.

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.

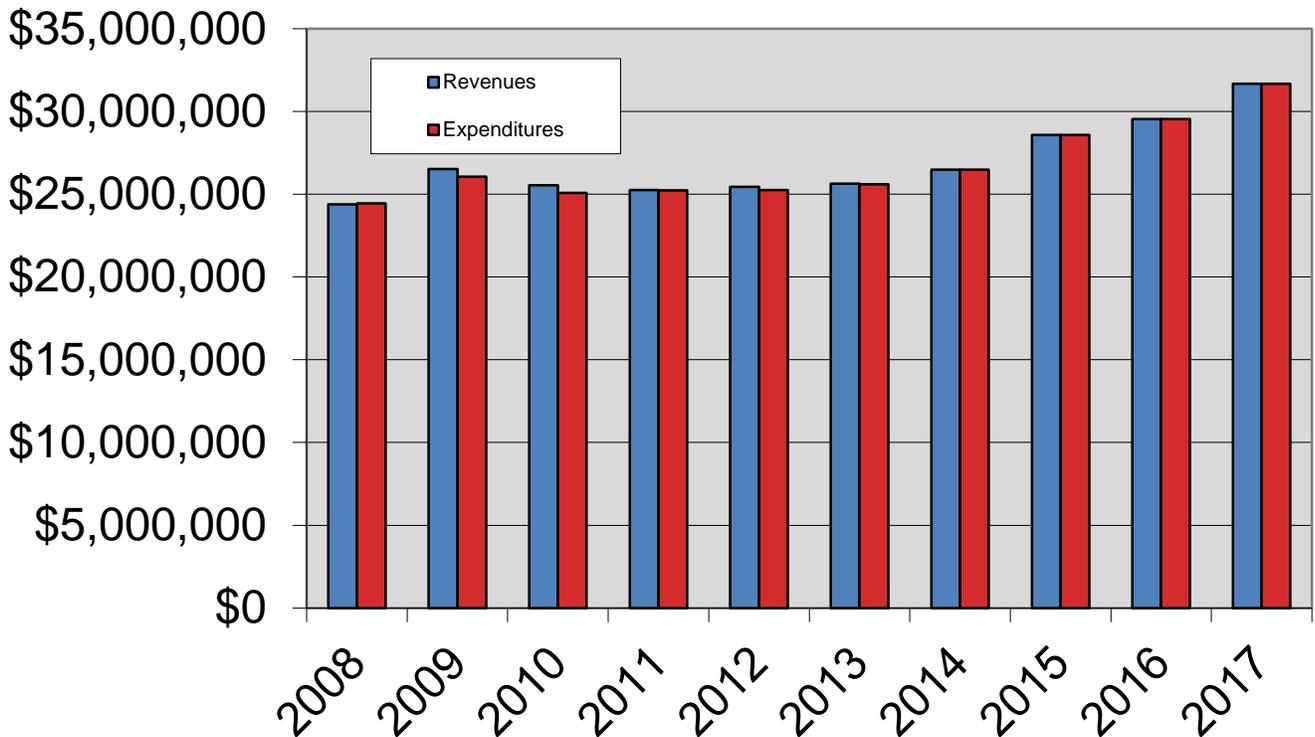
BEACH SERVICES FUND

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 FY2017.

GENERAL FUND SUMMARY

GENERAL FUND

REVENUES AND EXPENDITURES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS

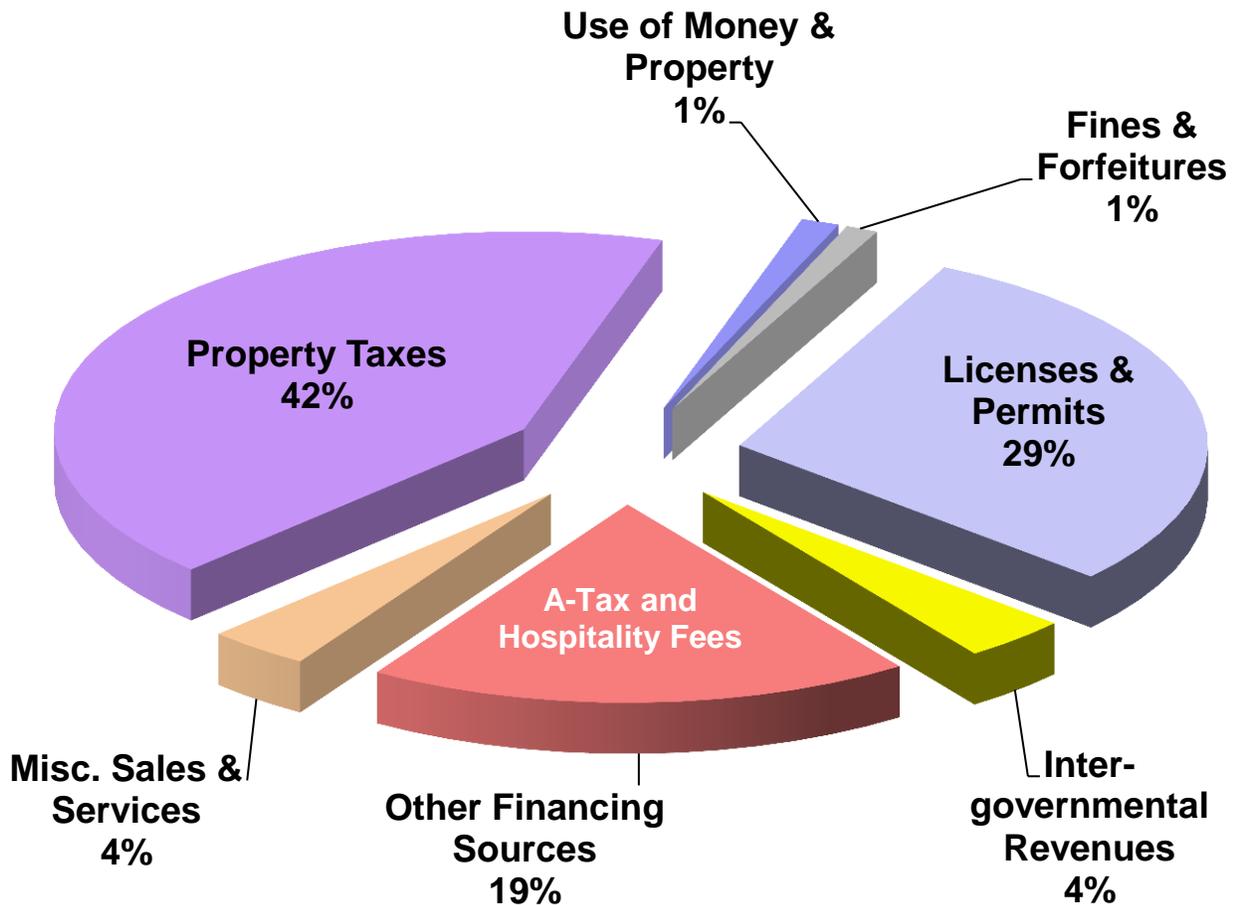


Over the last 10 years, the City has experienced growth in its fund balance as a result of excess revenues. The General Fund's fund balance is projected to be \$12,217,186 by the end of FY 2017. The City continues to exceed its 35% policy in Undesignated Fund Balance in order to provide for contingencies, 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 42%. Licenses and Permits is now the second significant revenue source making up 29% of the FY 2017 budget. The third largest source of revenues is 19% for local Hospitality Fees. The adoption of the 1% Hospitality Fee has improved the General Fund's overall financial picture. Intergovernmental Revenues have declined to 4% as funding for grants reduces each year. Revenue diversification continues to be a goal of the Mayor and City Council.



GENERAL FUND REVENUES

The tables below and on the next two pages provide four-year data for General Fund Revenues by source, as well as detail.

SUMMARY OF REVENUE GENERAL FUND

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
Current Property Taxes	\$ 11,570,788	\$ 11,995,655	\$ 12,250,000	\$ 12,350,000	\$ 13,150,000
Delinquent Property Taxes	387,118	157,204	395,000	240,000	240,000
Licenses & Permits	8,111,216	8,333,737	8,761,500	8,801,500	9,286,500
Fines & Forfeitures	377,227	338,717	360,000	365,947	356,000
Use of Money & Property	150,358	203,198	185,000	233,000	418,000
Intergovernmental Revenues	1,045,772	1,169,231	1,057,300	1,260,175	1,158,560
Sales & Services	846,781	1,222,773	937,500	1,051,187	1,085,500
Miscellaneous	42,189	45,395	40,000	53,468	40,000
Other Financing Sources	4,881,748	5,563,614	5,546,580	5,665,230	5,945,000
TOTAL	<u>\$ 27,413,197</u>	<u>\$ 29,029,524</u>	<u>\$ 29,532,880</u>	<u>\$ 30,020,507</u>	<u>\$ 31,679,560</u>

MILLAGE RATE AND ESTIMATED TAX COLLECTIONS FISCAL YEAR ENDING JUNE 30, 2017

	FY 2014 ACTUAL 38 MILS	FY 2015 ACTUAL 38 MILS	FY 2016 BUDGETED 39.3 MILS	FY 2016 ESTIMATED 39.3 MILS	FY 2017 BUDGETED 41.3MILS
Real & Personal Property	\$ 11,905,855	\$ 12,355,913	\$ 12,600,000	\$ 12,700,000	\$ 13,500,000
Estimated Non-Collectible	(335,067)	(360,258)	(350,000)	(350,000)	(350,000)
TOTAL CURRENT	<u>\$ 11,570,788</u>	<u>\$ 11,995,655</u>	<u>\$ 12,250,000</u>	<u>\$ 12,350,000</u>	<u>\$ 13,150,000</u>
Delinquent Property Taxes	270,410	69,129	275,000	150,000	150,000
Tax Penalties	116,708	88,075	120,000	90,000	90,000
TOTAL DELINQUENT	<u>\$ 387,118</u>	<u>\$ 157,204</u>	<u>\$ 395,000</u>	<u>\$ 240,000</u>	<u>\$ 240,000</u>
TOTAL TAX REVENUE	<u>\$ 11,957,906</u>	<u>\$ 12,152,859</u>	<u>\$ 12,645,000</u>	<u>\$ 12,590,000</u>	<u>\$ 13,390,000</u>

FISCAL YEAR ENDING JUNE 30, 2017
DETAIL OF REVENUE
GENERAL FUND

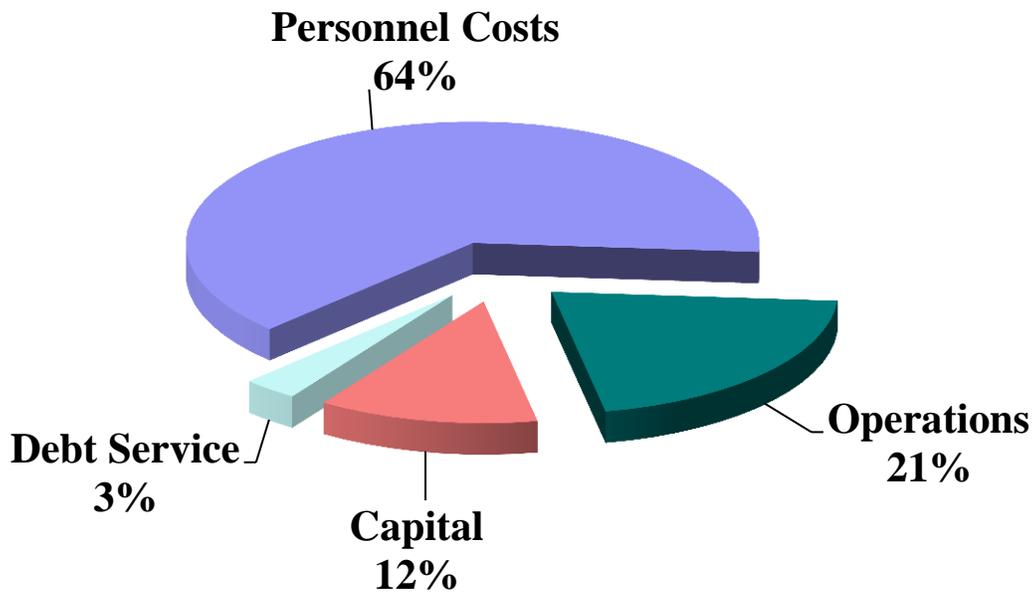
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
Beginning Fund Balance	\$ 11,967,882	\$ 11,836,833	\$ 12,416,545	\$ 11,636,074	\$ 12,217,186
TAXES:					
Current Taxes	11,570,788	11,995,655	12,250,000	12,350,000	13,150,000
TOTAL CURRENT TAXES:	\$ 11,570,788	\$ 11,995,655	\$ 12,250,000	\$ 12,350,000	\$ 13,150,000
Delinquent Property Taxes	\$ 270,410	\$ 69,129	\$ 275,000	\$ 150,000	\$ 150,000
Tax Penalties	116,708	88,075	120,000	90,000	90,000
TOTAL DELINQUENT TAXES:	\$ 387,118	\$ 157,204	\$ 395,000	\$ 240,000	\$ 240,000
LICENSES & PERMITS:					
Business License Fees	\$ 5,282,078	\$ 5,598,767	\$ 5,900,000	\$ 5,900,000	\$ 6,425,000
Business License Penalties	36,768	31,460	40,000	40,000	40,000
Building Permits	675,112	503,844	600,000	600,000	600,000
Inspection Fees	4,220	4,545	4,000	4,000	4,000
Other Permits	15,480	27,648	15,000	20,000	15,000
Santee Cooper Franchise Fees	1,318,486	1,347,014	1,400,000	1,400,000	1,400,000
Horry Electric Franchise Fees	160,905	174,888	170,000	180,000	170,000
TWC Cable Franchise Fees	486,800	511,639	510,000	515,000	510,000
HTC Cable Franchise Fees	50,417	40,844	52,500	52,500	52,500
Gas Franchise Fees	80,950	93,088	70,000	90,000	70,000
TOTAL LICENSES & PERMITS	\$ 8,111,216	\$ 8,333,737	\$ 8,761,500	\$ 8,801,500	\$ 9,286,500
FINES & FORFEITURES:					
Fines / Bail Bonds	\$ 705,623	\$ 659,114	\$ 700,000	\$ 700,000	\$ 700,000
Victims Assistance	52,720	47,428	60,000	60,000	60,000
Improper Parking Fines	3,536	4,828	10,000	5,000	5,000
Seizures	32,331	-	5,000	-	5,000
Bail Bondsman Fee	-	2,144	-	947	1,000
Less transfer to State	(416,983)	(374,797)	(415,000)	(400,000)	(415,000)
TOTAL FINES & FORFEITURES	\$ 377,227	\$ 338,717	\$ 360,000	\$ 365,947	\$ 356,000
USE OF MONEY & PROPERTY:					
Interest	\$ 1,332	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Property Rental	144,655	198,037	175,000	195,000	200,000
Verizon Sites	-	-	-	20,000	200,000
Purchasing Card Reimbursement	4,371	5,161	-	8,000	8,000
USE OF MONEY & PROPERTY:	\$ 150,358	\$ 203,198	\$ 185,000	\$ 233,000	\$ 418,000

FISCAL YEAR ENDING JUNE 30, 2017
DETAIL OF REVENUE
GENERAL FUND

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
INTERGOVERNMENTAL:					
Local Government Tax	\$ 296,664	\$ 399,349	\$ 257,200	\$ 348,988	\$ 350,000
Homestead Exemption Tax	152,488	165,433	150,000	175,000	175,000
Business Inventory Tax	36,641	36,644	36,600	36,616	36,600
Accommodations Tax	185,835	202,508	202,500	210,000	220,000
Admissions Tax	109,663	91,801	92,000	92,000	92,000
Motor Carrier Tax	21,285	21,286	18,000	22,000	18,000
Alcoholic Beverage Permit Fees	188,600	210,250	185,000	215,000	215,000
Government Grants	12,636	-	75,000	118,611	10,000
Horry County Recreation Grant	41,960	41,960	41,000	41,960	41,960
TOTAL INTERGOVERNMENTAL	\$ 1,045,772	\$ 1,169,231	\$ 1,057,300	\$ 1,260,175	\$ 1,158,560
SALES & SERVICES:					
Miscellaneous	\$ 148,827	\$ 234,399	\$ 40,000	\$ 10,000	\$ 40,000
Parking Lot Collections	-	-	-	10,000	10,000
Credit Card Service Charge	7,042	6,666	7,000	7,000	7,000
GIS Data	-	-	1,500	-	1,500
Johnny Causey Memorial	10,000	-	10,000	-	-
Fire Protection	112,752	108,556	110,000	110,000	110,000
City Codes and Ordinances	10,884	8,678	10,000	10,000	10,000
Street Work	6,834	4,473	4,000	6,000	6,000
Beach Service Franchise Fees	90,000	101,250	95,000	95,000	95,000
Recreation League Fees	55,793	87,733	55,000	80,000	80,000
Recreation Instructor Fees	10,182	11,153	10,000	10,500	10,500
Recreation Misc. Fees	59,088	62,268	30,000	60,000	60,000
NMB Park Sponsorships	169,716	128,136	70,000	130,000	130,000
NMB Park Rentals	8,708	17,615	45,000	30,000	30,000
NMB Park Admissions	7,538	49,729	90,000	45,000	45,000
NMB Park Concessions	129,218	298,613	330,000	330,500	330,500
NMB Merchandise Sales	-	15,781	-	15,187	15,000
NMB Park Registration	20,199	87,723	30,000	102,000	105,000
TOTAL SALES & SERVICES	\$ 846,781	\$ 1,222,773	\$ 937,500	\$ 1,051,187	\$ 1,085,500
MISCELLANEOUS:					
Insurance Reimbursements	\$ 21,019	\$ 21,164	\$ 25,000	\$ 38,468	\$ 25,000
Miscellaneous - Other	21,170	24,231	15,000	15,000	15,000
TOTAL MISCELLANEOUS	\$ 42,189	\$ 45,395	\$ 40,000	\$ 53,468	\$ 40,000
OTHER FINANCING SOURCES:					
Accommodations Tax	\$ 920,503	\$ 1,218,636	\$ 1,135,480	\$ 1,135,480	\$ 1,175,000
Trans. Local Accommodations	1,869,347	1,991,574	2,045,300	2,067,750	2,174,300
Trans. Local Hospitality Fees	2,091,898	2,353,404	2,365,800	2,462,000	2,595,700
TOTAL OTHER FIN. SOURCES:	\$ 4,881,748	\$ 5,563,614	\$ 5,546,580	\$ 5,665,230	\$ 5,945,000
TOTAL REVENUES:	\$ 27,413,197	\$ 29,029,524	\$ 29,532,880	\$ 30,020,507	\$ 31,679,560
TOTAL AVAILABLE RESOURCES:	\$ 39,381,079	\$ 40,866,357	\$ 41,949,425	\$ 41,656,581	\$ 43,896,746

GENERAL FUND EXPENDITURES BY TYPE -- FY 2017

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

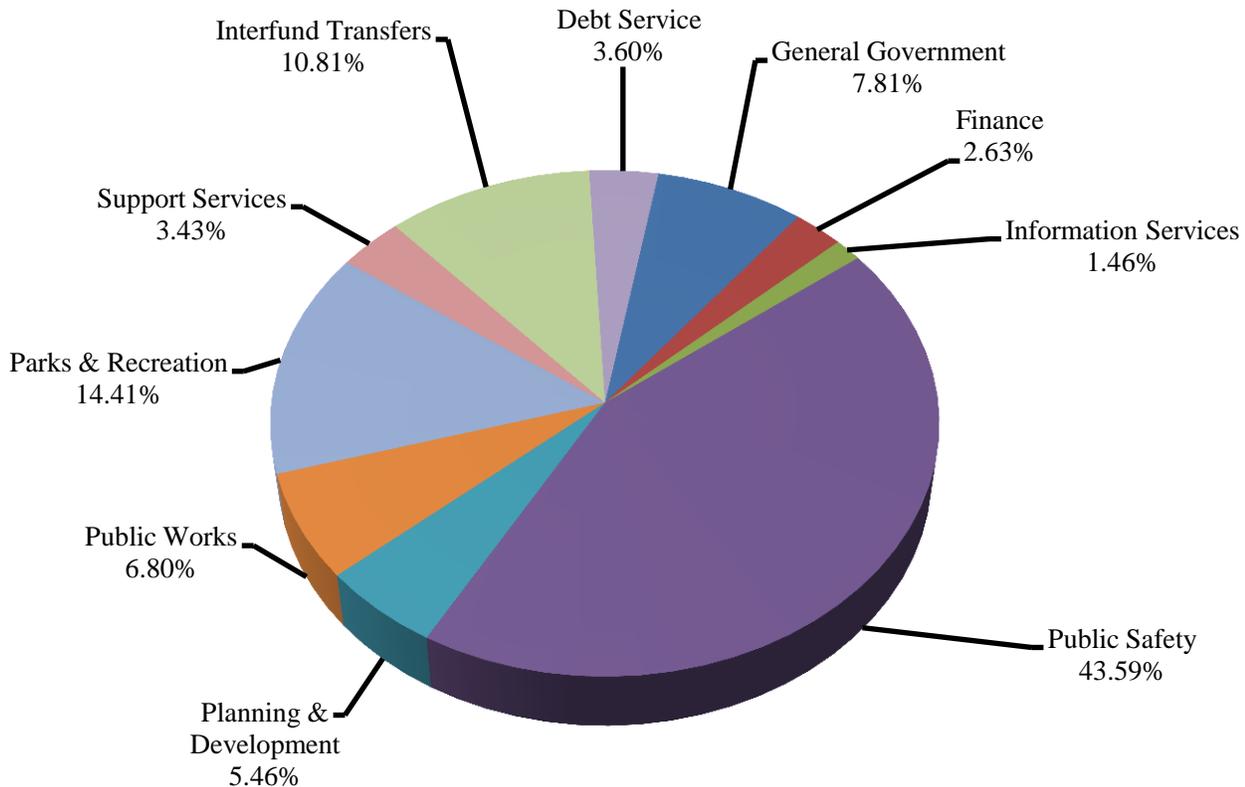
	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
Personnel and Training	\$ 20,162,583	\$ 21,245,254	\$ 22,104,582	\$ 21,834,365	\$ 23,179,249
Maintenance and Operations	6,895,826	8,061,085	7,175,969	7,381,264	7,575,205
Capital Expenditures	3,408,537	2,927,809	3,299,531	3,577,635	4,511,291
Debt Service Expenditures	605,892	932,069	1,176,285	935,547	1,134,861
TOTAL GENERAL FUND	\$ 31,072,838	\$ 33,166,217	\$ 33,756,367	\$ 33,728,811	\$ 36,400,606

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

GENERAL FUND EXPENDITURES BY DEPARTMENT -- FY 2017

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 56.3% 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 2014 ACTUAL*	FY 2015 ACTUAL*	FY 2016 BUDGETED*	FY 2016 ESTIMATED*	FY 2017 BUDGETED*
General Government	\$ 2,164,896	\$ 2,324,963	\$ 2,278,834	\$ 2,275,303	\$ 2,474,465
Finance	775,994	817,659	812,324	805,835	833,709
Information Services	554,327	571,526	455,161	443,186	463,321
Public Safety	12,742,546	13,336,668	13,053,739	13,029,016	13,808,944
Planning and Development	1,488,171	1,659,273	1,844,981	1,820,673	1,730,880
Public Works	2,000,597	2,266,089	2,082,786	2,098,148	2,155,694
Parks and Recreation	3,345,081	4,124,672	4,242,273	4,209,731	4,565,121
Support Services	1,047,484	1,047,364	936,497	927,394	1,087,565
Debt Service	605,892	932,069	1,176,285	935,547	1,134,861
Interfund Transfers	2,900,000	2,150,000	2,650,000	2,894,562	3,425,000
TOTAL GENERAL FUND	\$ 27,624,988	\$ 29,230,283	\$ 29,532,880	\$ 29,439,395	\$ 31,679,560

* 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, 2017
SUMMARY OF EXPENDITURES
GENERAL FUND

DIV. NO.	DIVISION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
210	GENERAL GOVERNMENT SERVICES	\$ 714,905	\$ 785,912	\$ 766,837	\$ 795,850	\$ 857,587
211	LEGISLATIVE	158,962	163,359	176,778	177,509	196,723
221	ADMINISTRATIVE	146,173	142,743	178,088	160,813	221,607
232	CITY COURT	424,947	477,296	480,511	473,618	499,731
242	LEGAL	251,493	301,039	216,663	219,770	221,160
252	HUMAN RESOURCES	468,416	454,614	459,957	447,743	477,657
TOTAL GENERAL GOVERNMENT SERV.		\$ 2,164,896	\$ 2,324,963	\$ 2,278,834	\$ 2,275,303	\$ 2,474,465
262	INFORMATION SERVICES	554,327	571,526	443,567	443,186	463,321
TOTAL INFORMATION SERVICES		554,327	571,526	443,567	443,186	463,321
342	ACCOUNTING	319,231	302,378	308,035	301,775	313,265
352	REVENUE	456,763	515,281	504,289	504,060	520,444
TOTAL FINANCE		775,994	817,659	812,324	805,835	833,709
411	PUBLIC SAFETY ADMIN.	443,077	502,750	489,364	540,642	644,791
422	UNIFORM PATROL	4,909,694	5,065,452	4,879,482	4,963,519	5,299,341
424	COMMUNITY SERVICES	801,308	826,343	809,328	797,007	856,670
431	DETECTIVES	939,684	1,004,954	1,000,684	1,001,532	1,044,279
442	COMMUNICATIONS/DETENTION	1,099,940	1,237,447	1,176,468	1,093,144	1,206,838
444	RECORDS	262,718	271,830	281,841	279,139	294,488
445	VICTIM RIGHTS ADVOCATE	73,467	77,102	81,837	78,687	83,753
452	PUBLIC SAFETY TRAINING	260,136	323,998	256,483	255,430	303,050
453	FIRE / RESCUE	3,628,231	3,746,900	3,746,572	3,702,053	3,735,018
454	FIRE PREVENTION/INSPECTION	324,291	279,892	331,680	317,863	340,716
TOTAL PUBLIC SAFETY		12,742,546	13,336,668	13,053,739	13,029,016	13,808,944
521	PLANNING	823,932	917,736	1,022,519	1,022,139	943,935
522	BUILDING	664,239	741,537	822,462	798,534	786,945
TOTAL PLANNING & DEVELOPMENT		1,488,171	1,659,273	1,844,981	1,820,673	1,730,880
652	STREETS / DRAINAGE	2,000,597	2,266,089	2,082,786	2,098,148	2,155,694
TOTAL PUBLIC WORKS		2,000,597	2,266,089	2,082,786	2,098,148	2,155,694
741	RECREATION (ADMINISTRATION)	345,863	358,114	328,020	345,145	321,323
742	RECREATION (ATHLETICS)	566,137	808,437	804,774	774,143	912,202
743	RECREATION (PROGRAMS/EVENTS)	745,003	748,189	853,986	856,803	942,237
744	RECREATION (SPORTS COMPLEX)	152,205	226,732	228,985	254,712	237,459
754	PARKS / GROUNDS	1,535,873	1,983,200	2,026,508	1,978,928	2,151,900
TOTAL PARKS AND RECREATION		3,345,081	4,124,672	4,242,273	4,209,731	4,565,121
822	PURCHASING	129,307	128,872	130,919	135,480	143,705
832	FLEET MAINTENANCE	268,205	302,359	261,512	262,050	274,010
842	CUSTODIAL/FACILITY MAINT.	649,972	616,133	544,066	529,864	669,850
TOTAL SUPPORT SERVICES		1,047,484	1,047,364	936,497	927,394	1,087,565
911	DEBT SERVICE	605,892	932,069	1,176,285	935,547	1,134,861
915	OTHER FINANCING USES	2,900,000	2,150,000	2,650,000	2,894,562	3,425,000
TOTAL GENERAL FUND EXPENDITURES		27,624,988	29,230,283	29,521,286	29,439,395	31,679,560

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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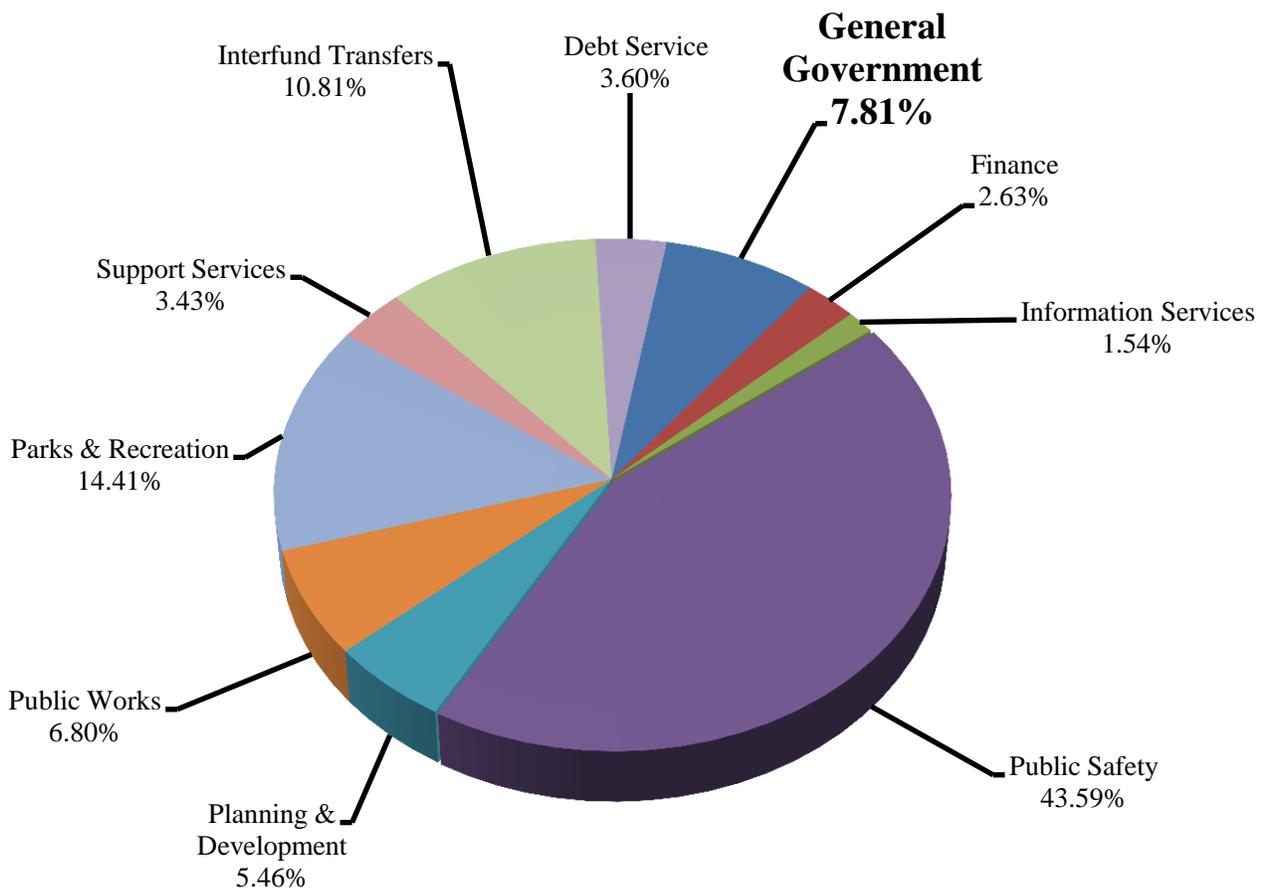
GENERAL FUND EXPENDITURES

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 7.81% of the overall resources appropriated in the General Fund for FY 2017.



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, 2017
Regular Employees
GENERAL GOVERNMENT DEPARTMENT

	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
GENERAL GOVERNMENT	-	-	-	-	-
LEGISLATIVE	8	8	8	8	8
ADMINISTRATIVE	1	1	1	1	1
CITY COURT	5	5	5	5	5
LEGAL	2	2	2	2	2
HUMAN RESOURCES	<u>8</u> ¹	<u>8</u>	<u>8</u>	<u>7</u> ²	<u>8</u> ³
TOTAL	<u><u>24</u></u>	<u><u>24</u></u>	<u><u>24</u></u>	<u><u>23</u></u>	<u><u>24</u></u>

Footnotes:

¹ Risk Manager position was eliminated for FY 2013.

² Administrative Assistant I position was eliminated for FY 2016.

³ Human Resources Technician added for FY 2017.

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 \$2,474,465, the Water and Sewer Fund \$1,241,044, the Solid Waste Fund \$243,780, the Beach Services Fund \$194,550, the Aquatic Center Fund \$93,507, and the NMB Enterprise Fund \$9,186. 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
210	GENERAL GOVT. SERVICES	\$ 1,299,827	\$ 1,428,931	\$ 1,394,250	\$ 1,447,000	\$ 1,559,250
211	LEGISLATIVE	317,924	326,718	353,555	355,017	393,446
221	ADMINISTRATIVE	292,346	285,486	356,178	321,628	443,213
232	CITY COURT	424,947	477,296	480,511	473,618	499,731
242	LEGAL	503,046	602,077	433,323	439,542	442,319
252	HUMAN RESOURCES	<u>807,614</u>	<u>857,762</u>	<u>867,845</u>	<u>861,043</u>	<u>918,573</u>
TOTAL EXPENDITURES		<u><u>\$ 3,645,704</u></u>	<u><u>\$ 3,978,270</u></u>	<u><u>\$ 3,885,662</u></u>	<u><u>\$ 3,897,848</u></u>	<u><u>\$ 4,256,532</u></u>
GENERAL GOVT. OVERHEAD		<u><u>(1,480,808)</u></u>	<u><u>(1,653,307)</u></u>	<u><u>(1,606,828)</u></u>	<u><u>(1,622,545)</u></u>	<u><u>(1,782,067)</u></u>
NET GENERAL GOVERNMENT		<u><u>\$ 2,164,896</u></u>	<u><u>\$ 2,324,963</u></u>	<u><u>\$ 2,278,834</u></u>	<u><u>\$ 2,275,303</u></u>	<u><u>\$ 2,474,465</u></u>

**GENERAL FUND
GENERAL GOVERNMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The General Government Department continues to work toward the accomplishment of all FY 2016 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.
- 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.

The following goals have been added for FY 2017:

- Continue to expand the city through various annexations.
- Promote the City and its tourist based economy through the North Myrtle Beach Chamber of Commerce and various festivals that have been assumed by the City.
- Continue to develop 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.
- Continue to seek new partnership with private sectors.

01-5-210 GENERAL GOVERNMENT SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
023	INSURANCE - RETIRED EMPL.	\$ 211,377	\$ 233,126	\$ 230,000	\$ 230,000	\$ 245,000
024	UNEMPLOYMENT INSURANCE	7,831	4,584	20,000	6,000	20,000
030	TRAINING	-	11,696	5,000	5,000	5,000
050	AWARDS	5,898	9,947	11,000	10,000	11,000
	* SUBTOTAL PERSONNEL *	<u>225,106</u>	<u>259,353</u>	<u>266,000</u>	<u>251,000</u>	<u>281,000</u>
111	MATERIALS/SUPPLIES	20,651	8,007	10,000	10,000	10,000
113	PRINTING/BINDING	12,808	12,036	30,000	15,000	30,000
120	COMMUNICATIONS	67,882	73,589	75,000	75,000	75,000
121	UTILITIES	386,875	563,425	400,000	500,000	500,000
130	CONTRACTUAL SERVICES	39,419	33,986	40,000	35,000	40,000
131	REPAIRS/MAINTENANCE	40,432	26,390	52,000	50,000	52,000
132	PROFESSIONAL SERVICES	29,206	7,591	9,250	9,000	9,250
140	SUBSCRIPTIONS/DUES	57,500	59,650	62,000	62,000	62,000
143	ELECTIONS	9,700	-	10,000	-	-
160	SCMIRF LIAB. INSURANCE	357,627	384,904	440,000	440,000	500,000
	* SUBTOTAL OPERATING *	<u>1,022,100</u>	<u>1,169,578</u>	<u>1,128,250</u>	<u>1,196,000</u>	<u>1,278,250</u>
321	BUILDING IMPROVEMENTS	52,621	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>52,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,299,827</u>	<u>\$ 1,428,931</u>	<u>\$ 1,394,250</u>	<u>\$ 1,447,000</u>	<u>\$ 1,559,250</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 35%	454,938	500,125	487,988	506,450	545,738
	SOLID WASTE FUND 6%	77,990	85,736	83,655	86,820	93,555
	BEACH SERVICES FUND 2%	25,997	28,579	27,885	28,940	31,185
	AQUATIC CENTER FUND 2%	25,997	28,579	27,885	28,940	31,185
	NMB ENTERPRISE FUND 1%	-	-	-	-	-
	**LESS OVERHEAD TOTAL **	<u>584,922</u>	<u>643,019</u>	<u>627,413</u>	<u>651,150</u>	<u>701,663</u>
TOTAL NET GENERAL FUND		<u>\$ 714,905</u>	<u>\$ 785,912</u>	<u>\$ 766,837</u>	<u>\$ 795,850</u>	<u>\$ 857,587</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.

Expenditures for both retiree health care and liability insurance will be transferred as an expense to the Internal Service Fund and any reserves will be maintain there.

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. On a budgetary basis, this division had an increase of 11.8% over last year. The majority of the increase is due to an increase in utilities.

01-5-211 LEGISLATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 177,128	\$ 169,309	\$ 200,430	\$ 200,430	\$ 224,029
014	OVERTIME	3,305	2,618	1,500	1,500	1,500
021	FICA	12,609	11,829	15,189	15,145	15,606
022	EMPLOYEE RETIREMENT	3,644	3,817	3,908	3,514	4,048
023	EMPLOYEE INSURANCE	65,851	68,496	76,800	68,000	80,640
030	TRAINING	5,437	3,380	10,000	10,000	10,000
040	WORKERS COMPENSATION	500	1,020	1,212	1,212	1,353
050	AWARDS	598	651	616	616	670
	* SUBTOTAL PERSONNEL *	<u>269,072</u>	<u>261,120</u>	<u>309,655</u>	<u>300,417</u>	<u>337,846</u>
111	MATERIALS/SUPPLIES	5,493	8,980	5,000	5,000	6,000
112	OFFICE SUPPLIES	2,111	1,213	2,000	2,000	2,000
113	PRINTING/BINDING	324	-	300	300	300
120	COMMUNICATIONS	1,032	1,375	2,000	2,000	2,000
131	REPAIRS/MAINTENANCE	145	-	300	300	300
132	PROFESSIONAL SERVICES	18,159	16,187	20,000	20,000	20,000
140	SUBSCRIPTIONS/DUES	2,089	2,193	3,300	3,300	3,300
141	TRAVEL / BUSINESS	18,549	34,160	10,000	20,000	20,000
142	ADVERTISING	950	1,490	1,000	1,700	1,700
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>48,852</u>	<u>65,598</u>	<u>43,900</u>	<u>54,600</u>	<u>55,600</u>
	** TOTAL EXPENDITURES **	<u>\$ 317,924</u>	<u>\$ 326,718</u>	<u>\$ 353,555</u>	<u>\$ 355,017</u>	<u>\$ 393,446</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	111,274	114,351	141,422	142,007	157,378
	SOLID WASTE FUND 6%	19,075	19,603	21,213	21,301	23,607
	BEACH SERVICES FUND 2%	15,896	16,336	7,071	7,100	7,869
	AQUATIC CENTER FUND 2%	12,717	13,069	7,071	7,100	7,869
	**LESS OVERHEAD TOTAL **	<u>158,962</u>	<u>163,359</u>	<u>176,777</u>	<u>177,508</u>	<u>196,723</u>
	TOTAL NET GENERAL FUND	<u>\$ 158,962</u>	<u>\$ 163,359</u>	<u>\$ 176,778</u>	<u>\$ 177,509</u>	<u>\$ 196,723</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	\$ 49,099
Mayor	1	elected	43,626
Council Members	<u>6</u>	elected	<u>131,304</u>
	TOTALS	8	<u>\$ 224,029</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 11.3% increase is due to an increase in personnel expenditures and travel/business.

01-5-221 ADMINISTRATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 183,894	\$ 192,687	\$ 196,796	\$ 196,796	\$ 206,637
015	SPECIAL ALLOWANCE	8,340	8,340	8,340	8,340	8,340
021	FICA	9,947	10,444	10,414	10,414	10,500
022	EMPLOYEE RETIREMENT	27,367	28,730	29,519	29,519	30,996
023	EMPLOYEE INSURANCE	8,700	9,120	9,600	9,600	10,080
030	TRAINING	-	-	8,000	-	8,000
040	WORKERS COMPENSATION	901	1,504	1,181	1,181	1,240
050	AWARDS	375	527	578	578	670
	* SUBTOTAL PERSONNEL *	<u>239,524</u>	<u>251,352</u>	<u>264,428</u>	<u>256,428</u>	<u>276,463</u>
111	MATERIALS/SUPPLIES	1,388	643	2,000	2,000	2,000
112	OFFICE SUPPLIES	87	520	500	500	500
113	PRINTING/BINDING	-	-	-	-	-
120	COMMUNICATIONS	5,250	1,131	3,400	2,000	3,400
130	CONTRACTUAL SERVICES	2,316	7,226	5,000	5,500	5,000
131	REPAIRS/MAINTENANCE	-	-	600	-	600
132	PROFESSIONAL SERVICES	-	-	250	-	250
140	SUBSCRIPTIONS/DUES	3,223	3,149	3,000	3,200	3,000
141	TRAVEL / BUSINESS	907	2,154	2,000	2,000	2,000
142	ADVERTISING	-	-	-	-	-
190	CONTINGENT	39,651	19,311	75,000	50,000	150,000
	* SUBTOTAL OPERATING *	<u>52,822</u>	<u>34,134</u>	<u>91,750</u>	<u>65,200</u>	<u>166,750</u>
	** TOTAL EXPENDITURES **	<u>\$ 292,346</u>	<u>\$ 285,486</u>	<u>\$ 356,178</u>	<u>\$ 321,628</u>	<u>\$ 443,213</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	102,321	99,921	142,471	128,651	177,285
	SOLID WASTE FUND 6%	17,541	17,129	21,371	19,298	26,593
	BEACH SERVICES FUND 2%	14,617	14,274	7,124	6,433	8,864
	AQUATIC CENTER FUND 2%	11,694	11,419	7,124	6,433	8,864
	**LESS OVERHEAD TOTAL **	<u>146,173</u>	<u>142,743</u>	<u>178,090</u>	<u>160,815</u>	<u>221,606</u>
	TOTAL NET GENERAL FUND	<u>\$ 146,173</u>	<u>\$ 142,743</u>	<u>\$ 178,088</u>	<u>\$ 160,813</u>	<u>\$ 221,607</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	\$ 206,637
Longevity	-		-
TOTAL	1		<u>\$ 206,637</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 24.4% is due to an increase in the contingent expenditure.

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 284,256	\$ 295,949	\$ 302,881	\$ 302,881	\$ 312,994
014	OVERTIME	8,830	9,433	8,500	8,500	8,500
021	FICA	20,147	20,962	22,108	22,108	22,183
022	EMPLOYEE RETIREMENT	30,386	36,414	38,184	38,541	39,468
023	EMPLOYEE INSURANCE	43,500	45,600	48,000	48,000	50,400
030	TRAINING	3,481	3,744	4,000	4,000	4,000
040	WORKERS COMPENSATION	1,499	2,265	2,335	2,335	2,411
050	AWARDS	2,895	3,257	3,078	3,078	3,350
	* SUBTOTAL PERSONNEL *	<u>394,994</u>	<u>417,624</u>	<u>429,086</u>	<u>429,443</u>	<u>443,306</u>
110	CLOTHING/UNIFORMS	-	-	425	425	425
111	MATERIALS/SUPPLIES	3,175	1,971	3,200	3,000	3,200
112	OFFICE SUPPLIES	2,880	3,317	7,500	6,000	7,500
113	PRINTING/BINDING	548	406	1,000	650	1,000
120	COMMUNICATIONS	4,293	4,566	4,500	4,500	4,500
130	CONTRACTUAL SERVICES	3,162	5,916	5,000	5,000	5,000
131	REPAIRS/MAINTENANCE	-	-	2,000	4,600	2,000
132	PROFESSIONAL SERVICES	8,478	8,485	15,000	10,500	15,000
140	SUBSCRIPTIONS/DUES	1,264	1,985	2,300	2,000	2,300
141	TRAVEL / BUSINESS	6,153	7,384	10,000	7,500	10,000
142	ADVERTISING	-	-	500	-	500
	* SUBTOTAL OPERATING *	<u>29,953</u>	<u>34,030</u>	<u>51,425</u>	<u>44,175</u>	<u>51,425</u>
380	OFFICE FURNITURE	-	25,642	-	-	5,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>25,642</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 424,947</u>	<u>\$ 477,296</u>	<u>\$ 480,511</u>	<u>\$ 473,618</u>	<u>\$ 499,731</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	\$ 91,142
Clerk of Court & Municipal Judge	1	21	76,662
Assistant Clerk of Court/Associate Judge	2	15	93,962
Assistant Clerk of Court	1	15	47,042
Longevity/On Call Pay	-		<u>4,186</u>
TOTAL	5		<u>\$ 312,994</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Sound System	<u>\$ 5,000</u>	380
TOTAL	<u>\$ 5,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 4.0% increase is due to an increase in personnel and capital expenditures.

01-5-242 LEGAL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 155,353	\$ 160,511	\$ 167,690	\$ 167,690	\$ 173,072
014	OVERTIME	3,133	2,010	500	500	1,000
015	SPECIAL ALLOWANCE	6,300	6,300	6,300	6,300	6,300
021	FICA	10,851	11,429	11,269	11,269	11,837
022	EMPLOYEE RETIREMENT	16,268	16,966	17,508	18,227	18,579
023	EMPLOYEE INSURANCE	26,100	27,360	19,200	19,200	20,160
030	TRAINING	2,458	3,524	4,500	4,000	4,500
040	WORKERS COMPENSATION	749	1,161	1,261	1,261	1,306
050	AWARDS	978	1,213	870	870	1,340
	* SUBTOTAL PERSONNEL *	<u>222,190</u>	<u>230,474</u>	<u>229,098</u>	<u>229,317</u>	<u>238,094</u>
111	MATERIALS/SUPPLIES	480	496	1,500	1,000	1,500
112	OFFICE SUPPLIES	880	584	1,500	1,500	1,500
120	COMMUNICATIONS	1,546	1,538	2,500	2,500	2,500
130	CONTRACTUAL SERVICES	60,000	60,000	77,000	60,000	77,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	76,177	225,198	100,000	40,000	100,000
140	SUBSCRIPTIONS/DUES	17,630	19,560	19,225	19,225	19,225
141	TRAVEL / BUSINESS	192	82	2,000	1,000	2,000
152	DAMAGE CLAIMS	123,951	64,145	-	85,000	-
	* SUBTOTAL OPERATING *	<u>280,856</u>	<u>371,603</u>	<u>204,225</u>	<u>210,225</u>	<u>204,225</u>
	** TOTAL EXPENDITURES **	<u>\$ 503,046</u>	<u>\$ 602,077</u>	<u>\$ 433,323</u>	<u>\$ 439,542</u>	<u>\$ 442,319</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	176,096	210,726	173,329	175,817	176,928
	SOLID WASTE FUND 6%	30,183	36,125	25,999	26,373	26,539
	BEACH SERVICES FUND 2%	25,152	30,104	8,666	8,791	8,846
	AQUATIC CENTER FUND 2%	20,122	24,083	8,666	8,791	8,846
	**LESS OVERHEAD TOTAL **	<u>251,553</u>	<u>301,038</u>	<u>216,660</u>	<u>219,772</u>	<u>221,159</u>
	TOTAL NET GENERAL FUND	<u>\$ 251,493</u>	<u>\$ 301,039</u>	<u>\$ 216,663</u>	<u>\$ 219,770</u>	<u>\$ 221,160</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	\$ 116,979
Legal Assistant	1	18	47,959
Longevity/On Call Pay	-		<u>8,134</u>
TOTAL	2		<u>\$ 173,072</u>

BUDGET ANALYSIS

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

01-5-252 HUMAN RESOURCES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 540,260	\$ 531,716	\$ 545,133	\$ 545,133	\$ 606,150
012	SALARY, PART-TIME	3,356	30,740	35,000	35,000	-
014	OVERTIME	389	289	-	-	-
015	SPECIAL ALLOWANCE	4,200	4,200	4,200	4,200	4,200
021	FICA	38,633	39,507	41,189	41,189	42,431
022	EMPLOYEE RETIREMENT	61,682	67,212	70,593	66,766	73,837
023	EMPLOYEE INSURANCE	61,188	63,912	67,200	67,200	80,640
030	TRAINING	6,907	4,877	9,000	7,000	9,000
040	WORKERS COMPENSATION	3,401	3,270	5,221	5,221	5,455
050	AWARDS	4,867	5,037	4,309	4,309	5,360
	* SUBTOTAL PERSONNEL *	<u>724,883</u>	<u>750,760</u>	<u>781,845</u>	<u>776,018</u>	<u>827,073</u>
111	MATERIALS/SUPPLIES	25,451	29,601	10,000	10,000	20,000
112	OFFICE SUPPLIES	7,130	6,746	5,000	5,000	5,000
113	PRINTING/BINDING	534	1,779	3,000	3,000	3,000
120	COMMUNICATIONS	2,517	1,891	5,000	5,000	5,000
130	CONTRACTUAL SERVICES	12,694	14,497	10,000	10,000	10,000
131	REPAIRS/MAINTENANCE	-	110	-	-	-
132	PROFESSIONAL SERVICES	26,565	45,773	40,000	40,000	40,000
140	SUBSCRIPTIONS/DUES	4,815	3,579	5,000	5,000	5,000
141	TRAVEL / BUSINESS	2,951	3,001	1,000	1,000	2,500
142	ADVERTISING	74	25	1,000	25	1,000
	* SUBTOTAL OPERATING *	<u>82,731</u>	<u>107,002</u>	<u>80,000</u>	<u>79,025</u>	<u>91,500</u>
380	OFFICE FURNITURE	-	-	6,000	6,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 807,614</u>	<u>\$ 857,762</u>	<u>\$ 867,845</u>	<u>\$ 861,043</u>	<u>\$ 918,573</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	161,523	214,441	164,891	215,261	183,715
	SOLID WASTE FUND 8%	64,609	68,621	69,428	68,883	73,486
	BEACH SERVICES FUND 15%	80,761	85,776	130,177	86,104	137,786
	AQUATIC CENTER FUND 4%	32,305	34,310	34,714	34,442	36,743
	NMB ENTERPRISE FUND 1%	-	-	8,678	8,610	9,186
	**LESS OVERHEAD TOTAL **	<u>339,198</u>	<u>403,148</u>	<u>407,888</u>	<u>413,300</u>	<u>440,916</u>
	TOTAL NET GENERAL FUND	<u>\$ 468,416</u>	<u>\$ 454,614</u>	<u>\$ 459,957</u>	<u>\$ 447,743</u>	<u>\$ 477,657</u>

DIVISION 252 HUMAN RESOURCES

DIVISION NARRATIVE

This division consists of eight 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 three 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	\$ 138,641
Human Resources Officer	1	24	88,094
Public Information Officer	1	24	92,601
Grants/Special Projects Coordinator	1	22	77,889
Human Resources Technician	3	16	154,993
Administrative Assistant II	1	15	50,650
Longevity	-		<u>3,282</u>
TOTAL	8		<u>\$ 606,150</u>

BUDGET ANALYSIS

This division provides for a decreased level of service from the previous year's budget. The 3.8% increase is due to the addition of a new Human Resources Technician position.

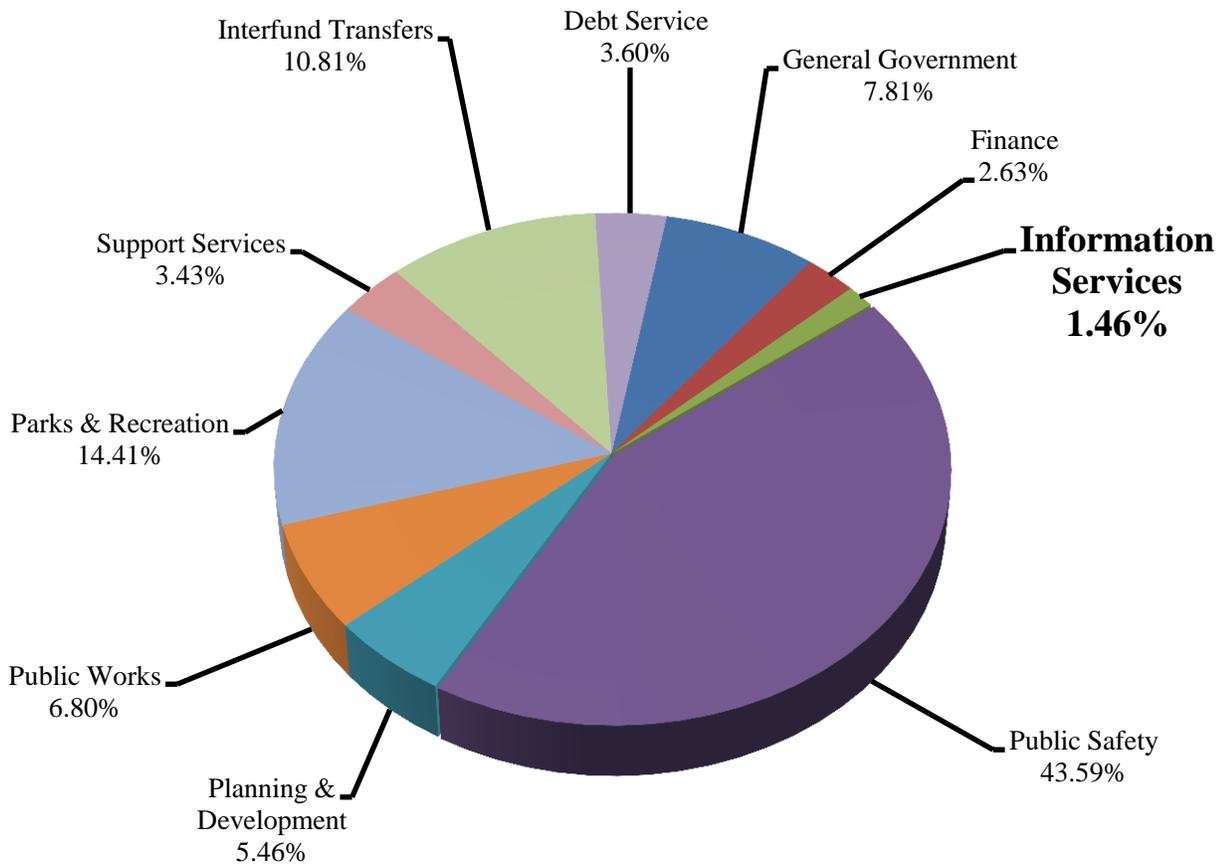
GENERAL FUND EXPENDITURES

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 1.46% of the overall resources appropriated in the General Fund for FY 2017.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 2.1% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2017
Regular Employees
INFORMATION SERVICES DEPARTMENT

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
INFORMATION SERVICES	<u>6</u>	<u>7</u> ¹	<u>7</u>	<u>7</u>	<u>8</u> ²
TOTAL	<u><u>6</u></u>	<u><u>7</u></u>	<u><u>7</u></u>	<u><u>7</u></u>	<u><u>8</u></u>

Footnotes:

¹ Computer Technician II position was added in FY 2014.

² Computer Technician position was added in FY 2017.

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 \$463,321; the Water and Sewer Fund \$343,098; the Solid Waste Fund \$68,620, the Beach Services Fund \$34,310, the Aquatic Center Fund \$22,873, and the NMB Enterprise Fund \$11,437. 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 \$200,000 for In House Capital.

SUMMARY OF EXPENDITURES
INFORMATION SERVICES DEPARTMENT

DIV. NO.	DIVISION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
262	INFORMATION SERVICES	\$ 939,537	\$ 1,079,570	\$ 1,159,424	\$ 1,158,769	\$ 1,143,659
TOTAL EXPENDITURES		<u>\$ 939,537</u>	<u>\$ 1,079,570</u>	<u>\$ 1,159,424</u>	<u>\$ 1,158,769</u>	<u>\$ 1,143,659</u>
INFORMATION SERVICES OVERHEAD		(385,210)	(442,624)	(486,957)	(486,683)	(480,338)
IN HOUSE CAPITAL		-	(65,420)	(228,900)	(228,900)	(200,000)
NET INFORMATION SERVICES		<u>\$ 554,327</u>	<u>\$ 571,526</u>	<u>\$ 443,567</u>	<u>\$ 443,186</u>	<u>\$ 463,321</u>

**GENERAL FUND
INFORMATION SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Information Services Department continues to work toward the accomplishment of its FY 2016 goals. Several of these goals have been realized, while some are being continued as follows:

- 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.

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 2017:

- Continue working on Federal CJIS compliance issues.
- Continue the upgrade of our campus switching environment.
- Expansion of SAN storage.
- Install a 32 port KVM.
- Continue a network redesign and implementation.
- Expand out virtual server and workstation environment.

01-5-262 INFORMATION SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 426,808	\$ 439,211	\$ 447,560	\$ 447,560	\$ 510,964
012	SALARY, PART-TIME	42,137	39,495	40,000	40,000	-
014	OVERTIME	13,722	21,449	5,000	5,000	6,000
015	SPECIAL ALLOWANCE	4,950	5,400	5,400	5,400	5,400
021	FICA	34,705	35,890	36,696	36,696	36,704
022	EMPLOYEE RETIREMENT	43,683	51,364	52,739	52,844	59,197
023	EMPLOYEE INSURANCE	60,900	63,840	67,200	67,200	80,640
030	TRAINING	3,606	5,277	8,000	6,000	12,000
040	WORKERS COMPENSATION	1,700	2,884	2,955	2,995	3,102
050	AWARDS	4,415	5,121	4,924	4,924	5,360
	* SUBTOTAL PERSONNEL *	<u>636,626</u>	<u>669,931</u>	<u>670,474</u>	<u>668,619</u>	<u>719,367</u>
111	MATERIALS/SUPPLIES	58,216	115,069	30,000	30,000	30,000
112	OFFICE SUPPLIES	2,859	6,011	4,000	6,000	8,000
113	PRINTING/BINDING	43	-	-	-	-
120	COMMUNICATIONS	4,320	4,071	5,800	5,000	5,800
130	CONTRACTUAL SERVICES	186,253	237,930	200,350	200,350	201,617
131	REPAIRS/MAINTENANCE	2,128	2,018	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	3,044	12,045	25,000	25,000	20,000
140	SUBSCRIPTIONS/DUES	8,617	667	4,300	4,300	4,300
141	TRAVEL / BUSINESS	153	135	-	-	-
150	VEHICLE OPERATIONS	50	28	300	300	300
151	FUEL	370	242	300	300	300
	* SUBTOTAL OPERATING *	<u>266,053</u>	<u>378,216</u>	<u>280,050</u>	<u>281,250</u>	<u>280,317</u>
380	FURN. / OFFICE EQUIPMENT	36,858	31,423	208,900	208,900	143,975
	* SUBTOTAL CAPITAL *	<u>36,858</u>	<u>31,423</u>	<u>208,900</u>	<u>208,900</u>	<u>143,975</u>
	** TOTAL EXPENDITURES **	<u>\$ 939,537</u>	<u>\$ 1,079,570</u>	<u>\$ 1,159,424</u>	<u>\$ 1,158,769</u>	<u>\$ 1,143,659</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	281,861	323,872	347,827	359,219	343,098
	SOLID WASTE FUND 6%	56,372	64,774	69,565	69,526	68,620
	BEACH SERVICES FUND 3%	28,186	32,387	34,783	34,763	34,310
	AQUATIC CENTER FUND 2%	18,791	21,591	23,188	23,175	22,873
	NMB ENTERPRISE FUND 1%	-	-	11,594	-	11,437
	**LESS OVERHEAD TOTAL **	<u>385,210</u>	<u>442,624</u>	<u>486,957</u>	<u>486,683</u>	<u>480,338</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	-	65,420	228,900	228,900	200,000
	TOTAL NET GENERAL FUND	<u>\$ 554,327</u>	<u>\$ 571,526</u>	<u>\$ 443,567</u>	<u>\$ 443,186</u>	<u>\$ 463,321</u>

DIVISION 262 INFORMATION SERVICES

DIVISION NARRATIVE

This division provides for eight 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 two Computer Technician. 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	\$ 104,904
Network Administrator	1	21	63,096
System Administrator/Virtual Environment Analyst	1	21	56,119
GIS Analyst	1	21	67,307
E-Government Business Analyst	1	21	58,056
Database Administrator	1	21	59,343
Computer Technician	2	18	92,139
Longevity	-		<u>10,000</u>
TOTAL	8		<u>\$ 510,964</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Servers and Associated Software	\$ 37,000	380
Additional SAN Storage	12,500	380
Fluke Expansion of Test Equipment	11,900	380
Avocent 32 Port KVM and Acc.	10,700	380
Testing Hardware	10,000	380
Software Licensing	14,375	380
Campus Switching Updates	27,500	380
Microsoft Licensing (2nd year)	<u>20,000</u>	380
TOTAL	<u>\$ 143,975</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 4.5% increase is due to the addition of a Computer Technician position.

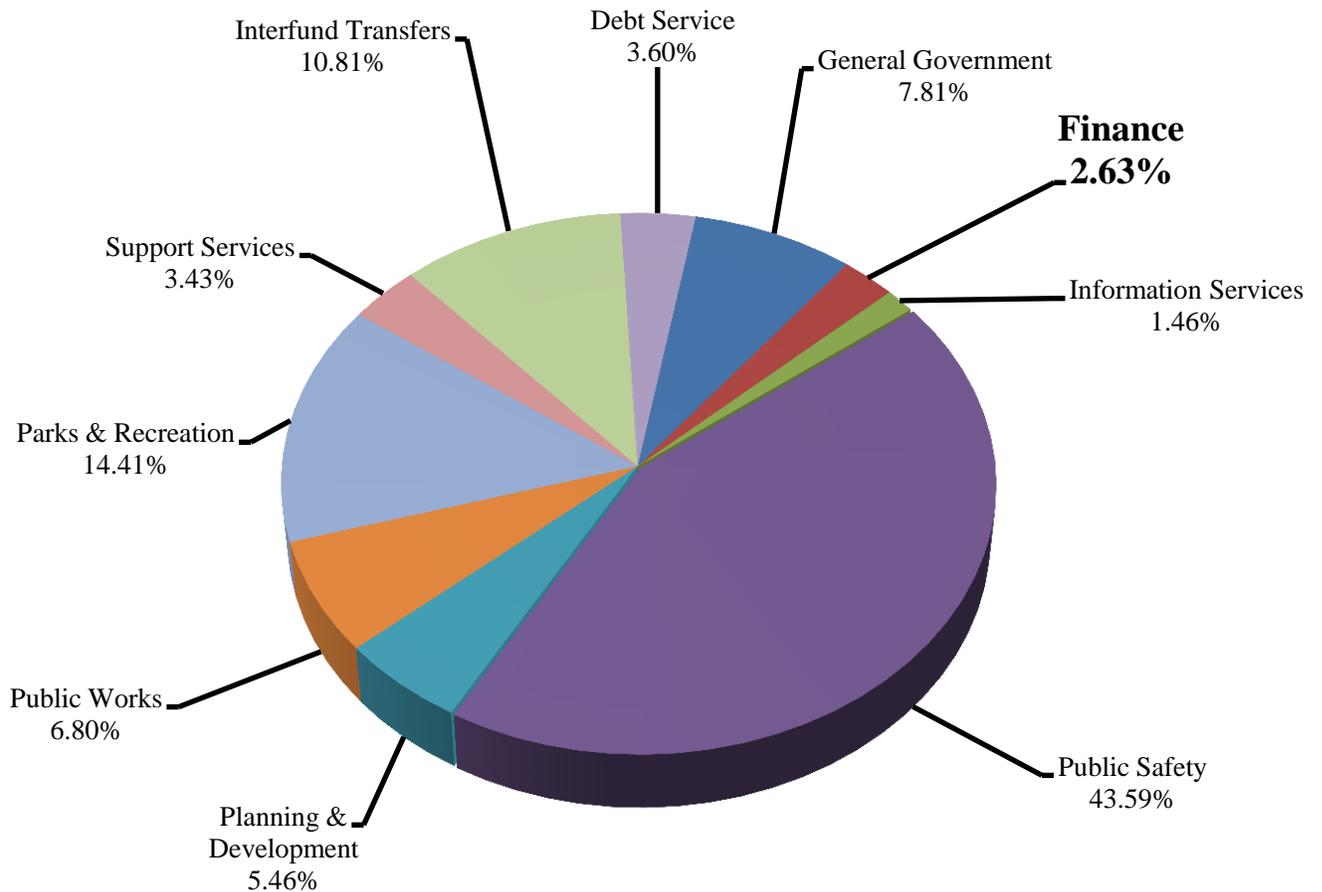
GENERAL FUND EXPENDITURES

FINANCE

**GENERAL FUND
FINANCE DEPARTMENT**

The Finance Department includes 2 divisions: Accounting and Revenue. The Finance Director also supervises both the Utility Billing Division, which is maintained in the Water and Sewer Fund, and 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 2.63% of the overall resources appropriated in the General Fund for FY 2017.



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 6.5% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2017

Regular Employees

FINANCE DEPARTMENT

	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</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 \$833,709, the Water and Sewer Fund \$253,999, the Solid Waste Fund \$50,800, the Beach Services Fund \$126,999, the Storm Water Fund \$16,933, the Aquatics Center Fund \$33,867, the NMB Enterprise Fund \$16,933, and the Insurance Reserve Fund \$33,867. 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
342	ACCOUNTING	\$ 725,525	\$ 775,329	\$ 832,529	\$ 815,606	\$ 846,663
352	REVENUE	<u>456,763</u>	<u>515,281</u>	<u>504,289</u>	<u>504,060</u>	<u>520,444</u>
TOTAL EXPENDITURES		<u><u>\$ 1,182,288</u></u>	<u><u>\$ 1,290,610</u></u>	<u><u>\$ 1,336,818</u></u>	<u><u>\$ 1,319,666</u></u>	<u><u>\$ 1,367,107</u></u>
FINANCE OVERHEAD		<u><u>(406,294)</u></u>	<u><u>(472,951)</u></u>	<u><u>(524,494)</u></u>	<u><u>(513,831)</u></u>	<u><u>(533,398)</u></u>
NET FINANCE		<u><u>\$ 775,994</u></u>	<u><u>\$ 817,659</u></u>	<u><u>\$ 812,324</u></u>	<u><u>\$ 805,835</u></u>	<u><u>\$ 833,709</u></u>

**GENERAL FUND
FINANCE DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Finance Department continues to work toward the accomplishment of its FY 2016 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 2016.
- Strengthen internal audit function and look for additional savings in expenses and expenditures.
- Look for new opportunities to enhance revenues through enforcement and monitoring.
- Developed an in-house capital program to capitalize employee costs associated with capital projects and installation.

The Finance Department continues to explore new ways of increasing service levels and productivity. The following goals, benchmarks, and priorities are provided for FY 2017:

- Prepare an award winning Comprehensive Annual Financial Report for FY 2017.
- 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, workers compensation and liability costs, and provide recommendation to enhance financial aspects of the program.
- Evaluate effectiveness of new safety program.
- Enhance the in-house capital program to capitalize employee costs associated with capital projects and installation.

01-5-342 ACCOUNTING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 433,366	\$ 451,111	\$ 466,974	\$ 460,000	\$ 445,085
012	SALARY, PART-TIME	16,173	11,069	20,000	18,000	20,000
014	OVERTIME	189	120	-	200	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	31,140	32,089	35,062	34,430	33,486
022	EMPLOYEE RETIREMENT	47,267	51,515	56,573	52,906	51,191
023	EMPLOYEE INSURANCE	51,478	54,720	57,600	57,600	60,480
030	TRAINING	10,523	12,005	13,000	13,000	13,000
040	WORKERS COMPENSATION	3,100	4,798	4,870	4,870	4,651
050	AWARDS	3,535	3,907	3,900	3,900	4,220
	* SUBTOTAL PERSONNEL *	<u>602,171</u>	<u>626,734</u>	<u>663,379</u>	<u>650,306</u>	<u>637,513</u>
110	CLOTHING	67	-	-	-	-
111	MATERIALS/SUPPLIES	11,163	3,088	10,250	10,250	10,250
112	OFFICE SUPPLIES	2,862	1,425	2,000	2,000	2,000
113	PRINTING/BINDING	578	615	700	700	700
120	COMMUNICATIONS	3,954	4,522	4,000	4,000	4,000
130	CONTRACTUAL SERVICES	29,620	60,039	60,000	60,000	60,000
131	REPAIRS/MAINTENANCE	254	100	500	100	500
132	PROFESSIONAL SERVICES	72,111	74,395	88,000	85,000	88,000
140	SUBSCRIPTIONS/DUES	1,215	2,455	1,700	1,700	1,700
141	TRAVEL / BUSINESS	1,043	540	1,000	800	1,000
142	ADVERTISING	487	1,416	1,000	750	1,000
	* SUBTOTAL OPERATING *	<u>123,354</u>	<u>148,595</u>	<u>169,150</u>	<u>165,300</u>	<u>169,150</u>
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	40,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 725,525</u>	<u>\$ 775,329</u>	<u>\$ 832,529</u>	<u>\$ 815,606</u>	<u>\$ 846,663</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	246,677	302,378	249,759	260,994	253,999
	SOLID WASTE FUND 6%	43,532	46,520	49,952	48,936	50,800
	BEACH SERVICES FUND 15%	72,553	77,533	124,879	122,341	126,999
	STORM WATER FUND 2%	14,511	15,507	16,651	16,312	16,933
	INSURANCE RESERVE FUND 4%	-	-	33,301	32,624	33,867
	NMB ENTERPRISE FUND 2%	-	-	16,651	-	16,933
	AQUATIC CENTER FUND 4%	29,021	31,013	33,301	32,624	33,867
	**LESS OVERHEAD TOTAL **	<u>406,294</u>	<u>472,951</u>	<u>524,494</u>	<u>513,831</u>	<u>533,398</u>
TOTAL NET GENERAL FUND		<u>\$ 319,231</u>	<u>\$ 302,378</u>	<u>\$ 308,035</u>	<u>\$ 301,775</u>	<u>\$ 313,265</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	\$ 146,865
Assistant Finance Director	1	28	87,846
Accounting Supervisor	1	24	69,386
Accountant - Enterprise Funds	1	19	48,584
Accounting Clerk	2	13	92,404
Longevity	-		-
TOTAL	6		<u>\$ 445,085</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Software Upgrades	\$ 40,000	380
TOTAL	<u>\$ 40,000</u>	

BUDGET ANALYSIS

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

01-5-352 REVENUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 297,457	\$ 310,282	\$ 314,747	\$ 314,747	\$ 322,566
012	SALARY, PART-TIME	-	-	12,000	12,000	12,000
014	OVERTIME	422	102	-	-	-
021	FICA	20,394	21,294	22,872	22,872	23,420
022	EMPLOYEE RETIREMENT	33,828	37,454	41,698	41,974	43,016
023	EMPLOYEE INSURANCE	47,873	54,720	57,600	57,600	60,480
030	TRAINING	3,817	2,694	4,000	3,500	4,000
040	WORKERS COMPENSATION	1,600	2,470	2,614	2,614	2,677
050	AWARDS	3,384	3,909	3,693	3,693	4,020
	* SUBTOTAL PERSONNEL *	<u>408,775</u>	<u>432,925</u>	<u>459,224</u>	<u>459,000</u>	<u>472,179</u>
110	CLOTHING	360	460	400	650	600
111	MATERIALS/SUPPLIES	14,837	10,845	7,500	8,500	9,000
112	OFFICE SUPPLIES	1,814	2,717	1,300	1,300	1,300
113	PRINTING/BINDING	1,917	-	1,640	1,600	1,640
120	COMMUNICATIONS	12,408	12,511	13,600	13,400	13,600
130	CONTRACTUAL SERVICES	1,286	7,241	5,500	5,200	5,500
131	REPAIRS/MAINTENANCE	2,133	175	500	500	500
132	PROFESSIONAL SERVICES	79	3,704	-	-	-
134	CREDIT CARD FEES	8,539	10,060	9,000	9,000	10,500
140	SUBSCRIPTIONS/DUES	510	960	525	510	525
141	TRAVEL / BUSINESS	381	93	600	500	600
142	ADVERTISING	-	-	1,000	500	1,000
150	VEHICLE OPERATIONS	648	974	1,000	1,000	1,000
151	FUEL	2,939	2,641	2,500	2,400	2,500
152	DAMAGE CLAIMS	137	-	-	-	-
	* SUBTOTAL OPERATING *	<u>47,988</u>	<u>52,381</u>	<u>45,065</u>	<u>45,060</u>	<u>48,265</u>
360	MOTOR VEHICLES	-	29,975	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>29,975</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 456,763</u>	<u>\$ 515,281</u>	<u>\$ 504,289</u>	<u>\$ 504,060</u>	<u>\$ 520,444</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	\$ 89,971
Safety Specialist/Business License Inspector	1	15	42,668
Business License Inspector	3	14	137,882
Municipal Fees Clerk	1	14	52,045
Longevity	-		-
TOTAL	6		<u>\$ 322,566</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.2% increase is due to an increase in normal personnel cost.

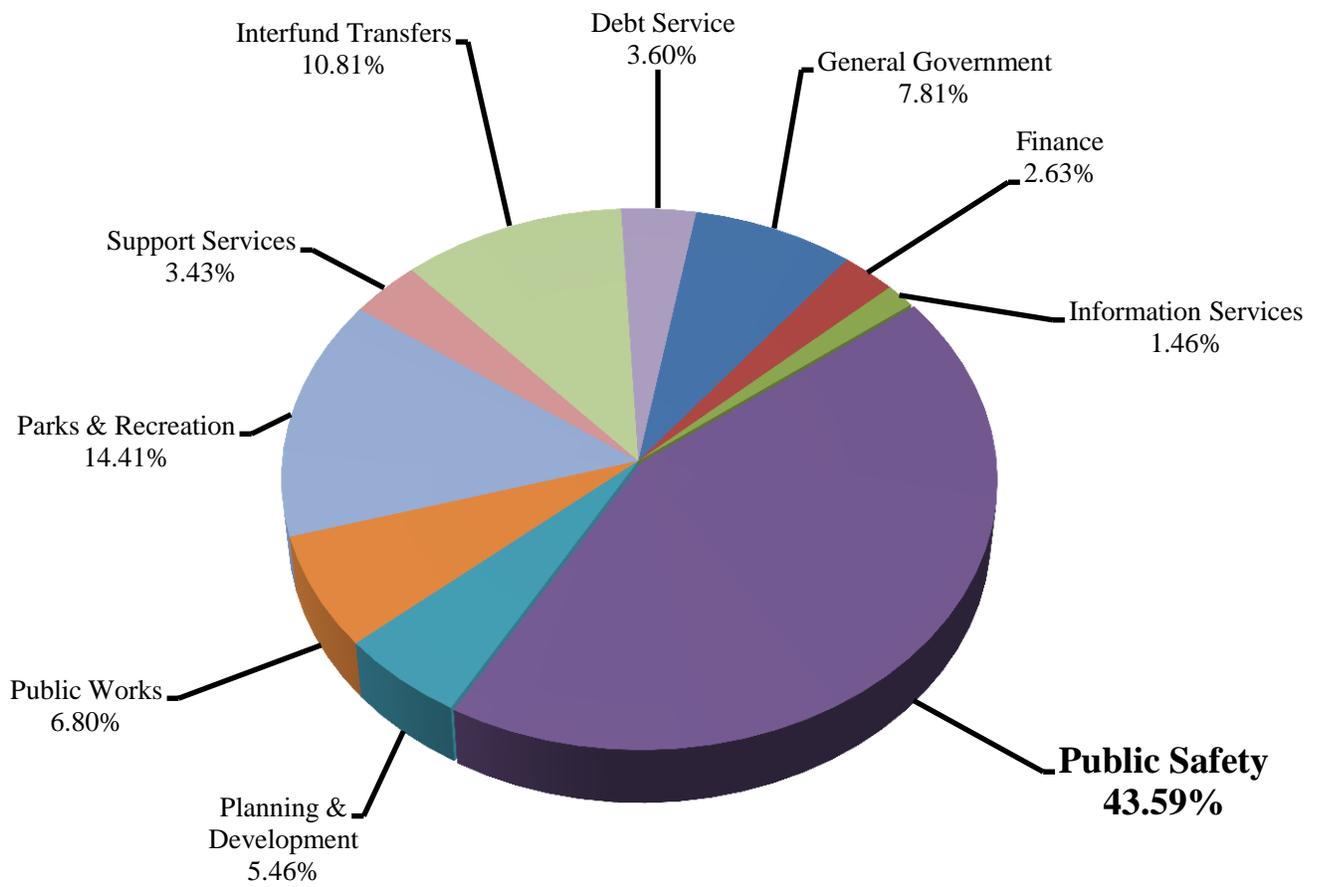
GENERAL FUND EXPENDITURES

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 43.59% of the overall resources appropriated in the General Fund for FY 2017.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 43.1% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2017

Regular Employees

PUBLIC SAFETY DEPARTMENT

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
PUBLIC SAFETY ADMINISTRATION	4	4	4	4	6 ²
UNIFORM PATROL	59	59	56 ¹	56	59 ³
COMMUNITY SERVICES	9	9	9	9	9
DETECTIVES	10	10	11 ¹	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	3	3	3	4 ⁴
FIRE / RESCUE	50	50	50	50	49 ⁴
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>166</u>

Footnotes:

¹ Transferred 1 PSO to Detectives, Eliminated 2 PSO positions.

² Added 2 Computer Technicians.

³ Added 3 new PSO positions.

⁴ Transferred 1 Firefighter to Training.

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 \$13,808,944, the Water and Sewer Fund \$65,589, and Beach Services \$39,353. 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
411	PUBLIC SAFETY ADMINISTRATION	\$ 443,077	\$ 502,750	\$ 489,364	\$ 540,642	\$ 644,791
422	UNIFORM PATROL	4,909,694	5,065,452	4,879,482	4,963,519	5,299,341
424	COMMUNITY SERVICES	801,308	826,343	809,328	797,007	856,670
431	DETECTIVES	939,684	1,004,954	1,000,684	1,001,532	1,044,279
442	COMMUNICATIONS/DETENTION	1,195,587	1,345,051	1,278,769	1,188,200	1,311,780
444	RECORDS	262,718	271,830	281,841	279,139	294,488
445	VICTIM RIGHTS ADVOCATE	73,467	77,102	81,837	78,687	83,753
452	TRAINING	260,136	323,998	256,483	255,430	303,050
453	FIRE / RESCUE	3,628,231	3,746,900	3,746,572	3,702,053	3,735,018
454	FIRE PREVENTION/INSPECTION	<u>324,291</u>	<u>279,892</u>	<u>331,680</u>	<u>317,863</u>	<u>340,716</u>
TOTAL EXPENDITURES		<u>\$ 12,838,193</u>	<u>\$ 13,444,272</u>	<u>\$ 13,156,040</u>	<u>\$ 13,124,072</u>	<u>\$ 13,913,886</u>
PUBLIC SAFETY OVERHEAD		<u>(95,647)</u>	<u>(107,604)</u>	<u>(102,301)</u>	<u>(95,056)</u>	<u>(104,942)</u>
NET PUBLIC SAFETY		<u>\$ 12,742,546</u>	<u>\$ 13,336,668</u>	<u>\$ 13,053,739</u>	<u>\$ 13,029,016</u>	<u>\$ 13,808,944</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 our ability to remove residents and tourists from flooding events like we suffered in the summer/fall of 2015. We will do this by adding equipment to our apparatus such as life vests and helmets that will make it safer for our firefighters to enter the water to retrieve those that are trapped. We will also add a small portable boat to make it safer to remove our trapped tourists and residents from flooded.
- Increase our ability to remove injured people from hard to reach areas such as the beach. We currently have to carry patients on backboards to the ambulance from the beach several hundred yards away. This process many time causes undo stress and pain on the patient. We believe that adding a beach rescue polaris vehicle will ease that stress and pain. We also believe that it will potentially remove unnecessary injury to our firefighters because of having to carry such a heavy and unstable backboard with a patient on it.
- Increase our Technical Rescue Team's ability to move equipment quicker to an emergency scene by purchasing a trailer to transport their equipment.
- Enhance our safety equipment issued by reviewing and updating our PPE contract. The five year contract that we are operating on with purchasing our PPE is due to go back out to bids. We will ensure that we are getting the most reliable product that matches our city's needs.
- Make needed renovations and updates to Fire Station #1 and refurbish the apparatus bays at all fire stations.
- Fire Inspections- The focus of the fire inspection program is to identify and correct problems that may lead to a fire, delay notification of a fire and to remove any obstacles that may impede or block egress from a building. Inspections also ensure that fire alarm and detection systems are maintained and operate in accordance with fire code.
- Public Education- Our goal is to teach fire safety within our community, to prevent death or injury from the ravages of fire. In order to accomplish this we provide educational programs for all ages, targeting the youth in our local schools, our tourist population, and our senior citizens. We also provide fire education to any organization in our service area upon request.
- Continue Command Staff development by enrolling staff in advanced command level training such a the National Fire Academy and/or the University of Louisville Administrative Officers Course.
- Continue to enhance and promote our Geo-Policing model. Geo-policing is the next logical step in community based policing where policing is decentralized to a defined geographical location and the officer assigned to the area works directly with all community stakeholders to address and resolve the issues that arise in the community.

01-5-411 PUBLIC SAFETY ADMINISTRATION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 276,967	\$ 328,406	\$ 343,880	\$ 380,000	\$ 453,511
014	OVERTIME	123	522	-	9,025	5,000
021	FICA	19,969	23,934	24,759	28,010	33,013
022	EMPLOYEE RETIREMENT	32,445	41,475	43,345	46,227	53,889
023	EMPLOYEE INSURANCE	30,497	36,480	38,400	38,400	60,480
030	TRAINING	8,471	19,384	10,900	10,900	9,400
040	WORKERS COMPENSATION	3,101	4,778	5,158	5,158	6,878
050	AWARDS	1,615	2,564	2,072	2,072	4,020
	* SUBTOTAL PERSONNEL *	<u>373,188</u>	<u>457,543</u>	<u>468,514</u>	<u>519,792</u>	<u>626,191</u>
110	CLOTHING/UNIFORMS	1,060	545	1,100	1,100	1,100
111	MATERIALS/SUPPLIES	2,541	10,491	1,650	1,650	1,650
112	OFFICE SUPPLIES	4,740	1,804	600	600	600
113	PRINTING/BINDING	100	50	300	300	300
120	COMMUNICATIONS	6,960	8,186	7,300	7,300	7,300
130	CONTRACTUAL SERVICES	7,520	6,455	-	-	-
131	REPAIRS/MAINTENANCE	2,222	-	750	750	750
132	PROFESSIONAL SERVICES	60	1,457	-	-	-
140	SUBSCRIPTIONS/DUES	1,934	3,713	1,650	1,650	1,650
141	TRAVEL / BUSINESS	837	4,218	2,500	2,500	250
150	VEHICLE OPERATIONS	-	75	-	-	-
151	FUEL	-	213	-	-	-
152	DAMAGE CLAIMS	-	-	-	-	-
190	PS SCHOLARSHIP AWARDS	8,200	8,000	5,000	5,000	5,000
	* SUBTOTAL OPERATING *	<u>36,174</u>	<u>45,207</u>	<u>20,850</u>	<u>20,850</u>	<u>18,600</u>
321	BUILDING IMPROVEMENTS	33,715	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>33,715</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 443,077</u>	<u>\$ 502,750</u>	<u>\$ 489,364</u>	<u>\$ 540,642</u>	<u>\$ 644,791</u>

DIVISION 411 PUBLIC SAFETY ADMINISTRATION

DIVISION NARRATIVE

This division provides for six employees: a Director of Public Safety, a Police Chief, a Captain-Professional Standards, one Administrative Assistant and two Computer Technician II. 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	\$ 141,238
Police Chief	1	29	89,432
Captain-Professional Standards Div	1	22	72,713
Administrative Assistant II	1	14	46,222
Computer Technician II	2	19	98,904
Longevity	-		<u>5,002</u>
TOTAL	6		<u>\$ 453,511</u>

BUDGET ANALYSIS

This division provides for an increase level of service as the previous year's budget. The 31.8% increase is due to the addition of the two Computer Technician II positions.

01-5-422 UNIFORM PATROL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 2,406,513	\$ 2,555,764	\$ 2,750,407	\$ 2,640,000	\$ 2,860,499
014	OVERTIME	273,772	245,646	150,000	210,000	150,000
021	FICA	195,045	196,337	208,829	205,200	210,735
022	EMPLOYEE RETIREMENT	339,331	369,340	394,538	382,185	410,007
023	EMPLOYEE INSURANCE	442,673	470,206	537,600	537,600	594,720
030	TRAINING	66,262	58,663	42,656	70,000	42,656
040	WORKERS COMPENSATION	122,783	137,291	72,510	72,510	75,262
050	AWARDS	28,958	35,950	34,471	34,287	39,530
	* SUBTOTAL PERSONNEL *	<u>3,875,337</u>	<u>4,069,197</u>	<u>4,191,011</u>	<u>4,151,782</u>	<u>4,383,409</u>
110	CLOTHING/UNIFORMS	105,685	38,993	34,300	34,300	32,900
111	MATERIALS/SUPPLIES	107,293	121,602	64,280	200,000	82,415
112	OFFICE SUPPLIES	2,652	3,941	3,500	3,500	3,500
113	PRINTING/BINDING	988	3,583	1,500	1,500	3,500
120	COMMUNICATIONS	46,568	45,906	48,000	48,000	45,000
130	CONTRACTUAL SERVICES	140,175	231,718	252,054	240,000	252,000
131	REPAIRS/MAINTENANCE	22,891	22,507	11,000	10,600	11,000
132	PROFESSIONAL SERVICES	17,465	40,304	17,000	17,000	19,032
137	CANINE PROGRAM	15,725	4,097	3,800	3,800	3,800
140	SUBSCRIPTIONS/DUES	2,280	2,146	4,500	4,500	2,500
141	TRAVEL / BUSINESS	10,168	7,154	1,000	1,000	5,500
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	95,222	81,849	50,000	80,000	50,000
151	FUEL	175,796	143,816	135,000	105,000	100,000
152	DAMAGE CLAIMS	22,737	16,644	-	-	-
	* SUBTOTAL OPERATING *	<u>765,645</u>	<u>764,260</u>	<u>625,934</u>	<u>749,200</u>	<u>611,147</u>
360	MOTOR VEHICLES	201,695	225,407	-	-	281,300
370	NON-MOBIL EQUIPMENT	67,017	6,588	62,537	62,537	23,485
	* SUBTOTAL CAPITAL *	<u>268,712</u>	<u>231,995</u>	<u>62,537</u>	<u>62,537</u>	<u>304,785</u>
	** TOTAL EXPENDITURES **	<u>\$ 4,909,694</u>	<u>\$ 5,065,452</u>	<u>\$ 4,879,482</u>	<u>\$ 4,963,519</u>	<u>\$ 5,299,341</u>

DIVISION 422 UNIFORM PATROL

DIVISION NARRATIVE

This division provides for 59 employees: four Lieutenants, eight Sergeants, and forty seven Public Safety Officers. This division utilizes four shifts year-round. On an average shift, eight vehicles patrol the City with at least one beat in each major area of the City and one beat for overall City use.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Lieutenant	4	21	\$ 258,462
Public Safety Sergeant	8	19	410,772
Public Safety Officer	47	16	2,164,802
Longevity	-		26,463
TOTAL	59		<u>\$ 2,860,499</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Body Worn Cameras	\$ 5,985	370
Barricades	17,500	370
Patrol Vehicles	<u>281,300</u>	360
TOTAL	<u>\$ 304,785</u>	

BUDGET ANALYSIS

This division provides for an increase level of service as the previous year's budget. The 8.6% increase is due to an increase in capital expenditures as well as three new Public Safety positions.

01-5-424 COMMUNITY SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 375,395	\$ 373,711	\$ 416,108	\$ 380,000	\$ 438,559
014	OVERTIME	35,419	31,150	12,000	20,000	15,000
021	FICA	29,576	29,595	30,824	28,800	33,110
022	EMPLOYEE RETIREMENT	51,771	54,392	58,822	54,960	60,510
023	EMPLOYEE INSURANCE	70,325	74,550	86,400	86,400	90,720
030	TRAINING	7,761	11,322	10,000	10,000	650
040	WORKERS COMPENSATION	18,580	32,262	8,562	22,190	9,071
050	AWARDS	<u>4,225</u>	<u>5,025</u>	<u>3,042</u>	<u>4,875</u>	<u>6,030</u>
	* SUBTOTAL PERSONNEL *	<u>593,052</u>	<u>612,007</u>	<u>625,758</u>	<u>607,225</u>	<u>653,650</u>
110	CLOTHING/UNIFORMS	7,250	2,526	3,200	3,200	3,200
111	MATERIALS/SUPPLIES	19,110	16,483	5,000	7,500	5,500
112	OFFICE SUPPLIES	1,939	435	250	250	250
113	PRINTING/BINDING	43	43	2,100	-	2,600
120	COMMUNICATIONS	6,052	6,417	5,000	5,000	2,500
130	CONTRACTUAL SERVICES	132,653	138,833	135,000	135,000	135,000
131	REPAIRS/MAINTENANCE	326	2,435	2,500	2,500	2,700
132	PROFESSIONAL SERVICES	951	1,371	-	-	-
140	SUBSCRIPTIONS/DUES	343	270	520	270	520
141	TRAVEL / BUSINESS	102	548	-	1,000	5,750
142	ADVERTISING	676	-	-	1,062	-
150	VEHICLE OPERATIONS	10,005	7,289	5,000	9,000	5,000
151	FUEL	26,268	20,994	15,000	15,000	15,000
152	DAMAGE CLAIMS	<u>2,538</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>208,256</u>	<u>197,644</u>	<u>173,570</u>	<u>179,782</u>	<u>178,020</u>
360	MOTOR VEHICLES	-	16,692	10,000	10,000	25,000
370	NON-MOBIL EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>16,692</u>	<u>10,000</u>	<u>10,000</u>	<u>25,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 801,308</u>	<u>\$ 826,343</u>	<u>\$ 809,328</u>	<u>\$ 797,007</u>	<u>\$ 856,670</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	\$ 62,243
PSO - Dare/Crime Prevention	1	16	57,352
PSO - Lifeguard Coordinator	4	16	184,500
PSO - Beach Patrol	1	16	44,396
Animal Control Officer	2	12	76,901
Longevity	-		<u>13,167</u>
TOTAL	9		<u>\$ 438,559</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Partol Vehicles	<u>\$ 25,000</u>	360
TOTAL	<u>\$ 25,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 5.8% increase is due to an increase in capital expenditures.

01-5-431 DETECTIVES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 550,004	\$ 575,332	\$ 587,634	\$ 595,000	\$ 605,162
012	SALARY, PART-TIME	17,869	17,869	18,000	18,000	18,000
014	OVERTIME	27,633	38,922	36,000	36,000	36,000
021	FICA	42,760	45,114	45,556	46,079	46,801
022	EMPLOYEE RETIREMENT	71,741	77,995	82,922	84,345	85,330
023	EMPLOYEE INSURANCE	87,000	95,760	115,200	115,200	110,880
030	TRAINING	7,296	9,804	9,000	9,000	9,000
040	WORKERS COMPENSATION	5,000	8,420	8,020	8,020	8,240
050	AWARDS	6,226	6,940	4,056	4,056	7,370
	* SUBTOTAL PERSONNEL *	<u>815,529</u>	<u>876,156</u>	<u>906,388</u>	<u>915,700</u>	<u>926,783</u>
110	CLOTHING/UNIFORMS	9,390	7,586	7,200	7,200	6,600
111	MATERIALS/SUPPLIES	27,223	29,636	15,300	15,300	16,250
112	OFFICE SUPPLIES	3,632	889	900	900	1,600
113	PRINTING/BINDING	-	-	250	250	250
120	COMMUNICATIONS	10,554	11,912	7,000	7,000	6,000
130	CONTRACTUAL SERVICES	18,103	29,156	27,346	25,000	29,146
131	REPAIRS/MAINTENANCE	206	60	-	172	-
132	PROFESSIONAL SERVICES	3,359	1,928	300	2,000	1,000
140	SUBSCRIPTIONS/DUES	475	600	500	710	600
141	TRAVEL / BUSINESS	315	542	500	500	550
142	ADVERTISING	231	150	1,000	800	500
150	VEHICLE OPERATIONS	12,800	6,963	4,000	6,000	5,000
151	FUEL	24,402	17,087	20,000	15,000	15,000
190	CONTINGENT	2,590	5,990	10,000	5,000	10,000
	* SUBTOTAL OPERATING *	<u>113,280</u>	<u>112,499</u>	<u>94,296</u>	<u>85,832</u>	<u>92,496</u>
360	MOTOR VEHICLES	-	-	-	-	25,000
370	NON-MOBIL EQUIPMENT	10,875	16,299	-	-	-
	* SUBTOTAL CAPITAL *	<u>10,875</u>	<u>16,299</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 939,684</u>	<u>\$ 1,004,954</u>	<u>\$ 1,000,684</u>	<u>\$ 1,001,532</u>	<u>\$ 1,044,279</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	\$ 74,511
Detective	7	18	392,369
PSO - Rotating Detective	2	16	96,331
Crime Analyst	1	13	39,153
Longevity	-		<u>2,798</u>
TOTAL	11		<u>\$ 605,162</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Unmarked Vehicle	<u>\$ 25,000</u>	360
TOTAL	<u>\$ 25,000</u>	

BUDGET ANALYSIS

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

01-5-442 COMMUNICATIONS/DETENTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 679,364	\$ 690,189	\$ 723,115	\$ 650,000	\$ 735,404
014	OVERTIME	36,367	61,278	30,000	30,000	30,000
021	FICA	53,369	56,063	52,718	47,600	57,405
022	EMPLOYEE RETIREMENT	90,894	98,972	103,478	93,432	104,554
023	EMPLOYEE INSURANCE	151,112	157,617	182,400	182,400	191,520
030	TRAINING	12,836	13,956	11,100	11,100	6,100
040	WORKERS COMPENSATION	8,000	8,917	15,062	15,062	15,308
050	AWARDS	11,200	13,142	11,696	11,696	12,730
	* SUBTOTAL PERSONNEL *	<u>1,043,142</u>	<u>1,100,134</u>	<u>1,129,569</u>	<u>1,041,290</u>	<u>1,153,021</u>
110	CLOTHING/UNIFORMS	13,629	4,499	2,000	2,000	2,000
111	MATERIALS/SUPPLIES	39,156	35,223	23,200	23,200	15,200
112	OFFICE SUPPLIES	5,837	6,872	1,500	6,315	1,500
113	PRINTING/BINDING	-	27	-	-	-
120	COMMUNICATIONS	2,836	2,346	12,075	5,000	12,075
130	CONTRACTUAL SERVICES	39,092	35,768	41,200	41,200	49,418
131	REPAIRS/MAINTENANCE	35,288	142,367	19,500	19,500	19,500
132	PROFESSIONAL SERVICES	8,504	6,623	6,300	6,300	6,300
134	CREDIT CARD FEES	4,598	3,781	3,000	3,000	4,000
140	SUBSCRIPTIONS/DUES	1,056	880	930	900	930
141	TRAVEL / BUSINESS	44	4,959	-	-	-
142	ADVERTISING	179	179	-	-	-
150	VEHICLE OPERATIONS	740	538	250	250	-
151	FUEL	1,486	855	1,000	1,000	500
	* SUBTOTAL OPERATING *	<u>152,445</u>	<u>244,917</u>	<u>110,955</u>	<u>108,665</u>	<u>111,423</u>
321	BUILDING IMPROVEMENTS	-	-	38,245	38,245	-
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	47,336
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>38,245</u>	<u>38,245</u>	<u>47,336</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,195,587</u>	<u>\$ 1,345,051</u>	<u>\$ 1,278,769</u>	<u>\$ 1,188,200</u>	<u>\$ 1,311,780</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	59,779	67,252	63,938	59,410	65,589
	BEACH SERVICES FUND 3%	<u>35,868</u>	<u>40,352</u>	<u>38,363</u>	<u>35,646</u>	<u>39,353</u>
	**LESS OVERHEAD TOTAL **	<u>95,647</u>	<u>107,604</u>	<u>102,301</u>	<u>95,056</u>	<u>104,942</u>
	TOTAL NET GENERAL FUND	<u>\$ 1,099,940</u>	<u>\$ 1,237,447</u>	<u>\$ 1,176,468</u>	<u>\$ 1,093,144</u>	<u>\$ 1,206,838</u>

DIVISION 442 COMMUNICATIONS/DETENTION

DIVISION NARRATIVE

This division provides for 19 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	\$ 52,547
Communications Technician/Lead Jailer	4	14	168,368
Communications Technician/Jailer	14	12	510,035
Longevity	-		<u>4,454</u>
TOTAL	19		<u>\$ 735,404</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Priority Dispatch (CAD)	<u>\$ 47,336</u>	380
TOTAL	<u>\$ 47,336</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.

01-5-444 RECORDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 150,674	\$ 162,827	\$ 168,674	\$ 168,674	\$ 178,799
014	OVERTIME	5,728	4,118	2,000	2,000	2,000
021	FICA	10,688	10,954	11,947	11,947	11,933
022	EMPLOYEE RETIREMENT	13,188	13,762	14,350	14,348	14,840
023	EMPLOYEE INSURANCE	33,568	36,504	38,400	38,400	40,320
030	TRAINING	5,029	1,304	7,200	5,000	7,200
040	WORKERS COMPENSATION	801	1,204	1,280	1,280	1,356
050	AWARDS	2,174	2,554	2,462	2,462	2,680
	* SUBTOTAL PERSONNEL *	<u>221,850</u>	<u>233,227</u>	<u>246,313</u>	<u>244,111</u>	<u>259,128</u>
110	CLOTHING/UNIFORMS	150	-	-	-	-
111	MATERIALS/SUPPLIES	8,566	14,244	18,800	18,800	18,800
112	OFFICE SUPPLIES	794	1,625	750	750	750
113	PRINTING/BINDING	1,417	1,324	3,500	3,000	3,500
120	COMMUNICATIONS	550	1,040	1,128	1,128	960
130	CONTRACTUAL SERVICES	27,859	20,010	11,000	11,000	11,000
131	REPAIRS/MAINTENANCE	1,442	152	-	-	-
132	PROFESSIONAL SERVICES	-	27	200	200	200
140	SUBSCRIPTIONS/DUES	90	120	150	150	150
141	TRAVEL / BUSINESS	-	61	-	-	-
	* SUBTOTAL OPERATING *	<u>40,868</u>	<u>38,603</u>	<u>35,528</u>	<u>35,028</u>	<u>35,360</u>
	** TOTAL EXPENDITURES **	<u>\$ 262,718</u>	<u>\$ 271,830</u>	<u>\$ 281,841</u>	<u>\$ 279,139</u>	<u>\$ 294,488</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	\$ 64,564
Evidence Custodian	1	15	41,222
Records Clerk	2	11	68,736
Longevity	<u>-</u>		<u>4,277</u>
TOTAL	4		<u>\$ 178,799</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 4.5% increase is due to expected growth in personnel costs.

01-5-445 VICTIM RIGHTS ADVOCATE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 50,660	\$ 54,476	\$ 52,840	\$ 52,840	\$ 54,173
014	OVERTIME	962	530	400	400	400
021	FICA	3,725	3,976	3,940	3,940	4,038
022	EMPLOYEE RETIREMENT	4,109	4,158	4,259	4,259	4,366
023	EMPLOYEE INSURANCE	8,700	9,120	9,600	9,600	10,080
030	TRAINING	180	-	1,500	1,500	1,500
040	WORKERS COMPENSATION	502	553	532	532	546
050	AWARDS	<u>566</u>	<u>638</u>	<u>616</u>	<u>616</u>	<u>670</u>
	* SUBTOTAL PERSONNEL *	<u>69,404</u>	<u>73,451</u>	<u>73,687</u>	<u>73,687</u>	<u>75,773</u>
111	MATERIALS/SUPPLIES	2,220	1,405	1,850	1,800	1,850
112	OFFICE SUPPLIES	978	603	1,100	1,100	1,100
113	PRINTING/BINDING	-	942	1,300	1,200	1,300
120	COMMUNICATIONS	572	507	650	650	480
140	SUBSCRIPTIONS/DUES	30	30	150	150	150
141	TRAVEL / BUSINESS	15	64	100	-	100
190	CONTINGENT	<u>248</u>	<u>100</u>	<u>3,000</u>	<u>100</u>	<u>3,000</u>
	* SUBTOTAL OPERATING *	<u>4,063</u>	<u>3,651</u>	<u>8,150</u>	<u>5,000</u>	<u>7,980</u>
	** TOTAL EXPENDITURES **	<u>\$ 73,467</u>	<u>\$ 77,102</u>	<u>\$ 81,837</u>	<u>\$ 78,687</u>	<u>\$ 83,753</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. This division assists all victims of crimes that occur in North Myrtle Beach pursuant to the requirements of state statute. This division will continue to assist domestic violence, assault and battery, harassment, stalking, rape, robbery, and property crime victims by offering necessary services and providing information from the time of the crime through final disposition in court. Victim advocate also on a case by case basis assists other residents of our North Myrtle Beach community with needs and services which they may require to continue their quality of life.

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>\$ 54,173</u>
TOTAL	1		<u>\$ 54,173</u>

BUDGET ANALYSIS

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

01-5-452 PUBLIC SAFETY TRAINING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 152,357	\$ 158,010	\$ 167,071	\$ 167,071	\$ 193,758
014	OVERTIME	4,443	6,708	1,000	1,000	1,000
021	FICA	11,160	12,210	11,933	11,933	14,412
022	EMPLOYEE RETIREMENT	20,098	21,917	22,646	23,093	26,760
023	EMPLOYEE INSURANCE	25,375	26,600	28,800	28,800	40,320
030	TRAINING	18,664	27,494	3,000	3,000	3,000
040	WORKERS COMPENSATION	1,250	1,917	3,361	3,361	3,895
050	AWARDS	<u>1,565</u>	<u>1,919</u>	<u>1,847</u>	<u>1,847</u>	<u>2,680</u>
	* SUBTOTAL PERSONNEL *	<u>234,912</u>	<u>256,775</u>	<u>239,658</u>	<u>240,105</u>	<u>285,825</u>
110	CLOTHING/UNIFORMS	550	361	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	16,879	8,391	4,450	4,450	4,450
112	OFFICE SUPPLIES	3,055	590	1,000	1,000	1,000
113	PRINTING/BINDING	-	43	500	500	500
120	COMMUNICATIONS	1,342	921	1,600	1,600	2,000
130	CONTRACTUAL SERVICES	18	18	1,500	1,500	1,500
131	REPAIRS/MAINTENANCE	-	3,852	1,000	1,000	1,000
132	PROFESSIONAL SERVICES	999	1,205	-	-	-
140	SUBSCRIPTIONS/DUES	148	60	175	175	175
141	TRAVEL / BUSINESS	373	120	300	300	300
142	ADVERTISING	-	80	-	-	-
150	VEHICLE OPERATIONS	1,048	1,453	800	800	800
151	FUEL	<u>812</u>	<u>2,444</u>	<u>4,000</u>	<u>2,500</u>	<u>4,000</u>
	* SUBTOTAL OPERATING *	<u>25,224</u>	<u>19,538</u>	<u>16,825</u>	<u>15,325</u>	<u>17,225</u>
360	MOTOR VEHICLES	-	30,101	-	-	-
370	NON-MOBIL EQUIPMENT	<u>-</u>	<u>17,584</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>47,685</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 260,136</u>	<u>\$ 323,998</u>	<u>\$ 256,483</u>	<u>\$ 255,430</u>	<u>\$ 303,050</u>

DIVISION 452 PUBLIC SAFETY TRAINING

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Public Safety Sergeant Training	1	19	\$ 51,748
Fire Training Captain	1	19	61,557
PSO-Training Officer	2	16	80,453
Longevity	<u>-</u>		<u>-</u>
TOTAL	4		<u>\$ 193,758</u>

BUDGET ANALYSIS

This division provides for an increased level of service due to training requirements. The 18.2% increase is due to moving a position from Fire Suppression to Training.

01-5-453 FIRE / RESCUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 2,120,818	\$ 2,079,537	\$ 2,230,021	\$ 2,080,000	\$ 2,248,555
014	OVERTIME	129,718	131,412	80,000	150,000	90,000
021	FICA	163,573	160,436	166,322	160,560	168,376
022	EMPLOYEE RETIREMENT	280,802	288,785	310,877	302,445	312,692
023	EMPLOYEE INSURANCE	423,951	416,029	480,000	480,000	493,920
030	TRAINING	51,282	68,842	53,000	53,000	46,250
040	WORKERS COMPENSATION	30,639	44,961	46,200	46,200	46,623
050	AWARDS	<u>27,545</u>	<u>32,648</u>	<u>16,898</u>	<u>28,031</u>	<u>32,830</u>
	* SUBTOTAL PERSONNEL *	<u>3,228,328</u>	<u>3,222,650</u>	<u>3,383,318</u>	<u>3,300,236</u>	<u>3,439,246</u>
110	CLOTHING/UNIFORMS	60,181	59,870	46,500	46,500	46,500
111	MATERIALS/SUPPLIES	88,741	119,282	90,500	90,500	107,552
112	OFFICE SUPPLIES	719	665	1,000	1,000	1,000
113	PRINTING/BINDING	102	131	100	800	-
120	COMMUNICATIONS	12,100	13,060	10,000	10,000	5,640
130	CONTRACTUAL SERVICES	9,588	11,228	28,700	28,700	28,700
131	REPAIRS/MAINTENANCE	74,701	52,363	24,000	31,000	24,000
132	PROFESSIONAL SERVICES	21,436	31,505	16,000	16,000	16,000
140	SUBSCRIPTIONS/DUES	2,601	4,626	880	2,770	880
141	TRAVEL / BUSINESS	992	157	500	500	500
142	ADVERTISING	186	-	-	-	-
150	VEHICLE OPERATIONS	63,655	114,984	40,000	40,000	40,000
151	FUEL	47,287	35,438	35,000	35,000	25,000
152	DAMAGE CLAIMS	<u>-</u>	<u>2,158</u>	<u>-</u>	<u>3,413</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>382,289</u>	<u>445,467</u>	<u>293,180</u>	<u>306,183</u>	<u>295,772</u>
321	BUILDING IMPROVEMENTS	-	-	-	25,560	-
370	NON-MOBIL EQUIPMENT	<u>17,614</u>	<u>78,783</u>	<u>70,074</u>	<u>70,074</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>17,614</u>	<u>78,783</u>	<u>70,074</u>	<u>95,634</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 3,628,231</u>	<u>\$ 3,746,900</u>	<u>\$ 3,746,572</u>	<u>\$ 3,702,053</u>	<u>\$ 3,735,018</u>

DIVISION 453 FIRE / RESCUE

DIVISION NARRATIVE

This division provides for 49 employees: one Chief of Fire/Rescue/Emergency Preparedness Director, three Battalion Chiefs, and forty-five 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	\$ 87,202
Fire Battalion Chief	3	21	169,113
PSO - Firefighter	1	16	49,231
PSO - Fire Lieutenant	3	15/16	157,300
Fire Lieutenant	13	15	628,693
Firefighter-EMT / Firefighter	28	14/13	1,124,013
Longevity	-		<u>33,003</u>
TOTAL	49		<u>\$ 2,248,555</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.

01-5-454 FIRE PREVENTION/INSPECTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 218,755	\$ 185,148	\$ 215,161	\$ 198,200	\$ 202,836
014	OVERTIME	5,604	3,352	4,000	6,000	4,000
021	FICA	15,227	12,636	16,218	15,111	13,858
022	EMPLOYEE RETIREMENT	25,465	22,546	27,540	25,727	26,060
023	EMPLOYEE INSURANCE	35,525	33,588	38,400	38,400	40,320
030	TRAINING	1,380	1,704	1,600	1,600	2,175
040	WORKERS COMPENSATION	1,611	2,500	2,454	2,454	2,298
050	AWARDS	<u>2,367</u>	<u>2,280</u>	<u>2,462</u>	<u>2,438</u>	<u>2,680</u>
	* SUBTOTAL PERSONNEL *	<u>305,934</u>	<u>263,754</u>	<u>307,835</u>	<u>289,930</u>	<u>294,227</u>
110	CLOTHING/UNIFORMS	1,209	89	1,200	1,289	1,380
111	MATERIALS/SUPPLIES	1,567	2,501	8,400	8,400	10,035
112	OFFICE SUPPLIES	642	962	-	1,047	200
113	PRINTING/BINDING	5,766	4,455	6,000	4,500	6,000
120	COMMUNICATIONS	2,813	2,311	1,600	1,600	2,184
130	CONTRACTUAL SERVICES	28	33	-	-	-
131	REPAIRS/MAINTENANCE	140	146	400	6,423	400
132	PROFESSIONAL SERVICES	174	724	500	298	500
140	SUBSCRIPTION/DUES	1,646	644	1,745	750	1,895
141	TRAVEL / BUSINESS	-	-	400	200	400
150	VEHICLE OPERATIONS	594	1,320	600	926	1,500
151	FUEL	<u>3,778</u>	<u>2,953</u>	<u>3,000</u>	<u>2,500</u>	<u>2,500</u>
	* SUBTOTAL OPERATING *	<u>18,357</u>	<u>16,138</u>	<u>23,845</u>	<u>27,933</u>	<u>26,994</u>
320	BUILDINGS	-	-	-	-	-
370	NON-MOBIL EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,495</u>
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,495</u>
	** TOTAL EXPENDITURES **	<u>\$ 324,291</u>	<u>\$ 279,892</u>	<u>\$ 331,680</u>	<u>\$ 317,863</u>	<u>\$ 340,716</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	\$ 51,610
Fire Inspector	2	17	110,911
Fire Prevention/Administrative Assistant	1	14	40,315
Longevity	<u>-</u>		<u>-</u>
TOTAL	4		<u>\$ 202,836</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Bullex Bullseye Fire Ext. Training	<u>\$ 19,495</u>	370
TOTAL	<u>\$ 19,495</u>	

BUDGET ANALYSIS

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

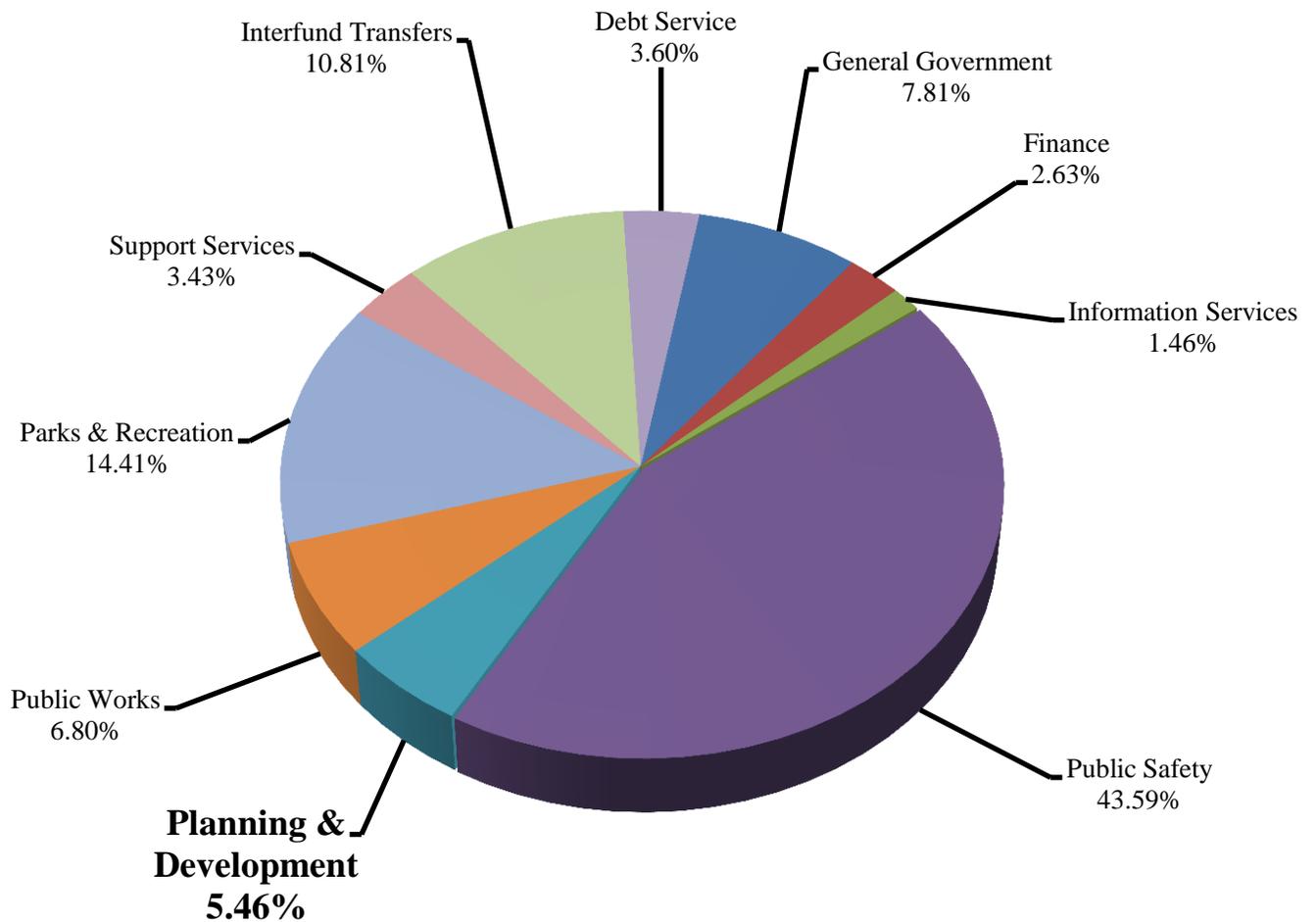
GENERAL FUND EXPENDITURES

PLANNING & DEVELOPMENT

**GENERAL FUND
PLANNING AND DEVELOPMENT DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Planning & Development Department, which reflects 5.46% of the overall resources appropriated in the General Fund for FY 2017.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 4.7% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2017
Regular Employees
PLANNING AND DEVELOPMENT DEPARTMENT

	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
PLANNING	10	9 ¹	9	9	9
BUILDING	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
TOTAL	<u>19</u>	<u>18</u>	<u>18</u>	<u>18</u>	<u>18</u>

¹ Planning Technician position was eliminated in FY 2014.

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the divisions include all amounts required from both the General Fund and the Water and Sewer Fund to accomplish the level of services and goals of the department. The General Fund will provide \$1,730,880 and the Water and Sewer Fund will provide \$41,418. 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
521	PLANNING	\$ 823,932	\$ 917,736	\$ 1,022,519	\$ 1,022,139	\$ 943,935
522	BUILDING	<u>699,199</u>	<u>780,565</u>	<u>865,749</u>	<u>840,562</u>	<u>828,363</u>
TOTAL EXPENDITURES		<u>\$ 1,523,131</u>	<u>\$ 1,698,301</u>	<u>\$ 1,888,268</u>	<u>\$ 1,862,701</u>	<u>\$ 1,772,298</u>
PLANNING/DEVELOPMENT OVERHEAD		<u>(34,960)</u>	<u>(39,028)</u>	<u>(43,287)</u>	<u>(42,028)</u>	<u>(41,418)</u>
NET PLANNING & DEVELOPMENT		<u>\$ 1,488,171</u>	<u>\$ 1,659,273</u>	<u>\$ 1,844,981</u>	<u>\$ 1,820,673</u>	<u>\$ 1,730,880</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 2016 goals and priorities. The completed goals and/or implementation steps for the department include:

- Staff contracted with Stantec consulting firm to complete the 10 year rewrite of the City's Comprehensive Plan. Final draft expected in summer of 2016.
- 5 year update to the Flood Hazard Mitigation Plan was completed and adopted by City Council.

The following benchmarks, goals, and priorities are provided for in FY 2017:

- Complete the 10 year update to the City's Comprehensive Plan
- Evaluate recommendations from the Comprehensive Plan process and initiate ordinance amendments to implement plan goals.
- Establish design review guidelines for activity center overlay zones, provide staff assistance to property owners with design issues

01-5-521 PLANNING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 588,523	\$ 595,872	\$ 624,089	\$ 625,002	\$ 641,162
014	OVERTIME	2,451	179	-	6	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	42,301	43,183	43,998	44,063	46,164
022	EMPLOYEE RETIREMENT	61,451	64,817	68,047	68,783	69,812
023	EMPLOYEE INSURANCE	78,300	79,800	86,400	86,400	90,720
030	TRAINING	7,182	4,549	9,400	8,000	9,400
040	WORKERS COMPENSATION	2,799	3,627	3,745	3,745	3,847
050	AWARDS	5,154	6,103	6,040	6,040	6,530
	* SUBTOTAL PERSONNEL *	<u>793,561</u>	<u>803,530</u>	<u>847,119</u>	<u>847,439</u>	<u>873,035</u>
111	CLOTHING/UNIFORMS	600	580	300	300	300
111	MATERIALS/SUPPLIES	3,440	14,736	20,000	20,000	20,000
112	OFFICE SUPPLIES	5,547	6,814	6,500	6,500	6,500
113	PRINTING/BINDING	-	86	300	300	2,800
120	COMMUNICATIONS	4,433	4,102	4,800	4,800	4,800
130	CONTRACTUAL SERVICES	6,803	6,606	2,000	2,000	15,000
131	REPAIRS/MAINTENANCE	757	-	500	500	500
132	PROFESSIONAL SERVICES	240	32,273	130,000	130,000	10,000
140	SUBSCRIPTIONS/DUES	2,355	3,135	3,500	3,500	3,500
141	TRAVEL / BUSINESS	-	482	300	300	300
142	ADVERTISING	2,951	4,460	3,200	3,200	3,200
150	VEHICLE OPERATIONS	311	1,863	800	800	800
151	FUEL	2,934	1,758	3,200	2,500	3,200
	* SUBTOTAL OPERATING *	<u>30,371</u>	<u>76,895</u>	<u>175,400</u>	<u>174,700</u>	<u>70,900</u>
360	MOTOR VEHICLES	-	30,735	-	-	-
380	FURN. / OFFICE EQUIPMENT	-	6,576	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>37,311</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 823,932</u>	<u>\$ 917,736</u>	<u>\$ 1,022,519</u>	<u>\$ 1,022,139</u>	<u>\$ 943,935</u>

DIVISION 521 PLANNING

DIVISION NARRATIVE

This division consists of nine 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	\$ 115,440
Assistant Director, Planning & Development	1	28	108,372
Assistant Zoning Administrator	1	24	73,449
Zoning Enforcement Officer	1	14	39,883
Principal Planner	1	27	83,512
Senior Planner	1	24	64,756
Planner	1	22	59,672
Administrative Assistant I & II	2	15/13	89,266
Longevity	-		<u>6,812</u>
TOTAL	9		<u>\$ 641,162</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 7.7% decrease is due to a decrease in professional services expenditures.

01-5-522 BUILDING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 484,555	\$ 510,019	\$ 535,366	\$ 534,000	\$ 539,936
012	SALARY, PART-TIME	6,721	-	-	-	-
014	OVERTIME	25	64	-	-	-
021	FICA	35,571	43,066	36,940	36,846	37,256
022	EMPLOYEE RETIREMENT	44,108	49,602	52,170	53,493	53,552
023	EMPLOYEE INSURANCE	75,376	82,080	86,400	86,400	90,720
030	TRAINING	1,178	3,876	8,000	6,000	8,000
040	WORKERS COMPENSATION	2,601	4,036	4,283	4,283	4,319
050	AWARDS	4,845	5,742	5,840	5,840	6,330
	* SUBTOTAL PERSONNEL *	<u>654,980</u>	<u>698,485</u>	<u>728,999</u>	<u>726,862</u>	<u>740,113</u>
110	CLOTHING/UNIFORMS	4,200	4,200	4,200	4,200	4,200
111	MATERIALS/SUPPLIES	5,133	6,836	12,500	9,000	14,000
112	OFFICE SUPPLIES	2,965	3,407	3,000	3,000	3,000
113	PRINTING/BINDING	1,267	317	2,500	1,200	2,500
120	COMMUNICATIONS	9,180	4,925	11,500	9,000	11,500
130	CONTRACTUAL SERVICES	6,977	24,382	40,000	25,000	40,000
131	REPAIRS/MAINTENANCE	-	-	250	-	250
132	PROFESSIONAL SERVICES	165	24,619	-	-	-
140	SUBSCRIPTIONS/DUES	952	467	1,000	1,000	1,000
141	TRAVEL / BUSINESS	-	-	300	300	300
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	3,173	3,290	3,000	3,000	3,000
151	FUEL	10,207	9,637	8,000	8,000	8,000
	* SUBTOTAL OPERATING *	<u>44,219</u>	<u>82,080</u>	<u>86,750</u>	<u>63,700</u>	<u>88,250</u>
360	MOTOR VEHICLES	-	-	50,000	50,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 699,199</u>	<u>\$ 780,565</u>	<u>\$ 865,749</u>	<u>\$ 840,562</u>	<u>\$ 828,363</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	<u>34,960</u>	<u>39,028</u>	<u>43,287</u>	<u>42,028</u>	<u>41,418</u>
TOTAL NET GENERAL FUND		<u>\$ 664,239</u>	<u>\$ 741,537</u>	<u>\$ 822,462</u>	<u>\$ 798,534</u>	<u>\$ 786,945</u>

DIVISION 522 BUILDING

DIVISION NARRATIVE

This division provides for nine 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	\$ 91,760
Assistant Building Official	1	23	66,953
Master Building Inspector	4	18	229,449
Master Electrical Inspector	1	18	60,244
Administrative Assistant II	1	15	47,585
Permit Clerk	1	12	38,599
Longevity	-		5,346
TOTAL	9		<u>\$ 539,936</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 4.3% decrease is due to the decrease in capital expenditures.

GENERAL FUND EXPENDITURES

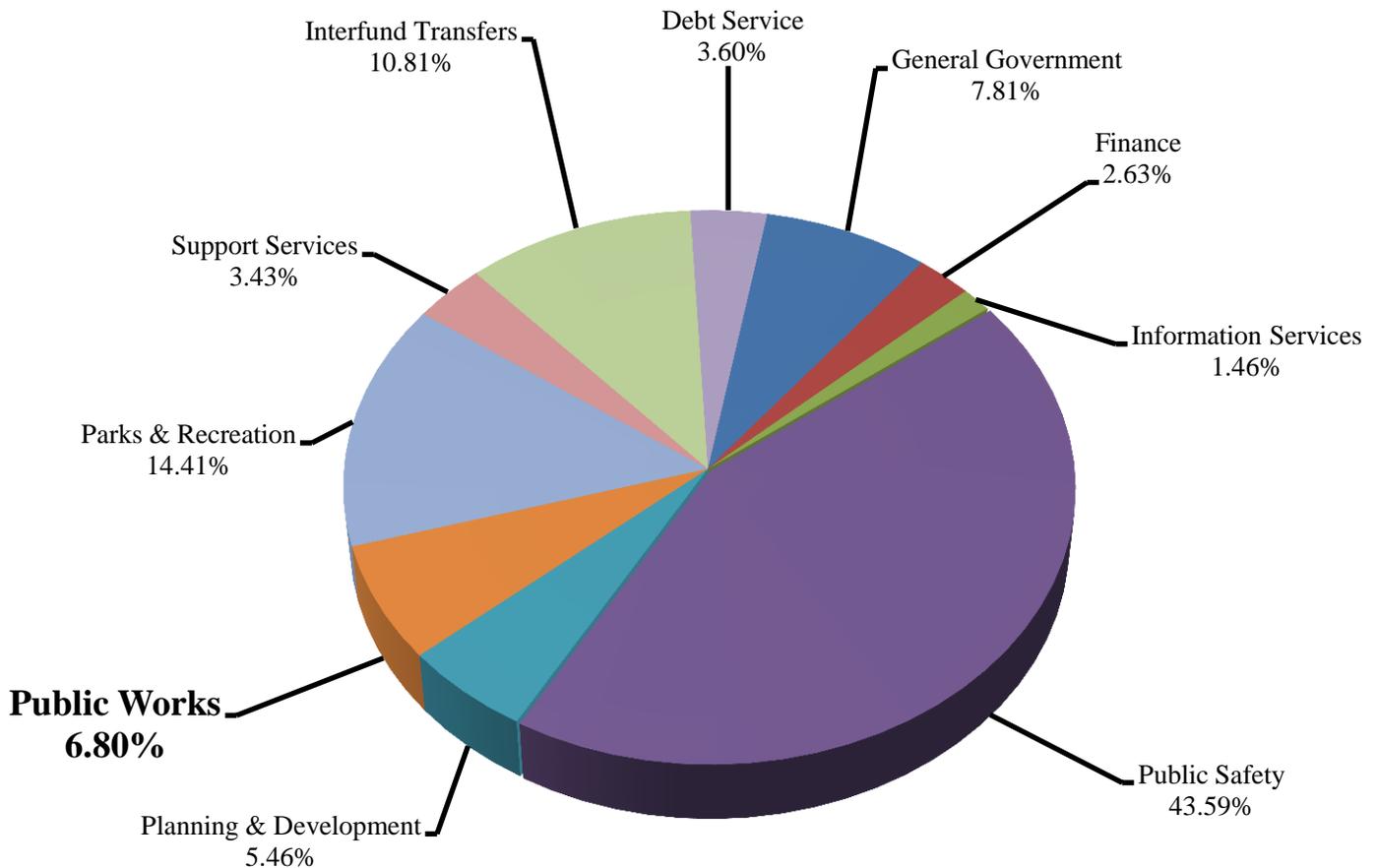
PUBLIC WORKS

**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 6.8% of the overall resources appropriated in the General Fund for FY 2017.



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

FISCAL YEAR ENDING JUNE 30, 2017
Regular Employees
PUBLIC WORKS DEPARTMENT

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
STREETS / DRAINAGE	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>
TOTAL	<u><u>19</u></u>	<u><u>19</u></u>	<u><u>19</u></u>	<u><u>19</u></u>	<u><u>19</u></u>

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the various divisions include all amounts required from both the General Fund and the Water and Sewer Fund to accomplish the level of services and goals of this department. The General Fund will provide \$2,155,694, Water and Sewer Fund will provide \$136,427, and the Storm Water Fund will provide \$136,427. 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 \$300,000 for In House Capital.

SUMMARY OF EXPENDITURES
PUBLIC WORKS DEPARTMENT

DIV. NO.	DIVISION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
652	STREETS / DRAINAGE	\$ 2,222,886	\$ 2,591,141	\$ 2,536,430	\$ 2,553,498	\$ 2,728,548
TOTAL EXPENDITURES		<u>\$ 2,222,886</u>	<u>\$ 2,591,141</u>	<u>\$ 2,536,430</u>	<u>\$ 2,553,498</u>	<u>\$ 2,728,548</u>
PUBLIC WORKS OVERHEAD		(222,289)	(259,114)	(253,644)	(255,350)	(272,854)
IN HOUSE CAPITAL		-	(65,938)	(200,000)	(200,000)	(300,000)
NET PUBLIC WORKS		<u>\$ 2,000,597</u>	<u>\$ 2,266,089</u>	<u>\$ 2,082,786</u>	<u>\$ 2,098,148</u>	<u>\$ 2,155,694</u>

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

Performance Benchmarks, Goals and Priorities

Departmental goals and priorities for FY 2017 Capital Improvement Projects:

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

Departmental benchmarks, goals and priorities for FY 2017 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 831,143	\$ 867,155	\$ 906,327	\$ 904,231	\$ 920,468
014	OVERTIME	53,360	47,234	45,000	45,000	50,000
021	FICA	64,389	66,491	68,496	68,345	69,874
022	EMPLOYEE RETIREMENT	88,637	96,509	104,829	105,644	107,194
023	EMPLOYEE INSURANCE	163,125	173,280	182,800	182,800	191,520
030	TRAINING	3,550	4,169	13,000	6,000	12,000
040	WORKERS COMPENSATION	14,500	16,574	23,783	23,783	24,262
050	AWARDS	10,252	12,337	11,695	11,695	12,730
	* SUBTOTAL PERSONNEL *	<u>1,228,956</u>	<u>1,283,749</u>	<u>1,355,930</u>	<u>1,347,498</u>	<u>1,388,048</u>
110	CLOTHING/UNIFORMS	9,915	7,620	11,000	11,000	11,000
111	MATERIALS/SUPPLIES	335,882	398,652	525,500	475,000	525,500
112	OFFICE SUPPLIES	2,112	3,120	3,000	3,000	3,000
113	PRINTING AND BINDING	-	115	5,000	750	2,000
120	COMMUNICATIONS	4,375	3,639	8,000	6,000	108,000
121	UTILITIES	491,655	589,125	440,000	535,000	490,000
130	CONTRACTUAL SERVICES	13,263	21,304	6,000	6,000	5,000
131	REPAIRS/MAINTENANCE	4,943	56,800	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	285	885	2,500	2,000	2,500
140	SUBSCRIPTIONS/DUES	-	202	2,000	2,000	500
141	TRAVEL / BUSINESS	517	650	2,000	750	2,000
142	ADVERTISING	-	-	1,500	500	1,000
150	VEHICLE OPERATIONS	39,764	94,894	55,000	55,000	60,000
151	FUEL	66,678	51,924	60,000	50,000	50,000
152	DAMAGE CLAIMS	1,503	16,690	-	-	-
	* SUBTOTAL OPERATING *	<u>970,892</u>	<u>1,245,620</u>	<u>1,131,500</u>	<u>1,157,000</u>	<u>1,270,500</u>
360	MOTOR VEHICLES	-	27,729	32,000	32,000	70,000
361	HEAVY EQUIPMENT	23,038	-	-	-	-
370	NON-MOBIL EQUIPMENT	-	34,043	17,000	17,000	-
	* SUBTOTAL CAPITAL *	<u>23,038</u>	<u>61,772</u>	<u>49,000</u>	<u>49,000</u>	<u>70,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 2,222,886</u>	<u>\$ 2,591,141</u>	<u>\$ 2,536,430</u>	<u>\$ 2,553,498</u>	<u>\$ 2,728,548</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	118,081	118,081	126,821	127,675	136,426
	STORM WATER FUND 5%	118,081	118,081	126,822	127,675	136,427
	**LESS OVERHEAD TOTAL **	<u>222,289</u>	<u>259,114</u>	<u>253,644</u>	<u>255,350</u>	<u>272,854</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	-	65,938	200,000	200,000	300,000
TOTAL NET GENERAL FUND		<u>\$ 2,000,597</u>	<u>\$ 2,266,089</u>	<u>\$ 2,082,786</u>	<u>\$ 2,098,148</u>	<u>\$ 2,155,694</u>

DIVISION 652 STREETS/DRAINAGE

DIVISION NARRATIVE

This division provides for 19 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	\$ 106,712
Supervisor, Streets and Drainage	1	21	79,228
Bridge Crew Leader	1	17	60,286
Stormwater Program Compliance Manager	1	17	52,058
Crew Leader I	3	14	133,291
Crew Leader II	1	17	54,500
Heavy Equipment Operator (HEO)	4	13	161,888
Maintenance Specialist / Motor Equipment Operator	2	11	77,469
Tradesworker	1	9	38,397
Bridge Operator	4	9	134,731
Longevity/On Call Pay	-		21,908
TOTAL	19		\$ 920,468

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Dump Truck	\$ 70,000	360
TOTAL	\$ 70,000	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.5% increase is due to an increase in the communications expenditures.

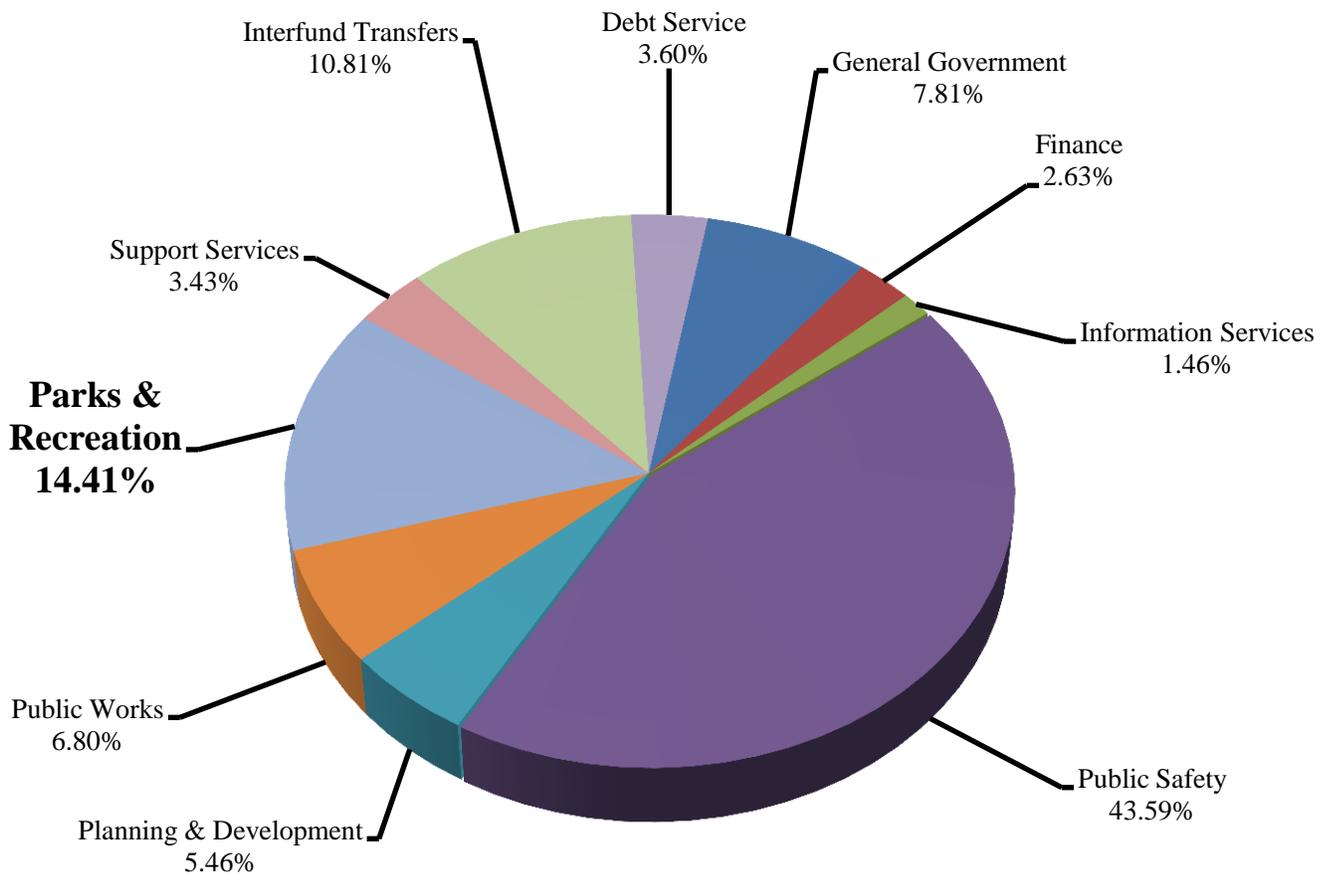
GENERAL FUND EXPENDITURES

PARKS & RECREATION

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

The Parks and Recreation Department includes 5 divisions: Recreation Administration, Athletics, Programs/Events, Sports Park and Parks & Grounds. The Parks and Recreation Director also supervises the Beach Services Concessions division, 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 14.41% of the overall resources appropriated in the General Fund for FY 2017.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 8.6% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2017
Regular Employees
PARKS AND RECREATION DEPARTMENT

	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
RECREATION-ADMINISTRATION	4	4	4	4	5 ⁶
RECREATION-ATHLETICS	1	2 ¹	6 ⁴	6	6
RECREATION-PROGRAMS/EVENTS	2	4 ²	3 ⁵	3	4 ⁷
RECREATION-SPORTS PARK	0	0	0	0	1 ⁸
PARKS AND GROUNDS	<u>11</u>	<u>15</u> ³	<u>15</u>	<u>15</u>	<u>17</u> ⁹
TOTAL	<u>18</u>	<u>25</u>	<u>28</u>	<u>28</u>	<u>33</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.

⁶ Added Beach Services Assistant position for FY 2017.

⁷ Added Marketing and Sales Coordinator position for FY 2017.

⁸ Added Concessions Manager position for FY 2017.

⁹ Added 2 Maintenance Workers position for FY 2017.

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 \$4,565,121, Beach Services will provide \$160,662, the Aquatic Center Fund will provide \$26,777, and the NMB Enterprise Fund will provide \$26,777. The overhead rate for the Recreation Administration Division is 30% for Beach Services, 5% for the Aquatic Center, and 5% for NMB Enterprise.

SUMMARY OF EXPENDITURES
PARKS AND RECREATION DEPARTMENT

DIV. NO.	DIVISION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
741	RECREATION - ADMINISTRATION	\$ 461,151	\$ 476,759	\$ 468,600	\$ 493,064	\$ 535,539
742	RECREATION - ATHLETICS	566,137	808,437	804,774	774,143	912,202
743	RECREATION - PROGRAMS/EVENTS	745,003	748,189	853,986	856,803	942,237
744	RECREATION - SPORTS PARK	152,205	226,732	228,985	254,712	237,459
754	PARKS / GROUNDS	<u>1,535,873</u>	<u>1,983,200</u>	<u>2,026,508</u>	<u>2,028,928</u>	<u>2,201,900</u>
TOTAL EXPENDITURES		<u>\$ 3,460,369</u>	<u>\$ 4,243,317</u>	<u>\$ 4,382,853</u>	<u>\$ 4,407,650</u>	<u>\$ 4,829,337</u>
RECREATION OVERHEAD		<u>(115,288)</u>	<u>(118,645)</u>	<u>(140,580)</u>	<u>(147,919)</u>	<u>(214,216)</u>
IN HOUSE CAPITAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>
NET PARKS AND RECREATION		<u>\$ 3,345,081</u>	<u>\$ 4,124,672</u>	<u>\$ 4,242,273</u>	<u>\$ 4,209,731</u>	<u>\$ 4,565,121</u>

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The goals and priorities set forth in the FY 2017 budget are underway and being accomplished as follows:

- Continue recruiting sports tourism events and sponsors for NMBPSC.
- Develop Christmas Light Show and Village at NMBPSC for Nov-Dec 2016
- Design and construct Splash Pad
- Oversee private sector enterprises at new park, i.e., Go Ape, Shark Wake Park, 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 and inkind sponsorship programs to offset costs of Music on Main, Movies at McLean and other special events
- Design and implement a system to monetize the streaming at baseball/softball complex

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 2017:

- Implement use of PerfectMind software, replacing RecTrac and increasing online presence and capabilities of department.
- Create awareness of departmental offerings through marketing and branding.
- 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 253,749	\$ 250,533	\$ 265,515	\$ 265,500	\$ 306,531
012	SALARY, PART-TIME	21,250	17,202	15,000	15,000	17,005
014	OVERTIME	2,286	163	1,000	200	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	20,281	19,566	20,269	20,210	23,295
022	EMPLOYEE RETIREMENT	24,567	30,100	31,900	32,613	37,625
023	EMPLOYEE INSURANCE	36,975	36,480	38,400	38,400	50,400
030	TRAINING	583	240	1,500	1,500	1,000
040	WORKERS COMPENSATION	1,201	2,011	2,111	2,111	2,427
050	AWARDS	<u>2,875</u>	<u>2,496</u>	<u>2,462</u>	<u>2,462</u>	<u>3,350</u>
	* SUBTOTAL PERSONNEL *	<u>369,167</u>	<u>364,191</u>	<u>383,557</u>	<u>383,396</u>	<u>447,033</u>
110	CLOTHING/UNIFORMS	130	-	400	400	400
111	MATERIALS/SUPPLIES	13,645	12,877	6,000	25,000	17,645
112	OFFICE SUPPLIES	7,752	8,080	5,000	5,000	3,500
113	PRINTING/BINDING	30,157	25,834	26,800	26,800	20,800
120	COMMUNICATIONS	13,233	15,140	17,000	16,000	17,000
130	CONTRACTUAL SERVICES	15,817	27,404	22,500	22,500	21,318
131	REPAIRS/MAINTENANCE	4,703	11,961	3,000	3,000	4,500
132	PROFESSIONAL SERVICES	3,030	215	1,000	1,000	500
133	CREDIT CARD FEES	843	806	843	1,000	843
140	SUBSCRIPTIONS/DUES	395	387	500	500	500
141	TRAVEL / BUSINESS	-	1,537	1,500	1,500	1,000
142	ADVERTISING	-	-	500	500	500
150	VEHICLE OPERATIONS	207	-	-	-	-
151	FUEL	<u>2,072</u>	<u>886</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>91,984</u>	<u>105,127</u>	<u>85,043</u>	<u>103,200</u>	<u>88,506</u>
370	NON-MOBIL EQUIPMENT	<u>-</u>	<u>7,441</u>	<u>-</u>	<u>6,468</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>7,441</u>	<u>-</u>	<u>6,468</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 461,151</u>	<u>\$ 476,759</u>	<u>\$ 468,600</u>	<u>\$ 493,064</u>	<u>\$ 535,539</u>
LESS OVERHEAD ALLOCATION TO:						
	BEACH SERVICES FUND 30%	92,230	95,352	93,720	98,613	160,662
	AQUATIC CENTER FUND 5%	23,058	23,838	23,430	24,653	26,777
	NMB ENTERPRISE FUND 5%	<u>-</u>	<u>-</u>	<u>23,430</u>	<u>24,653</u>	<u>26,777</u>
	**LESS OVERHEAD TOTAL **	<u>115,288</u>	<u>118,645</u>	<u>140,580</u>	<u>147,919</u>	<u>214,216</u>
	TOTAL NET GENERAL FUND	<u>\$ 345,863</u>	<u>\$ 358,114</u>	<u>\$ 328,020</u>	<u>\$ 345,145</u>	<u>\$ 321,323</u>

DIVISION 741 RECREATION (ADMINISTRATION)

DIVISION NARRATIVE

This division provides for five full-time employees: a Parks and Recreation Director, a Beach Services Manager, an Administrative Assistant, and a Secretary/Receptionist. As well as a newly added Beach Services Assistant.

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. The Beach Services Assistant is a new position for FY 2017 and will provide needed assistance to the Beach Services Manager in the operations of Beach Services and other concessions.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Parks and Recreation Director	1	31	\$ 120,561
Beach Services Manager	1	25	70,153
Beach Services Assistant	1	?	35,000
Administrative Assistant II	1	15	44,979
Secretary/Receptionist-Recreation	1	10	35,838
Longevity	-		-
TOTAL	5		<u>\$ 306,531</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 2.0% decrease is due to higher overhead allocation to the Beach Services Fund.

01-5-742 RECREATION (ATHLETICS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 149,717	\$ 262,746	\$ 282,258	\$ 282,250	\$ 288,464
012	SALARY, PART-TIME	48,424	56,655	44,527	44,527	95,582
014	OVERTIME	2,309	861	500	500	1,000
021	FICA	13,812	22,710	23,565	23,564	27,338
022	EMPLOYEE RETIREMENT	14,496	25,909	28,906	29,284	29,980
023	EMPLOYEE INSURANCE	28,275	44,840	57,600	57,600	60,480
030	TRAINING	1,069	4,414	2,750	2,000	4,600
040	WORKERS COMPENSATION	801	1,800	2,455	2,455	2,888
050	AWARDS	1,537	3,488	3,813	3,813	4,020
	* SUBTOTAL PERSONNEL *	<u>260,440</u>	<u>423,423</u>	<u>446,374</u>	<u>445,993</u>	<u>514,352</u>
110	CLOTHING/UNIFORMS	2,002	1,389	2,000	2,000	2,000
111	MATERIALS/SUPPLIES	119,124	158,080	112,100	112,100	132,600
112	OFFICE SUPPLIES	-	1,222	2,000	2,000	3,200
113	PRINTING/BINDING	372	881	2,000	2,000	1,500
120	COMMUNICATIONS	1,330	1,955	2,500	2,500	3,000
130	CONTRACTUAL SERVICES	45,558	78,579	59,500	59,500	61,000
131	REPAIRS/MAINTENANCE	115	3,429	-	-	-
134	CREDIT CARD FEES	369	100	1,000	900	1,000
140	SUBSCRIPTIONS/DUES	4,108	6,294	5,800	5,800	4,900
141	TRAVEL / BUSINESS	77,438	103,562	145,000	115,000	119,650
142	ADVERTISING	1,720	1,760	2,750	2,750	2,750
150	VEHICLE OPERATIONS	411	578	750	600	750
151	FUEL	733	2,915	3,000	3,000	3,000
	* SUBTOTAL OPERATING *	<u>253,280</u>	<u>360,744</u>	<u>338,400</u>	<u>308,150</u>	<u>335,350</u>
302	PARK IMPROVEMENTS	-	-	-	-	-
360	MOTOR VEHICLES	33,509	16,200	-	20,000	-
370	NON-MOBIL EQUIPMENT	-	-	20,000	-	62,500
380	OFFICE EQUIPMENT	18,908	8,070	-	-	-
	* SUBTOTAL CAPITAL *	<u>52,417</u>	<u>24,270</u>	<u>20,000</u>	<u>20,000</u>	<u>62,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 566,137</u>	<u>\$ 808,437</u>	<u>\$ 804,774</u>	<u>\$ 774,143</u>	<u>\$ 912,202</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	\$ 77,497
Athletic Director	1	17	53,701
Assistant Athletic Director	2	15	82,400
Sports Tourism Coordinator	1	15	41,033
Secretary/Receptionist - Recreation	1	10	33,833
Longevity	-		-
TOTAL	6		<u>\$ 288,464</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Two Golf Carts	\$ 11,500	370
Utility Cart	6,000	370
Basketball Goals	<u>45,000</u>	370
TOTAL	<u>\$ 62,500</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 13.3% increase is due to the increase in personnel and capital expenditures.

01-5-743 RECREATION (PROGRAMS/EVENTS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 177,165	\$ 146,215	\$ 162,269	\$ 164,430	\$ 210,922
012	SALARY, PART-TIME	10,151	27,051	38,991	35,000	42,812
014	OVERTIME	266	495	-	-	-
015	SPECIAL ALLOWANCE	2,250	-	-	-	-
021	FICA	13,560	12,464	14,491	14,359	18,269
022	EMPLOYEE RETIREMENT	17,847	15,045	19,426	19,499	24,546
023	EMPLOYEE INSURANCE	25,400	24,320	28,800	28,800	40,320
030	TRAINING	1,703	908	3,900	3,900	3,900
040	WORKERS COMPENSATION	1,200	1,649	1,509	1,509	1,903
050	AWARDS	1,757	2,466	2,502	2,502	2,680
	* SUBTOTAL PERSONNEL *	<u>251,299</u>	<u>230,613</u>	<u>271,888</u>	<u>269,999</u>	<u>345,352</u>
110	CLOTHING/UNIFORMS	44	600	700	600	700
111	MATERIALS/SUPPLIES	89,693	72,396	112,148	100,000	93,853
112	OFFICE SUPPLIES	-	283	-	-	-
113	PRINTING/BINDING	275	5,743	700	700	700
118	CLEANING SUPPLIES	7,125	6,834	4,000	4,000	7,000
120	COMMUNICATIONS	1,047	645	1,920	1,920	4,752
130	CONTRACTUAL SERVICES	305,524	341,494	350,000	345,000	350,000
131	REPAIRS/MAINTENANCE	16,301	13,908	10,000	13,151	10,000
132	PROFESSIONAL SERVICES	161	180	-	383	-
133	CLEAN CITY COMMITTEE	23,813	12,355	26,000	15,000	23,000
136	MUSEUM	-	11,960	-	30,000	30,000
140	SUBSCRIPTIONS/DUES	1,130	1,330	1,780	1,400	1,780
141	TRAVEL / BUSINESS	2,753	3,141	1,350	1,350	1,600
142	ADVERTISING	42,853	43,149	70,000	70,000	70,000
150	VEHICLE OPERATIONS	203	711	1,500	1,500	1,500
151	FUEL	2,782	2,847	2,000	1,800	2,000
	* SUBTOTAL OPERATING *	<u>493,704</u>	<u>517,576</u>	<u>582,098</u>	<u>586,804</u>	<u>596,885</u>
370	NON-MOBILE EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 745,003</u>	<u>\$ 748,189</u>	<u>\$ 853,986</u>	<u>\$ 856,803</u>	<u>\$ 942,237</u>

DIVISION 743 RECREATION (PROGRAMS/EVENTS)

DIVISION NARRATIVE

This division provides for four full-time employees: a Community Center/ Special Events Director, a Special Events & Program Director, an Event and Program Coordinator, and a Marketing and Sales Coordinator.

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.

The Marketing and Sales Coordinator will be in charge of obtaining private contributions for various programs such as Christmas Lights, sporting events and festivals.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Community Center/Special Events Director	1	18	\$ 70,445
Special Events & Program Director	1	18	55,072
Event and Program Coordinator	1	15	42,478
Marketing and Sales Coordinator	1	15	39,000
Longevity	-		<u>3,927</u>
TOTAL	4		<u>\$ 210,922</u>

BUDGET ANALYSIS

This division provides for an increase level of service as the previous year's budget. The 10.3% increase is due to the addition of the Marketing and Sales Coordinator position.

01-5-744 RECREATION (SPORTS PARK)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ 36,000
012	SALARY, PART-TIME	46,010	79,753	90,000	90,000	50,000
014	OVERTIME	54	9	-	-	-
021	FICA	2,994	6,329	6,885	6,885	6,579
022	EMPLOYEE RETIREMENT	-	-	-	-	2,880
023	EMPLOYEE INSURANCE	-	-	-	-	10,080
030	TRAINING	-	-	-	-	-
040	WORKERS COMPENSATION	-	861	1,800	1,800	1,720
	* SUBTOTAL PERSONNEL *	<u>49,058</u>	<u>86,952</u>	<u>98,685</u>	<u>98,685</u>	<u>107,259</u>
110	CLOTHING/UNIFORMS	1,872	326	2,000	2,000	800
111	MATERIALS/SUPPLIES	22,599	1,453	10,000	15,000	7,000
112	OFFICE SUPPLIES	-	-	500	527	500
121	UTILITIES	2,045	1,430	-	-	-
130	CONTRACTUAL SERVICES	1,141	2,739	2,000	5,000	2,000
131	REPAIRS/MAINTENANCE	1,364	13,550	6,000	6,000	6,000
132	PROFESSIONAL SERVICES	695	5,247	1,500	1,000	1,500
134	CREDIT CARD FEES	1,289	6,738	3,000	4,000	2,900
140	SUBSCRIPTIONS/DUES	120	-	-	-	-
142	ADVERTISING	209	-	300	-	-
180	DRINKS FOR RESALE	22,722	32,780	30,000	35,000	32,000
181	PREPACKAGED FOOD FOR RESALE	44,934	61,294	50,000	65,000	60,000
182	NON-FOOD ITEMS FOR RESALE	2,570	14,057	10,000	7,500	10,000
183	ALCOHOL FOR RESALE	531	-	-	-	-
184	ITALIAN ICE FOR RESALE	1,056	166	-	-	-
	* SUBTOTAL OPERATING *	<u>103,147</u>	<u>139,780</u>	<u>115,300</u>	<u>141,027</u>	<u>122,700</u>
370	NON-MOBILE EQUIPMENT	-	-	15,000	15,000	7,500
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>7,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 152,205</u>	<u>\$ 226,732</u>	<u>\$ 228,985</u>	<u>\$ 254,712</u>	<u>\$ 237,459</u>

DIVISION 744 RECREATION (SPORTS PARK)

DIVISION NARRATIVE

This division provides for one full-time Concessions Manager. 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 NMB Park and Sports Complex.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Concessions Manager	1	?	\$ 36,000
Longevity	<u>-</u>		<u>-</u>
TOTAL	1		<u>\$ 36,000</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Gator	<u>\$ 7,500</u>	370
TOTAL	<u>\$ 7,500</u>	

BUDGET ANALYSIS

This division provides for an increase level of service as the previous year's budget. The 3.7% increase is due to the addition of the Concessions Manager position.

01-5-754 PARKS AND GROUNDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 521,479	\$ 630,679	\$ 631,336	\$ 631,336	\$ 719,769
012	SALARY, PART-TIME	189,318	256,837	239,000	239,000	163,850
014	OVERTIME	28,729	14,506	9,380	9,380	16,140
021	FICA	52,420	65,660	60,700	60,700	65,682
022	EMPLOYEE RETIREMENT	57,952	72,262	75,309	75,287	85,619
023	EMPLOYEE INSURANCE	107,300	145,920	144,000	144,000	161,280
030	TRAINING	16,039	7,812	12,135	12,000	12,950
040	WORKERS COMPENSATION	11,068	9,386	17,594	17,594	17,995
050	AWARDS	7,138	9,588	9,849	8,973	10,900
	* SUBTOTAL PERSONNEL *	<u>991,443</u>	<u>1,212,650</u>	<u>1,199,303</u>	<u>1,198,270</u>	<u>1,254,185</u>
110	CLOTHING/UNIFORMS	10,599	13,880	17,500	17,500	18,090
111	MATERIALS/SUPPLIES	253,424	290,413	270,000	270,000	270,000
112	OFFICE SUPPLIES	5,600	2,058	750	1,000	1,750
113	PRINTING/BINDING	-	-	1,250	-	1,250
118	CUSTODIAL SUPPLIES	-	43	11,450	11,450	11,450
120	COMMUNICATIONS	5,204	5,046	6,820	6,000	7,200
121	UTILITIES	6,727	8,099	-	7,850	-
130	CONTRACTUAL SERVICES	134,121	154,893	250,000	250,000	250,000
131	REPAIRS/MAINTENANCE	27,324	52,161	45,250	45,250	46,950
132	PROFESSIONAL SERVICES	5,279	2,631	3,880	3,800	20,100
133	TREE CITY COMMITTEE	2,038	727	3,000	3,000	3,000
140	SUBSCRIPTIONS/DUES	1,253	2,150	5,030	5,030	3,645
141	TRAVEL / BUSINESS	20	538	-	-	-
142	ADVERTISING	366	-	-	-	300
150	VEHICLE OPERATIONS	30,596	64,388	34,500	43,000	49,200
151	FUEL	55,343	56,756	58,000	50,000	54,080
152	DAMAGE CLAIMS	670	26,011	-	-	-
	* SUBTOTAL OPERATING *	<u>538,564</u>	<u>679,794</u>	<u>707,430</u>	<u>713,880</u>	<u>737,015</u>
302	PARK IMPROVEMENTS	-	-	-	3,472	65,000
360	MOTOR VEHICLES	-	29,269	-	-	45,000
361	HEAVY EQUIPMENT	5,866	53,987	119,775	113,306	100,700
370	NON-MOBIL EQUIPMENT	-	7,500	-	-	-
	* SUBTOTAL CAPITAL *	<u>5,866</u>	<u>90,756</u>	<u>119,775</u>	<u>116,778</u>	<u>210,700</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,535,873</u>	<u>\$ 1,983,200</u>	<u>\$ 2,026,508</u>	<u>\$ 2,028,928</u>	<u>\$ 2,201,900</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	-	-	-	50,000	50,000
	TOTAL NET GENERAL FUND	<u>\$ 1,535,873</u>	<u>\$ 1,983,200</u>	<u>\$ 2,026,508</u>	<u>\$ 1,978,928</u>	<u>\$ 2,151,900</u>

DIVISION 754 PARKS AND GROUNDS

DIVISION NARRATIVE

This division provides for 17 full-time employees: a Public Grounds Superintendent, four Crew Leaders, two Heavy Equipment Operators, a Facilities and Amenities Maintenance Specialist, a Facilities Maintenance Technician, two Landscape Technicians, and six Public Grounds Maintenance Workers. There are also four permanent part-time Landscape Technicians, one permanent part-time horticulturalist, four 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	\$ 99,257
Crew Leader I	4	14	196,239
Heavy Equipment Operator (HEO)	2	13	95,584
Facilities and Amenities Maintenance Specialist	1	13	40,163
Facilities Maintenance Technician	1	15	37,083
Landscape Technician	2	12	70,212
Public Grounds Maintenance Worker	6	9	173,963
Longevity/On Call Pay	-		<u>7,268</u>
TOTAL	17		<u>\$ 719,769</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Misc Park Improvements	\$ 65,000	302
F-250 Truck	45,000	360
5 Gang Rotary Mower	65,000	361
Mini-Excavator Cutter	8,000	361
SandPro 5040	21,200	361
Versa Blade	6,500	361
TOTAL	<u>\$ 210,700</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 6.2% increase is due to the addition of two Park Maintenance Workers.

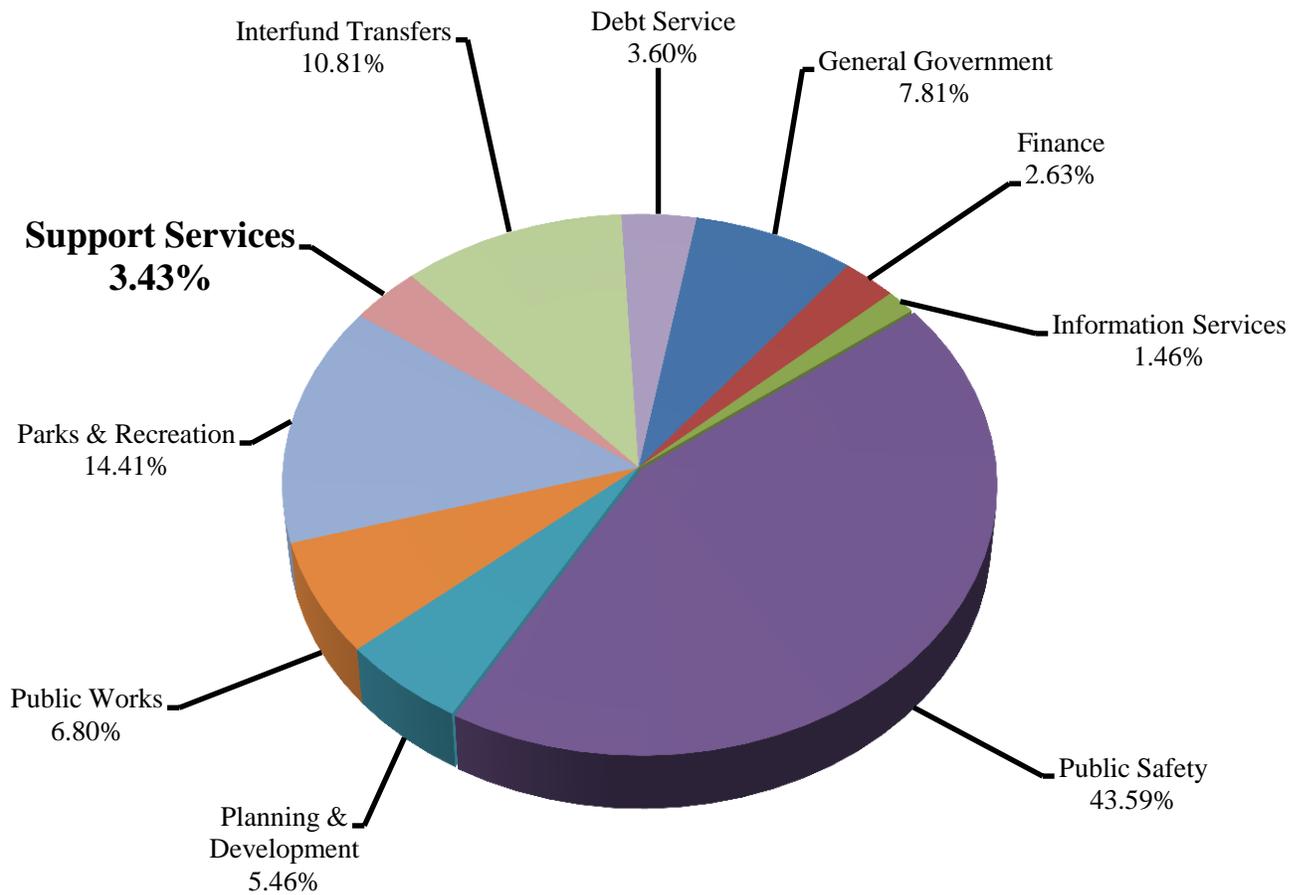
GENERAL FUND EXPENDITURES

SUPPORT SERVICES

GENERAL FUND
SUPPORT SERVICES DEPARTMENT

The Support Services Department includes three 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 3.43% of the overall resources appropriated in the General Fund for FY 2017.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 4.4% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2017
Regular Employees
SUPPORT SERVICES DEPARTMENT

	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
PURCHASING	4 ^{2,3,4}	4	4	4	4
FLEET MAINTENANCE	6	5 ⁵	5	5	5
CUSTODIAL/FACILITIES MAINTENANCE	<u>9</u> ³	<u>8</u> ⁶	<u>8</u>	<u>8</u>	<u>8</u>
T O T A L	<u>19</u>	<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>

Footnotes:

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 \$1,087,565, the Water and Sewer Fund \$505,203, the Solid Waste Fund \$146,245, the Beach Services Fund \$42,300, and the Aquatic Center Fund \$48,065. 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
822	PURCHASING	\$ 307,873	\$ 306,837	\$ 311,710	\$ 322,572	\$ 342,155
832	FLEET MAINTENANCE	447,008	503,933	435,852	436,750	456,683
842	CUSTODIAL/FACILITIES MAINT.	<u>999,957</u>	<u>947,897</u>	<u>837,025</u>	<u>815,176</u>	<u>1,030,540</u>
TOTAL EXPENDITURES		<u>\$ 1,754,838</u>	<u>\$ 1,758,667</u>	<u>\$ 1,584,587</u>	<u>\$ 1,574,498</u>	<u>\$ 1,829,378</u>
SUPPORT SERVICES OVERHEAD		<u>(707,354)</u>	<u>(711,303)</u>	<u>(648,090)</u>	<u>(647,104)</u>	<u>(741,813)</u>
NET SUPPORT SERVICES		<u><u>\$ 1,047,484</u></u>	<u><u>\$ 1,047,364</u></u>	<u><u>\$ 936,497</u></u>	<u><u>\$ 927,394</u></u>	<u><u>\$ 1,087,565</u></u>

**GENERAL FUND
SUPPORT SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Support Services Department continues to work toward the accomplishment of its FY 2016 goals:

- With assistance from the Information Services Department, the Purchasing division continues 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 including part time help.
- 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.
- The implementation of a new gas card system has been initiated beginning with the Public Safety department.

As in other departments, new goals and priorities have been established for FY 2017. The following benchmarks, goals and priorities outline the more significant goals for the Support Services Department:

- Continue to procure and dispose of city services and materials as efficiently and effectively as possible. Provide professional training opportunities as needed.
- 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 FY 2017, Fleet Management will work with Public Safety to outsource certain repairs to fire apparatus.
- The new gas card system will be implemented city wide.
- Continue to work to make all facilities more energy efficient and upgrade facilities when necessary to include HVAC systems, LED lighting, etc.
- Continue to work with the various departments on needed upgrades to facilities.

01-5-822 PURCHASING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 187,191	\$ 195,612	\$ 199,776	\$ 201,700	\$ 206,215
012	SALARY, PART-TIME	-	-	-	8,132	16,000
014	OVERTIME	2,378	1,636	1,500	1,500	1,500
021	FICA	13,619	14,353	14,492	14,630	16,107
022	EMPLOYEE RETIREMENT	17,664	22,786	25,213	25,801	26,375
023	EMPLOYEE INSURANCE	34,800	36,480	38,400	38,400	40,320
030	TRAINING	635	753	2,500	2,500	3,000
040	WORKERS COMPENSATION	2,000	2,541	2,617	2,747	2,908
050	AWARDS	2,226	2,606	2,462	2,462	2,680
	* SUBTOTAL PERSONNEL *	<u>260,513</u>	<u>276,767</u>	<u>286,960</u>	<u>297,872</u>	<u>315,105</u>
110	CLOTHING/UNIFORMS	1,023	734	1,500	1,500	2,000
111	MATERIALS/SUPPLIES	27,180	309	8,000	8,000	8,000
112	OFFICE SUPPLIES	3,030	8,024	3,000	3,000	3,800
113	PRINTING/BINDING	-	43	250	200	250
120	COMMUNICATIONS	3,250	2,651	4,000	4,000	4,000
130	CONTRACTUAL SERVICES	3,301	6,091	4,000	4,000	4,000
131	REPAIRS/MAINTENANCE	6,228	6,849	-	-	-
132	PROFESSIONAL SERVICES	98	376	-	-	-
140	SUBSCRIPTIONS/DUES	505	505	1,000	1,000	1,500
141	TRAVEL / BUSINESS	-	-	500	500	1,000
142	ADVERTISING	-	-	500	500	500
150	VEHICLE OPERATIONS	1,210	2,855	1,000	1,000	1,000
151	FUEL	1,535	1,633	1,000	1,000	1,000
	* SUBTOTAL OPERATING *	<u>47,360</u>	<u>30,070</u>	<u>24,750</u>	<u>24,700</u>	<u>27,050</u>
370	NON-MOBIL EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 307,873</u>	<u>\$ 306,837</u>	<u>\$ 311,710</u>	<u>\$ 322,572</u>	<u>\$ 342,155</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 51%	150,857	150,351	158,972	158,060	174,499
	SOLID WASTE FUND 4%	12,315	12,273	12,468	12,903	13,686
	BEACH SERVICES FUND 1%	3,079	3,068	3,117	3,226	3,422
	AQUATIC CENTER FUND 2%	12,315	12,273	6,234	12,903	6,843
	**LESS OVERHEAD TOTAL **	<u>178,566</u>	<u>177,965</u>	<u>180,791</u>	<u>187,092</u>	<u>198,450</u>
	TOTAL NET GENERAL FUND	<u>\$ 129,307</u>	<u>\$ 128,872</u>	<u>\$ 130,919</u>	<u>\$ 135,480</u>	<u>\$ 143,705</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	\$ 56,210
Assistant Purchasing Agent	1	17	46,593
Buyer	1	14	57,869
Materials and Inventory Technician	1	13	45,543
Longevity	-		-
TOTAL	4		<u>\$ 206,215</u>

DETAIL OF CAPITAL OUTLAY

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 9.8% 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 264,756	\$ 259,621	\$ 270,864	\$ 271,880	\$ 273,500
014	OVERTIME	231	100	4,800	1,000	1,000
021	FICA	18,955	18,438	19,572	19,374	19,490
022	EMPLOYEE RETIREMENT	27,256	27,969	29,975	30,224	30,403
023	EMPLOYEE INSURANCE	42,074	45,600	48,000	48,000	50,400
030	TRAINING	222	144	4,000	2,000	4,000
040	WORKERS COMPENSATION	12,117	4,696	5,513	5,513	5,490
050	AWARDS	2,715	3,167	3,078	3,078	3,350
	* SUBTOTAL PERSONNEL *	<u>368,326</u>	<u>359,735</u>	<u>385,802</u>	<u>381,069</u>	<u>387,633</u>
110	CLOTHING/UNIFORMS	3,957	4,074	5,000	5,000	5,000
111	MATERIALS/SUPPLIES	35,368	46,738	17,000	17,000	30,000
112	OFFICE SUPPLIES	1,178	3,778	500	500	1,000
113	PRINTING/BINDING	-	642	500	500	500
120	COMMUNICATIONS	416	2,931	300	2,365	300
130	CONTRACTUAL SERVICES	6,750	2,234	5,500	5,500	5,500
131	REPAIRS/MAINTENANCE	4,516	9,658	5,000	5,000	5,000
132	PROFESSIONAL SERVICES	25	325	-	-	-
140	SUBSCRIPTIONS/DUES	5,389	2,100	1,750	1,805	1,750
141	TRAVEL / BUSINESS	-	36	-	-	-
150	VEHICLE OPERATIONS	4,732	9,136	4,500	4,500	10,000
151	FUEL	9,530	7,893	10,000	9,000	10,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>71,861</u>	<u>89,545</u>	<u>50,050</u>	<u>51,170</u>	<u>69,050</u>
321	BUILDING IMPROVEMENT	6,821	28,576	-	-	-
360	MOTOR VEHICLES	-	26,077	-	-	-
380	OFFICE EQUIPMENT	-	-	-	4,511	-
	* SUBTOTAL CAPITAL *	<u>6,821</u>	<u>54,653</u>	<u>-</u>	<u>4,511</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 447,008</u>	<u>\$ 503,933</u>	<u>\$ 435,852</u>	<u>\$ 436,750</u>	<u>\$ 456,683</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 16%	71,521	80,630	69,736	69,880	73,069
	SOLID WASTE FUND 20%	89,402	100,787	87,170	87,350	91,337
	BEACH SERVICES FUND 4%	17,880	20,157	17,434	17,470	18,267
	**LESS OVERHEAD TOTAL **	<u>178,803</u>	<u>201,574</u>	<u>174,340</u>	<u>174,700</u>	<u>182,673</u>
	TOTAL NET GENERAL FUND	<u>\$ 268,205</u>	<u>\$ 302,359</u>	<u>\$ 261,512</u>	<u>\$ 262,050</u>	<u>\$ 274,010</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	\$ 95,357
Mechanic	4	14	178,143
Longevity	-		-
TOTAL	5		<u>\$ 273,500</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 4.8% increase is due to an increase in the materials/supplies and vehicle operations expenditures.

01-5-842 CUSTODIAL / FACILITIES MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 289,649	\$ 289,257	\$ 306,525	\$ 281,000	\$ 299,260
012	SALARY, PART-TIME	-	-	-	-	25,000
014	OVERTIME	4,916	9,877	1,500	9,000	1,500
021	FICA	21,461	21,821	22,178	20,880	23,455
022	EMPLOYEE RETIREMENT	28,967	31,279	32,557	30,546	31,052
023	EMPLOYEE INSURANCE	69,600	71,440	76,800	76,800	80,640
030	TRAINING	-	90	1,000	1,000	1,000
040	WORKERS COMPENSATION	31,688	10,734	9,241	9,241	9,773
050	AWARDS	4,542	5,494	4,924	4,409	5,360
	* SUBTOTAL PERSONNEL *	<u>450,823</u>	<u>439,992</u>	<u>454,725</u>	<u>432,876</u>	<u>477,040</u>
110	CLOTHING/UNIFORMS	3,039	3,754	4,000	4,000	5,000
111	MATERIALS/SUPPLIES	51,919	65,722	35,000	35,000	50,000
120	COMMUNICATIONS	3,462	1,985	1,800	1,800	2,000
130	CONTRACTUAL SERVICES	147,486	92,318	110,000	110,000	110,000
131	REPAIRS/MAINTENANCE	335,459	309,623	225,000	225,000	250,000
142	ADVERTISING	-	-	500	500	500
150	VEHICLE OPERATIONS	1,669	5,553	2,000	2,000	4,000
151	FUEL	6,100	5,838	4,000	4,000	7,000
	* SUBTOTAL OPERATING *	<u>549,134</u>	<u>484,793</u>	<u>382,300</u>	<u>382,300</u>	<u>428,500</u>
370	NON-MOBILE EQUIPMENT	-	23,112	-	-	125,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>23,112</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 999,957</u>	<u>\$ 947,897</u>	<u>\$ 837,025</u>	<u>\$ 815,176</u>	<u>\$ 1,030,540</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	219,991	208,537	209,256	203,794	257,635
	SOLID WASTE FUND 4%	39,998	37,916	33,481	32,607	41,222
	BEACH SERVICES FUND 2%	49,998	47,395	16,741	16,304	20,611
	AQUATIC CENTER FUND 4%	39,998	37,916	33,481	32,607	41,222
	**LESS OVERHEAD TOTAL **	<u>349,985</u>	<u>331,764</u>	<u>292,959</u>	<u>285,312</u>	<u>360,690</u>
	TOTAL NET GENERAL FUND	<u>\$ 649,972</u>	<u>\$ 616,133</u>	<u>\$ 544,066</u>	<u>\$ 529,864</u>	<u>\$ 669,850</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	\$ 60,960
Facility/Maintenance Technician	1	15	39,983
Custodian	5	8	165,436
Maintenance Worker	1	9	26,925
Longevity	-		<u>5,956</u>
TOTAL	8		<u>\$ 299,260</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Emergency Generator	<u>\$ 125,000</u>	370
TOTAL	<u>\$ 125,000</u>	

This division provides for the same level of service as the previous year's budget. The 23.1% increase is due to an increase in capital expenditures.

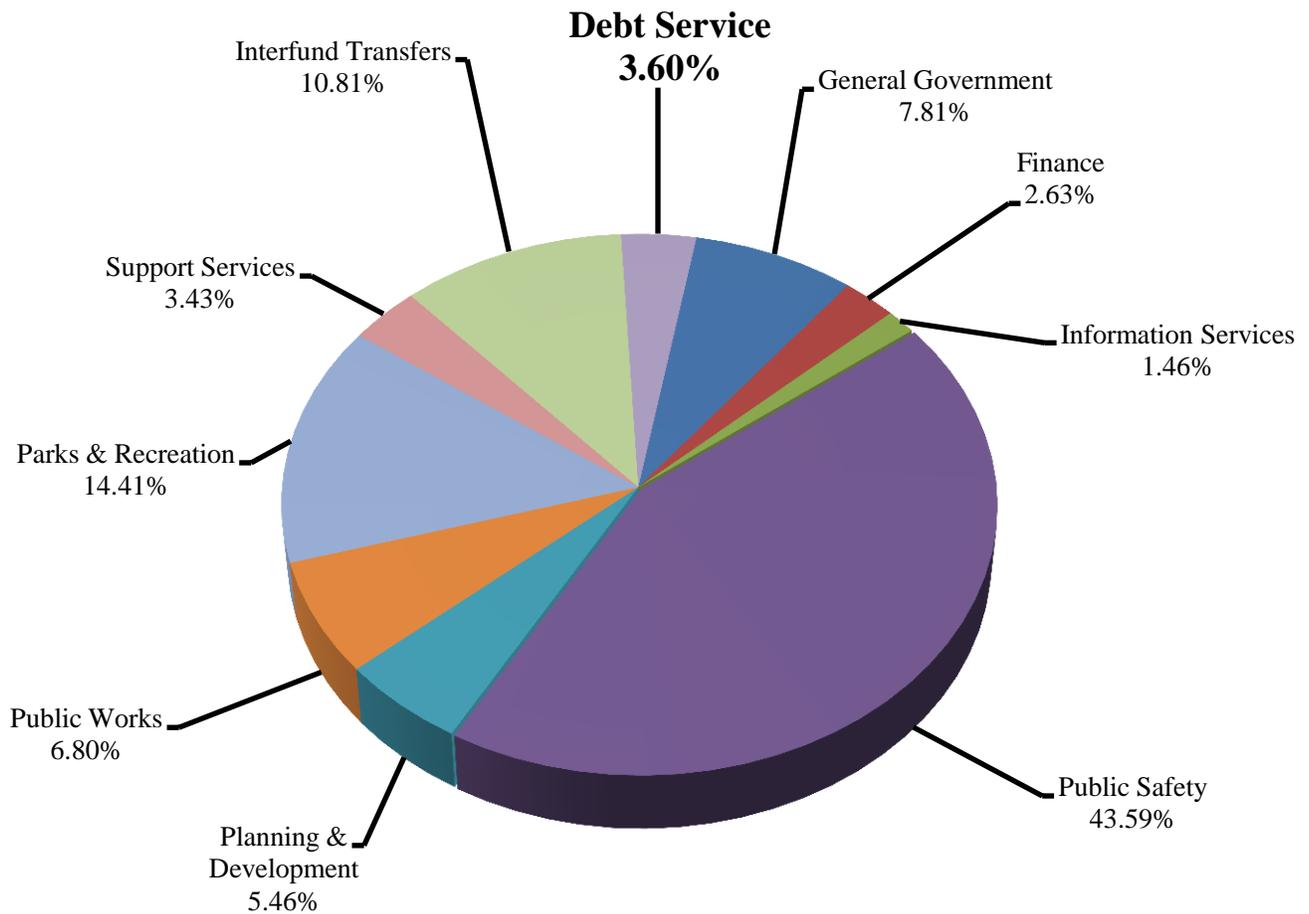
GENERAL FUND EXPENDITURES

DEBT SERVICE
and
OTHER FINANCING USES

**GENERAL FUND
DEBT SERVICE DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Debt Service Department, which reflects 3.60% of the overall resources appropriated in the General Fund for FY 2017.



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, 2017
01-5-911 DEBT SERVICE
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
410	DEBT/PRINCIPAL	\$ 499,980	\$ 827,790	\$ 843,370	\$ 843,370	\$ 869,915
415	DEBT/INTEREST	105,856	103,673	91,577	91,577	55,588
420	AGENTS FEES	<u>56</u>	<u>606</u>	<u>241,338</u>	<u>600</u>	<u>209,358</u>
TOTAL NET DEBT SERVICE		<u>\$ 605,892</u>	<u>\$ 932,069</u>	<u>\$ 1,176,285</u>	<u>\$ 935,547</u>	<u>\$ 1,134,861</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 3.6% 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 2017 is estimated at \$23,009,057 which is extremely low compared to the City's approximate market value of \$6,410,250,000. The table below provides for the City's FY 2017 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, 2016

ASSESSED VALUATION	<u>\$384,615,000</u>
Maximum General Obligation Debt Limit to 8% of Total Assessed Valuation	<u>\$30,769,200</u>
Outstanding Bonds Chargeable to Debt Limit	<u>\$7,760,143</u>
LEGAL DEBT LIMIT MARGIN - JULY 1, 2016	<u>\$23,009,057</u>

Another factor that has contributed to holding down annual debt service expenditures is the ongoing policy to fund infrastructure improvements and capital purchases on a pay-as-you-go basis. This financing methodology has seen the construction of three City parks, numerous oceanfront improvements, highway medians, 27 miles of paved streets and related storm drainage and over \$10 million in vehicles and equipment. In fact, \$1,086,291 in capital and infrastructure is budgeted in the General Fund for FY 2017.

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 2016 is estimated to be approximately \$12.22 million, or 38.6% of FY 2017 expenditures.

Existing Debt

The following table lists the outstanding General Obligation Bonds as of July 1, 2016:

<u>General Obligation Bond</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding JULY 1, 2016</u>	<u>Final Due Date</u>
Municipal Roads	4/22/2009	3.26%	1,705,143	4/22/2019
NMB Park & Sports Complex	9/15/2011	1.57%	6,055,000	3/1/2019
		TOTAL	<u>\$ 7,760,143</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>
2017	297,588	2,505,248	2,802,836
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 2017 . 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/general obligation bond for the Cherry Grove Dredging project. The initial bond issue is estimated to be approximately \$7 million.

GENERAL FUND
OTHER FINANCING USES

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

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

The transfer to the old North Myrtle Beach Death, Disability & Retirement Fund will continue as long as retirees and beneficiaries are living. The small transfer to the North Myrtle Beach Enterprise Fund will continue for four years in order to provide funding for the new light show.

FISCAL YEAR ENDING JUNE 30, 2017
01-5-915 OTHER FINANCING USES
DETAIL OF EXPENDITURES

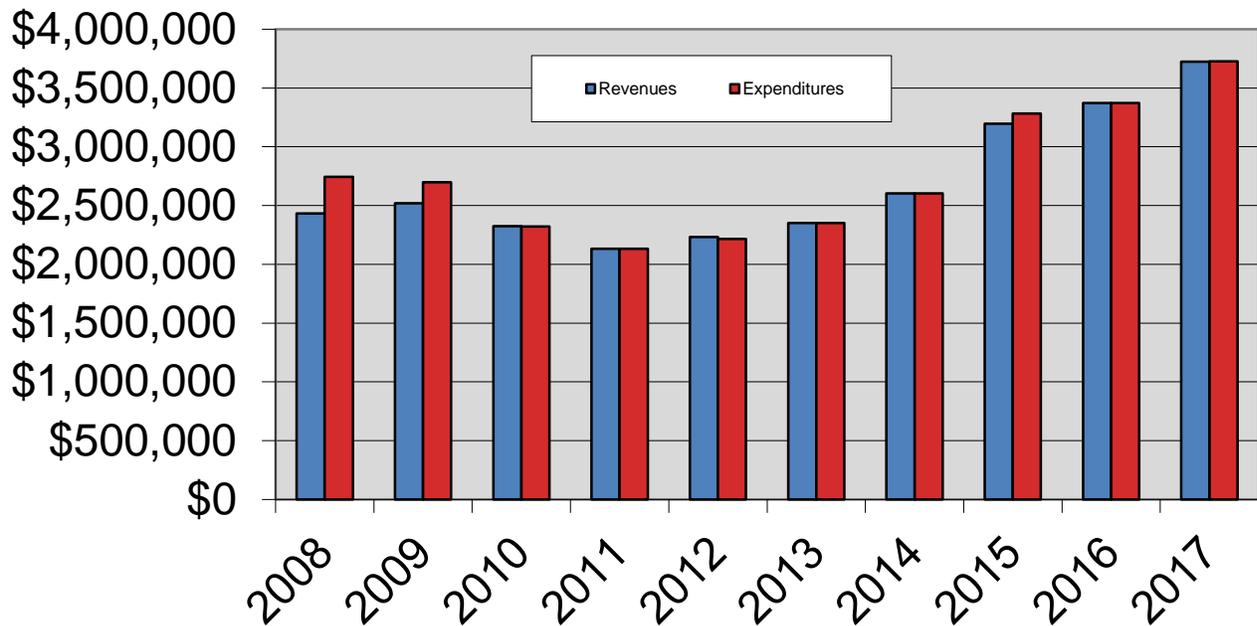
CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
707	Transfer to Park Impr. Fund	\$ 750,000	\$ -	\$ -	\$ -	\$ -
708	Transfer to Capital Impr. Fund	1,500,000	1,500,000	1,800,000	1,800,000	2,225,000
709	Transfer to Street Impr. Fund	650,000	650,000	650,000	650,000	1,000,000
711	Transfer to Pension Trust Fund	-	-	-	35,000	50,000
718	Transfer to NMB Enter. Fund	-	-	200,000	409,562	150,000
TOTAL OTHER FINANCING USES		<u>\$ 2,900,000</u>	<u>\$ 2,150,000</u>	<u>\$ 2,650,000</u>	<u>\$ 2,894,562</u>	<u>\$ 3,425,000</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 2017 the City of North Myrtle Beach has budgeted an increase in Accommodations Tax receipts.

The budget for FY 2017 is projected to have a deficit of \$2,420 with \$3,723,250 for revenue and \$3,725,670 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 2016:

- 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 2017:

- 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, 2017
REVENUES AND EXPENDITURES
ACCOMMODATIONS TAX FUND

DIVISION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
REVENUES:					
Accommodations Tax Receipts	\$ 3,055,869	\$ 3,372,661	\$ 3,372,500	\$ 3,500,000	\$ 3,723,250
Grant - Water Quality Monitoring	-	-	-	-	-
Interest	-	16	-	-	-
TOTAL REVENUES	<u>\$ 3,055,869</u>	<u>\$ 3,372,677</u>	<u>\$ 3,372,500</u>	<u>\$ 3,500,000</u>	<u>\$ 3,723,250</u>
EXPENDITURES:					
Public Safety	\$ 308,459	\$ 333,635	\$ 480,946	\$ 480,952	\$ 454,055
Public Works	276,471	362,800	486,937	486,936	574,277
Parks & Recreation	2,489,379	3,078,238	2,404,617	2,389,612	2,697,338
TOTAL EXPENDITURES	<u>\$ 3,074,309</u>	<u>\$ 3,774,673</u>	<u>\$ 3,372,500</u>	<u>\$ 3,357,500</u>	<u>\$ 3,725,670</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(18,440)</u>	<u>(401,996)</u>	<u>-</u>	<u>142,500</u>	<u>(2,420)</u>
FUND BALANCE - BEGINNING	<u>449,899</u>	<u>431,459</u>	<u>458,187</u>	<u>29,454</u>	<u>171,954</u>
FUND BALANCE - ENDING	<u>\$ 431,459</u>	<u>\$ 29,463</u>	<u>\$ 458,187</u>	<u>\$ 171,954</u>	<u>\$ 169,534</u>

The list on the following two pages specifies the programs to be funded by the Accommodations Tax Fund for FY2017. Some of the funds will be provided to outside agencies in the amount of \$1,710,412.

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 2017 is \$1,175,000. In addition, \$298,357 is being transferred to the Solid Waste Fund, \$27,900 to the Beach Renourishment Fund, \$91,288 to the Park Improvement Fund, \$244,843 to the Beach Services Fund, \$89,870 to the Storm Water Drainage Fund, and \$88,000 to the Street Improvement Fund.

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2017**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2017</u>	<u>ACCT.#</u>
30% ADVERTISING ALLOCATION	\$ 1,065,000	\$ 1,150,500	\$ 1,174,500	4-5-756-180
<u>Services Grand Strand</u>				
1 NMB Chamber of Commerce	709,270	964,917	521,255	4-5-756-181
2 The Long Bay Symphony	3,900	10,000	3,900	4-5-756-183
3 NMB Area Historical Museum	7,868	18,900	7,029	4-5-756-183
4 NMB Community Band	1,398	4,750	3,728	4-5-756-183
<u>Public Safety Department</u>				
5 Public Safety Salary Supplement	76,414	20,000	9,400	1-5-4xx-011
6 Public Safety Overtime	39,815	105,000	36,000	1-5-4xx-014
7 Memorial Day Weekend	63,001	167,000	164,666	1-5-422-130
8 Beach Patrol Salary/Benefit Supplement	34,204	100,000	54,170	1-5-424-012
9 Patrol Vehicles	41,776	242,000	112,500	1-5-422-360
10 Detective Vehicle	-	21,692	11,423	1-5-431-360
11 Community Service Educational Brochures	824	2,500	1,800	1-5-424-113
12 Body Worn Cameras	4,994	-	-	1-5-422-111
13 PWC Rescue Sled	1,872	-	-	16-5-761-370
14 Confined Space Equipment	6,304	-	-	1-5-453-370
15 Monitoring and Safety Equipment	8,196	-	-	1-5-453-370
16 Traffic Control A-Cade Style Barricades	-	17,500	7,250	1-5-422-370
17 Police Patrol Bicycles	-	7,115	1,665	1-5-422-111
18 Fraudulent ID and Passive Alcohol Devices	-	2,500	4,112	1-5-422-111
19 Fire Rescue EMS Bikes	-	5,510	3,008	1-5-453-111
20 RKO Polaris Ranger Fire Rescue Unit	-	45,000	27,800	1-5-453-360
21 Heavy Rescue Tools	15,341	20,800	12,032	1-5-453-xxx
22 Fire & Life Safety Community Service Materials	-	3,535	2,254	1-5-454-111
23 BullEx Bullseye Fire Extinguisher Training	-	19,495	5,975	1-5-454-111
<u>Public Works Department</u>				
24 Beach Renourishment Monitoring	17,035	50,000	27,900	10-5-742-132
25 Beach Water Quality Monitoring	58,357	199,000	89,870	3-5-930-132
26 Underground Utility Conversion	29,670	100,000	41,000	9-5-940-901
27 Handicap Beach Access Ramps	33,670	100,000	47,000	9-5-940-303
28 Intersection & Sidewalk Improvements	40,070	100,000	53,000	1 to 9-5-940
29 Street Dept. Overtime (traffic control)	17,301	35,000	17,150	1-5-652-014
30 Sanitation Overtime (trash collection)	14,901	40,000	22,000	15-5-671-014
31 Litter Collection	74,705	170,000	71,600	15-5-673-011
32 Beach Cleaning	201,227	350,000	204,757	15-5-674-all

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2017**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2017</u>	<u>ACCT.#</u>
<u>Parks & Grounds</u>				
33 Public Grounds Salary Supplement	\$ 100,472	\$ 307,970	\$ 98,395	1-5-754-011
34 Public Toilet Rentals/Maintenance	16,657	29,145	19,086	1-5-754-130
35 Parking Lot Resurfacing	13,936	67,520	34,879	1-5-754-130
36 Right-of-Way & Beach Access Maintenance	75,660	144,880	66,142	1-5-754-130
37 Sand Fence & Dune Maintenance	32,284	65,600	35,400	1-5-754-111
38 Landscaping	39,965	84,136	43,241	1-5-754-111
39 Christmas Decorating	7,786	19,600	12,900	1-5-754-111
40 Park & Sports Complex Field Lighting	85,709	295,000	91,288	7-5-744-302
41 Park & Sports Complex Walk Path	11,543	-	-	7-5-744-302
<u>Recreation Department</u>				
42 Summer Concert Series	14,373	18,669	11,094	1-5-743-xxx
43 Mayfest on Main	31,648	88,570	48,971	1-5-743-xxx
44 St. Patrick's Day Festival and Parade	21,337	49,746	31,277	1-5-743-xxx
45 Irish Italian Festival	9,572	23,070	12,076	1-5-743-xxx
46 Music on Main	24,884	41,825	26,129	1-5-743-xxx
47 DIVA Run	57,081	98,334	51,467	1-5-743-xxx
48 Movies at McLean Park	3,424	5,810	3,001	1-5-743-xxx
49 Susan G. Komen Race	1,545	2,200	1,630	1-5-743-xxx
50 Sports Complex - Amphitheater	7,059	-	-	1-5-743-xxx
51 Sports Complex - Dog Park	1,641	-	-	1-5-743-xxx
52 Sports Complex - Meadow	7,691	-	-	1-5-743-xxx
53 Sports Complex - Programs	6,305	-	-	1-5-743-xxx
54 Sports Complex - New Events	8,367	-	-	1-5-743-xxx
55 Wheelchair Sports	5,478	10,000	7,100	1-5-743-xxx
56 Family Fun Run	2,503	6,670	2,167	1-5-743-xxx
57 Masters Swim Meet	2,314	5,800	2,164	1-5-743-xxx
58 Monday after the Masters	6,004	12,052	9,085	1-5-743-xxx
59 New Events	-	25,550	12,789	1-5-743-xxx

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2017**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2017</u>	<u>ACCT.#</u>
<u>Athletics</u>				
60	\$ 28,303	\$ -	\$ -	1-5-742-141
61	3,503	-	-	1-5-742-141
62	3,503	-	-	1-5-742-141
63	2,295	-	-	1-5-742-141
64	3,103	-	-	1-5-742-141
65	27,192	119,150	65,107	1-5-742-141
66	-	8,000	4,400	1-5-742-141
67	-	10,000	4,400	1-5-742-141
68	-	6,000	2,840	1-5-742-370
69	-	14,000	5,640	1-5-742-370
<u>Beach Services</u>				
70	107,171	522,000	232,082	16-5-761-012
71	930	3,000	1,920	16-5-761-xxx
72	2,044	25,000	8,750	16-5-761-111
73	830	2,700	2,091	16-5-761-111
<u>Support Services Division</u>				
74	14,015	31,000	17,060	1-5-842-xxx
75	17,260	45,910	22,355	1-5-842-xxx
TOTAL	<u>\$ 3,372,500</u>	<u>\$ 6,261,621</u>	<u>\$ 3,725,670</u>	

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

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
180	30% Advertising Allocation	\$ 965,011	\$ 1,065,051	\$ 1,065,000	\$ 1,050,000	\$ 1,174,500
181	NMB Chamber of Commerce	400,000	426,519	519,187	519,187	521,255
183	Services to Other Agencies	<u>9,014</u>	<u>29,500</u>	<u>13,166</u>	<u>13,166</u>	<u>14,657</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,374,025</u>	<u>\$ 1,521,070</u>	<u>\$ 1,597,353</u>	<u>\$ 1,582,353</u>	<u>\$ 1,710,412</u>

DIVISION NARRATIVE

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

BUDGET ANALYSIS

The increase in this division is due to an increase in the 30% advertising allocation funds to the North Myrtle Beach Chamber of Commerce.

CAPITAL IMPROVEMENT FUNDS

The City of North Myrtle Beach will budget six Capital Improvement Funds for FY 2017. 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.

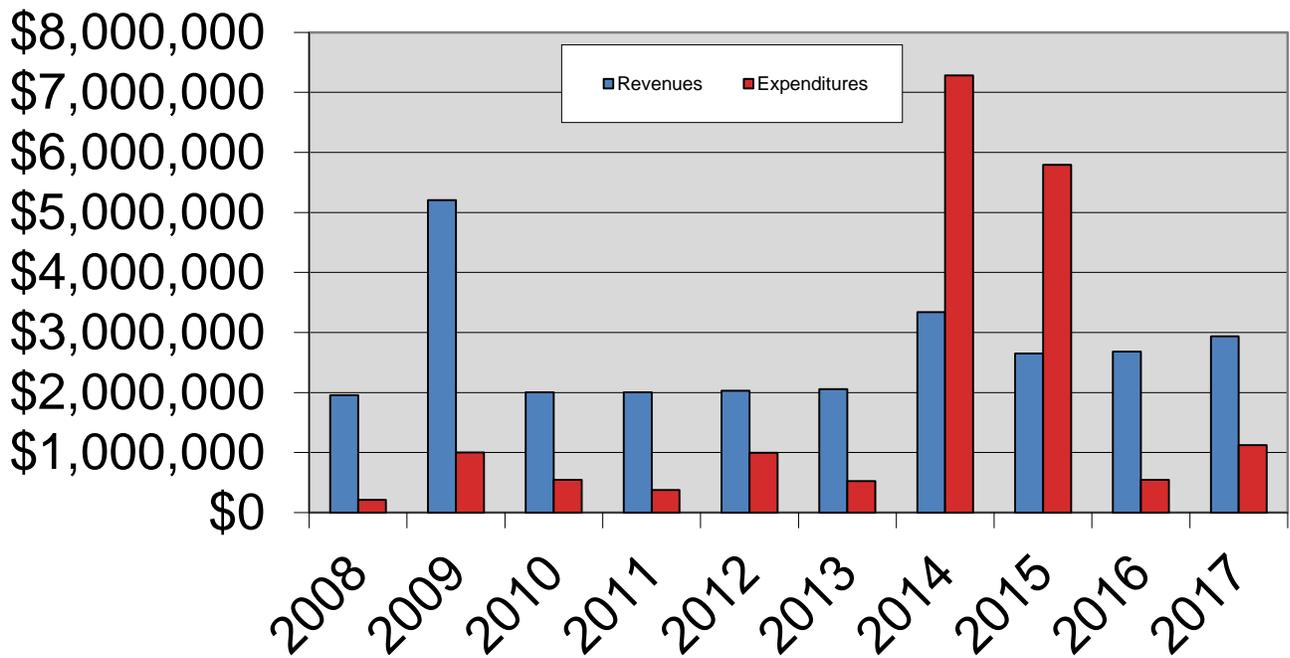
**STORM WATER DRAINAGE FUND
FUND 03**

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 2017, total actual Revenues are \$34,715,657 and total Expenditures are \$32,757,365. 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 2017 due to the lack of funds after completing the Main Street Ocean Outfall and the Hillside Drainage Project. The next major project will probably be started in FY 2019 which is 18th Avenue North Ocean Outfall.

**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 including ocean outfalls. The monthly fee will be adjusted for FY2017 to \$8/ERU and \$5.50/multi-family unit. These additional fees will be used to address drainage issues that have arisen due to the flooding and heavy rains that hit in October, 2015.

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

**FISCAL YEAR ENDING JUNE 30, 2017
DETAIL OF REVENUES**

SOURCE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
Storm Water Drainage Fees	\$ 2,058,103	\$ 2,088,981	\$ 2,149,600	\$ 2,113,000	\$ 2,834,000
Penalties	9,342	9,305	9,500	9,500	11,000
Interest	(1,418)	-	-	-	-
Adjustment/Bad Debts	(1,635)	(992)	-	-	-
Grants - State	1,250,000	500,000	-	500,000	-
Transfers In - Accommodations Tax	25,714	54,000	58,357	58,357	89,870
TOTAL REVENUES	<u>\$ 3,340,106</u>	<u>\$ 2,651,294</u>	<u>\$ 2,217,457</u>	<u>\$ 2,680,857</u>	<u>\$ 2,934,870</u>

SUMMARY OF EXPENDITURES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
GL# 03-5-930-xxx					
Beach Water Monitoring (132)	\$ 48,246	\$ 125,358	\$ 165,000	\$ 135,000	\$ 165,000
Miscellaneous Drainage Proj. (307)	1,347	-	40,000	121,490	700,000
Hillside Retention Pond (900)	2,866,072	2,126,408	-	-	-
Main Street Drainage/Outfall (933)	8,627,967	3,322,448	-	16,246	-
18th Ave.N Drainage/Outfall (934)	-	100	-	-	-
Overhead Allocation	198,296	221,580	227,634	227,157	239,146
Principal and Interest (03-5-930-4xx)	-	-	-	47,000	18,750
TOTAL EXPENDITURES	<u>\$ 11,741,928</u>	<u>\$ 5,795,894</u>	<u>\$ 432,634</u>	<u>\$ 546,893</u>	<u>\$ 1,122,896</u>
EXCESS (DEFICIT)	<u>\$ (8,401,822)</u>	<u>\$ (3,144,600)</u>	<u>\$ 1,784,823</u>	<u>\$ 2,133,964</u>	<u>\$ 1,811,974</u>
Beginning Fund Balance	<u>\$ 6,324,617</u>	<u>\$ (2,077,205)</u>		<u>\$ (5,221,805)</u>	<u>\$ (3,087,841)</u>
Ending Fund Balance	<u>\$ (2,077,205)</u>	<u>\$ (5,221,805)</u>		<u>\$ (3,087,841)</u>	<u>\$ (1,275,867)</u>

STORM WATER DRAINAGE FUND

This budget contains an increase of \$2/ERU for FY2017. This is the first rate change since the beginning of this capital improvement fund and is necessary in order to address the many drainage problems due to the flooding during the Fall of 2015. The rates for all customers are as follows:

Single Family Residential Customer	\$8.00 per month
Condo Rate	\$5.50 per month
Commercial Rate	\$8.00 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 \$8.00 residential rate.

Performance Benchmarks, Goals and Priorities

- Finish Priority 1 drainage problems.
- Begin work on Priority 2 drainage problems.
- Pay back the rest of the temporary loan from Conway National Bank.

**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.

This fund will be used to account for the various capital projects that will be built within the new park as well as various public/private partnerships that will exist in the park. The following table is the budget for this activity.

**FISCAL YEAR ENDING JUNE 30, 2017
REVENUES AND EXPENDITURES**

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
REVENUES					
Interest	\$ 5,576	\$ -	\$ -	\$ -	\$ -
Contribution from Private Entities	-	324,570	-	155,000	50,000
Park Improvement Bonds	-	-	-	-	-
Transfer from General Fund	750,000	-	-	-	-
Transfer from A-Tax Fund	424,999	524,500	97,253	97,253	91,288
Transfer from Capital Impr.Fund	1,592,000	1,110,490	-	-	-
TOTAL REVENUES	\$ 2,772,575	\$ 1,959,560	\$ 97,253	\$ 252,253	\$ 141,288
EXPENDITURES GL# 07-5-xxx-xxx					
NMB Park and Sports Complex:					
NMB Park Land (744-300)	-	-	-	-	-
Park Land Improv. (744-302)	4,321,544	1,391,584	625,000	90,705	-
Park Bldg. Improv. (744-320)	2,987,338	-	-	45,000	-
Park Lights, Equipment (744-370)	469,769	-	-	275,256	-
Park Contingency	-	-	225,000	-	225,000
Transfer to Street Impr. Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$ 7,778,651	\$ 1,391,584	\$ 850,000	\$ 410,961	\$ 225,000
EXCESS (DEFICIT)	\$ (5,006,076)	\$ 567,976	\$ (752,747)	\$ (158,708)	\$ (83,712)
Beginning Fund Balance	\$ 4,691,184	\$ (314,892)	\$ 783,931	\$ 253,084	\$ 94,376
Ending Fund Balance	\$ (314,892)	\$ 253,084	\$ 31,184	\$ 94,376	\$ 10,664

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 the final payment of \$575,000 for a 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, 2017
REVENUES AND EXPENDITURES**

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
REVENUES					
Surplus Sales	\$ 23,726	\$ 39,452	\$ 25,000	\$ 25,000	\$ 25,000
Interest	-	-	-	-	-
Barefoot Fire Station Permit Fees	11,700	16,490	-	10,000	-
Contributions from Private Entities	-	-	-	-	-
A-Tax Fund Transfer In	-	-	-	-	-
Beach Services Transfer In	-	-	-	-	-
General Fund Transfer In	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,800,000</u>	<u>1,800,000</u>	<u>2,225,000</u>
TOTAL REVENUES	\$ 1,535,426	\$ 1,555,942	\$ 1,825,000	\$ 1,835,000	\$ 2,250,000
EXPENDITURES GL# 08-5-xxx-xxx					
Land (290-300)	\$ -	\$ -	\$ -	\$ -	\$ -
Hwy 17 Median Cherry Grove (290-308)	107,030	-	-	-	-
Water Tower Parks (290-309)	200,911	-	-	-	-
Hillside Park Improvements (290-310)	-	57,676	-	-	-
Equipment (290-311)	80,418	-	-	-	-
Public Safety Vehicles (290-312)	-	-	244,161	844,161	575,000
Main St. Improvements (290-322)	-	-	-	319,525	-
Parking (290-323)	-	-	-	-	375,000
IT In-House (290-382)	6,476	65,420	228,900	228,900	250,000
Cherry Grove Dredging (690-301)	185,620	264,109	800,000	120,000	-
Transfer to NMB Park Fund (907-707)	1,592,000	1,110,490	-	-	-
Transfer to CG Dredge Fund (907-711)	-	-	-	-	800,000
Transfer to Beach Services (907-716)	50,000	55,000	-	-	-
Capital Projects Contingency (907-999)	-	-	900,000	-	700,000
TOTAL EXPENDITURES	\$ 2,222,455	\$ 1,552,695	\$ 2,173,061	\$ 1,512,586	\$ 2,700,000
EXCESS (DEFICIT)	\$ (687,029)	\$ 3,247	\$ (348,061)	\$ 322,414	\$ (450,000)
Beginning Fund Balance	\$ 970,514	\$ 283,485	\$ 389,365	\$ 286,732	\$ 609,146
Ending Fund Balance	\$ 283,485	\$ 286,732	\$ 41,304	\$ 609,146	\$ 159,146

**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 2017, the City will transfer in \$1,000,000 from the General Fund, \$88,000 from the Accommodations Tax Fund for various projects. Total revenues are projected to be \$9,174,000, and expenditures will be \$9,865,000, leaving \$1,106,853 remaining in Fund Balance.

Projects budgeted for FY 2017 include beach access improvements, sidewalks/bicycle lanes, intersection improvements, road resurfacing, underground utilities, 11th Avenue North road improvements as well as engineering for South Ocean Blvd.

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

**FISCAL YEAR ENDING JUNE 30, 2017
REVENUES AND EXPENDITURES**

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
<u>REVENUES</u>					
General Fund Transfer In	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 1,000,000
Accommodations Tax Transfer In	70,614	75,600	63,341	63,341	88,000
Park Improv. Fund Transfer In	-	-	-	-	-
Beach Renourishment Fund Transfer In	52,500	-	-	-	-
Interest	-	-	-	-	-
Grants	633,936	76,514	295,000	395,000	4,420,000
Underground Utilities Reimb.	107,500	2,399,533	2,700,000	2,700,000	2,700,000
Underground Util.-N.Beach Dev.	-	61,858	15,000	-	-
Misc. Revenue (Public use reimbursement)	-	-	-	56,850	50,000
Horry County Road Fee	405,868	527,901	430,000	430,000	916,000
TOTAL REVENUES	<u>\$ 1,920,418</u>	<u>\$ 3,791,406</u>	<u>\$ 4,153,341</u>	<u>\$ 4,295,191</u>	<u>\$ 9,174,000</u>
<u>EXPENDITURES</u> GL# 09-5-940-xxx					
Beach Access/Parking Improv. (303)	\$ 256,370	\$ 162,699	\$ 250,000	\$ 200,000	\$ 300,000
Sidewalks/Bicycle Lane (305)	-	56,240	250,000	-	150,000
Intersection Improvements (311)	-	312,900	250,000	250,000	250,000
Road Resurfacing (312)	449,014	65,938	350,000	800,000	1,500,000
Underground Utilities (314)	-	-	-	500,000	3,000,000
Coastal N. Town Intersection (323)	-	-	215,000	215,000	215,000
Main St. Street End Work	-	-	-	475,000	-
Barefoot Bridge Paint/Maint (320)	72,500	71,500	75,000	75,000	80,000
New Park Entry Road (321)	20,398	-	-	-	-
In-House Paving/Resurfacing (322)	-	-	200,000	200,000	300,000
Underground Utilities - 48th S. (901)	36,108	2,547,177	500,000	-	-
E.Coast Greenway-WaterTowerRd (903)	-	-	-	-	500,000
11th Avenue Road Widening	-	-	-	100,000	2,520,000
Crescent Beach Undgrd.Util. (905)	-	31,945	2,500,000	2,500,000	-
Crescent Beach Road Widening (906)	-	-	150,000	150,000	750,000
Street Projects Contingency (999)	-	57,171	-	-	300,000
TOTAL EXPENDITURES	<u>\$ 834,390</u>	<u>\$ 3,305,570</u>	<u>\$ 4,740,000</u>	<u>\$ 5,465,000</u>	<u>\$ 9,865,000</u>
EXCESS (DEFICIT)	<u>\$ 1,086,028</u>	<u>\$ 485,836</u>	<u>\$ (586,659)</u>	<u>\$ (1,169,809)</u>	<u>\$ (691,000)</u>
Beginning Fund Balance	<u>\$ 1,395,798</u>	<u>\$ 2,481,826</u>	<u>\$ 2,208,581</u>	<u>\$ 2,967,662</u>	<u>\$ 1,797,853</u>
Ending Fund Balance	<u>\$ 2,481,826</u>	<u>\$ 2,967,662</u>	<u>\$ 1,621,922</u>	<u>\$ 1,797,853</u>	<u>\$ 1,106,853</u>

**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 2nd renourishment 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 2014 through the FY 2017 budget. The FY 2017 Budget is for maintenance of the sand fencing associated with the 2008 Beach Renourishment Project and monitoring the beach profile which has seen substantial sand loss over the last year. A third renourishment project is scheduled for FY2018.

**FISCAL YEAR ENDING JUNE 30, 2017
REVENUES AND EXPENDITURES**

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
REVENUES					
General Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Army Corp Reimbursement	-	-	-	-	-
Accommodations Tax Transfer	18,429	26,000	17,035	17,035	27,900
Interest	-	-	-	-	-
TOTAL REVENUES	<u>\$ 18,429</u>	<u>\$ 26,000</u>	<u>\$ 17,035</u>	<u>\$ 17,035</u>	<u>\$ 27,900</u>
EXPENDITURES GL# 10-5-742-xxx					
Walkovers/Ramps (111)	\$ 15,576	\$ 31,992	\$ 50,000	\$ 35,000	\$ 35,000
Beach Renourishment Monitoring (132)	12,188	36,704	50,000	40,000	40,000
Transfer to Street Improv. Fund (709)	52,500	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 80,264</u>	<u>\$ 68,696</u>	<u>\$ 100,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>
EXCESS (DEFICIT)	<u>\$ (61,835)</u>	<u>\$ (42,696)</u>	<u>\$ (82,965)</u>	<u>\$ (57,965)</u>	<u>\$ (47,100)</u>
Beginning Fund Balance	<u>\$ 416,348</u>	<u>\$ 354,513</u>	<u>\$ 305,513</u>	<u>\$ 311,817</u>	<u>\$ 253,852</u>
Ending Fund Balance	<u>\$ 354,513</u>	<u>\$ 311,817</u>	<u>\$ 222,548</u>	<u>\$ 253,852</u>	<u>\$ 206,752</u>

**CHERRY GROVE DREDGE FUND
FUND 11**

The Cherry Grove Dredge Fund was established 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 \$6,816,000 will be issued during FY2017 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, 2017
REVENUES AND EXPENDITURES**

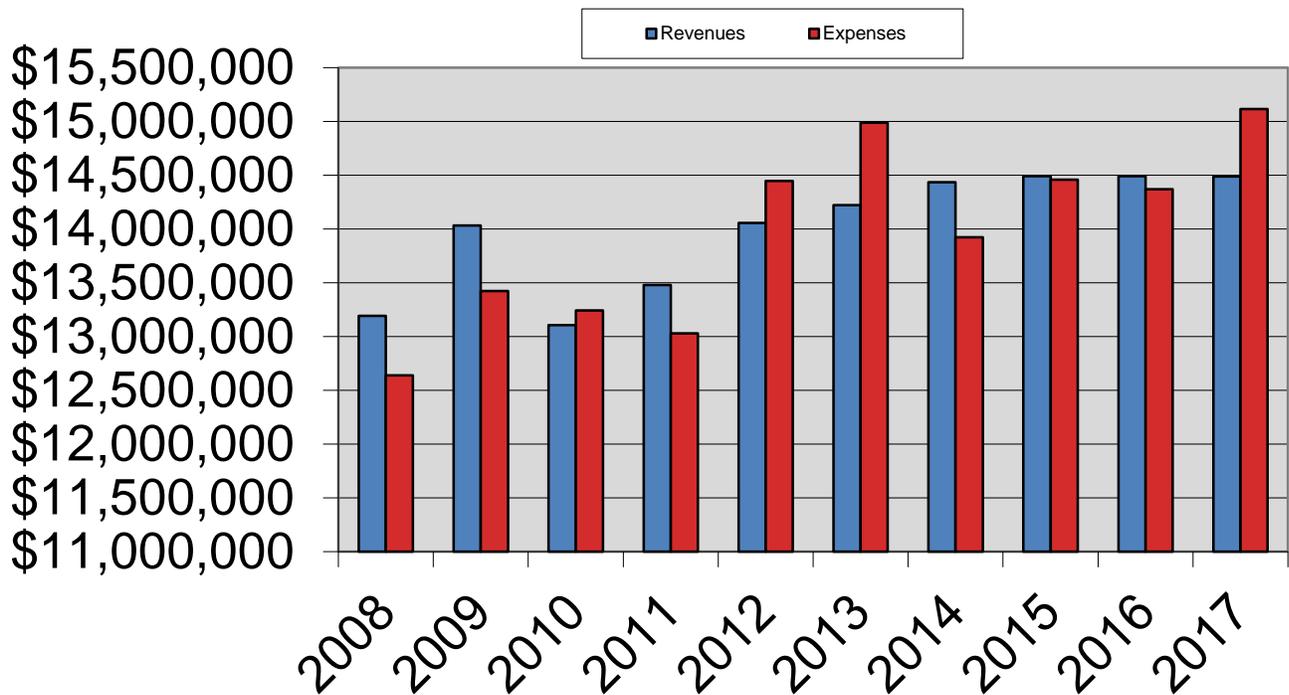
	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
REVENUES					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution - Private Entities	-	-	-	-	-
CG Assessments	-	-	1,560,000	-	1,574,400
CG Assessment Bonds	-	-	6,150,000	-	6,816,000
Transfer from Capital Impr.Fund	-	-	800,000	-	800,000
TOTAL REVENUES	\$ -	\$ -	\$ 8,510,000	\$ -	\$ 9,190,400
EXPENDITURES GL# 11-5-xxx-xxx					
<u>Cherry Grove Dredging Project</u>					
Dredging	-	-	4,439,000	-	4,439,000
Contingency	-	-	500,000	-	500,000
Principal	-	-	-	-	-
Interest	-	-	123,000	-	135,746
Agent Fees	-	-	1,000	-	40,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 5,063,000	\$ -	\$ 5,114,746
EXCESS (DEFICIT)	\$ -	\$ -	\$ 3,447,000	\$ -	\$ 4,075,654
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 3,447,000	\$ -	\$ 4,075,654

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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 deficit of \$626,209 for FY 2017. The rate structure for the fiscal year remained the same as the previous fiscal year except for a Grand Strand Water & Sewer pass through adjustment in sewer rates. 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 210.4% for FY 2017. 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 are estimated to remain at the same mark. An estimated 500 new customers should be added during the year. The Water and Sewer operating revenues are expected to remain consistent from FY 2016 to FY 2017.

**FISCAL YEAR ENDING JUNE 30, 2017
DETAIL OF REVENUES
WATER & SEWER UTILITY FUND**

SOURCE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
WATER USAGE	\$ 7,065,823	\$ 7,148,416	\$ 7,475,000	\$ 7,400,000	\$ 7,475,000
SEWER USAGE	4,745,269	4,849,767	5,050,000	5,050,000	5,050,000
WATER TAPS	81,843	70,146	50,000	70,000	50,000
SEWER TAPS	22,454	20,400	20,000	20,000	20,000
SERVICE CHARGES	70,997	69,527	75,000	75,000	75,000
INTEREST	75,832	64,689	125,000	100,000	125,000
PENALTIES	59,637	59,828	80,000	60,000	80,000
MISCELLANEOUS	410,314	172,862	237,500	237,500	237,500
TOTAL OPERATING REVENUES	\$ 12,532,169	\$ 12,455,635	\$ 13,112,500	\$ 13,012,500	\$ 13,112,500

DETAIL IMPACT FEES CAPITAL TRANSFERS

SOURCE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
MYRTLE BEACH CONTRACT	\$ 801,473	\$ 800,548	\$ 800,548	\$ 800,548	\$ 798,160
BULL CREEK CAPACITY CHARGE	576,840	576,840	576,840	576,840	576,840
SUB TOTAL IMPACT FEES TRANSFERS	\$ 1,378,313	\$ 1,377,388	\$ 1,377,388	\$ 1,377,388	\$ 1,375,000
TOTAL OPERATION REVENUES & TRANSFERS	\$ 13,910,482	\$ 13,833,023	\$ 14,489,888	\$ 14,389,888	\$ 14,487,500

The table below summarizes Water and Sewer Fund expenses by Division. Expenses, as a whole, are \$719,547 higher than the previous budget. The increase is due a significant increase in amortization.

**FISCAL YEAR ENDING JUNE 30, 2017
SUMMARY OF EXPENSES
WATER & SEWER UTILITY FUND**

Div. #	DIVISION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
312	Utility Billing	\$ 544,578	\$ 606,920	\$ 604,179	\$ 580,551	\$ 599,344
611	Public Works Administration	671,318	675,054	677,934	665,487	684,955
622	Waste Water Treatment	2,283,753	1,856,823	1,895,837	1,801,095	1,908,255
632	Wells/Lifts Maintenance	1,605,742	1,555,046	1,976,384	1,876,622	1,878,526
642	Construction/Maintenance	4,133,534	4,135,429	3,940,952	3,925,426	4,014,114
901	Depreciation / Amortization	2,999,063	3,097,862	2,600,000	3,136,537	3,186,537
911	Bond Interest/Agent Fees	386,076	331,625	285,500	283,800	230,200
906	Overhead Allocation from Gen Fund	2,245,741	2,423,789	2,388,376	2,384,746	2,586,778
	TOTAL OPERATING EXPENSES	\$ 14,869,806	\$ 14,682,548	\$ 14,369,162	\$ 14,654,264	\$ 15,088,709

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 \$11.1 million of improvements are scheduled for this budget year. The following benchmarks, goals and priorities are established for FY 2017:

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

FY2004	451
FY2005	481
FY2006	243
FY2007	317
FY2008	202
FY2009	71
FY2010	146
FY2011	29
FY2012	94
FY2013	218
FY2014	316
FY2015	438
FY2016	450, Estimate
FY2017	500, estimate

- Comply with all NPDES permit requirements.
- Maintain minimum system water pressure as required to meet customer service demands and SCDHEC permitting regulations
- Minimize impact of power outages on customer water and sewer service.
- Eliminate SSO's related to sewer system capacity.
- Conduct proactive system maintenance.
- Identify vulnerable system assets and prioritize maintenance and repairs.

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. However, due to some significant capital needs for FY 2017, the operational capital will be over \$2.6 million. The following list covers the scheduled replacements and improvements for the FY 2017 budget year that will be funded by operational cash.

FISCAL YEAR ENDING JUNE 30, 2017 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	\$ 175,000	2-5-920-232
611	System Map/Model/GIS Mapping	250,000	2-5-920-280
611	Truck (Replacement)	30,000	2-5-920-260
611	Radios	294,200	2-5-920-232
622	Truck (Replacement)	40,000	2-5-920-260
622	Electric Panels	50,000	2-5-920-270
622	Shed	100,000	2-5-920-270
622	Chemical Tanks	60,000	2-5-920-250
622	WWTP Improvements	630,000	2-5-920-230
632	Pump Station Telemetry (LR Neck Road)	150,000	2-5-920-255
632	HSPS Well & Tank Improvements	50,000	2-5-920-243
632	Crew Truck/ Pickup Trucks	42,000	2-5-920-260
632	Various Equipment	105,000	2-5-920-270
642	Boring Machine	25,000	2-5-920-270
642	Backhoe Rubber Tire	80,000	2-5-920-260
642	Dump Truck	70,000	2-5-920-260
642	Trailer Mounted 3" Pump	30,000	2-5-920-270
642	Sewer Camera/Acoustic Device	70,000	2-5-920-255
642	In-House CIP	425,000	2-5-920-xxx
	TOTAL	\$ 2,676,200	

WATER & SEWER UTILITY FUND

Impact fees are imposed on new customers who join the water and sewer system. The City has limited capacity which must be expanded as growth continues. The impact fees are used solely for the capital expansion of the system. For FY 2017 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 which by ordinance are adjusted annually by 5% will be suspended for FY 2017 due to low inflation. The City will continue to pump excess sewage during the peak summer season to Grand Strand's Vereen Plant. Should all the projects that are listed below are under taken a Revenue Bond will have to be issued in order to fund there many large capital expansion projects.

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

FISCAL YEAR ENDING JUNE 30, 2017 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)		\$ 832,689	\$ 400,000
CONTRIBUTED CAPITAL:			
Water		900,000	-
Sewer		-	800,000
Bond Proceeds		-	1,000,000
W&S Improvement Bond		6,000,000	-
TOTAL AVAILABLE RESOURCES		<u>\$ 7,732,689</u>	<u>\$ 2,200,000</u>
EXPENDITURES:	GL Acct.#		
<u>Water Impact Fees:</u>			
Barefoot Capacity - GSWSA	n/a	\$ 576,840	\$ -
Myrtle Beach Contract	n/a	798,160	-
White Point Ground Storage Tank		3,000,000	-
FY 2017 Water Line Improv. CIP	02-5-922-230	1,250,000	-
Myrtle Beach Booster Pump Station	02-5-922-232	2,000,000	-
<u>Sewer Impact Fees:</u>			
Sewer Rehabilitation / Replacement	02-5-922-250	-	1,500,000
Miscellaneous Sewer Extensions	02-5-922-250	-	200,000
Sewer Pump Station Rehabilitation	02-5-922-255	-	500,000
TOTAL EXPENDITURES		<u>\$ 7,625,000</u>	<u>\$ 2,200,000</u>
ENDING BALANCE (ESTIMATED)		<u>\$ 107,689</u>	<u>\$ -</u>

02-5-312 UTILITY BILLING

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 327,905	\$ 344,839	\$ 353,929	\$ 353,929	\$ 368,111
012	SALARY, PART-TIME	1,475	14,221	15,000	15,000	15,000
014	OVERTIME	2,091	2,298	3,250	3,000	3,250
021	FICA	23,670	25,838	26,053	26,035	27,045
022	EMPLOYEE RETIREMENT	34,753	40,108	43,135	43,560	44,196
023	EMPLOYEE INSURANCE	75,657	95,666	76,800	76,800	80,640
030	TRAINING	160	1,071	3,000	2,000	3,000
040	WORKERS COMPENSATION	3,500	5,325	5,583	5,583	5,795
050	AWARDS	4,542	5,141	4,924	4,924	5,360
	* SUBTOTAL PERSONNEL *	<u>\$ 473,753</u>	<u>\$ 534,507</u>	<u>\$ 531,674</u>	<u>\$ 530,831</u>	<u>\$ 552,397</u>
110	CLOTHING/UNIFORMS	\$ 2,329	\$ 2,025	\$ 2,400	\$ 2,300	\$ 2,400
111	MATERIALS/SUPPLIES	5,482	7,883	8,500	8,500	8,500
112	OFFICE SUPPLIES	4,044	2,100	1,500	1,500	1,500
113	PRINTING/BINDING	-	-	200	-	200
120	COMMUNICATIONS	2,365	2,226	2,400	2,400	2,400
130	CONTRACTUAL SERVICES	106,318	106,666	112,000	112,000	115,000
131	REPAIRS/MAINTENANCE	234	359	3,750	3,000	3,750
132	PROFESSIONAL SERVICES	25	3,220	-	-	-
134	CREDIT CARD FEES	27,174	37,165	27,500	27,500	27,500
140	SUBSCRIPTIONS/DUES	105	-	175	-	175
141	TRAVEL / BUSINESS	153	-	500	500	500
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	3,494	2,724	5,000	5,000	5,000
151	FUEL	13,880	11,142	15,000	13,000	15,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 165,603</u>	<u>\$ 175,510</u>	<u>\$ 179,125</u>	<u>\$ 175,700</u>	<u>\$ 182,125</u>
	** TOTAL EXPENSES **	<u>\$ 639,356</u>	<u>\$ 710,017</u>	<u>\$ 710,799</u>	<u>\$ 706,531</u>	<u>\$ 734,522</u>
LESS OVERHEAD ALLOCATION TO:						
	SOLID WASTE FUND 10%	\$ 63,185	\$ 68,731	\$ 71,080	\$ 70,653	\$ 73,452
	STORM WATER FUND 5%	<u>31,593</u>	<u>34,366</u>	<u>35,540</u>	<u>35,327</u>	<u>36,726</u>
	** LESS OVERHEAD TOTAL **	<u>\$ 94,778</u>	<u>\$ 103,097</u>	<u>\$ 106,620</u>	<u>\$ 105,980</u>	<u>\$ 110,178</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>25,000</u>
	TOTAL NET WATER & SEWER FUND	<u>\$ 544,578</u>	<u>\$ 606,920</u>	<u>\$ 604,179</u>	<u>\$ 580,551</u>	<u>\$ 599,344</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. 16,100 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	\$ 75,512
Data Maintenance Technician	1	17	55,542
Meter Reader Coordinator	1	14	46,829
Meter Reader	2	11	69,560
Cashier/Accounting Clerk	3	11	108,904
Longevity/ On Call Pay	-		<u>11,764</u>
TOTAL	8		<u>\$ 368,111</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. The .8% decrease in expenditures is due to the capitalization of internal work on the Radio Read System.

02-5-611 PUBLIC WORKS ADMINISTRATION

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 561,947	\$ 565,201	\$ 620,299	\$ 620,000	\$ 629,245
012	SALARY, PART-TIME	1,698	3,648	-	4,000	-
014	OVERTIME	630	1,540	1,200	1,200	2,000
015	SPECIAL ALLOWANCE	6,600	6,600	6,600	6,600	6,600
021	FICA	37,575	38,817	42,262	42,514	43,556
022	EMPLOYEE RETIREMENT	64,305	71,140	77,856	79,344	80,259
023	EMPLOYEE INSURANCE	68,448	89,447	86,400	86,400	80,640
024	UNEMPLOYEE INSURANCE	-	-	-	-	-
030	TRAINING	8,350	10,153	20,000	12,000	20,000
040	WORKERS COMPENSATION	2,800	4,457	4,661	4,661	4,734
050	AWARDS	3,759	4,456	5,540	5,540	5,360
	* SUBTOTAL *	<u>\$ 756,112</u>	<u>\$ 795,459</u>	<u>\$ 864,818</u>	<u>\$ 862,259</u>	<u>\$ 872,394</u>
110	CLOTHING/UNIFORMS	\$ 2,692	\$ 1,757	\$ 3,600	\$ 3,600	\$ 3,800
111	MATERIALS/SUPPLIES	28,090	20,624	38,000	35,000	38,000
112	OFFICE SUPPLIES	4,151	4,594	3,000	3,000	3,000
113	PRINTING/BINDING	632	755	3,500	3,500	3,500
120	COMMUNICATIONS	4,124	5,409	8,000	6,000	8,000
130	CONTRACTUAL SERVICES	4,255	9,228	10,000	10,000	10,000
131	REPAIRS/MAINTENANCE	1,168	827	5,000	2,500	5,000
132	PROFESSIONAL SERVICES	12,783	895	6,000	5,500	6,000
140	SUBSCRIPTIONS/DUES	9,924	13,966	14,000	12,000	14,000
141	TRAVEL / BUSINESS	3,945	7,204	6,000	5,000	8,000
142	ADVERTISING	74	529	500	500	1,000
150	VEHICLE OPERATIONS	924	1,393	4,000	2,000	3,500
151	FUEL	6,640	5,829	6,000	6,000	5,000
152	DAMAGE CLAIMS	-	100	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 79,402</u>	<u>\$ 73,110</u>	<u>\$ 107,600</u>	<u>\$ 94,600</u>	<u>\$ 108,800</u>
	** TOTAL EXPENSES **	<u><u>\$ 835,514</u></u>	<u><u>\$ 868,569</u></u>	<u><u>\$ 972,418</u></u>	<u><u>\$ 956,859</u></u>	<u><u>\$ 981,194</u></u>
LESS OVERHEAD ALLOCATION TO:						
	SOLID WASTE FUND 15%	\$ 123,147	\$ 145,136	\$ 145,863	\$ 143,529	\$ 147,179
	STORM WATER FUND 5%	<u>41,049</u>	<u>48,379</u>	<u>48,621</u>	<u>47,843</u>	<u>49,060</u>
	** LESS OVERHEAD TOTAL **	<u>\$ 164,196</u>	<u>\$ 193,515</u>	<u>\$ 194,484</u>	<u>\$ 191,372</u>	<u>\$ 196,239</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
TOTAL NET WATER & SEWER FUND		<u><u>\$ 671,318</u></u>	<u><u>\$ 675,054</u></u>	<u><u>\$ 677,934</u></u>	<u><u>\$ 665,487</u></u>	<u><u>\$ 684,955</u></u>

DIVISION 611 PUBLIC WORKS ADMINISTRATION

DIVISION NARRATIVE

The Administration Division is comprised of eight 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	\$ 159,272
Operations Manager / Utilities	1	29	114,025
Engineering Manager	1	27	82,446
Engineering Technician	1	18	66,186
GIS Technician	1	17	52,438
Engineering Assistant	1	17	61,361
Administrative Assistant I	2	13,15	90,630
Longevity	-		<u>2,887</u>
TOTAL	8		<u>\$ 629,245</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. The 1.0% increase in expenditures is due to expected growth in personnel.

02-5-622 WASTEWATER TREATMENT

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 352,359	\$ 364,697	\$ 411,572	\$ 400,000	\$ 392,579
014	OVERTIME	9,162	10,020	7,800	7,800	7,800
021	FICA	25,722	26,043	28,727	27,934	27,426
022	EMPLOYEE RETIREMENT	36,875	43,818	51,587	51,260	49,895
023	EMPLOYEE INSURANCE	57,830	71,749	67,200	67,200	70,560
030	TRAINING	250	1,059	2,400	2,400	2,400
040	WORKERS COMPENSATION	2,900	4,611	5,242	5,242	5,005
050	AWARDS	3,474	3,909	4,309	4,309	4,690
	* SUBTOTAL PERSONNEL *	<u>\$ 488,572</u>	<u>\$ 525,906</u>	<u>\$ 578,837</u>	<u>\$ 566,145</u>	<u>\$ 560,355</u>
110	CLOTHING/UNIFORMS	\$ 3,613	\$ 3,820	\$ 4,500	\$ 4,500	\$ 4,900
111	MATERIALS/SUPPLIES	100,420	66,522	160,000	150,000	160,000
112	OFFICE SUPPLIES	1,648	3,366	2,500	2,000	2,500
120	COMMUNICATIONS	2,404	1,577	3,500	2,700	3,500
121	UTILITIES	358,533	432,270	435,000	435,000	440,000
130	CONTRACTUAL SERVICES	1,239,262	741,498	543,000	540,000	558,000
131	REPAIRS/MAINTENANCE	44,898	40,151	107,500	55,000	109,000
132	PROFESSIONAL SERVICES	5,884	2,413	20,000	10,000	25,000
140	SUBSCRIPTIONS/DUES	5,141	5,318	7,000	5,500	7,000
141	TRAVEL / BUSINESS	-	184	500	250	500
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	13,196	17,658	15,000	15,000	22,000
151	FUEL	20,182	16,140	18,000	15,000	15,000
	* SUBTOTAL OPERATING *	<u>\$ 1,795,181</u>	<u>\$ 1,330,917</u>	<u>\$ 1,317,000</u>	<u>\$ 1,234,950</u>	<u>\$ 1,347,900</u>
TOTAL NET WATER & SEWER FUND		<u><u>\$ 2,283,753</u></u>	<u><u>\$ 1,856,823</u></u>	<u><u>\$ 1,895,837</u></u>	<u><u>\$ 1,801,095</u></u>	<u><u>\$ 1,908,255</u></u>

DIVISION 622 WASTEWATER TREATMENT

DIVISION NARRATIVE

The Wastewater Treatment Division is comprised of seven 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 last 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	\$ 80,441
Laboratory Manager	1	17	43,834
Electrician / Instrumentation Technician	1	17	46,000
Wastewater Operators (class A, B, or C)	4	13,18	211,567
Longevity / On Call Pay	-		<u>10,737</u>
TOTAL	7		<u>\$ 392,579</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. The 0.7% increase in over all expenses is due to an increase in operational expenses, but this was kept minimal by a decrease in personnel costs.

02-5-632 WELLS/LIFTS MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 406,518	\$ 416,607	\$ 438,108	\$ 435,000	\$ 446,630
014	OVERTIME	23,841	24,245	24,000	24,000	25,000
021	FICA	31,074	30,835	32,348	32,130	32,542
022	EMPLOYEE RETIREMENT	43,896	44,190	48,296	48,610	49,421
023	EMPLOYEE INSURANCE	82,131	109,617	86,400	86,400	90,720
030	TRAINING	2,796	3,068	6,000	6,000	6,000
040	WORKERS COMPENSATION	4,600	5,744	9,242	9,242	9,433
050	AWARDS	5,031	5,593	5,540	5,540	6,030
	* SUBTOTAL PERSONNEL *	<u>\$ 599,887</u>	<u>\$ 639,899</u>	<u>\$ 649,934</u>	<u>\$ 646,922</u>	<u>\$ 665,776</u>
110	CLOTHING/UNIFORMS	\$ 5,547	\$ 7,513	\$ 9,700	\$ 8,000	\$ 7,500
111	MATERIALS/SUPPLIES	336,647	358,034	345,000	345,000	350,000
112	OFFICE SUPPLIES	2,537	1,665	2,500	2,500	2,500
120	COMMUNICATIONS	3,645	3,198	6,500	5,500	7,000
121	UTILITIES	278,352	308,380	300,000	300,000	300,000
130	CONTRACTUAL SERVICES	79,036	591	2,500	2,500	2,500
131	REPAIRS/MAINTENANCE	212,649	157,750	489,500	410,000	450,000
132	PROFESSIONAL SERVICES	29,749	27,592	104,000	100,000	31,500
140	SUBSCRIPTIONS/DUES	861	470	1,250	1,000	1,250
141	TRAVEL / BUSINESS	1,871	3,572	5,000	5,000	5,000
142	ADVERTISING	-	-	500	200	500
150	VEHICLE OPERATIONS	15,437	19,255	25,000	25,000	25,000
151	FUEL	39,524	27,127	35,000	25,000	30,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 1,005,855</u>	<u>\$ 915,147</u>	<u>\$ 1,326,450</u>	<u>\$ 1,229,700</u>	<u>\$ 1,212,750</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 1,605,742</u>	<u>\$ 1,555,046</u>	<u>\$ 1,976,384</u>	<u>\$ 1,876,622</u>	<u>\$ 1,878,526</u>

DIVISION 632 WELLS/LIFTS MAINTENANCE

DIVISION NARRATIVE

The Wells/Lifts Maintenance Division is comprised of nine 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
- 97 sanitary sewer pump stations
- Seven deep water wells

Average daily water usage (peak month) last year was 7.5 MGD. Average daily sewer usage (peak month) last year was 4.75 MGD. Peak sewer flow was 8.7 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	\$ 75,827
Electrician	1	17	67,224
Electrician's Helper	1	13	46,766
Pump Mechanic I and II	6	13,15	244,545
Longevity / On Call Pay	-		<u>12,268</u>
TOTAL	9		<u>\$ 446,630</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. The 5.0% decrease in over all expenses is due to the decrease in repairs and maintenance and professional services.

02-5-642 CONSTRUCTION/MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 781,741	\$ 794,834	\$ 843,073	\$ 835,000	\$ 875,151
014	OVERTIME	26,398	22,320	20,000	20,000	22,000
021	FICA	58,386	58,568	57,826	57,285	64,595
022	EMPLOYEE RETIREMENT	79,424	84,574	94,196	93,784	97,675
023	EMPLOYEE INSURANCE	180,978	220,532	182,400	182,400	191,520
030	TRAINING	4,177	5,613	10,000	10,000	10,000
040	WORKERS COMPENSATION	22,879	32,475	17,261	17,261	17,943
050	AWARDS	9,812	12,137	11,696	11,696	12,730
	* SUBTOTAL PERSONNEL *	<u>\$ 1,163,795</u>	<u>\$ 1,231,053</u>	<u>\$ 1,236,452</u>	<u>\$ 1,227,426</u>	<u>\$ 1,291,614</u>
110	CLOTHING/UNIFORMS	\$ 13,532	\$ 12,722	\$ 18,000	\$ 16,500	\$ 18,000
111	MATERIALS/SUPPLIES	445,542	454,978	400,000	400,000	405,000
112	OFFICE SUPPLIES	3,265	2,738	3,000	2,500	3,000
113	PRINTING/BINDING	-	-	-	-	-
120	COMMUNICATIONS	6,062	7,840	8,500	6,000	8,500
130	CONTRACTUAL SERVICES	2,316,615	2,250,282	2,425,000	2,425,000	2,425,000
131	REPAIRS/MAINTENANCE	53,083	54,729	42,500	42,500	50,000
132	PROFESSIONAL SERVICES	2,010	2,521	3,000	2,000	11,400
140	SUBSCRIPTIONS/DUES	445	610	1,000	500	3,100
141	TRAVEL / BUSINESS	2,330	3,681	3,000	3,000	3,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	34,892	40,696	50,000	50,000	50,000
151	FUEL	62,983	54,339	50,000	50,000	45,000
152	DAMAGE CLAIMS	28,980	19,240	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 2,969,739</u>	<u>\$ 2,904,376</u>	<u>\$ 3,004,500</u>	<u>\$ 2,998,000</u>	<u>\$ 3,022,500</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>
TOTAL NET WATER & SEWER FUND		<u><u>\$ 4,133,534</u></u>	<u><u>\$ 4,135,429</u></u>	<u><u>\$ 3,940,952</u></u>	<u><u>\$ 3,925,426</u></u>	<u><u>\$ 4,014,114</u></u>

DIVISION 642 CONSTRUCTION/MAINTENANCE

DIVISION NARRATIVE

The Construction Maintenance Division is comprised of 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 13,900 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	\$ 80,993
Crew Leader II	2	17	125,554
Crew Leader I	4	14	222,484
Heavy Equipment Operator (HEO)	6	13	280,162
Maintenance Specialist / Motor Equipment Operator	6	11	144,679
Longevity / On Call Pay	-		<u>21,279</u>
TOTAL	19		<u>\$ 875,151</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. The 1.9% increase is mainly due to normal growth in personnel.

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, 2015 was \$113,407,223.27. The accumulated depreciation as of June 30, 2015 was \$43,373,194.00.

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.

DETAIL OF EXPENSES		02-5-901-xxx				
CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 2,162,526	\$ 2,261,325	\$ 2,250,000	\$ 2,300,000	\$ 2,350,000
515	AMORTIZATION	<u>836,537</u>	<u>836,537</u>	<u>350,000</u>	<u>836,537</u>	<u>836,537</u>
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 2,999,063</u>	<u>\$ 3,097,862</u>	<u>\$ 2,600,000</u>	<u>\$ 3,136,537</u>	<u>\$ 3,186,537</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.

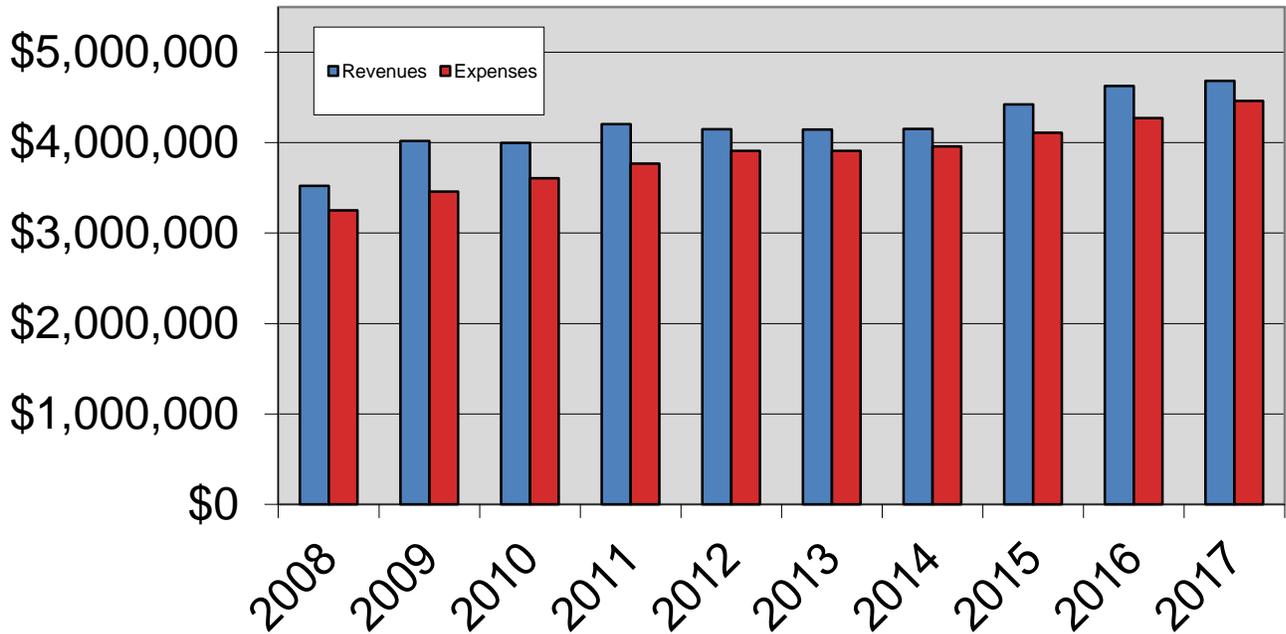
DETAIL OF EXPENSES		02-5-911-xxx				
CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	\$ 385,788	\$ 331,625	\$ 283,500	\$ 283,500	\$ 228,200
420	BOND AGENT FEES	<u>288</u>	<u>-</u>	<u>2,000</u>	<u>300</u>	<u>2,000</u>
* TOTAL BOND INTEREST & FEES *		<u>\$ 386,076</u>	<u>\$ 331,625</u>	<u>\$ 285,500</u>	<u>\$ 283,800</u>	<u>\$ 230,200</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 \$220,919 for FY 2017. 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 1.2% increase due to a higher interfund transfer from the ATAX fund and slight growth in Solid Waste fees.

FISCAL YEAR ENDING JUNE 30, 2017

DETAIL OF REVENUES

SOURCE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
Solid Waste Services Fees	\$ 4,231,688	\$ 4,258,745	\$ 4,300,000	\$ 4,300,000	\$ 4,350,000
Trash Bags	7,362	6,870	8,000	8,000	8,000
Late Payment Penalties	25,891	26,548	27,500	27,000	27,500
Investment Income	(140)	-	-	-	-
Miscellaneous	20,333	-	-	-	-
Grants	5,000	39,000	-	-	-
Interfund Transfer - ATAX Fund	127,071	158,400	290,833	290,833	296,757
TOTAL REVENUES	<u>\$ 4,417,205</u>	<u>\$ 4,489,563</u>	<u>\$ 4,626,333</u>	<u>\$ 4,625,833</u>	<u>\$ 4,682,257</u>

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

SUMMARY OF EXPENSES

DIV.#	DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
661	Commercial Collection	\$ 424,237	\$ 426,186	\$ 453,557	\$ 419,730	\$ 468,192
663	Transfer Station	714,001	722,437	823,750	788,257	834,514
671	Residential Collection	829,971	883,731	975,003	887,517	993,082
673	Trash/Litter Collection	282,462	286,653	291,883	278,259	333,706
674	Beach Cleaning	230,070	170,728	264,287	181,010	260,005
675	Recycling	321,103	384,771	369,930	399,405	391,763
901	Depreciation Expense	435,410	472,688	400,000	450,000	450,000
906	Overhead Allocation	637,352	684,669	691,245	688,573	730,076
TOTAL OPERATING EXPENSES		<u>\$ 3,874,606</u>	<u>\$ 4,031,863</u>	<u>\$ 4,269,655</u>	<u>\$ 4,092,751</u>	<u>\$ 4,461,338</u>

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

DETAIL OF CAPITAL

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
661	Commercial Truck	\$ 315,000	15-5-950-361
663	Roll Off Truck	155,000	15-5-950-361
663	Stationary Compactor Carry-over	400,000	15-5-950-361
671	Pickup-Supt.	35,000	15-5-950-360
673	Knuckle Boom	160,000	15-5-950-361
674	Surf Rake	75,000	15-5-950-361
	TOTAL CAPITAL	<u>\$ 1,140,000</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, 2016:

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 2017, along with programs already in place:

- Implement AVL and/or work order management to improve efficiency.
- Minimize dumpster service noise complaints due to early operational hours.
- Manage and track missed pickup-ups for improved customer service.
- Minimize dumpster usage in single family residential areas.
- Increase recycling participation rate and landfill diversion rate.
- Maintain pristine beaches.
- Collect roadside litter along assigned streets to maintain community appearance.
- Optimize transfer trailer loads to minimize landfill tips

15-5-661 COMMERCIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 190,300	187,947	\$ 193,182	\$ 193,182	\$ 200,969
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	21,901	21,692	20,400	20,400	20,700
021	FICA	14,997	15,028	15,485	15,485	16,071
022	EMPLOYEE RETIREMENT	21,133	22,965	25,929	22,602	26,575
023	EMPLOYEE INSURANCE	34,806	36,468	38,400	38,400	40,320
030	TRAINING	-	10	-	-	-
040	WORKERS COMPENSATION	2,200	4,555	4,699	4,699	4,877
050	AWARDS	2,226	2,423	2,462	2,462	2,680
	* SUBTOTAL PERSONNEL *	<u>\$ 287,563</u>	<u>\$ 291,088</u>	<u>\$ 300,557</u>	<u>\$ 297,230</u>	<u>\$ 312,192</u>
110	CLOTHING/UNIFORMS	\$ 3,548	\$ 1,632	\$ 5,000	\$ 4,500	\$ 5,000
111	MATERIALS/SUPPLIES	11,920	24,931	43,000	25,000	43,000
112	OFFICE SUPPLIES	1,636	-	1,000	1,000	1,000
113	PRINTING/BINDING	-	1,035	1,000	-	-
120	COMMUNICATIONS	1,515	-	-	1,000	1,000
130	CONTRACTUAL SERVICES	2,747	123	-	-	-
132	PROFESSIONAL SERVICES	2,122	664	1,000	1,000	1,000
140	SUBSCRIPTIONS/DUES	606	-	-	-	-
142	ADVERTISING	-	69,053	-	-	-
150	VEHICLE OPERATIONS	68,350	37,021	60,000	60,000	65,000
151	FUEL	44,230	35	42,000	30,000	40,000
	* SUBTOTAL OPERATING *	<u>\$ 136,674</u>	<u>\$ 135,098</u>	<u>\$ 153,000</u>	<u>\$ 122,500</u>	<u>\$ 156,000</u>
	TOTAL COMMERCIAL COLLECTION	<u>\$ 424,237</u>	<u>\$ 426,186</u>	<u>\$ 453,557</u>	<u>\$ 419,730</u>	<u>\$ 468,192</u>

DIVISION 661 COMMERCIAL COLLECTION

DIVISION NARRATIVE

The Commercial Collection Division is comprised of four 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	\$ 54,246
Heavy Equipment Operator	2	13	90,693
Heavy Equipment Operator/Welder	1	13	53,257
Longevity	-		<u>2,773</u>
TOTAL	4		<u><u>\$ 200,969</u></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 3.2% 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 121,620	\$ 123,522	\$ 125,930	\$ 125,500	\$ 129,341
014	OVERTIME	15,659	16,705	16,599	16,600	16,638
021	FICA	10,291	10,528	10,262	10,231	10,510
022	EMPLOYEE RETIREMENT	14,488	15,142	15,823	15,775	16,206
023	EMPLOYEE INSURANCE	26,100	27,360	28,800	28,800	30,240
030	TRAINING	-	10	-	-	-
040	WORKERS COMPENSATION	4,400	5,106	4,989	4,989	6,569
050	AWARDS	1,737	1,862	1,847	1,847	2,010
	* SUBTOTAL PERSONNEL *	<u>\$ 194,295</u>	<u>\$ 200,235</u>	<u>\$ 204,250</u>	<u>\$ 203,742</u>	<u>\$ 211,514</u>
110	CLOTHING/UNIFORMS	\$ 1,162	\$ 1,291	\$ 2,500	\$ 2,000	\$ 2,000
111	MATERIALS/SUPPLIES	12,918	2,343	13,000	10,000	15,000
121	UTILITIES	3,104	3,562	6,000	5,000	5,000
130	CONTRACTUAL SERVICES	392,739	423,153	470,000	440,000	470,000
131	REPAIRS/MAINTENANCE	17,210	10,587	35,000	20,000	35,000
132	PROFESSIONAL SERVICES	719	213	1,000	500	1,000
150	VEHICLE OPERATIONS	45,430	40,647	50,000	45,000	55,000
151	FUEL	46,424	36,916	42,000	35,000	40,000
152	DAMAGE CLAIMS	-	3,490	-	27,015	-
	* SUBTOTAL OPERATING *	<u>\$ 519,706</u>	<u>\$ 522,202</u>	<u>\$ 619,500</u>	<u>\$ 584,515</u>	<u>\$ 623,000</u>
TOTAL TRANSFER STATION		<u>\$ 714,001</u>	<u>\$ 722,437</u>	<u>\$ 823,750</u>	<u>\$ 788,257</u>	<u>\$ 834,514</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 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	\$ 129,341
Longevity	-		-
TOTAL	3		<u>\$ 129,341</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 1.3% increase in expenditures is due to normal growth in personnel expenses and operational costs.

15-5-671 RESIDENTIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 438,088	\$ 456,323	\$ 515,958	\$ 465,000	\$ 528,555
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	41,672	39,741	42,675	42,675	43,275
021	FICA	34,171	35,231	39,104	35,537	40,028
022	EMPLOYEE RETIREMENT	51,448	53,093	63,343	57,367	65,460
023	EMPLOYEE INSURANCE	87,000	91,200	105,600	100,320	110,880
024	UNEMPLOYEE INSURANCE	-	-	-	-	-
030	TRAINING	-	25	2,500	1,000	2,500
040	WORKERS COMPENSATION	5,859	9,784	19,552	19,552	20,014
050	AWARDS	5,250	6,166	6,771	6,166	7,370
	* SUBTOTAL PERSONNEL *	<u>\$ 663,488</u>	<u>\$ 691,563</u>	<u>\$ 795,503</u>	<u>\$ 727,617</u>	<u>\$ 818,082</u>
110	CLOTHING/UNIFORMS	\$ 4,271	\$ 5,010	\$ 7,000	\$ 6,000	\$ 7,500
111	MATERIALS/SUPPLIES	32,965	46,246	50,000	45,000	46,000
120	COMMUNICATIONS	-	-	-	-	2,000
130	CONTRACTUAL SERVICES	-	-	3,000	2,000	-
132	PROFESSIONAL SERVICES	1,503	260	2,000	1,000	2,000
140	SUB / DUES	195	200	-	200	-
141	TRAVEL	200	19	1,500	200	1,500
142	ADVERTISING	284	120	1,000	500	1,000
150	VEHICLE OPERATIONS	73,182	95,343	60,000	65,000	65,000
151	FUEL	52,740	44,652	55,000	40,000	50,000
152	DAMAGE CLAIMS	1,143	318	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 166,483</u>	<u>\$ 192,168</u>	<u>\$ 179,500</u>	<u>\$ 159,900</u>	<u>\$ 175,000</u>
TOTAL RESIDENTIAL COLLECTION		<u><u>\$ 829,971</u></u>	<u><u>\$ 883,731</u></u>	<u><u>\$ 975,003</u></u>	<u><u>\$ 887,517</u></u>	<u><u>\$ 993,082</u></u>

DIVISION 671 RESIDENTIAL COLLECTION

DIVISION NARRATIVE

The Residential Collection Division is comprised of 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: \$22,000 Accommodations Tax Fund (for Overtime), and the remainder \$971,082 - 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	\$ 99,035
Supervisor, Sanitation	1	21	50,818
Crew Leader I	1	14	55,454
Heavy Equipment Operator	3	13	140,573
Motor Equipment Operator	4	11	146,112
Tradesworker	1	9	31,009
Longevity	-		<u>5,554</u>
TOTAL	11		<u>\$ 528,555</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 1.9% 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 130,155	\$ 135,606	\$ 136,124	\$ 136,124	\$ 137,719
012	SALARY, PART-TIME	-	-	10,920	-	10,920
014	OVERTIME	14,525	14,793	14,000	14,000	16,405
021	FICA	10,274	10,678	11,434	10,659	11,718
022	EMPLOYEE RETIREMENT	15,191	16,029	17,121	17,354	17,817
023	EMPLOYEE INSURANCE	26,100	27,360	28,800	28,800	30,240
030	TRAINING	-	15	-	-	-
040	WORKERS COMPENSATION	2,000	2,790	5,637	5,637	5,777
050	AWARDS	1,647	1,862	1,847	1,897	2,010
	* SUBTOTAL PERSONNEL *	<u>\$ 199,892</u>	<u>\$ 209,133</u>	<u>\$ 225,883</u>	<u>\$ 214,471</u>	<u>\$ 232,606</u>
110	CLOTHING/UNIFORMS	\$ 1,753	\$ 1,401	\$ 2,000	\$ 2,000	\$ 2,000
111	MATERIALS/SUPPLIES	2,239	2,029	3,000	6,588	28,100
132	PROFESSIONAL SERVICES	375	88	1,000	200	1,000
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	27,687	39,712	25,000	30,000	40,000
151	FUEL	44,532	34,290	35,000	25,000	30,000
152	DAMAGE CLAIMS	5,984	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 82,570</u>	<u>\$ 77,520</u>	<u>\$ 66,000</u>	<u>\$ 63,788</u>	<u>\$ 101,100</u>
TOTAL TRASH/LITTER COLLECTION		<u><u>\$ 282,462</u></u>	<u><u>\$ 286,653</u></u>	<u><u>\$ 291,883</u></u>	<u><u>\$ 278,259</u></u>	<u><u>\$ 333,706</u></u>

DIVISION 673 TRASH/LITTER COLLECTION

DIVISION NARRATIVE

The Trash/Litter Collection Division is comprised of two Heavy Equipment Operators and one 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: \$71,600 - Accommodations Tax Fund (for Litter collection);
and the remainder \$262,106 - Solid Waste Fund

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Heavy Equipment Operator	2	13	\$ 100,173
Motor Equipment Operator	1	11	37,546
Longevity	-		-
TOTAL	3		<u>\$ 137,719</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 14.3% increase in expenditures is due to expected growth in personnel and significant vehicle maintenance costs.

15-5-674 BEACH CLEANING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY	\$ 63,641	\$ 36,229	\$ 69,248	\$ 36,000	\$ 69,124
012	SALARY, PART-TIME	20,915	25,397	46,380	30,000	43,680
014	OVERTIME	12,040	10,144	16,397	12,000	16,628
021	FICA	7,012	5,224	9,053	5,460	9,060
022	EMPLOYEE RETIREMENT	8,541	4,931	9,252	5,308	9,483
023	EMPLOYEE INSURANCE	17,400	15,200	19,200	19,200	20,160
024	UNEMPLOYEE INSURANCE	347	3,167	2,000	2,000	-
030	TRAINING	-	10	-	-	-
040	WORKERS COMPENSATION	1,200	2,016	4,526	4,526	4,530
050	AWARDS	1,068	760	1,231	616	1,340
	* SUBTOTAL PERSONNEL *	<u>\$ 132,164</u>	<u>\$ 103,078</u>	<u>\$ 177,287</u>	<u>\$ 115,110</u>	<u>\$ 174,005</u>
110	CLOTHING/UNIFORMS	\$ 1,009	\$ 993	\$ 2,500	\$ 2,500	\$ 2,500
111	MATERIALS/SUPPLIES	15,651	2,858	11,000	8,000	12,000
130	CONTRACTUAL SERVICES	-	-	-	-	-
132	PROFESSIONAL SERVICES	242	192	1,500	400	1,500
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	41,015	25,894	30,000	25,000	30,000
151	FUEL	39,989	37,713	42,000	30,000	40,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 97,906</u>	<u>\$ 67,650</u>	<u>\$ 87,000</u>	<u>\$ 65,900</u>	<u>\$ 86,000</u>
TOTAL BEACH CLEANING		<u><u>\$ 230,070</u></u>	<u><u>\$ 170,728</u></u>	<u><u>\$ 264,287</u></u>	<u><u>\$ 181,010</u></u>	<u><u>\$ 260,005</u></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 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: \$204,757 - Accommodations Tax Fund (for Beach Cleaning);
and the remainder \$55,248 - Solid Waste Fund

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Motor Equipment Operator	2	11	\$ 69,124
Longevity	-		-
TOTAL	2		<u>\$ 69,124</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of beach cleaning service as the previous year's budget. The 1.6% decrease in expenditures is due to a drop in part-time wages.

15-5-675 RECYCLING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 144,313	\$ 170,802	\$ 152,909	\$ 183,470	\$ 162,091
014	OVERTIME	16,475	18,010	14,000	14,000	14,000
021	FICA	11,819	13,725	12,184	14,415	12,855
022	EMPLOYEE RETIREMENT	15,464	17,590	17,633	20,856	18,094
023	EMPLOYEE INSURANCE	34,051	35,720	38,400	38,400	40,320
030	TRAINING	-	15	-	-	-
040	WORKERS COMPENSATION	2,100	2,936	5,842	5,842	6,163
050	AWARDS	2,136	2,513	2,462	3,058	2,680
	* SUBTOTAL PERSONNEL *	<u>\$ 226,358</u>	<u>\$ 261,311</u>	<u>\$ 243,430</u>	<u>\$ 280,041</u>	<u>\$ 256,203</u>
110	CLOTHING/UNIFORMS	\$ 2,057	\$ 2,059	\$ 3,000	\$ 3,000	\$ 3,000
111	MATERIALS/SUPPLIES	26,054	63,019	61,000	61,000	65,000
113	PRINTING/BINDING	-	-	1,500	-	1,500
130	CONTRACTUAL SERVICES	3,400	-	1,000	317	1,000
132	PROFESSIONAL SERVICES	176	116	-	47	60
150	VEHICLE OPERATIONS	23,412	26,874	25,000	25,000	35,000
150	FUEL	39,352	31,392	35,000	30,000	30,000
152	DAMAGE CLAIMS	294	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 94,745</u>	<u>\$ 123,460</u>	<u>\$ 126,500</u>	<u>\$ 119,364</u>	<u>\$ 135,560</u>
TOTAL RECYCLING		<u>\$ 321,103</u>	<u>\$ 384,771</u>	<u>\$ 369,930</u>	<u>\$ 399,405</u>	<u>\$ 391,763</u>

DIVISION 675 RECYCLING

DIVISION NARRATIVE

The Recycling Division is comprised of four 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	\$ 91,281
Motor Equipment Operator	1	11	37,359
Tradesworker	1	9	28,678
Longevity	-		<u>4,773</u>
TOTAL	4		<u>\$ 162,091</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 5.9% increase in expenditures is due to normal growth in personnel and operating costs.

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BEACH SERVICES
FUND

BEACH SERVICES FUND

The Beach Services Fund was established during 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, 2017 DETAIL OF REVENUES BEACH SERVICES FUND

REVENUES	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
Rental (Umbrellas & Chairs)	\$ 1,535,219	\$ 1,835,485	\$ 1,600,000	\$ 1,850,000	\$ 1,850,000
Italian Ice Sales	356,274	310,434	350,000	310,000	310,000
Sales (Drinks & Food)	4,670	1,988	10,000	6,000	10,000
Amusement Sales	131,758	111,028	125,000	115,000	125,000
Banana Boat Sales	-	-	-	-	-
Sponsorships	4,917	-	-	-	-
Accommodations Tax Transfer	112,954	196,467	112,848	112,848	244,843
LOCAL Accommodations Tax	384,231	419,925	589,001	611,834	593,151
Transfer from Capital Improvements	50,000	55,000	-	-	-
Miscellaneous	11,628	24,196	20,000	20,100	20,000
Less Sales Tax	<u>(146,527)</u>	<u>(152,310)</u>	<u>(145,000)</u>	<u>(155,000)</u>	<u>(155,000)</u>
TOTAL REVENUES	<u>\$ 2,445,124</u>	<u>\$ 2,802,213</u>	<u>\$ 2,661,849</u>	<u>\$ 2,870,782</u>	<u>\$ 2,997,994</u>

The table below summarizes Beach Services Fund operating expenditures:

FISCAL YEAR ENDING JUNE 30, 2017 SUMMARY OF EXPENDITURES BEACH SERVICES FUND

Div. #	DIVISION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
760	Beach Services - Concessions	\$ 766,935	\$ 791,863	\$ 799,152	\$ 797,952	\$ 823,319
761	Beach Services - Lifeguards	796,363	846,309	660,196	666,059	658,976
762	Beach Services- Banana Boats	9,117	727	-	-	-
906	Depreciation	145,311	138,211	125,000	150,000	150,000
906	Overhead Allocations	398,820	507,666	556,820	558,089	598,174
906	Transfer Out Gen. Fund	-	20,160	-	-	-
760	Transfer Out Cap. Improv.	-	-	200,000	-	-
	TOTAL OPERATING EXPENSES	<u>\$ 2,116,546</u>	<u>\$ 2,304,936</u>	<u>\$ 2,341,168</u>	<u>\$ 2,172,100</u>	<u>\$ 2,230,469</u>

BEACH SERVICES FUND

Revenues are projected to exceed expenses by \$767,525 for FY 2017. 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.

**FISCAL YEAR ENDING JUNE 30, 2017
SUMMARY OF CAPITAL
BEACH SERVICES FUND**

Code	DIVISION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
760 - CONCESSIONS						
760-321	Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ 25,000
760-360	Motor Vehicles	67,885	-	45,000	45,000	45,000
760-370	Non-Mobil Equipment	28,240	-	203,736	203,736	23,900
* SUBTOTAL CONCESSIONS *		\$ 96,125	\$ -	\$ 248,736	\$ 248,736	\$ 93,900
761 - LIFEGUARDS						
761-360	Motor Vehicles	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 37,500
761-370	Non-Mobile Equipment	-	-	6,000	6,000	-
* SUBTOTAL LIFEGUARDS *		\$ -	\$ -	\$ 16,000	\$ 16,000	\$ 37,500
762 - BANANA BOATS						
762-360	Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
762-370	Non-Mobil Equipment	46,860	-	-	-	-
* SUBTOTAL BANANA BOATS *		\$ 46,860	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENSES		\$ 142,985	\$ -	\$ 264,736	\$ 264,736	\$ 131,400

16-5-760 BEACH SERVICES - CONCESSIONS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
012	PT- CONCESSIONS	\$ 463,274	\$ 502,718	\$ 475,000	\$ 475,000	\$ 475,000
013	PT- COMMISSIONS	24,637	31,061	30,000	30,000	35,000
014	OVERTIME	-	-	-	-	-
017	PT-SLIDE SECURITY	8,612	9,321	13,000	13,000	13,000
021	FICA	28,446	28,945	39,627	39,627	40,010
022	EMPLOYEE RETIREMENT	-	-	-	-	-
023	EMPLOYEE INSURANCE	-	-	-	-	-
024	UNEMPLOYMENT INSURANCE	2,112	6,520	-	-	-
030	TRAINING	57	-	500	-	500
040	WORKERS COMPENSATION	8,134	8,810	8,495	8,495	8,577
050	AWARDS	379	20	180	180	180
	* SUBTOTAL PERSONNEL *	<u>\$ 535,651</u>	<u>\$ 587,395</u>	<u>\$ 566,802</u>	<u>\$ 566,302</u>	<u>\$ 572,267</u>
110	CLOTHING/UNIFORMS	\$ 3,872	\$ 2,025	\$ 3,000	\$ 3,000	\$ 3,000
111	MATERIALS/SUPPLIES	20,656	24,127	18,000	18,000	18,000
112	OFFICE SUPPLIES	263	1,399	1,900	1,900	1,900
113	PRINTING/BINDING	8,083	4,029	5,500	5,500	5,500
120	COMMUNICATIONS	39,835	43,106	40,000	40,000	41,022
130	CONTRACTUAL SERVICES	1,093	2,831	1,000	1,000	1,000
131	REPAIRS/MAINTENANCE	22,358	17,710	17,000	17,000	17,000
132	PROFESSIONAL SERVICES	7,748	1,099	7,700	7,000	23,000
134	CREDIT CARD FEES	17,100	15,500	20,000	20,000	24,143
140	SUBSCRIPTIONS/DUES	2,011	55	-	-	-
141	TRAVEL/BUSINESS	-	1,311	1,500	1,500	1,500
142	ADVERTISING	-	-	500	500	500
150	VEHICLE OPERATIONS	10,491	9,468	11,000	11,000	11,000
151	FUEL	20,962	18,760	21,000	21,000	21,000
152	DAMAGE CLAIMS	-	1,090	-	-	-
185	ITALIAN ICE / SUPPLIES	76,664	61,319	83,000	83,000	81,237
186	BOTTLED DRINKS	120	186	750	750	750
187	PREPACKAGED FOODS	28	47	500	500	500
188	NON-FOOD ITEMS	-	406	-	-	-
189	APPAREL / CHAIRS RESALE	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 231,284</u>	<u>\$ 204,468</u>	<u>\$ 232,350</u>	<u>\$ 231,650</u>	<u>\$ 251,052</u>
LESS OVERHEAD ALLOCATION:						
	TO BANANA BOATS	\$ -	\$ -	\$ -	\$ -	\$ -
	** LESS OVERHEAD TOTAL **	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 766,935</u></u>	<u><u>\$ 791,863</u></u>	<u><u>\$ 799,152</u></u>	<u><u>\$ 797,952</u></u>	<u><u>\$ 823,319</u></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 and Beach Services Assistant. 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 2017

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	Warehouse office	25,000	16-5-760-321
760	Chairs & Umbrellas	23,900	16-5-760-370
	TOTAL CAPITAL	\$ 93,900	

BUDGET ANALYSIS

FY2017 will be the tenth full year of operations for the Beach Services Fund. This division covers for 51 rental boxes and all concessions activities. The 3.0% 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
012	PT - LIFEGUARDS	\$ 626,676	\$ 655,118	\$ 532,000	\$ 532,000	\$ 532,000
013	LIFEGUARD BONUSES	32,750	37,350	32,000	37,350	32,000
014	OVERTIME	-	-	-	-	-
021	FICA	39,971	44,558	43,146	43,555	43,146
023	EMPLOYEE INSURANCE	-	-	-	-	-
024	UNEMPLOYEE INSURANCE	607	-	-	-	-
030	TRAINING	275	980	3,700	2,000	2,700
040	WORKERS COMPENSATION	11,497	38,711	11,280	11,280	11,280
050	AWARDS	<u>2,400</u>	<u>-</u>	<u>2,000</u>	<u>1,600</u>	<u>2,000</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 714,176</u>	<u>\$ 776,717</u>	<u>\$ 624,126</u>	<u>\$ 627,785</u>	<u>\$ 623,126</u>
110	CLOTHING/UNIFORMS	\$ 22,828	\$ 24,492	\$ 20,380	\$ 20,380	\$ 19,480
111	MATERIALS/SUPPLIES	45,000	29,875	8,770	8,770	8,450
113	PRINTING/BINDING	279	65	-	-	-
130	CONTRACTUAL SERVICES	475	-	-	-	-
131	REPAIRS/MAINTENANCE	1,910	846	2,000	2,000	500
132	PROFESSIONAL SERVICES	3,248	4,377	-	1,459	-
140	SUBSCRIPTIONS/DUES	2,936	7,289	3,920	3,990	3,920
141	TRAVEL/BUSINESS	365	565	-	-	2,500
142	ADVERTISING	647	707	1,000	180	1,000
150	VEHICLE OPERATIONS	4,285	1,337	-	1,300	-
151	FUEL	214	39	-	195	-
152	DAMAGE CLAIMS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 82,187</u>	<u>\$ 69,592</u>	<u>\$ 36,070</u>	<u>\$ 38,274</u>	<u>\$ 35,850</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 796,363</u></u>	<u><u>\$ 846,309</u></u>	<u><u>\$ 660,196</u></u>	<u><u>\$ 666,059</u></u>	<u><u>\$ 658,976</u></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 2017

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	Side by side Gator	\$ 10,000	16-5-761-360
761	Toyota Tacoma	27,500	16-5-761-360
	TOTAL CAPITAL	\$ 37,500	

BUDGET ANALYSIS

FY2017 will be the tenth full year of operations for the Beach Services Fund. All expenses in this division are for lifeguards only. The minimal .2% decrease in expenditures is due to a reduction in training expenditures.

16-5-762 BANANA BOATS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
012	PT- BANANA BOATS	\$ -	\$ -	\$ -	\$ -	\$ -
014	OVERTIME	-	-	-	-	-
021	FICA	-	-	-	-	-
024	UNEMPLOYMENT INSURANCE	-	-	-	-	-
030	TRAINING	1,350	-	-	-	-
040	WORKERS COMPENSATION	-	-	-	-	-
050	AWARDS	-	-	-	-	-
	* SUBTOTAL PERSONNEL *	<u>\$ 1,350</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
110	CLOTHING/UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -
111	MATERIALS/SUPPLIES	7,357	567	-	-	-
113	PRINTING/BINDING	-	-	-	-	-
130	CONTRACTUAL SERVICES	260	-	-	-	-
131	REPAIRS/MAINTENANCE	-	-	-	-	-
132	PROFESSIONAL SERVICES	150	160	-	-	-
134	CREDIT CARD FEES	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	-	-	-	-	-
141	TRAVEL/BUSINESS	-	-	-	-	-
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	-	-	-	-	-
151	FUEL	-	-	-	-	-
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 7,767</u>	<u>\$ 727</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OVERHEAD ALLOCATION:						
	FROM CONCESSIONS	\$ -	\$ -	\$ -	\$ -	\$ -
	** LESS OVERHEAD TOTAL **	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 9,117</u></u>	<u><u>\$ 727</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DIVISION 762 BANANA BOATS

DIVISION NARRATIVE

FY2017 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 2017

DETAIL OF CAPITAL OUTLAY

No capital is budgeted for FY 2017

BUDGET ANALYSIS

Due to the high cost of insurance the Banana Boat operations were canceled and no farther funding is budgeted for FY2017.

BEACH SERVICES FUND

DEPRECIATION

DETAIL OF EXPENSES 16-5-906-510

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	<u>\$ 145,311</u>	<u>\$ 138,211</u>	<u>\$ 125,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>
* TOTAL DEPRECIATION*		<u>\$ 145,311</u>	<u>\$ 138,211</u>	<u>\$ 125,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>

Performance Benchmarks, Goals and Priorities

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.

The following benchmarks, goals, and priorities are provided for in FY 2017:

- Increase sales by 2.0% 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.
- Develop & implement marketing plan to increase sales.

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 2,765 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, 2017
DETAIL OF REVENUES
AQUATIC AND FITNESS CENTER FUND**

REVENUES	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
Aquatic Membership Fees	\$ 1,474,569	\$ 1,541,308	\$ 1,580,000	\$ 1,580,000	\$ 1,600,000
Aquatic Enrollment Fees	55,217	58,838	55,000	55,000	55,000
Aquatic Day Memberships	55,064	51,320	59,000	59,000	59,000
Operating Program Fees	336,261	330,064	350,000	350,000	350,000
Sales (Merch. & Food)	26,837	39,041	33,000	33,000	33,000
Donations / Grants	-	-	-	-	-
Property Sales/Interest/Rent	-	-	-	-	-
Miscellaneous	13,452	2,045	1,000	1,000	1,000
Non-Operating Program Fees	6,461	6,144	10,000	10,000	10,000
Local Accommodations Tax	547,974	574,178	433,499	433,499	493,749
Transfers from other Funds	-	-	-	-	-
Accommodations Tax Transfer	-	-	-	-	-
TOTAL REVENUES	<u>\$ 2,515,835</u>	<u>\$ 2,602,938</u>	<u>\$ 2,521,499</u>	<u>\$ 2,521,499</u>	<u>\$ 2,601,749</u>

AQUATIC AND FITNESS CENTER FUND

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

FISCAL YEAR ENDING JUNE 30, 2017 SUMMARY OF EXPENSES AQUATIC AND FITNESS CENTER FUND

Div. #	DIVISION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
770	Administration	\$ 796,690	\$ 816,625	\$ 790,323	\$ 802,659	\$ 826,281
771	Aquatics	188,832	220,534	219,356	217,920	265,700
772	Activity Specialist	174,362	178,706	187,007	186,637	187,602
773	Fitness	317,273	317,572	340,384	338,916	280,982
774	Custodians	132,251	135,443	137,877	135,084	142,133
970	Depreciation / Amortization	300,134	292,458	272,245	290,463	272,245
970	Overhead Allocations	197,594	207,561	205,094	205,216	225,089
970	Bond Interest/Agent Fees	202,263	186,054	169,213	169,213	151,717
TOTAL OPERATING EXPENSES		<u>\$ 2,309,399</u>	<u>\$ 2,354,953</u>	<u>\$ 2,321,499</u>	<u>\$ 2,346,108</u>	<u>\$ 2,351,749</u>

Revenues are projected to exceed expenses by \$250,000 for FY 2017. Starting in FY 2012 net income was capped in order that any excess Local Accommodations Fees would be transferred to the Beach Services Fund to cover its' deficit. This transfer 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
970-220	Building	\$ -	\$ -	\$ -	\$ -	\$ -
970-280	Furniture/Fitness Equipment	-	-	25,000	25,000	50,000
TOTAL OPERATING EXPENSES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 50,000</u>

17-5-770 ADMINISTRATION

**AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 231,029	\$ 238,157	\$ 252,094	\$ 252,094	\$ 257,386
012	SALARY, PART-TIME	74,459	70,983	72,488	72,000	74,295
014	OVERTIME	196	91	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	22,973	23,619	23,370	23,335	23,881
022	EMPLOYEE RETIREMENT	25,681	30,969	32,934	33,276	33,573
023	EMPLOYEE INSURANCE	39,078	36,486	38,400	38,400	40,320
024	UNEMPLOYMENT INSURANCE	-	1,702	-	-	-
030	TRAINING	200	339	650	650	650
040	WORKERS COMPENSATION	23,597	2,128	2,272	2,272	2,653
050	AWARDS	2,226	2,606	2,462	2,462	2,680
	* SUBTOTAL PERSONNEL *	<u>\$ 424,839</u>	<u>\$ 412,480</u>	<u>\$ 430,070</u>	<u>\$ 429,889</u>	<u>\$ 440,838</u>
110	CLOTHING/UNIFORMS	\$ 79	\$ 80	\$ 300	\$ 300	\$ 300
111	MATERIALS/SUPPLIES	23,906	16,425	10,325	10,000	10,325
112	OFFICE SUPPLIES	4,278	10,173	10,000	10,000	10,400
113	PRINTING/BINDING	1,132	1,154	2,160	2,160	2,000
114	AQUATIC SUPPLIES	-	-	-	-	-
115	FITNESS SUPPLIES	-	-	-	-	-
116	PROGRAMMING SUPPLIES	-	-	-	-	-
117	RESALE SUPPLIES	1,019	4,907	3,500	3,500	3,500
118	CUSTODIAL SUPPLIES	25	-	-	-	-
120	COMMUNICATIONS	1,250	1,418	2,000	2,000	2,000
121	UTILITIES	158,544	198,663	170,000	200,000	180,000
130	CONTRACTUAL SERVICES	32,842	46,507	42,808	42,800	50,808
131	REPAIRS/MAINTENANCE	83,479	62,625	41,500	41,500	48,500
132	PROFESSIONAL SERVICES	406	5,073	875	875	875
134	CREDIT CARD FEES	11,075	12,151	10,500	10,500	10,500
135	EVENT/FUND RAISERS	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	2,613	1,148	1,135	1,135	1,135
141	TRAVEL/BUSINESS	1,017	2,871	3,400	3,000	5,000
142	ADVERTISING	48,416	40,950	61,750	45,000	60,100
152	DAMAGE CLAIMS	1,770	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 371,851</u>	<u>\$ 404,145</u>	<u>\$ 360,253</u>	<u>\$ 372,770</u>	<u>\$ 385,443</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 796,690</u></u>	<u><u>\$ 816,625</u></u>	<u><u>\$ 790,323</u></u>	<u><u>\$ 802,659</u></u>	<u><u>\$ 826,281</u></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	\$ 90,787
Assistant Aquatic & Fitness Center Director	1	21	80,319
Customer Service Supervisor	1	15	43,072
Secretary / Receptionist	1	10	38,169
Longevity	-		<u>5,039</u>
TOTAL	4		<u>\$ 257,386</u>

DETAIL OF CAPITAL OUTLAY

<u>ITEM DESCRIPTION</u>	<u>COST</u>	<u>GL ACCT. #</u>
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 7.0% increase in operating expenses is mainly due to the increase in normal operating and personnel cost. Also the Administration budget accounts for all utility expenses 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 20,983	\$ 40,567	\$ 39,798	\$ 39,798	\$ 73,734
012	SALARY, PART-TIME	94,945	88,436	89,397	89,000	80,198
014	OVERTIME	1,792	44	-	-	-
021	FICA	8,818	9,617	9,302	9,273	11,083
022	EMPLOYEE RETIREMENT	2,039	4,090	3,184	3,184	5,899
023	EMPLOYEE INSURANCE	6,140	9,120	9,600	9,600	20,160
030	TRAINING	182	80	500	500	500
040	WORKERS COMPENSATION	718	1,000	1,034	1,034	1,231
050	AWARDS	-	581	616	616	1,340
	* SUBTOTAL PERSONNEL *	<u>\$ 135,617</u>	<u>\$ 153,535</u>	<u>\$ 153,431</u>	<u>\$ 153,005</u>	<u>\$ 194,145</u>
110	CLOTHING/UNIFORMS	\$ 85	\$ 80	\$ 315	\$ 315	\$ 315
111	MATERIALS/SUPPLIES	15,780	17,623	24,305	24,000	24,355
112	OFFICE SUPPLIES	2	-	-	-	-
113	PRINTING/BINDING	-	-	-	-	-
130	CONTRACTUAL SERVICES	10,125	9,163	8,200	8,000	8,200
131	REPAIRS/MAINTENANCE	14,337	35,413	28,500	28,000	33,000
132	PROFESSIONAL SERVICES	2,219	4,195	3,600	3,600	3,900
140	SUBSCRIPTIONS/DUES	425	525	1,005	1,000	1,785
152	DAMAGE CLAIMS	10,242	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 53,215</u>	<u>\$ 66,999</u>	<u>\$ 65,925</u>	<u>\$ 64,915</u>	<u>\$ 71,555</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 188,832</u></u>	<u><u>\$ 220,534</u></u>	<u><u>\$ 219,356</u></u>	<u><u>\$ 217,920</u></u>	<u><u>\$ 265,700</u></u>

DIVISION 771 AQUATICS

**AQUATIC AND FITNESS CENTER
DIVISION NARRATIVE**

The Aquatics Division is made up of two full-time staff members, the Aquatic Supervisor and an Assistant Aquatic Supervisor. These individuals are 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	\$ 40,831
Assistant Aquatic Supervisor	1	12	32,903
Longevity	-		-
TOTAL	2		<u>\$ 73,734</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The 8.5% increase in operating expenses is due to the addition of an Assistant Aquatic Supervisor. 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 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 53,272	\$ 55,791	\$ 59,173	\$ 59,173	\$ 57,581
012	SALARY, PART-TIME	82,732	79,639	83,700	83,500	85,986
014	OVERTIME	107	-	-	-	-
021	FICA	10,189	9,997	10,573	10,558	10,624
022	EMPLOYEE RETIREMENT	5,131	7,339	7,702	7,752	7,912
023	EMPLOYEE INSURANCE	9,765	10,640	9,600	9,600	10,080
030	TRAINING	-	396	700	500	500
040	WORKERS COMPENSATION	696	1,113	1,143	1,143	1,149
050	AWARDS	579	631	616	616	670
	* SUBTOTAL PERSONNEL *	<u>\$ 162,471</u>	<u>\$ 165,546</u>	<u>\$ 173,207</u>	<u>\$ 172,842</u>	<u>\$ 174,502</u>
110	CLOTHING/UNIFORMS	\$ 212	\$ 169	\$ 400	\$ 400	\$ 300
111	MATERIALS/SUPPLIES	11,229	12,323	12,600	12,600	12,800
112	OFFICE SUPPLIES	-	162	200	200	-
113	PRINTING/BINDING	-	-	50	45	-
132	PROFESSIONAL SERVICES	450	506	500	500	-
140	SUBSCRIPTIONS/DUES	-	-	50	50	-
142	ADVERTISING	-	-	-	-	-
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 11,891</u>	<u>\$ 13,160</u>	<u>\$ 13,800</u>	<u>\$ 13,795</u>	<u>\$ 13,100</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 174,362</u></u>	<u><u>\$ 178,706</u></u>	<u><u>\$ 187,007</u></u>	<u><u>\$ 186,637</u></u>	<u><u>\$ 187,602</u></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	\$ 57,581
Longevity	-		-
TOTAL	1		<u>\$ 57,581</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The division provides for the basic same level of service as FY 2016.

17-5-773 FITNESS

**AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 48,696	\$ 54,638	\$ 53,580	\$ 53,580	\$ 55,043
012	SALARY, PART-TIME	100,502	104,339	107,500	107,500	116,220
014	OVERTIME	-	15	-	-	-
021	FICA	11,372	11,547	11,920	11,920	12,673
022	EMPLOYEE RETIREMENT	5,662	6,943	7,362	7,019	7,563
023	EMPLOYEE INSURANCE	9,765	9,120	9,600	9,600	10,080
024	UNEMPLOYMENT INSURANCE	-	-	-	-	-
030	TRAINING	-	662	1,275	1,200	1,425
040	WORKERS COMPENSATION	600	935	966	966	1,028
050	AWARDS	579	652	616	616	670
	* SUBTOTAL PERSONNEL *	<u>\$ 177,176</u>	<u>\$ 188,851</u>	<u>\$ 192,819</u>	<u>\$ 192,401</u>	<u>\$ 204,702</u>
110	CLOTHING/UNIFORMS	\$ 430	\$ 474	\$ 450	\$ 450	\$ 700
111	MATERIALS/SUPPLIES	12,959	9,286	11,620	11,600	13,120
112	OFFICE SUPPLIES	-	-	140	140	140
117	RESALE SUPPLIES	18,443	26,286	20,000	20,000	36,065
130	CONTRACTUAL SERVICES	106,449	87,606	109,000	109,000	18,400
131	REPAIRS/MAINTENANCE	135	2,838	3,500	3,000	5,000
132	PROFESSIONAL SERVICES	455	667	750	750	750
140	SUBSCRIPTIONS/DUES	60	85	605	75	605
141	TRAVEL/BUSINESS	1,166	1,479	1,500	1,500	1,500
	* SUBTOTAL OPERATING *	<u>\$ 140,097</u>	<u>\$ 128,721</u>	<u>\$ 147,565</u>	<u>\$ 146,515</u>	<u>\$ 76,280</u>
	** TOTAL EXPENDITURES **	<u>\$ 317,273</u>	<u>\$ 317,572</u>	<u>\$ 340,384</u>	<u>\$ 338,916</u>	<u>\$ 280,982</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	\$ 55,043
Longevity	-		-
TOTAL	1		<u>\$ 55,043</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The 48.3% decrease in operating expenses is mainly due to the decrease in normal operating from contractual services, more specifically the personal trainers.

17-5-774 CUSTODIANS

**AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ 47,346	\$ 51,930	\$ 51,384	\$ 51,384	\$ 52,699
012	SALARY, PART-TIME	19,045	16,685	24,600	22,000	23,100
014	OVERTIME	683	178	-	-	1,500
021	FICA	4,994	5,034	5,623	5,430	5,720
022	EMPLOYEE RETIREMENT	3,818	3,996	4,111	4,111	4,336
023	EMPLOYEE INSURANCE	18,805	16,720	19,200	19,200	20,160
024	UNEMPLOYEE INSURANCE	3,200	3,820	-	-	-
030	TRAINING	-	27	-	-	-
040	WORKERS COMPENSATION	593	740	608	608	618
050	AWARDS	1,268	1,393	1,231	1,231	1,380
	* SUBTOTAL PERSONNEL *	<u>\$ 99,752</u>	<u>\$ 100,523</u>	<u>\$ 106,757</u>	<u>\$ 103,964</u>	<u>\$ 109,513</u>
110	CLOTHING/UNIFORMS	\$ 208	\$ 81	\$ 1,000	\$ 1,000	\$ 1,000
111	MATERIALS/SUPPLIES	77	144	-	-	-
118	CUSTODIAL SUPPLIES	32,104	34,277	30,000	30,000	31,500
132	PROFESSIONAL SERVICES	110	418	120	120	120
	* SUBTOTAL OPERATING *	<u>\$ 32,499</u>	<u>\$ 34,920</u>	<u>\$ 31,120</u>	<u>\$ 31,120</u>	<u>\$ 32,620</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 132,251</u></u>	<u><u>\$ 135,443</u></u>	<u><u>\$ 137,877</u></u>	<u><u>\$ 135,084</u></u>	<u><u>\$ 142,133</u></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	\$ 52,699
Longevity	-		-
TOTAL	2		<u>\$ 52,699</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The 2.6% increase in expenses is due to normal growth in both personnel and operating expenses.

AQUATIC AND FITNESS CENTER FUND

DEPRECIATION AND AMORTIZATION

DETAIL OF EXPENSES 17-5-970-xxx

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 300,134	\$ 292,458	\$ 272,245	\$ 290,463	\$ 272,245
515	AMORTIZATION	-	-	-	-	-
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 300,134</u>	<u>\$ 292,458</u>	<u>\$ 272,245</u>	<u>\$ 290,463</u>	<u>\$ 272,245</u>

BOND INTEREST AND FEES

DETAIL OF EXPENSES 17-5-970-xxx

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	\$ 202,263	\$ 186,054	\$ 169,213	\$ 169,213	\$ 151,717
420	BOND AGENT FEES	-	-	-	-	-
* TOTAL BOND INTEREST & FEES *		<u>\$ 202,263</u>	<u>\$ 186,054</u>	<u>\$ 169,213</u>	<u>\$ 169,213</u>	<u>\$ 151,717</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, 2017
DETAIL OF REVENUES**

SOURCE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
Revenue Share Activities	\$ -	\$ -	\$ 135,000	\$ -	\$ -
Zip Line Sales	-	-	558,500	-	-
Splash Pad	-	-	-	-	-
Christmas Light Show/ Village	-	-	-	77,255	305,000
Other Activities	-	-	195,000	-	-
Sales Tax	-	-	(37,500)	-	-
Miscellaneous	-	-	1,000	-	-
Transfer from General Fund	-	-	-	409,562	150,000
Transfer from Capital Improvement	-	-	-	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 852,000</u>	<u>\$ 486,817</u>	<u>\$ 455,000</u>

SUMMARY OF EXPENSES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
Zip Line Personnel	\$ -	\$ -	\$ 195,382	\$ -	\$ -
Zip Line Operating	-	-	44,500	-	-
Other Activities Personnel	-	-	70,194	-	-
Other Activities Operating	-	-	15,200	-	-
Splash Pad Personnel	-	-	-	-	-
Splash Pad Operating	-	-	-	-	-
Christmas Light Show/Village Personnel	-	-	-	59,750	21,770
Christmas Light Show/Village Operating	-	-	-	306,493	121,500
Depreciation	-	-	75,000	71,389	246,389
Overhead Allocation	-	-	70,430	61,163	64,333
TOTAL EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 470,706</u>	<u>\$ 498,795</u>	<u>\$ 453,992</u>
EXCESS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 381,294</u>	<u>\$ (11,978)</u>	<u>\$ 1,008</u>
OTHER CASH FLOW ITEMS					
Depreciation	\$ -	\$ -	\$ -	\$ 71,389	\$ 246,389
Capital Purchases	-	-	-	(356,945)	(175,000)
TOTAL OTHER CASH FLOW ITEMS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (285,556)</u>	<u>\$ 71,389</u>
BEGINNING WORKING CAPITAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (297,534)</u>
ENDING WORKING CAPITAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 381,294</u>	<u>\$ (297,534)</u>	<u>\$ (225,137)</u>

18-5-780 SPLASH PAD

**NMB ENTERPRISE FUND
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -
012	SALARY, PART-TIME	-	-	10,000	-	-
021	FICA	-	-	765	-	-
040	WORKERS COMPENSATION	-	-	120	-	-
	* SUBTOTAL PERSONNEL *	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,885</u>	<u>\$ -</u>	<u>\$ -</u>
111	MATERIALS/SUPPLIES	\$ -	\$ -	\$ 1,115	\$ -	\$ -
121	UTILITIES	-	-	5,000	-	-
130	CONTRACTUAL SERVICES	-	-	3,000	-	-
	* SUBTOTAL OPERATING *	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,115</u>	<u>\$ -</u>	<u>\$ -</u>
	** TOTAL EXPENDITURES **	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 20,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DIVISION 780 SPLASH PAD

**NMB ENTERPRISE FUND
DIVISION NARRATIVE**

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

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2017

DETAIL OF CAPITAL OUTLAY

No capital is budgeted for FY 2017

BUDGET ANALYSIS

Consideration of a future water park is being discussed.

18-5-781 CHRISTMAS LIGHT SHOW / VILLAGE

**NMB ENTERPRISE FUND
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATE	FY 2017 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -
012	SALARY, PART-TIME	-	-	12,000	54,892	20,000
021	FICA	-	-	918	4,199	1,530
040	WORKERS COMPENSATION	-	-	144	659	240
	* SUBTOTAL PERSONNEL *	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,062</u>	<u>\$ 59,750</u>	<u>\$ 21,770</u>
110	CLOTHING/UNIFORMS	\$ -	\$ -	\$ -	\$ 919	\$ -
111	MATERIALS/SUPPLIES	-	-	50,000	40,845	10,000
113	PRINTING/BINDING	-	-	-	1,060	-
130	CONTRACTUAL SERVICES	-	-	-	189,975	10,000
131	REPAIRS/MAINTENANCE	-	-	-	5,000	-
134	CREDIT CARD FEES	-	-	-	3,887	3,500
142	ADVERTISING	-	-	26,938	60,784	45,000
151	FUEL	-	-	-	189	-
155	NMB DIRECT COSTS	-	-	-	-	50,000
160	INSURANCE	-	-	-	3,834	3,000
	* SUBTOTAL OPERATING *	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,938</u>	<u>\$ 306,493</u>	<u>\$ 121,500</u>
	** TOTAL EXPENDITURES **	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 90,000</u></u>	<u><u>\$ 366,243</u></u>	<u><u>\$ 143,270</u></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 drive-thru light show and village located at the Park and Sports Complex. The main focus this year is to transition to the drive-thru lights as the main attraction. There will be capital expenses for the new drive-thru light show and for improvements on the existing village supplies.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2017

DETAIL OF CAPITAL OUTLAY

ITEM DESCRIPTION	COST	GL ACCT. #
Drive-thru lights and Village Improvements	\$ 175,000	18-5-781-370
TOTAL	\$ 175,000	

BUDGET ANALYSIS

FY 2017 is the second year of operation for this division. There will be a capital expense of \$175,000 for lights dedicated to the drive-thru light show and also for improvements on the existing village equipment. Budgeted expenses increased 59.2% due to adding in a new attraction for this event.

**NMB ENTERPRISE FUND
FUND 18**

Performance Benchmarks, Goals and Priorities

- 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 a 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. As of January 1, 2014 the Internal Service Fund also has been used to record all revenues and expenses related to the City's workers compensation plan, and as of January 1, 2016 it has also been used to record all revenues and expenses related to the City's property and liability insurance plan.

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

**FISCAL YEAR ENDING JUNE 30, 2017
DETAIL OF REVENUES**

SOURCE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
Interest	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Misc Revenues	-	239	-	-	-
Health Insurance:					
SCLGAG Balance	3,103	-	-	-	-
Wellness Nonparticipation	44,585	49,712	41,895	41,895	43,990
Contributions from Retiree Dependents	66,501	67,643	69,546	69,546	73,023
Contributions from Dependents	535,741	594,718	627,797	627,797	659,187
Contributions from Retirees/Cobra	228,350	246,890	223,587	223,587	234,766
Reinsurance Reimbursements	72,558	46,586	-	425,339	-
General Fund Employees	2,330,796	2,498,144	2,976,000	2,967,200	3,228,680
Water & Sewer Fund Employees	464,990	586,780	499,200	499,200	514,080
Solid Waste Employees	225,451	243,104	259,200	253,920	272,160
Aquatic and Fitness Center Employees	83,533	82,080	86,400	86,400	100,800
Workers Compensation:					
Suborgation Recovery	-	1,938	-	-	-
General Fund Employees	58,653	214,831	259,439	273,237	269,204
Water & Sewer Fund Employees	11,714	35,698	41,989	41,989	42,910
Solid Waste Employees	10,825	17,403	45,245	45,245	47,930
Beach Services Employees	5,008	19,420	19,775	19,775	19,857
Aquatic and Fitness Center Employees	1,107	5,777	6,023	6,023	6,679
NMB Enterprise Employees	-	-	264	659	240
Property/Liability:					
Insurance Premiums	-	-	-	131,663	500,000
TOTAL REVENUES	<u>\$ 4,142,915</u>	<u>\$ 4,710,963</u>	<u>\$ 5,157,360</u>	<u>\$ 5,714,475</u>	<u>\$ 6,014,506</u>

INSURANCE RESERVE FUND
FUND 19
FISCAL YEAR ENDING JUNE 30, 2017
DETAIL OF EXPENSES

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGETED	FY 2016 ESTIMATED	FY 2017 BUDGETED
Health Insurance:					
Dental Claim Expenses	\$ 227,467	\$ 209,150	\$ 247,300	\$ 246,899	\$ 259,665
Health Claim Expenses	2,070,735	2,268,569	2,275,450	3,140,926	2,389,223
Prescription Expenses	866,243	943,090	777,608	850,000	816,488
Admin Fee Expenses	728,079	781,139	794,247	848,365	833,959
Misc. Expenditures & Aggregate Premium	32,644	48,466	28,737	-	-
Wellness Expenses	292,134	269,399	255,000	270,000	270,000
Workers Compensation:					
Admin Fee Expenses	31,250	42,525	55,125	39,327	48,077
Misc. Expenditures & Aggregate Premium	110,101	121,439	121,386	62,940	132,174
Loss Expenditures	40,140	246,584	196,759	414,126	309,125
Property/Liability Insurance:					
Admin Fee Expenses	-	-	-	1,250	2,500
Misc. Expenditures & Aggregate Premium	-	-	-	217,094	455,896
Loss Expenditures	-	-	-	20,000	25,000
Overhead Allocations	29,021	31,013	33,301	32,624	33,867
OPEB Normal Costs	714,490	949,488	590,000	949,488	900,000
TOTAL EXPENSES	<u>\$ 5,142,304</u>	<u>\$ 5,910,862</u>	<u>\$ 5,374,913</u>	<u>\$ 7,093,039</u>	<u>\$ 6,475,974</u>
EXCESS (DEFICIT)	<u>\$ (999,389)</u>	<u>\$ (1,199,899)</u>	<u>\$ (217,553)</u>	<u>\$ (1,378,564)</u>	<u>\$ (461,468)</u>
OTHER CASH FLOW ITEMS					
OPEB Normal Costs	<u>\$ 714,490</u>	<u>\$ 949,488</u>	<u>\$ 590,000</u>	<u>\$ 949,488</u>	<u>\$ 900,000</u>
TOTAL OTHER CASH FLOW ITEMS	<u>\$ 714,490</u>	<u>\$ 949,488</u>	<u>\$ 590,000</u>	<u>\$ 949,488</u>	<u>\$ 900,000</u>
BEGINNING WORKING CAPITAL	<u>\$ 469,524</u>	<u>\$ 184,625</u>	<u>\$ 668,647</u>	<u>\$ 743,914</u>	<u>\$ 314,838</u>
ENDING WORKING CAPITAL	<u>\$ 184,625</u>	<u>\$ (65,786)</u>	<u>\$ 1,041,094</u>	<u>\$ 314,838</u>	<u>\$ 753,370</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, workers compensation plan, and property and liability insurance plan in order to keep the growth in expenses at a modest level.

PERSONNEL REPORT

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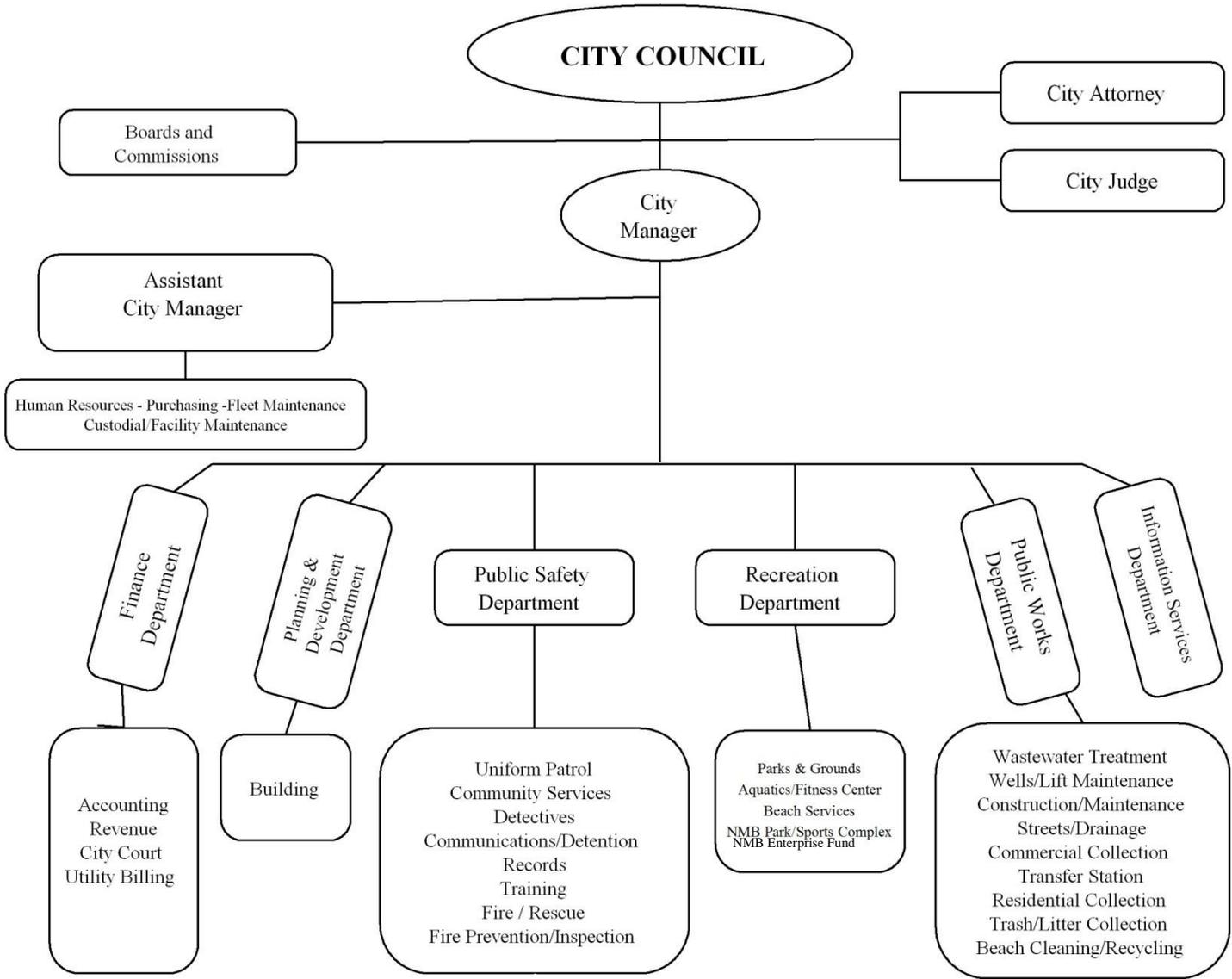
PERSONNEL REPORT

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. It is anticipated that total regular employee count will grow 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

number of budgeted positions has been increased by 13 for FY 2017. Changes by division are illustrated below.

DEPT	Div.#	CLASSIFICATION	FY 2012 ADOPTED	FY 2013 ADOPTED	FY 2014 ADOPTED	FY 2015 ADOPTED	FY 2016 ADOPTED	FY 2017 ADOPTED
GENERAL GOVT	211	Legislative	8	8	8	8	8	8
	221	Administrative	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	9	8 ¹	8	8	7 ²	8 ³
IS	262	Information Services	6	6	7 ⁴	7	7	8 ^{5,6}
FIN	312	Utility Billing	8	8	8	8	8	8
	342	Accounting	6	6	6	6	6	6
	352	Revenue	6	6	6	6	6	6
PUBLIC SAFETY	411	Public Safety Admin.	4	4	4	4	4	6 ^{6,7}
	422	Uniform Patrol	59	59	56 ⁸	56	56	59 ⁹
	424	Community Services	9	9	9	9	9	9
	431	Detectives	10	10	11 ⁸	11	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	3	3	3	3	3	4 ¹⁰
	453	Fire / Rescue	50	50	50	50	50	49 ¹⁰
	454	Fire Prevention/Inspection	4	4	4	4	4	4
P&D	521	Planning	10	10	10	9 ¹¹	9	9
	522	Building	9	9	9	9	9	9
PUBLIC WORKS	611	Public Works Admin.	8	8	8	8	8	8
	622	Wastewater Treatment	6	6	6	6	7 ¹²	7
	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
675	Recycling	4	4	4	4	4	4	
P&R	741	Recreation - Admin	4	4	4	4	4	5 ¹³
	742	Recreation - Athletics	1	1	2 ¹⁴	6 ¹⁵	6	6
	743	Recr - Programs/Events	2	2	4 ¹⁶	3 ¹⁷	3	4 ²³
	744	Recreation - Sports Park	-	-	-	-	-	1 ²⁴
	754	Parks & Grounds	11	11	15 ¹⁸	15	15	17 ¹⁹
	770-4	Aquatics/Fitness Center	9	9	9	9	9	10 ²⁰
	780	NMB Enterprise Fund	-	-	-	2 ²¹	- ²²	-
SUPP	822	Purchasing	6	4 ²⁵	4	4	4	4
	832	Fleet Maintenance	6	6	5 ²⁶	5	5	5
	842	Custodial/Facility Maint.	8	9 ²⁷	8 ²⁸	8	8	8
TOTALS			368	366	370	374	372	385

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 Risk Manager for FY 2013.
- 2 Eliminate 1 Administrative Assistant Position for FY 2016.
- 3 Added 1 Human Resources Technician for FY 2017.

Information Services

- 4 Added 1 Computer Technician II (262) by transferring from PSO - Technical Service Officer (422) for FY 2014.
- 5 Added 1 Computer Technician Position for FY 2017.

Public Safety

- 6 Added 1 Computer Technician II (411) by transferring from Computer Technician II (262) for FY 2017.
- 7 Added 1 Computer Technician II Position for FY 2017.
- 8 Eliminated 1 Detective Lt. position for FY 2014, and transferred in 2 Rotating Detectives (431) from PSO (422).
- 9 Added 3 PSO Positions for FY 2017.
- 10 Added 1 Fire Lt. - Health and Safety Officer (452) by transferring from Firefighter (453) for FY 2017.

Planning & Development

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

Public Works

- 12 Added 1 Electrician Position for FY2016.

Parks & Recreation

- 13 Added 1 Beach Services Assistant for FY 2017.
- 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 Added 2 Parks Maintenance Workers (754) for FY 2017.
- 20 Added 1 Assistant Aquatic Supervisor (771) for FY 2017.
- 21 Add 1 Manager and 1 Employee in the New NMB Enterprise Fund for FY 2015.
- 22 Eliminated 1 Manager & 1 Employee Positions in the NMB Enterprise Fund for FY2016.
- 23 Added 1 Marketing and Sales Coordinator (743) for FY 2017.
- 24 Added 1 Concession Manager for FY 2017.

Support Services

- 25 Eliminated 1 Warehouse Clerk and transferred 1 Materials & Facilities Supervisor out to division 842 in FY 2013.
- 26 Eliminated 1 Mechanic for FY 2014.
- 27 Transfer 1 Materials & Facilities Supervisor from 822 to 842 in FY 2013.
- 28 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.

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 2017.

Employee Compensation

For FY 2017, the salary ranges have been increased on the following pages by 1.0% for the minimum range, 2.0% for the mid-point range, and 3.0% 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, 2016 for FY 2017

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Custodian	8	24,613	30,482	39,311
Maintenance Worker	9	26,673	33,033	42,604
Bridge Operator				
Lead Custodian				
Public Grounds Maintenance Worker				
Tradesworker				
Secretary/Receptionist-Aquatic & Fitness	10	28,733	35,583	45,897
Secretary/Receptionist-Recreation				
Cashier/Accounting Clerk	11	30,794	38,135	49,185
Meter Reader				
Motor Equipment Operator (MEO)				
Records Clerk				
Warehouse Clerk				
Animal Control Officer				
Communications Technician/Jailer	12	32,852	40,688	52,476
Landscape Technician				
Maintenance Specialist / MEO				
Permit Clerk				
Assistant Aquatic Supervisor				
Accounting Clerk - A/P				
Accounting Clerk - Payroll	13	34,914	43,239	55,768
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				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2016 for FY 2017

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Administrative Assistant II - Public Safety	14	36,975	45,792	59,059
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	39,037	48,341	62,349
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				
Marketing and Sales Coordinator				
Pump Mechanic II				
Safety Specialist/Business License Inspector				
Sports Tourism Coordinator				
Wastewater Operator B				
Fire Lieutenant - Health And Safety Officer				
Event Coordinator	16	41,096	50,894	65,642
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, 2016 for FY 2017

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Activities Director	17	43,154	53,446	68,934
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	45,217	55,997	72,225
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	47,275	58,549	75,515
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	49,337	61,098	78,806

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2016 for FY 2017

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Assistant Aquatic & Fitness Center Director	21	51,398	63,652	82,096
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	22	53,456	66,202	85,388
Grants/Special Projects Coordinator				
Planner				
Assistant Building Official	23	55,519	68,755	88,679
Utility Billing Supervisor				
Accounting Supervisor	24	57,577	71,307	91,970
Assistant Zoning Administrator				
Human Resources Officer				
Public Information Officer				
Senior Planner				
Aquatic & Fitness Center Director	25	59,638	73,858	101,611
Beach Services Manager				
Fleet Management Superintendent				
Public Grounds Superintendent				
Revenue Supervisor / Risk Manager				
Staff Engineer				
Superintendent of Recreation/Sports Tourism				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2016 for FY 2017

<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	63,759	78,961	108,632
Assistant Finance Director Assistant Director, Planning & Development Chief of Fire Rescue/Emergency Preparedness Director	28	65,819	81,514	112,143
Chief of Police Operations Manager/Utilities	29	67,879	84,063	115,655
Director of Information Services Director, Planning & Development Parks and Recreation Director	31	79,212	98,097	134,959
Finance Director	32	87,452	108,305	149,003
Assistant City Manager City Engineer, Director of Public Works Director of Public Safety	33	95,693	118,512	163,046

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 2017 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, 2016 is estimated to be \$12,217,186.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
10,082,589	11,967,882	11,836,833	11,636,074	12,416,545	12,217,186	12,217,186

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 2017 the millage will be 41.3, which is a 2.0 mil increase over the previous fiscal year for paving and Public Safety. 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 .0413 (41.3 mils)	=	Real Estate Tax Bill
Assessed Market Value x .105 x .0413 (41.3 mils)	=	Vehicle Tax Bill

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

	<u>FY2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016 EST</u>	<u>FY 2017 EST</u>
All Assessed Value	\$356,522,500	\$374,210,526	\$380,263,158	\$370,090,000	\$384,615,000

COMMENTS: The millage rate for FY2017 will be 41.3 mils. This is a 2 mil increase and is for operational purposes. The estimates below only include the operational millage for each corresponding year since 6.2 mils goes to the Debt Service Fund to provide the annual payment on the North Myrtle Beach Sports and Tourism Park.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
11,503,785	11,408,649	11,570,788	11,995,655	12,250,000	12,350,000	\$13,150,000

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 taxes increased significantly in FY 2013 due to the repayment of excess taxes from the old TIF District that was closed in FY 2005. The City currently has a contract with Horry County to collect its delinquent taxes. Delinquent taxes should remain steady over the next several years because current taxes are being paid in a timely manner.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	BUDGET <u>FY 2016</u>	ESTIMATED <u>FY 2016</u>	BUDGET <u>FY 2017</u>
122,014	634,852	270,410	69,129	275,000	150,000	150,000

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 2017 are expected to remain at the same level as the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
170,391	115,638	116,708	88,075	120,000	90,000	90,000

REVENUE ITEM: Business License/Business License Penalties

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

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

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

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

FEE SCHEDULE:

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

See Individual Business in Class

BASE: 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 2017 budget is higher than the FY 2016 budget due to growth and inflation. The Mayor and Council have indicated that they would like to review the individual rates in the Fall of 2016.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2014</u>	<u>BUDGET FY 2016</u>	<u>ESTIMATED FY 2016</u>	<u>BUDGET FY 2017</u>
Business License Fees						
4,593,270	5,099,302	5,282,078	5,598,767	5,900,000	5,900,000	6,425,000
Business License Penalties						
32,774	31,967	36,768	31,460	40,000	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, but it has remained steady over the last year.

COMMENTS:

This budgeted revenue reflects the same amount as the previous fiscal year. Residential and commercial construction appears to be leveling off at the current number.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	BUDGET <u>FY 2016</u>	ESTIMATED <u>FY 2016</u>	BUDGET <u>FY 2017</u>
363,375	392,081	675,112	503,844	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 2017 is estimated to be equal to those for FY 2016.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
2,510	4,310	4,220	4,545	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 2017 is projected to remain steady over the next several years.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
11,095	15,500	14,280	25,648	15,000	20,000	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 and a discontinuation of the Good Cents Program.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
1,306,558	1,364,264	1,479,391	1,521,903	1,570,000	1,580,000	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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	BUDGET <u>FY 2016</u>	ESTIMATED <u>FY 2016</u>	BUDGET <u>FY 2017</u>
503,828	523,103	537,217	552,483	562,500	567,500	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 budget.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
75,188	69,203	80,950	93,087	70,000	90,000	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 receipted by the Police Department. At the end of each month, net bail bonds are transferred to the General Fund after disposition of cases.

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

The revenues listed below are net amounts kept by the City for fines and forfeitures. State fines are imposed in addition to the normal fine for the violation. Those fines are remitted directly to the State and are equal to 100% of the total fines collected by the City. Beginning July 1, 1997, the Victim Rights Act provided that the City also collect a \$25 surcharge on all municipal court convictions, and a \$12 surcharge on all driving under the influence violations. The budget amount for FY 2017 will remain the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
392,534	310,071	377,226	584,317	345,000	345,000	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 actual number.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
3,775	2,909	3,535	4,828	10,000	5,000	5,000

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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	BUDGET <u>FY 2016</u>	ESTIMATED <u>FY 2016</u>	BUDGET <u>FY 2017</u>
10,527	15,384	32,331	0	5,000	0	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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
7,247	1,451	1,332	0	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 2017 should be slightly above the prior fiscal year.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	BUDGET <u>FY 2016</u>	ESTIMATED <u>FY 2016</u>	BUDGET <u>FY 2017</u>
153,793	166,462	144,655	198,037	175,000	195,000	200,000

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 an increase over the budget number of the previous fiscal year due actual collections during the prior fiscal year.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
255,867	297,169	296,664	399,349	257,200	348,988	350,000

REVENUE ITEM: Homestead Exemption Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

The Homestead Exemption provides that the first \$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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
136,609	147,035	152,488	165,433	150,000	175,000	175,000

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 2017.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	BUDGET <u>FY 2016</u>	ESTIMATED <u>FY 2016</u>	BUDGET <u>FY 2017</u>
156,059	181,861	185,835	202,508	202,500	210,000	220,000

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 2017 revenues are projected to be less than the previous fiscal year.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	BUDGET <u>FY 2016</u>	ESTIMATED <u>FY 2016</u>	BUDGET <u>FY 2017</u>
521,592	244,961	54,596	41,960	116,000	160,571	51,960

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 previous budget years due to the completion of the new North Myrtle Beach Sports and Tourism Park.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
374,760	411,109	846,780	1,222,773	937,500	1,051,187	1,085,500

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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	BUDGET <u>FY 2016</u>	ESTIMATED <u>FY 2016</u>	BUDGET <u>FY 2017</u>
86,618	58,506	75,832	64,689	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, 2016:

<u>Meter Size</u>	<u>Water Minimum Charge 1,000 gal/ERU</u>	<u>Sewer Minimum Charge 1,000 gal/ERU</u>	<u>Minimum Water Usage</u>	<u>Water Charge 1,000-30,000 Gal</u>	<u>Water Charge Over 30,000</u>	<u>Sewer Charge Per 1,000 Gal</u>
3/4" Res.	\$8.37	\$6.22	1	\$2.86	\$3.23	\$2.93
3/4" Comm.	8.37	6.22	1	2.86	3.23	2.93
1"	30.72	22.40	4	2.86	3.23	2.93
1-1/2"	61.36	46.80	8	2.86	3.23	2.93
2'	147.30	112.80	20	2.86	3.23	2.93
3'	320.00	237.60	40	2.86	3.23	2.93
4'	586.00	453.20	80	2.86	3.23	2.93
6'	1229.00	865.00	160	2.86	3.23	2.93
8'	2617.00	1745.00	320	2.86	3.23	2.93
Irrigation				3.23	3.23	

BASE:

Over 13,400 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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET FY 2016</u>	<u>ESTIMATED FY 2016</u>	<u>BUDGET FY 2017</u>
11,760,611	11,547,906	11,811,092	11,998,183	12,525,000	12,450,000	12,525,000

REVENUE ITEM: Water Taps

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

This revenue is expected to remain the same as the FY 2016 Budget.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET FY 2016</u>	<u>ESTIMATED FY 2016</u>	<u>BUDGET FY 2017</u>
45,427	65,771	81,843	70,146	50,000	70,000	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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
22,116	19,300	22,454	20,400	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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
1,132,059	1,425,044	2,035,673	1,712,909	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 2016.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
59,984	54,274	59,637	59,828	\$80,000	\$60,000	\$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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
69,814	74,713	70,997	69,527	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, 2016:

Commercial & Multifamily:

\$ 8.00 per month per ERU [ERU = 3,500 square feet impervious area]

Residential:

\$ 8.00 per month per Single Family residence

Condo Units:

\$ 5.50 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 increase over the next year due to a rate change in order to address various drainage issues that have arisen from the recent floods.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	BUDGET <u>FY 2016</u>	ESTIMATED <u>FY 2016</u>	BUDGET <u>FY 2017</u>
2,002,240	2,025,577	2,058,103	2,088,980	2,149,600	2,113,000	2,834,000

REVENUE ITEM: Storm Water Drainage Penalties

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

The budget for FY 2017 is higher due to the fee increase.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
9,333	8,857	9,343	9,305	9,500	9,500	11,000

REVENUE ITEM: Accommodations Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
2,490,129	2,980,351	3,055,869	3,372,661	3,372,500	3,500,000	3,723,250

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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET FY 2016</u>	<u>ESTIMATED FY 2016</u>	<u>BUDGET FY 2017</u>
Hospitality Fees	4,661,267	4,770,698	4,965,249	5,334,318	5,422,600	5,623,000	5,847,900
Hospitality Fee Penalties	10,296	6,612	8,943	4,762	11,000	9,000	9,000

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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
3,949,997	4,026,314	4,257,579	4,285,293	4,300,000	4,300,000	4,350,000

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 2017 will remain the same as FY 2016.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
25,156	24,398	25,891	26,548	27,500	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.

REVENUE HISTORY:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>ESTIMATED</u> <u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>
10,020	7,038	7,362	6,870	8,000	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. 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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	BUDGET <u>FY 2016</u>	ESTIMATED <u>FY 2016</u>	BUDGET <u>FY 2017</u>
1,636,897	1,552,670	1,894,522	2,126,154	2,146,100	2,146,100	2,160,000

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 2,765 average member units for FY 2016. This number is on the conservative side, but with the local accommodations ½% transfer the fund should be above break-even for FY 2017. 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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	BUDGET <u>FY 2016</u>	ESTIMATED <u>FY 2016</u>	BUDGET <u>FY 2017</u>
1,828,070	1,877,080	1,949,899	2,022,616	2,088,000	2,088,000	2,108,000

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

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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

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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.

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

ORDINANCE

**AN ORDINANCE TO PROVIDE
FOR THE ADOPTION OF A BUDGET,
ITS REVENUES, AND EXPENDITURES
FOR FISCAL YEAR 2017**

**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 2017.
- Section 2.** That the Budget shall be for the period beginning July 1, 2016 and ending June 30, 2017, 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, 2016, 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, 2016, 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	\$ 6.22	\$ 2.93
1	22.40	2.93
1-1/2	46.80	2.93
2	112.80	2.93
3	237.60	2.93
4	453.20	2.93
6	865.00	2.93
8	1,745.00	2.93

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, 2016 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, 2016, the monthly fees for stormwater are as outlined below:

Residential: \$8.00 per month per single family residence.

Commercial & Multifamily: \$8.00 per month per ERU (ERU = 3,500 sq. ft. of impervious area).

Condo Units: \$5.50 per month per individual unit.

Section 10. This Ordinance shall be effective July 1, 2016.

Section 11. This ordinance supersedes any other inconsistent ordinances.

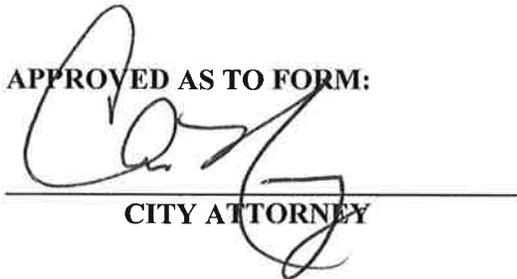
DONE, RATIFIED AND PASSED THIS 23 DAY OF MAY 2016.


MARILYN B. HATLEY, MAYOR

ATTEST:


CITY CLERK

APPROVED AS TO FORM:


CITY ATTORNEY

REVIEWED:


CITY MANAGER

FIRST READING: 5/16/16

SECOND READING: 5/23/16

ORDINANCE

**AN ORDINANCE TO SET THE TAX LEVY FOR
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FOR FISCAL YEAR 2017**

**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 2016 through the thirtieth day of June 2017 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>35.1</u>
TOTAL FY2017 MILLAGE	41.3

Forty-one point three (41.3) mils on each One Hundred Dollars (\$100.00) of assessed value, which will produce Three Dollars and Ninety three Cents (\$4.13) 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, 2017, 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, 2017, 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, 2017, 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, 2017, 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, 2016, and supersedes any other inconsistent ordinances.

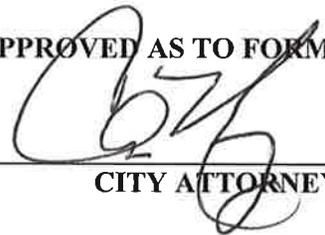
DONE, RATIFIED AND PASSED THIS 23 DAY OF MAY 2016.


MARILYN B. HATLEY, MAYOR

ATTEST:


CITY CLERK

APPROVED AS TO FORM:


CITY ATTORNEY

REVIEWED:


CITY MANAGER

FIRST READING: 5/16/16

SECOND READING: 5/23/16