

City of North Myrtle Beach

South Carolina



BUDGET

Fiscal Year 2018

July 1, 2017 – June 30, 2018

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2018 BUDGET
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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2017-2018 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 2018 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

FY 2018 BUDGET CALENDAR

November 28	-	Budget Worksheets to Departments
January 6	-	Budget Worksheets to Finance Department
January 9 - 13	-	Review and compilation of all requests by Finance Department
January 16 – 20	-	City Manager reviews all requests in light of revenue projections
Jan. 23 – Feb. 17	-	Compilation of Budget Retreat Manual
February 27 - 28	-	Budget Retreat
March 1 – 24	-	City Manager, Finance Director, and Finance staff review Budget Retreat priorities in light of updated revenue projections and prepare Budget Document
March 27 - 31	-	City Manager prepares Budget Message; assembling and typing of FY 2018 Proposed Budget
April 3 – 7	-	FY 2018 Proposed Budget reviewed and printed
April 17	-	FY 2018 Proposed Budget submitted to Council
	-	Public Hearing/First Reading of Proposed FY 2018 Budget Ordinance by City Council
May 1	-	Second Reading of Proposed FY 2018 Budget Ordinance by City Council
May 1 – 31	-	FY 2018 Approved Budget Written
June 15	-	Distribution of FY 2018 Budget Document

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

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

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

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

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

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

Financial Summaries: Summarizes all fund revenue and expenditure activity for the 2017-2018 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 FY 2018 which is estimated at \$1,258,500.

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 \$350,043 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 \$23,000,000 NMB Sports Park throughout the nation for events such as Ultimate Frisbee, high school athletics, college softball and numerous other tournaments and activities during FY 2018. The Recreation Department will also spend an additional \$1,500,000 in promoting and holding many other tourist related events which include the Great Christmas Light Show, 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 2018 Budget, certain policies are followed in order to calculate revenue and expenditure estimates. These policies, which define the budget parameters, were followed in developing the budget for the annual budget retreat with the Mayor and City Council. The budget policies followed in developing the budget that was reviewed at the budget retreat are as follows:

1. The General Fund operational millage rate will remain the same at 35.1 mils. 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 remain the same for FY 2018 as FY 2017.
3. Water Fees will increase by 2 cents and Sewer Fees will increase 5 cents for FY 2018 due to an increase by GSWSA. The annual 5% increase for Impact Fees will be suspended for FY 2018.
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%.

6. Employee pay ranges will be adjusted by 0% to 3.0% in accordance with the Pay & Compensation Plan. The pay matrix will be from 0.0% to 3.0% for FY 2018 which is the same as the FY 2013 - FY 2017 matrix.
7. The General Fund will present a balanced budget for FY 2018 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 \$1,850,000 for various capital improvements throughout the City. A \$50,000 transfer will be made to both the North Myrtle Beach Enterprise Fund and the Pension Trust Fund.
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 2018. 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 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. Engage a lobbyist in order to obtain State funds for ocean outfalls and other major infrastructure projects.

20. The Cherry Grove Dredging Project will continue which was funded by a special assessment/general obligation bond as well as funds 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. 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 should not exceed 1% above the City's current CD rate at the respective banks.
26. Staff will begin to explore alternatives in order to provide additional ocean front parking.
27. 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.
28. The Water and Sewer Fund may issue a revenue bond for capital expansion not to exceed \$7 million.
29. Stormwater Fees will remain at \$8 per ERU/month and multi-family units will remain the same at \$5.50 per month.

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City of North Myrtle Beach, South Carolina

PRINCIPAL OFFICIALS

July 1, 2017

Elected

MayorMarilyn 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

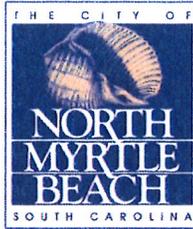
Appointed

City Manager Michael G. Mahaney
Assistant City ManagerSteven E. Thomas
Finance DirectorRandy J. Wright
Information Services DirectorPatrick Wall Jr.
Parks and Recreation DirectorJohn W. Bullard
Planning and Development DirectorJames W. Wood
City Engineer/Public Works DirectorKevin D. Blayton
Public Safety DirectorJay 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 12, 2017

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, 2018.

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 2018 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 represents the same millage rate as FY 2017. The overall budget for FY 2018 will be \$103,953,668 compared to \$93,601,045 for the previous fiscal year.

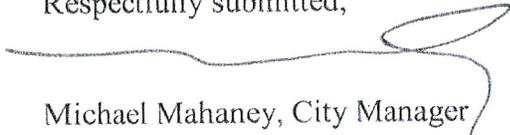
Operationally, the budget is up as compared to the previous fiscal year due to significant capital projects for FY2018. Revenues continue to show positive growth.

This budget also reflects an increase in overall regular employment with the addition of 11 new positions of which four are for Public Safety Officers hired in FY 2017 through a COPS Grant, four for the Street Division for a new drainage/paving crew and three for Water and Sewer Construction Maintenance for a new construction crew. Total full-time employment will go from 385 to 396.

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, Accounting Supervisor Lauren Richardson and Enterprise Accountant Nicole Adams 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 2018
 Period covered: July 1, 2017 - June 30, 2018

	GOVERNMENTAL FUND TYPE										ENTERPRISE FUND TYPE										Internal Service Insurance Reserve Fund	GRAND TOTAL OF ALL FUNDS
	Special Revenue					Capital Improvement Funds					DEBT SERVICE FUND	Enterprise Funds										
	GENERAL FUND	ACCOM. TAX	LOCAL HOSP. FEES	STORM WATER DRAINAGE	CAPITAL IMPROV.	STREET IMPROV.	BEACH RENOURISHMENT	CHERRY GROVE DREDGE	WATER & SEWER OPERATIONS	IMPACT FEES		SOLID WASTE	BEACH SERVICES	AQUATIC & FITNESS CENTER	NMB ENTERPRISE FUND							
																STORM WATER DRAINAGE	CAPITAL IMPROV.	STREET IMPROV.	BEACH RENOURISHMENT	CHERRY GROVE DREDGE		
Beginning Balance	\$ 24,682	\$ -	\$ -	\$(1,060,345)	\$ 1,091,575	\$ 1,268,006	\$ 211,009	\$ 3,606,759	\$ 15,575,000	\$ 1,750,000	\$ 1,930,000	\$ (148,687)	\$ 261,000	\$ (228,584)	\$ 609,640	\$ 36,608,368						
Revenues	3,985,250	6,123,900	3,545,000	3,545,000	30,000	7,070,000	7,080,000	1,550,000	13,787,400	8,700,000	4,420,500	2,350,000	1,970,000	1,150,500	6,093,433	95,416,544						
Total Available Resources	\$4,009,932	\$6,123,900	\$2,484,655	\$1,121,575	\$8,338,006	\$7,291,009	\$5,156,759	\$2,360,830	\$29,362,400	\$10,450,000	\$6,350,500	\$2,201,313	\$2,231,000	\$971,916	\$6,703,073	\$132,024,912						
Expenditures/Expenses Overhead Allocation	\$1,617,710	\$ -	\$ 955,000	\$ 2,474,000	\$ 1,625,500	\$ 8,545,000	\$ 7,725,000	\$ 3,716,196	\$13,636,100	\$ -	\$3,906,074	\$ 1,698,577	\$2,137,339	\$1,319,853	\$5,817,027	\$ 88,547,668						
Excess (Deficiency) After Expenditures/Expenses	\$2,392,222	\$6,123,900	\$1,529,655	\$1,282,255	\$(503,925)	\$(206,984)	\$(433,991)	\$1,440,563	\$13,354,361	\$10,450,000	\$1,685,034	\$(106,946)	\$(134,949)	\$(937,542)	\$ 853,485	\$ 43,477,244						
Operating Transfers In	\$ -	\$ -	\$ -	\$ 105,767	\$ 1,850,000	\$ 1,107,334	\$ 672,795	\$ -	\$ 1,378,160	\$ -	\$ 245,958	\$ 510,691	\$ 823,205	\$ 193,643	\$ -	\$ 12,771,545						
Operating Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$(1,378,160)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$(12,821,545)						
Depreciation/Amortization OPEB Normal Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,236,537	\$ -	450,000	150,000	275,000	985,033	100,000	5,096,570						
Bond Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$(1,168,333)	\$ -	\$ -	\$ -	\$(473,863)	\$ -	\$ -	100,000						
Property Plant & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$(4,169,000)	\$ (9,000,000)	\$(1,190,000)	\$(137,000)	\$(710,000)	\$(200,000)	\$ -	\$(15,406,000)						
Ending Balance	\$ 22,737	\$ -	\$ -	\$ 1,388,022	\$ 1,346,075	\$ 900,340	\$ 238,804	\$ 1,440,563	\$12,631,725	\$ 71,840	\$1,190,992	\$ 416,745	\$(220,607)	\$ 41,134	\$ 953,485	\$ 31,575,618						

Grand Total Budgeted Expenditures: \$103,953,668

**CAPITAL/OTHER INFRASTRUCTURE 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/other infrastructure by fund and department is provided in the following table for the 2018 fiscal year. Capital expenditures make up a substantial portion of the total budgetary expenditures of \$103,953,668

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>Department</u>	<u>Total Capital</u>
General Government	\$ 2,300,000
Finance	255,000
Information Services	348,000
Public Safety	690,000
Planning & Development	52,000
Public Works	24,050,000
Recreation & Parks	1,633,700
Support Services	<u>138,000</u>
Total Capital	<u>\$ 29,466,700</u>

<u>Fund</u>	<u>Total Capital</u>
General	\$ 1,180,200
Water & Sewer	13,169,000
Storm Water Drainage	700,000
Capital Improvement	935,500
Street Improvement	8,945,000
Cherry Grove Dredging	2,300,000
Solid Waste	1,190,000
Beach Services	137,000
Aquatics & Fitness Center	710,000
NMB Enterprise	<u>200,000</u>
Total Capital	<u>\$ 29,466,700</u>

GENERAL FUND CAPITAL

Capital purchases within the General Fund for FY 2018 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 projects funds.

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

The following table lists the various General Fund capital purchases for FY 2018:

<u>Division</u>	<u>Capital Item</u>	<u>Amount</u>
Information Services	Computers/Technology/Software	\$148,000
Finance, Revenue	Enforcement Vehicle (SUV)	30,000
Public Safety, Administration	Vehicle	25,500
Pub. Safety - Patrol	Patrol Vehicles (7)	285,000
Community Services	Software	8,000
Detectives	Unmarked Vehicle	26,500
Fire Suppression	RKO Fire Vehicle	47,500
	Other Fire Equipment (Grant?)	183,000
Planning/Building	Vehicles	52,000
Streets	Dump Truck	70,000
Recreation, Special Events	Transit Van	26,000
Parks	Pickup Trucks (2)	73,500
	Ride on Spreader	7,700
	Utility Vehicle	14,500
	Tractor	45,000
Purchasing	Software	70,000
Fleet Maintenance	F250 Service Vehicle	42,000
Custodial/Facility Maintenance	Transport Van	26,000
Total General Fund Capital – FY 2018		<u>\$1,180,200</u>

During the annual budget retreat, the Mayor and City Council review revenues, expenditures and capital needs for the upcoming fiscal year as well as the four following fiscal years for long term budget purposes. The budget decisions on capital must be reviewed in light of the ongoing capital improvement plans for the various departments that are part of the General Fund. The following table illustrates the projected capital needs by category for the General Fund for FY 2019 through FY 2022:

<u>Category</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
Building, Land & Improvements	\$ 60,000	\$ -	\$ 80,000	\$ 48,000
Heavy Equipment	70,000	70,000	70,000	70,000
Office Equipment	150,000	150,000	150,000	150,000
Motor Vehicles	430,000	482,500	426,500	474,500
Other Equipment	50,000	65,000	50,000	67,000
TOTAL General Fund Capital	<u>\$ 760,000</u>	<u>\$ 767,500</u>	<u>\$ 776,500</u>	<u>\$ 809,500</u>

Capital expenditure projections for future years are within the annual spending parameters the City has allocated to capital purchases over the previous five years. The General Fund should have no problem continuing its pay-as-you-go financing for the various capital expenditures projected through FY 2022.

WATER AND SEWER FUND

Several major infrastructure improvements are budgeted for the Water and Sewer Fund for FY 2018. 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 \$13,169,000 on capital projects/equipment for FY 2018. The majority of these funds will come from Impact Fees or a Revenue Bond for increased capacity. The largest capital expenditures will be \$2,500,000 for the White Point Ground Storage Tank and \$3,000,000 for water and sewer line improvements. 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 UTILITY FUND CAPITAL	
FY 18	
Description	PROPOSED
Radio Read System	\$ 200,000
Truck	25,000
GIS Mapping, Modeling, Asset Mgt	350,000
Truck	35,000
Lab Equipment	25,000
Crew Truck (Replacement)	45,000
WWTP Improvements	89,000
Pump Station Telemetry (LR Neck Rd)	150,000
Electrical Upgrades HSPS #50	75,000
Portable Generator	70,000
Vac Truck	275,000
Large Boom Truck	225,000
Sewer Pump Repairs	300,000
Rehab Cherry Grove Water Tank	1,250,000
Crew Trucks/Pickup Trucks	90,000
Sewer Camera Truck	275,000
Sweeper	50,000
Shoring Equipment	40,000
Kabota Mini Excavator	75,000
In-House CIP	525,000
GRAND TOTALS	\$ 4,169,000

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>
Wastewater Treatment	WWTP Improvements Design	\$ 500,000
Wells & Lifts	Misc. Sewer Extensions	500,000
	Sewer Pump Station Rehab.	500,000
Construction	Sewer Rehab./Replacement	1,000,000
	White Point Ground Storage Tank	2,500,000
	FY17 Water Line Improvements	1,500,000
	North End Water Crossing	1,000,000
	W&S Upgrades - Road Construction	<u>1,500,000</u>
Total Impact Fees Capital		<u><u>9,000,000</u></u>

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 FY 2018. The City will continue to evaluate its future capital needs on a five-year basis annually at the budget retreat.

STREET IMPROVEMENT FUND

This fund accounts for the financial resources appropriated for street paving, resurfacing, intersection improvements, and sidewalk installation. The projects to be undertaken for FY 2018 are as follows:

STREET IMPROVEMENT FUND		
Beach Access Impr. OCRM Grant	\$	100,000
Sidewalk/Bicycle Lane		150,000
Road Intersection Improvements		250,000
Road Resurfacing		1,500,000
Road at Coastal North Town Center		215,000
Underground Util.-Santee Cooper Reirr		250,000
Crescent Beach Underground Utilities		1,750,000
SOB Crescent Beach Road Widening		1,500,000
11th Avenue Widening		1,500,000
Barefoot Bridge Annual Maintenance		80,000
NOB Underground Utilities		1,250,000
In-House Paving/Resurfacing		<u>400,000</u>
Total Street Improvement Fund	\$	<u><u>8,945,000</u></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 FY 2018 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 FY 2019 through FY 2022 will continue with intersection improvements, underground utilities, sidewalks, and resurfacing. Over this four-year period, the City is projected to incur \$22,135,000 for these projects. The estimated projects for FY 2019 through FY 2022 are listed below for the Street Improvement Fund.

<u>Project</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
Sidewalks/Beach Access	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Intersection Improvements	250,000	250,000	250,000	250,000
Road Construction & Resurfacing	3,215,000	1,000,000	1,000,000	1,000,000
Underground Utilities	3,000,000	3,000,000	3,000,000	3,000,000
In-House Improvements/Bridge Maint.	480,000	480,000	480,000	480,000
TOTAL Street Improvement Fund	<u>\$ 7,195,000</u>	<u>\$ 4,980,000</u>	<u>\$ 4,980,000</u>	<u>\$ 4,980,000</u>

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for financial resources to be used for capital asset replacement, acquisition, and construction. The projects for FY 2018 are outlined in the chart below. Not all expenditures in the Capital Improvement Fund are classified as a capital expenditure such as the cost of lobbyist in order to obtain additional funds for large projects. Total expenditures for FY 2018 are \$1,825,500 which includes \$90,000 for Lobbyists and \$800,000 for capital contingency.

CAPITAL EXPENDITURES

Jail Locking System	\$ 114,500
Street Equipment - New Crew	201,000
McLean Park Improvements	70,000
IT In-House CIP	200,000
Parks Bldg. (Maintenance)	<u>350,000</u>
Total Capital Expenditures	<u>\$ 935,500</u>

CHERRY GROVE DREDGING FUND

This fund will record all activity of the Cherry Grove Dredging Project for FY 2018. The total capital expenditures for this year are \$2,300,000 for the actual dredging project and mitigation. Future years will have expenditures for mitigation and debt interest. A 2nd dredge project may be undertaken in FY 2022.

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 \$1,190,000 of equipment/improvements to be purchased in FY 2018 of which the largest purchase is a stationary compactor for \$400,000.

Equipment outlays for fiscal years FY 2019 through FY 2022 are projected as follows:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
\$511,000	\$641,000	\$540,000	\$630,000

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 FY 2018 which are Priority 1, 2 and 3 projects as

identified by the Public Works Department due to the extensive rain since October of 2015. FY 2019 through FY 2021 will see the construction of an ocean outfall at 18th Avenue North. This project will be funded through Stormwater Fees and short term borrowings at a cost of \$12,000,000.

AQUATIC & FITNESS CENTER FUND

A small expansion is planned for FY 2018 for the center. This expansion is estimated to cost \$660,000 of which will be funded using the ½% Local Accommodations Tax monies that support the debt service of the center at this time. An additional \$50,000 in fitness equipment is also planned for FY 2018 as well as FY 2019 through FY 2022.

BEACH SERVICES FUND

Capital expenditures for Beach Services and Lifeguards will total \$137,000 for FY 2018. The major part of this capital is for vehicles to assist in the performance of various duties on the beach. The following four fiscal years will see the expenditure of between \$100,000 and \$250,000 for additional capital each year. Due to the significant wear and tear on equipment used on the beach, replacement time is very much accelerated.

NORTH MYRTLE BEACH ENTERPRISE FUND

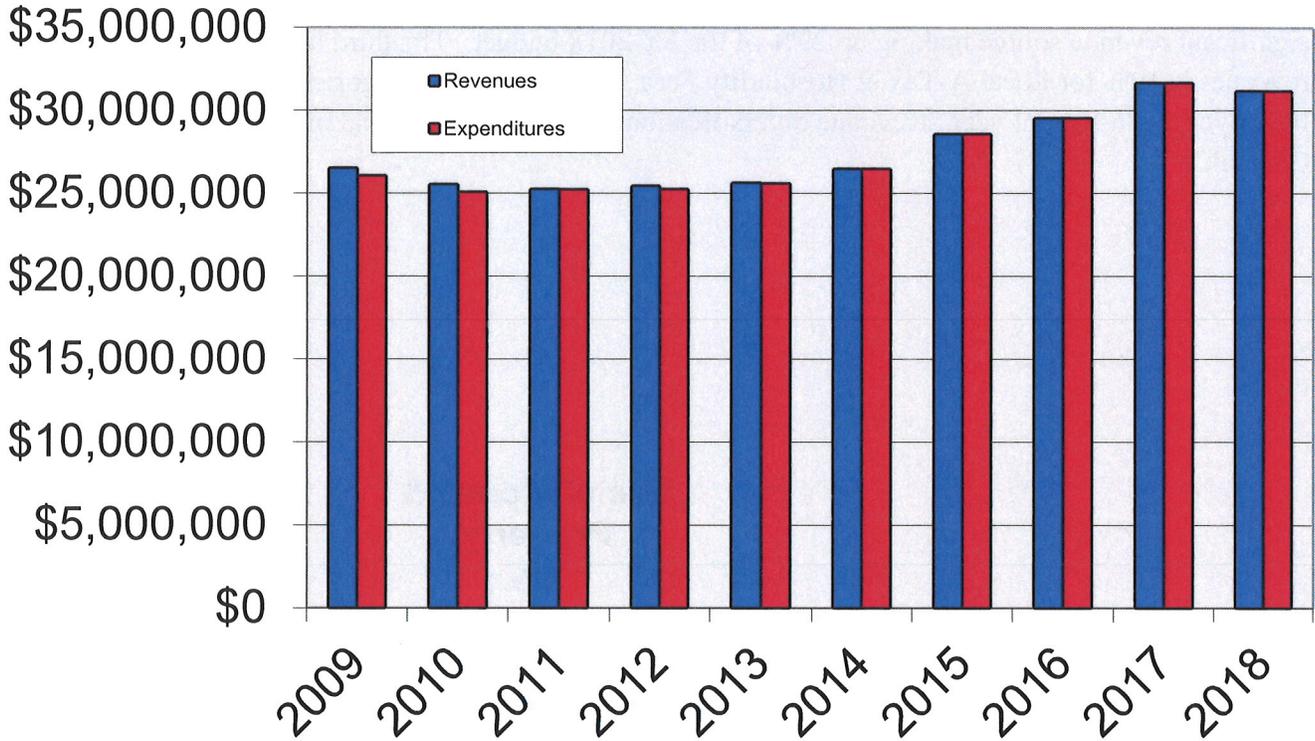
The Enterprise Fund will enter a new era when it will include all activities at the Sports Park and will begin to depreciate the Park Improvements over a 30 year period. Since the park is already established and has been in existence for six years, no capital outlay will be necessary to bring the park into the Enterprise Fund, but a Capital Contribution from the City in the amount of \$21,000,000 will be necessary in order to setup the park in the Enterprise Fund. This fund will expend \$200,000 in FY2018 for additional light displays for the Christmas Light Show as well as a new walk bridge in the park to provide for better access to the Christmas Village. Future capital outlay is only expected to be \$50,000 for the next three years.

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GENERAL FUND SUMMARY

GENERAL FUND

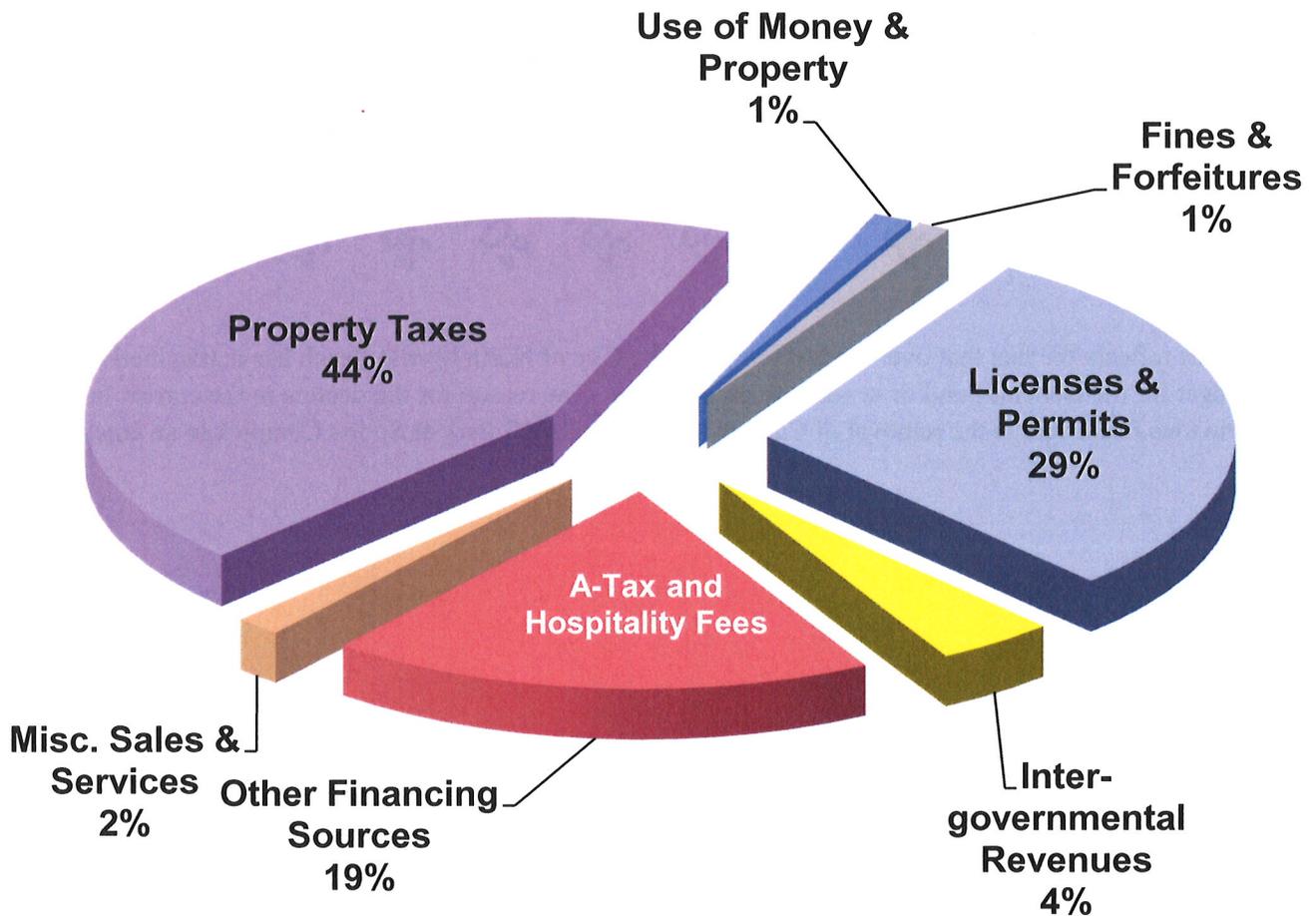
**REVENUES AND EXPENDITURES COMPARISON
BUDGETS FOR PAST 10 FISCAL YEARS**



The above chart reflects the fact that over the last ten years the City of North Myrtle Beach has maintained either a balanced budget for the General Fund or in some years a surplus. The reason for the decline in the current budget under the previous fiscal year is the removal of Concessions for the NMB Park & Sports Complex to an enterprise fund.

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 44%. Licenses and Permits are now the second significant revenue source making up 29% of the FY 2018 budget. The third largest source of revenues is 19% for Local A-Tax & Hospitality Fees. Other revenue categories have changed very little over the last fiscal 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 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
Current Property Taxes	\$ 11,995,655	\$ 12,050,998	\$ 13,150,000	\$ 13,150,000	\$ 13,200,000
Delinquent Property Taxes	157,204	475,833	240,000	375,000	400,000
Licenses & Permits	8,333,737	8,547,147	9,286,500	8,927,000	9,134,000
Fines & Forfeitures	338,716	373,506	356,000	345,947	351,000
Use of Money & Property	203,198	205,379	418,000	237,000	422,000
Intergovernmental Revenues	1,169,231	1,285,285	1,158,560	1,599,564	1,283,560
Sales & Services	1,214,667	1,065,329	1,085,500	1,104,716	460,001
Miscellaneous	45,395	89,539	40,000	41,273	40,000
Other Financing Sources	<u>5,583,774</u>	<u>6,154,415</u>	<u>5,945,000</u>	<u>5,966,033</u>	<u>5,883,992</u>
TOTAL	<u>\$ 29,041,577</u>	<u>\$ 30,247,431</u>	<u>\$ 31,679,560</u>	<u>\$ 31,746,533</u>	<u>\$ 31,174,553</u>

**MILLAGE RATE AND ESTIMATED TAX COLLECTIONS
FISCAL YEAR ENDING JUNE 30, 2018**

	FY 2015 ACTUAL 38 MILS	FY 2016 ACTUAL 39.3 MILS	FY 2017 BUDGETED 41.3MILS	FY 2017 ESTIMATED 41.3MILS	FY 2018 BUDGETED 41.3MILS
Real & Personal Property	\$ 12,355,913	\$ 12,332,065	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000
Estimated Non-Collectible	<u>(360,258)</u>	<u>(281,067)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>(300,000)</u>
TOTAL CURRENT	<u>\$ 11,995,655</u>	<u>\$ 12,050,998</u>	<u>\$ 13,150,000</u>	<u>\$ 13,150,000</u>	<u>\$ 13,200,000</u>
Delinquent Property Taxes	69,129	288,482	150,000	250,000	275,000
Tax Penalties	<u>88,075</u>	<u>187,351</u>	<u>90,000</u>	<u>125,000</u>	<u>125,000</u>
TOTAL DELINQUENT	<u>\$ 157,204</u>	<u>\$ 475,833</u>	<u>\$ 240,000</u>	<u>\$ 375,000</u>	<u>\$ 400,000</u>
TOTAL TAX REVENUE	<u>\$ 12,152,859</u>	<u>\$ 12,526,831</u>	<u>\$ 13,390,000</u>	<u>\$ 13,525,000</u>	<u>\$ 13,600,000</u>

FISCAL YEAR ENDING JUNE 30, 2018
DETAIL OF REVENUE
GENERAL FUND

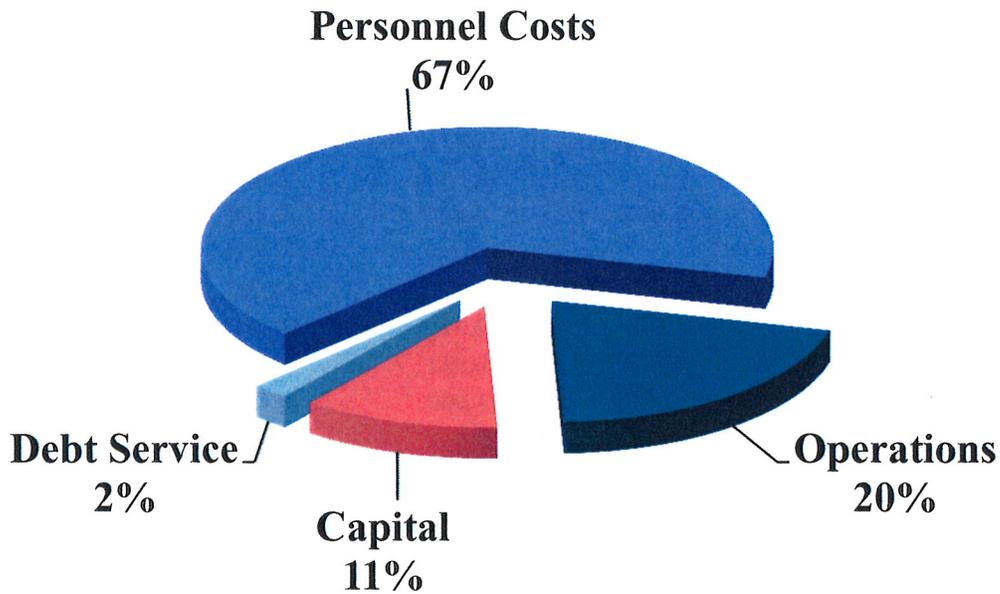
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
Beginning Fund Balance	\$ 11,836,833	\$ 11,636,074	\$ 11,180,648	\$ 11,180,648	\$ 11,627,483
TAXES:					
Current Taxes	11,995,655	12,050,998	13,150,000	13,150,000	13,200,000
TOTAL CURRENT TAXES:	\$ 11,995,655	\$ 12,050,998	\$ 13,150,000	\$ 13,150,000	\$ 13,200,000
Delinquent Property Taxes	\$ 69,129	\$ 288,482	\$ 150,000	\$ 250,000	\$ 275,000
Tax Penalties	88,075	187,351	90,000	125,000	125,000
TOTAL DELINQUENT TAXES:	\$ 157,204	\$ 475,833	\$ 240,000	\$ 375,000	\$ 400,000
LICENSES & PERMITS:					
Business License Fees	\$ 5,598,767	\$ 5,612,612	\$ 6,425,000	\$ 5,900,000	\$ 6,100,000
Business License Penalties	31,460	37,262	40,000	40,000	40,000
Building Permits	503,844	624,571	600,000	625,000	625,000
Inspection Fees	4,545	6,395	4,000	4,000	4,000
Other Permits	27,648	27,315	15,000	20,000	15,000
Santee Cooper Franchise Fees	1,347,014	1,318,045	1,400,000	1,400,000	1,400,000
Horry Electric Franchise Fees	174,888	182,503	170,000	185,000	190,000
TWC Cable Franchise Fees	511,639	567,174	510,000	583,000	590,000
HTC Cable Franchise Fees	40,844	88,344	52,500	80,000	80,000
Gas Franchise Fees	93,088	82,926	70,000	90,000	90,000
TOTAL LICENSES & PERMITS	\$ 8,333,737	\$ 8,547,147	\$ 9,286,500	\$ 8,927,000	\$ 9,134,000
FINES & FORFEITURES:					
Fines / Bail Bonds	\$ 659,114	\$ 746,022	\$ 700,000	\$ 700,000	\$ 700,000
Victims Assistance	47,428	51,423	60,000	60,000	60,000
Improper Parking Fines	4,828	5,163	5,000	5,000	5,000
Seizures	-	4,876	5,000	-	5,000
Bail Bondsman Fee	2,144	1,844	1,000	947	1,000
Less transfer to State	(374,798)	(435,822)	(415,000)	(420,000)	(420,000)
TOTAL FINES & FORFEITURES	\$ 338,716	\$ 373,506	\$ 356,000	\$ 345,947	\$ 351,000
USE OF MONEY & PROPERTY:					
Interest	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Property Rental	198,037	195,231	200,000	195,000	200,000
Verizon Sites	-	-	200,000	20,000	200,000
Purchasing Card Reimbursement	5,161	10,148	8,000	12,000	12,000
USE OF MONEY & PROPERTY:	\$ 203,198	\$ 205,379	\$ 418,000	\$ 237,000	\$ 422,000

FISCAL YEAR ENDING JUNE 30, 2018
DETAIL OF REVENUE
GENERAL FUND

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
INTERGOVERNMENTAL:					
Local Government Tax	\$ 399,349	\$ 301,025	\$ 350,000	\$ 348,988	\$ 350,000
Homestead Exemption Tax	165,433	179,423	175,000	175,000	185,000
Business Inventory Tax	36,644	36,648	36,600	36,616	36,600
Accommodations Tax	202,508	211,799	220,000	220,000	235,000
Admissions Tax	91,801	87,107	92,000	92,000	-
Motor Carrier Tax	21,286	44,096	18,000	45,000	45,000
Alcoholic Beverage Permit Fees	210,250	168,101	215,000	215,000	215,000
Government Grants	-	215,126	10,000	425,000	175,000
Horry County Recreation Grant	41,960	41,960	41,960	41,960	41,960
TOTAL INTERGOVERNMENTAL	\$ 1,169,231	\$ 1,285,285	\$ 1,158,560	\$ 1,599,564	\$ 1,283,560
SALES & SERVICES:					
Miscellaneous	\$ 234,400	\$ 34,431	\$ 40,000	\$ 30,000	\$ 40,001
Parking Lot Collections	-	12,535	10,000	20,000	30,000
Credit Card Service Charge	6,666	9,427	7,000	7,000	7,000
GIS Data	-	-	1,500	-	1,500
Fire Protection	108,556	93,576	110,000	110,000	110,000
City Codes and Ordinances	8,678	12,975	10,000	10,000	10,000
Street Work	4,473	10,932	6,000	6,000	6,000
Beach Service Franchise Fees	101,250	121,000	95,000	95,000	95,000
Recreation League Fees	79,626	100,035	80,000	90,000	90,000
Recreation Instructor Fees	11,153	4,050	10,500	10,500	10,500
Recreation Misc. Fees	62,268	53,920	60,000	60,000	60,000
NMB Park Sponsorships	128,136	112,455	130,000	130,000	-
NMB Park Rentals	17,615	30,500	30,000	30,000	-
NMB Park Admissions	49,729	31,777	45,000	52,000	-
NMB Park Concessions	298,613	313,523	330,500	330,500	-
NMB Merchandise Sales	15,781	15,187	15,000	21,716	-
NMB Park Registration	87,723	109,006	105,000	102,000	-
TOTAL SALES & SERVICES	\$ 1,214,667	\$ 1,065,329	\$ 1,085,500	\$ 1,104,716	\$ 460,001
MISCELLANEOUS:					
Insurance Reimbursements	\$ 21,164	\$ 38,794	\$ 25,000	\$ 25,000	\$ 25,000
Miscellaneous - Other	24,231	50,745	15,000	16,273	15,000
TOTAL MISCELLANEOUS	\$ 45,395	\$ 89,539	\$ 40,000	\$ 41,273	\$ 40,000
OTHER FINANCING SOURCES:					
Accommodations Tax Transfer	\$ 1,218,636	\$ 1,285,483	\$ 1,175,000	\$ 1,175,000	\$ 901,592
Local Accommodations Tax Transfer	1,991,574	2,258,149	2,174,300	2,195,333	2,283,000
Local Hospitality Fees Transfer	2,353,404	2,485,783	2,595,700	2,595,700	2,699,400
Fund 16 or Fund 33 Transfer	20,160	125,000	-	-	-
TOTAL OTHER FIN. SOURCES:	\$ 5,583,774	\$ 6,154,415	\$ 5,945,000	\$ 5,966,033	\$ 5,883,992
TOTAL REVENUES:	\$ 29,041,577	\$ 30,247,431	\$ 31,679,560	\$ 31,746,533	\$ 31,174,553
TOTAL AVAILABLE RESOURCES:	\$ 40,878,410	\$ 41,883,505	\$ 42,860,208	\$ 42,927,181	\$ 42,802,036

GENERAL FUND EXPENDITURES BY TYPE -- FY 2018

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

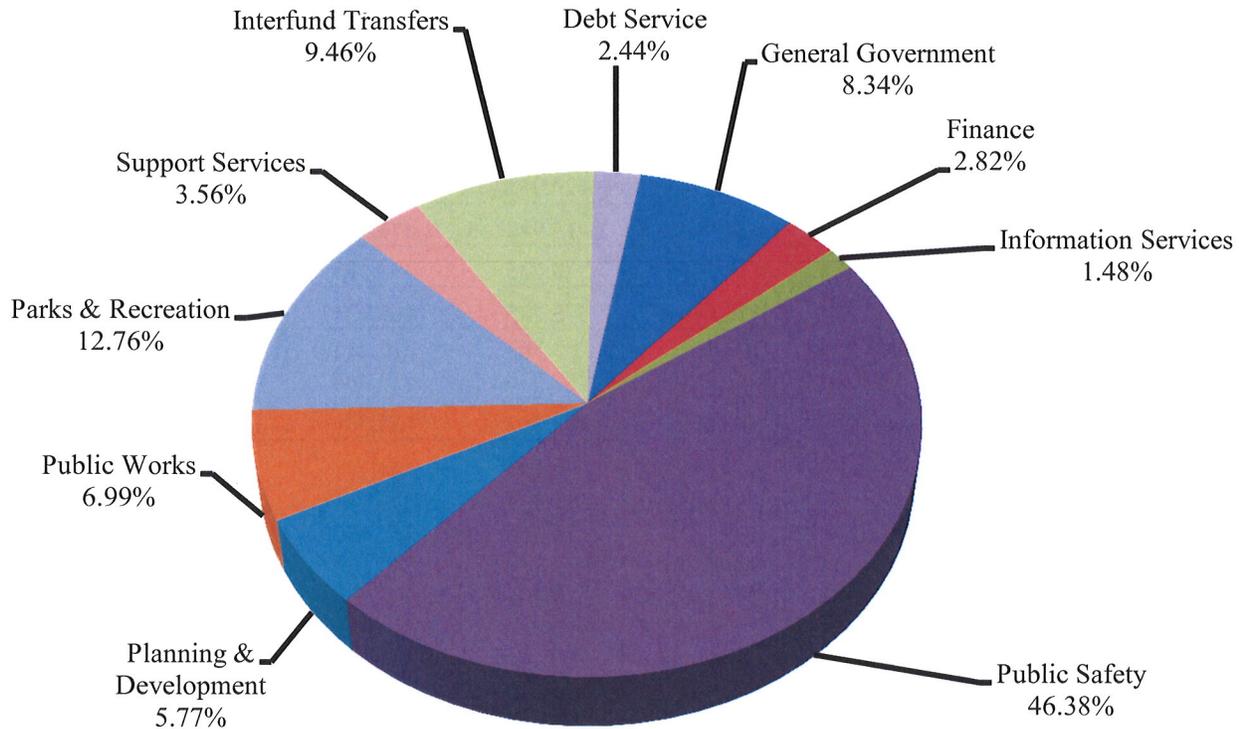
	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
Personnel and Training	\$ 21,245,254	\$ 22,531,525	\$ 23,179,249	\$ 22,999,850	\$ 24,321,164
Maintenance and Operations	8,060,163	7,941,241	7,575,205	7,295,509	7,454,154
Capital Expenditures	2,927,809	3,097,124	4,511,291	4,711,291	4,080,200
Debt Service Expenditures	932,069	935,003	1,134,861	935,503	758,224
TOTAL GENERAL FUND	\$ 33,165,295	\$ 34,504,893	\$ 36,400,606	\$ 35,942,153	\$ 36,613,742

* 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 55.7% 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 2015 ACTUAL*	FY 2016 ACTUAL*	FY 2017 BUDGETED*	FY 2017 ESTIMATED*	FY 2018 BUDGETED*
General Government	\$ 2,324,963	\$ 2,415,948	\$ 2,474,465	\$ 2,419,346	\$ 2,599,887
Information Services	571,526	373,735	463,321	443,274	461,990
Finance	817,659	772,893	833,709	828,470	878,072
Public Safety	13,335,744	13,770,355	13,808,944	13,767,852	14,458,606
Planning and Development	1,659,273	1,751,922	1,730,880	1,714,870	1,800,274
Public Works	2,266,089	2,373,028	2,155,694	2,097,626	2,178,796
Parks and Recreation	4,124,672	4,435,253	4,565,121	4,593,197	3,979,363
Support Services	1,047,366	998,681	1,087,565	1,074,560	1,109,341
Debt Service	932,069	935,003	1,134,861	935,503	758,224
Interfund Transfers	2,150,000	2,409,070	3,425,000	3,425,000	2,950,000
TOTAL GENERAL FUND	\$ 29,229,361	\$ 30,235,888	\$ 31,679,560	\$ 31,299,698	\$ 31,174,553

* 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 transferred to the Capital Improvement and Street Improvement Fund.

FISCAL YEAR ENDING JUNE 30, 2018
SUMMARY OF EXPENDITURES
GENERAL FUND

DIV. NO.	DIVISION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
210	GENERAL GOVERNMENT SERVICES	\$ 785,912	\$ 874,214	\$ 857,587	\$ 830,888	\$ 931,837
211	LEGISLATIVE	163,359	170,695	196,723	199,141	201,095
221	ADMINISTRATIVE	142,743	166,102	221,607	165,486	227,497
232	CITY COURT	477,296	486,986	499,731	490,866	508,396
242	LEGAL	301,039	238,018	221,160	252,254	219,704
252	HUMAN RESOURCES	454,614	479,933	477,657	480,711	511,359
TOTAL GENERAL GOVERNMENT SERV.		\$ 2,324,963	\$ 2,415,948	\$ 2,474,465	\$ 2,419,346	\$ 2,599,887
262	INFORMATION SERVICES	571,526	373,735	463,321	443,274	461,990
TOTAL INFORMATION SERVICES		571,526	373,735	463,321	443,274	461,990
342	ACCOUNTING	302,378	285,363	313,265	311,459	301,187
352	REVENUE	515,281	487,530	520,444	517,011	576,885
TOTAL FINANCE		817,659	772,893	833,709	828,470	878,072
411	PUBLIC SAFETY ADMIN.	502,750	649,265	644,791	644,791	728,179
422	UNIFORM PATROL	5,065,452	5,342,327	5,299,341	5,236,824	5,416,708
424	COMMUNITY SERVICES	826,343	826,956	856,670	845,910	924,604
431	DETECTIVES	1,004,954	1,020,858	1,044,279	1,040,033	1,069,090
442	COMMUNICATIONS/DETENTION	1,237,447	1,177,705	1,206,838	1,186,224	1,159,126
444	RECORDS	270,906	332,207	294,488	289,946	353,149
445	VICTIM RIGHTS ADVOCATE	77,102	76,471	83,753	79,283	83,706
452	PUBLIC SAFETY TRAINING	323,998	258,393	303,050	313,927	330,125
453	FIRE / RESCUE	3,746,900	3,789,137	3,735,018	3,792,287	4,054,610
454	FIRE PREVENTION/INSPECTION	279,892	297,036	340,716	338,627	339,309
TOTAL PUBLIC SAFETY		13,335,744	13,770,355	13,808,944	13,767,852	14,458,606
521	PLANNING	917,736	954,639	943,935	962,927	991,074
522	BUILDING	741,537	797,283	786,945	751,943	809,200
TOTAL PLANNING & DEVELOPMENT		1,659,273	1,751,922	1,730,880	1,714,870	1,800,274
652	STREETS / DRAINAGE	2,266,089	2,373,028	2,155,694	2,097,626	2,178,796
TOTAL PUBLIC WORKS		2,266,089	2,373,028	2,155,694	2,097,626	2,178,796
741	RECREATION (ADMINISTRATION)	358,114	339,559	321,323	318,479	328,494
742	RECREATION (ATHLETICS)	808,437	901,332	912,202	854,042	761,729
743	RECREATION (PROGRAMS/EVENTS)	748,189	854,211	942,237	1,049,752	1,040,336
744	RECREATION (SPORTS COMPLEX)	226,732	222,958	237,459	237,034	-
754	PARKS / GROUNDS	1,983,200	2,117,193	2,151,900	2,133,890	1,848,804
TOTAL PARKS AND RECREATION		4,124,672	4,435,253	4,565,121	4,593,197	3,979,363
822	PURCHASING	128,872	145,228	143,705	143,577	182,358
832	FLEET MAINTENANCE	302,361	265,882	274,010	271,908	309,300
842	CUSTODIAL/FACILITY MAINT.	616,133	587,571	669,850	659,075	617,683
TOTAL SUPPORT SERVICES		1,047,366	998,681	1,087,565	1,074,560	1,109,341
911	DEBT SERVICE	932,069	935,003	1,134,861	935,503	758,224
915	OTHER FINANCING USES	2,150,000	2,409,070	3,425,000	3,425,000	2,950,000
TOTAL GENERAL FUND EXPENDITURES		29,229,361	30,235,888	31,679,560	31,299,698	31,174,553

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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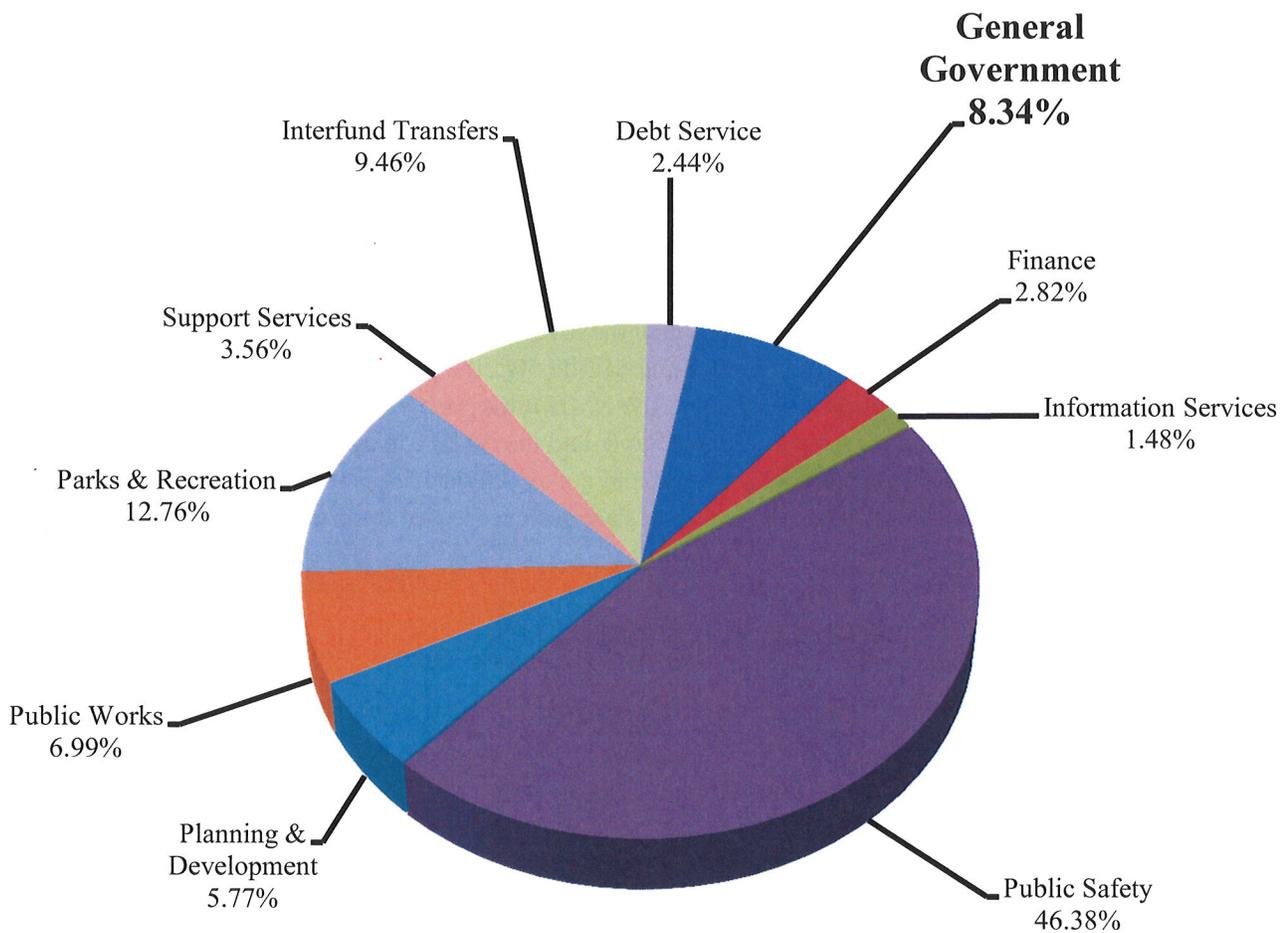
GENERAL FUND EXPENDITURES

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 8.34% of the overall resources appropriated in the General Fund for FY 2018.



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, 2018
Regular Employees
GENERAL GOVERNMENT DEPARTMENT

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</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>	<u>8</u>	<u>7</u> ¹	<u>8</u> ²	<u>8</u>
TOTAL	<u>24</u>	<u>24</u>	<u>23</u>	<u>24</u>	<u>24</u>

Footnotes:

¹ Administrative Assistant I position was eliminated for FY 2016.

² 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, the Aquatic Center Fund and the NMB Enterprise Fund to accomplish the level of services and goals of this department. The General Fund will provide \$2,599,888, the Water and Sewer Fund \$1,308,302, the Solid Waste Fund \$258,121, the Beach Services Fund \$207,324, the Aquatic Center Fund \$99,152, and the NMB Enterprise Fund \$9,834. 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 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
210	GENERAL GOVT. SERVICES	\$ 1,428,931	\$ 1,589,480	\$ 1,559,250	\$ 1,510,705	\$ 1,694,250
211	LEGISLATIVE	326,718	341,390	393,446	398,284	402,190
221	ADMINISTRATIVE	285,486	332,204	443,213	330,975	454,995
232	CITY COURT	477,296	486,986	499,731	490,866	508,396
242	LEGAL	602,077	476,036	442,319	504,507	439,409
252	HUMAN RESOURCES	<u>857,762</u>	<u>922,948</u>	<u>918,573</u>	<u>924,442</u>	<u>983,381</u>
TOTAL EXPENDITURES		<u>\$ 3,978,270</u>	<u>\$ 4,149,044</u>	<u>\$ 4,256,532</u>	<u>\$ 4,159,779</u>	<u>\$ 4,482,621</u>
GENERAL GOVT. OVERHEAD		<u>(1,653,307)</u>	<u>(1,733,096)</u>	<u>(1,782,067)</u>	<u>(1,740,433)</u>	<u>(1,882,733)</u>
NET GENERAL GOVERNMENT		<u>\$ 2,324,963</u>	<u>\$ 2,415,948</u>	<u>\$ 2,474,465</u>	<u>\$ 2,419,346</u>	<u>\$ 2,599,888</u>

**GENERAL FUND
GENERAL GOVERNMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The General Government Department continues to work toward the accomplishment of all FY 2017 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.
- 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.
- Complete the Cherry Grove Dredge Project.
- Work in conjunction with the Army Corps of Engineers to renourish the beach.

The following goals have been added for FY 2018:

- 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 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.
- Continue the partnership with the Army Corps of Engineers to renourish the beach.

01-5-210 GENERAL GOVERNMENT SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	FICA	\$ -	\$ 38,998	\$ -	\$ -	\$ -
023	INSURANCE - RETIRED EMPL.	233,126	346,061	245,000	347,000	360,000
024	UNEMPLOYMENT INSURANCE	4,584	4,251	20,000	6,000	20,000
030	TRAINING	11,696	2,462	5,000	5,000	5,000
050	AWARDS	9,947	6,288	11,000	6,500	11,000
	* SUBTOTAL PERSONNEL *	<u>259,353</u>	<u>398,060</u>	<u>281,000</u>	<u>364,500</u>	<u>396,000</u>
111	MATERIALS/SUPPLIES	8,007	7,309	10,000	8,000	10,000
113	PRINTING/BINDING	12,036	12,222	30,000	15,000	30,000
120	COMMUNICATIONS	73,589	79,239	75,000	75,000	75,000
121	UTILITIES	563,425	495,668	500,000	480,000	500,000
130	CONTRACTUAL SERVICES	33,986	46,586	40,000	38,000	40,000
131	REPAIRS/MAINTENANCE	26,390	40,771	52,000	30,000	72,000
132	PROFESSIONAL SERVICES	7,591	7,120	9,250	7,500	9,250
140	SUBSCRIPTIONS/DUES	59,650	62,505	62,000	52,705	62,000
143	ELECTIONS	-	-	-	-	10,000
160	SCMIRF LIAB. INSURANCE	384,904	440,000	500,000	440,000	490,000
	* SUBTOTAL OPERATING *	<u>1,169,578</u>	<u>1,191,420</u>	<u>1,278,250</u>	<u>1,146,205</u>	<u>1,298,250</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,428,931</u>	<u>\$ 1,589,480</u>	<u>\$ 1,559,250</u>	<u>\$ 1,510,705</u>	<u>\$ 1,694,250</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 35%	500,125	556,317	545,738	528,747	592,988
	SOLID WASTE FUND 6%	85,736	95,369	93,555	90,642	101,655
	BEACH SERVICES FUND 2%	28,579	31,790	31,185	30,214	33,885
	AQUATIC CENTER FUND 2%	28,579	31,790	31,185	30,214	33,885
	**LESS OVERHEAD TOTAL **	<u>643,019</u>	<u>715,266</u>	<u>701,663</u>	<u>679,817</u>	<u>762,413</u>
TOTAL NET GENERAL FUND		<u>\$ 785,912</u>	<u>\$ 874,214</u>	<u>\$ 857,587</u>	<u>\$ 830,888</u>	<u>\$ 931,837</u>

DIVISION 210 GENERAL GOVERNMENT SERVICES

DIVISION NARRATIVE

The General Services division provides for the charges that are difficult to distribute to other City departments, such as telephone, radio communications, utility bills, internet service, 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 8.7% over last year. The majority of the increase is due to the number of retirees that the City provides health care for on an annual basis.

01-5-211 LEGISLATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 169,309	\$ 191,345	\$ 224,029	\$ 224,000	\$ 225,506
014	OVERTIME	2,618	2,577	1,500	1,500	5,874
021	FICA	11,829	13,967	15,606	16,913	16,010
022	EMPLOYEE RETIREMENT	3,817	4,164	4,048	3,908	4,167
023	EMPLOYEE INSURANCE	68,496	68,086	80,640	80,640	73,920
030	TRAINING	3,380	6,749	10,000	12,000	14,000
040	WORKERS COMPENSATION	1,020	1,212	1,353	1,353	1,388
050	AWARDS	651	616	670	670	725
	* SUBTOTAL PERSONNEL *	<u>261,120</u>	<u>288,716</u>	<u>337,846</u>	<u>340,984</u>	<u>341,590</u>
111	MATERIALS/SUPPLIES	8,980	5,711	6,000	6,000	6,000
112	OFFICE SUPPLIES	1,213	227	2,000	2,000	2,000
113	PRINTING/BINDING	-	43	300	-	300
120	COMMUNICATIONS	1,375	991	2,000	1,000	2,000
131	REPAIRS/MAINTENANCE	-	-	300	300	300
132	PROFESSIONAL SERVICES	16,187	17,702	20,000	18,000	20,000
140	SUBSCRIPTIONS/DUES	2,193	3,638	3,300	3,300	3,300
141	TRAVEL / BUSINESS	34,160	22,063	20,000	25,000	25,000
142	ADVERTISING	1,490	2,299	1,700	1,700	1,700
	* SUBTOTAL OPERATING *	<u>65,598</u>	<u>52,674</u>	<u>55,600</u>	<u>57,300</u>	<u>60,600</u>
	** TOTAL EXPENDITURES **	<u>\$ 326,718</u>	<u>\$ 341,390</u>	<u>\$ 393,446</u>	<u>\$ 398,284</u>	<u>\$ 402,190</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	114,351	119,486	157,378	159,314	160,876
	SOLID WASTE FUND 6%	19,603	20,483	23,607	23,897	24,131
	BEACH SERVICES FUND 2%	16,336	17,070	7,869	7,966	8,044
	AQUATIC CENTER FUND 2%	13,069	13,656	7,869	7,966	8,044
	**LESS OVERHEAD TOTAL **	<u>163,359</u>	<u>170,695</u>	<u>196,723</u>	<u>199,143</u>	<u>201,095</u>
TOTAL NET GENERAL FUND		<u>\$ 163,359</u>	<u>\$ 170,695</u>	<u>\$ 196,723</u>	<u>\$ 199,141</u>	<u>\$ 201,095</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	\$ 50,582
Mayor	1	elected	43,626
Council Members	<u>6</u>	elected	<u>131,298</u>
	TOTALS	<u>8</u>	<u>\$ 225,506</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 2.2% increase is due to an increase in training and travel/business.

01-5-221 ADMINISTRATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 192,687	\$ 212,797	\$ 206,637	\$ 206,637	\$ 213,730
015	SPECIAL ALLOWANCE	8,340	8,340	8,340	8,340	8,340
021	FICA	10,444	11,514	10,500	10,600	11,548
022	EMPLOYEE RETIREMENT	28,730	31,214	30,996	30,996	32,060
023	EMPLOYEE INSURANCE	9,120	9,600	10,080	10,800	10,560
030	TRAINING	-	-	8,000	-	8,000
040	WORKERS COMPENSATION	1,504	1,181	1,240	1,240	1,282
050	AWARDS	527	578	670	670	725
	* SUBTOTAL PERSONNEL *	<u>251,352</u>	<u>275,224</u>	<u>276,463</u>	<u>269,283</u>	<u>286,245</u>
111	MATERIALS/SUPPLIES	643	1,555	2,000	1,700	2,000
112	OFFICE SUPPLIES	520	72	500	100	500
113	PRINTING/BINDING	-	43	-	-	-
120	COMMUNICATIONS	1,131	772	3,400	750	3,400
130	CONTRACTUAL SERVICES	7,226	6,509	5,000	6,509	7,000
131	REPAIRS/MAINTENANCE	-	-	600	-	600
132	PROFESSIONAL SERVICES	-	-	250	-	250
140	SUBSCRIPTIONS/DUES	3,149	1,733	3,000	1,733	3,000
141	TRAVEL / BUSINESS	2,154	636	2,000	900	2,000
190	CONTINGENT	19,311	45,660	150,000	50,000	150,000
	* SUBTOTAL OPERATING *	<u>34,134</u>	<u>56,980</u>	<u>166,750</u>	<u>61,692</u>	<u>168,750</u>
	** TOTAL EXPENDITURES **	<u>\$ 285,486</u>	<u>\$ 332,204</u>	<u>\$ 443,213</u>	<u>\$ 330,975</u>	<u>\$ 454,995</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	99,921	116,272	177,285	132,390	181,998
	SOLID WASTE FUND 6%	17,129	19,932	26,593	19,859	27,300
	BEACH SERVICES FUND 2%	14,274	16,610	8,864	6,620	9,100
	AQUATIC CENTER FUND 2%	11,419	13,288	8,864	6,620	9,100
	**LESS OVERHEAD TOTAL **	<u>142,743</u>	<u>166,102</u>	<u>221,606</u>	<u>165,489</u>	<u>227,498</u>
TOTAL NET GENERAL FUND		<u>\$ 142,743</u>	<u>\$ 166,102</u>	<u>\$ 221,607</u>	<u>\$ 165,486</u>	<u>\$ 227,497</u>

DIVISION 221 ADMINISTRATIVE

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
City Manager	<u>1</u>	contract	<u>\$ 213,730</u>
TOTAL	<u>1</u>		<u>\$ 213,730</u>

BUDGET ANALYSIS

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

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 295,949	\$ 305,168	\$ 312,994	\$ 312,994	\$ 325,068
014	OVERTIME	9,433	15,264	8,500	10,000	10,000
021	FICA	20,962	24,023	22,183	24,000	23,120
022	EMPLOYEE RETIREMENT	36,414	42,174	39,468	41,000	40,845
023	EMPLOYEE INSURANCE	45,600	48,000	50,400	50,400	52,800
030	TRAINING	3,744	2,838	4,000	3,000	4,000
040	WORKERS COMPENSATION	2,265	2,335	2,411	2,422	2,513
050	AWARDS	3,257	3,078	3,350	3,350	3,625
	* SUBTOTAL PERSONNEL *	<u>417,624</u>	<u>442,880</u>	<u>443,306</u>	<u>447,166</u>	<u>461,971</u>
110	CLOTHING/UNIFORMS	-	-	425	-	425
111	MATERIALS/SUPPLIES	1,971	9,519	3,200	3,200	3,200
112	OFFICE SUPPLIES	3,317	1,904	7,500	5,000	7,500
113	PRINTING/BINDING	406	1,126	1,000	1,000	1,000
120	COMMUNICATIONS	4,566	6,030	4,500	4,500	4,500
130	CONTRACTUAL SERVICES	5,916	3,619	5,000	5,000	5,000
131	REPAIRS/MAINTENANCE	-	7,201	2,000	2,000	2,000
132	PROFESSIONAL SERVICES	8,485	6,153	15,000	8,000	10,000
140	SUBSCRIPTIONS/DUES	1,985	1,351	2,300	2,000	2,300
141	TRAVEL / BUSINESS	7,384	7,203	10,000	8,000	10,000
142	ADVERTISING	-	-	500	-	500
	* SUBTOTAL OPERATING *	<u>34,030</u>	<u>44,106</u>	<u>51,425</u>	<u>38,700</u>	<u>46,425</u>
380	OFFICE FURNITURE	<u>25,642</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>25,642</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 477,296</u>	<u>\$ 486,986</u>	<u>\$ 499,731</u>	<u>\$ 490,866</u>	<u>\$ 508,396</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 less than 7,200 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	\$ 94,788
Clerk of Court & Municipal Judge	1	21	78,962
Assistant Clerk of Court/Associate Judge	2	15	96,651
Assistant Clerk of Court	1	15	47,946
Longevity/On Call Pay	-		<u>6,721</u>
TOTAL	<u>5</u>		<u>\$ 325,068</u>

BUDGET ANALYSIS

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

01-5-242 LEGAL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 160,511	\$ 172,276	\$ 173,072	\$ 173,072	\$ 171,602
012	SALARY, PART-TIME	-	-	-	12,000	20,000
014	OVERTIME	2,010	2,176	1,000	1,000	1,000
015	SPECIAL ALLOWANCE	6,300	6,300	6,300	6,300	6,300
021	FICA	11,429	13,215	11,837	12,600	13,097
022	EMPLOYEE RETIREMENT	16,966	17,968	18,579	18,579	18,670
023	EMPLOYEE INSURANCE	27,360	28,800	20,160	20,160	21,120
030	TRAINING	3,524	4,745	4,500	4,500	4,500
040	WORKERS COMPENSATION	1,161	1,261	1,306	1,206	1,445
050	AWARDS	1,213	1,231	1,340	1,340	1,450
	* SUBTOTAL PERSONNEL *	<u>230,474</u>	<u>247,972</u>	<u>238,094</u>	<u>250,757</u>	<u>259,184</u>
111	MATERIALS/SUPPLIES	496	2,243	1,500	1,500	1,500
112	OFFICE SUPPLIES	584	1,976	1,500	1,500	1,500
120	COMMUNICATIONS	1,538	1,336	2,500	1,750	2,500
130	CONTRACTUAL SERVICES	60,000	52,500	77,000	77,000	77,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	225,198	39,357	100,000	100,000	75,000
140	SUBSCRIPTIONS/DUES	19,560	16,315	19,225	19,000	19,225
141	TRAVEL / BUSINESS	82	1,854	2,000	3,000	3,000
152	DAMAGE CLAIMS	64,145	112,483	-	50,000	-
	* SUBTOTAL OPERATING *	<u>371,603</u>	<u>228,064</u>	<u>204,225</u>	<u>253,750</u>	<u>180,225</u>
	** TOTAL EXPENDITURES **	<u>\$ 602,077</u>	<u>\$ 476,036</u>	<u>\$ 442,319</u>	<u>\$ 504,507</u>	<u>\$ 439,409</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	210,726	166,613	176,928	201,803	175,764
	SOLID WASTE FUND 6%	36,125	28,562	26,539	30,270	26,365
	BEACH SERVICES FUND 2%	30,104	23,802	8,846	10,090	8,788
	AQUATIC CENTER FUND 2%	24,083	19,041	8,846	10,090	8,788
	**LESS OVERHEAD TOTAL **	<u>301,038</u>	<u>238,018</u>	<u>221,159</u>	<u>252,253</u>	<u>219,705</u>
TOTAL NET GENERAL FUND		<u>\$ 301,039</u>	<u>\$ 238,018</u>	<u>\$ 221,160</u>	<u>\$ 252,254</u>	<u>\$ 219,704</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 and the part-time Legal Assistant assist 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	49,123
Longevity/On Call Pay	-		<u>5,500</u>
TOTAL	<u>2</u>		<u>\$ 171,602</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The decrease of 0.7 % is due to a decrease in professional services expenditures.

01-5-252 HUMAN RESOURCES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 531,716	\$ 576,362	\$ 606,150	\$ 606,150	\$ 659,210
012	SALARY, PART-TIME	30,740	30,731	-	10,000	-
014	OVERTIME	289	406	-	-	-
015	SPECIAL ALLOWANCE	4,200	5,600	4,200	4,200	4,200
021	FICA	39,507	44,636	42,431	43,300	46,145
022	EMPLOYEE RETIREMENT	67,212	73,465	73,837	73,837	77,113
023	EMPLOYEE INSURANCE	63,912	69,657	80,640	80,640	84,480
030	TRAINING	4,877	22,322	9,000	9,000	9,000
040	WORKERS COMPENSATION	3,270	5,221	5,455	5,455	5,933
050	AWARDS	5,037	4,349	5,360	5,360	5,800
	* SUBTOTAL PERSONNEL *	<u>750,760</u>	<u>832,749</u>	<u>827,073</u>	<u>837,942</u>	<u>891,881</u>
111	MATERIALS/SUPPLIES	29,601	25,977	20,000	20,000	20,000
112	OFFICE SUPPLIES	6,746	3,932	5,000	5,000	5,000
113	PRINTING/BINDING	1,779	854	3,000	1,000	3,000
120	COMMUNICATIONS	1,891	1,858	5,000	2,000	5,000
130	CONTRACTUAL SERVICES	14,497	11,160	10,000	10,000	10,000
131	REPAIRS/MAINTENANCE	110	-	-	-	-
132	PROFESSIONAL SERVICES	45,773	31,465	40,000	40,000	40,000
140	SUBSCRIPTIONS/DUES	3,579	5,733	5,000	5,000	5,000
141	TRAVEL / BUSINESS	3,001	3,023	2,500	2,500	2,500
142	ADVERTISING	25	-	1,000	1,000	1,000
	* SUBTOTAL OPERATING *	<u>107,002</u>	<u>84,002</u>	<u>91,500</u>	<u>86,500</u>	<u>91,500</u>
380	OFFICE FURNITURE	-	6,197	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>6,197</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 857,762</u>	<u>\$ 922,948</u>	<u>\$ 918,573</u>	<u>\$ 924,442</u>	<u>\$ 983,381</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	214,441	239,966	183,715	231,110	196,676
	SOLID WASTE FUND 8%	68,621	73,836	73,486	73,955	78,670
	BEACH SERVICES FUND 15%	85,776	92,295	137,786	92,444	147,507
	AQUATIC CENTER FUND 4%	34,310	36,918	36,743	36,978	39,335
	NMB ENTERPRISE FUND 1%	-	-	9,186	9,244	9,834
	**LESS OVERHEAD TOTAL **	<u>403,148</u>	<u>443,015</u>	<u>440,916</u>	<u>443,731</u>	<u>472,022</u>
TOTAL NET GENERAL FUND		<u>\$ 454,614</u>	<u>\$ 479,933</u>	<u>\$ 477,657</u>	<u>\$ 480,711</u>	<u>\$ 511,359</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	\$ 142,800
Human Resources Officer	1	25	93,459
Public Information Officer	1	25	98,240
Grants/Special Projects Coordinator	1	22	80,075
Human Resources Technician I & II	3	16/17	180,506
Administrative Assistant II	1	15	51,644
Longevity	-		<u>12,486</u>
TOTAL	<u>8</u>		<u>\$ 659,210</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 7.1% increase is due to personnel salary increases that were not considered in the previous years budget.

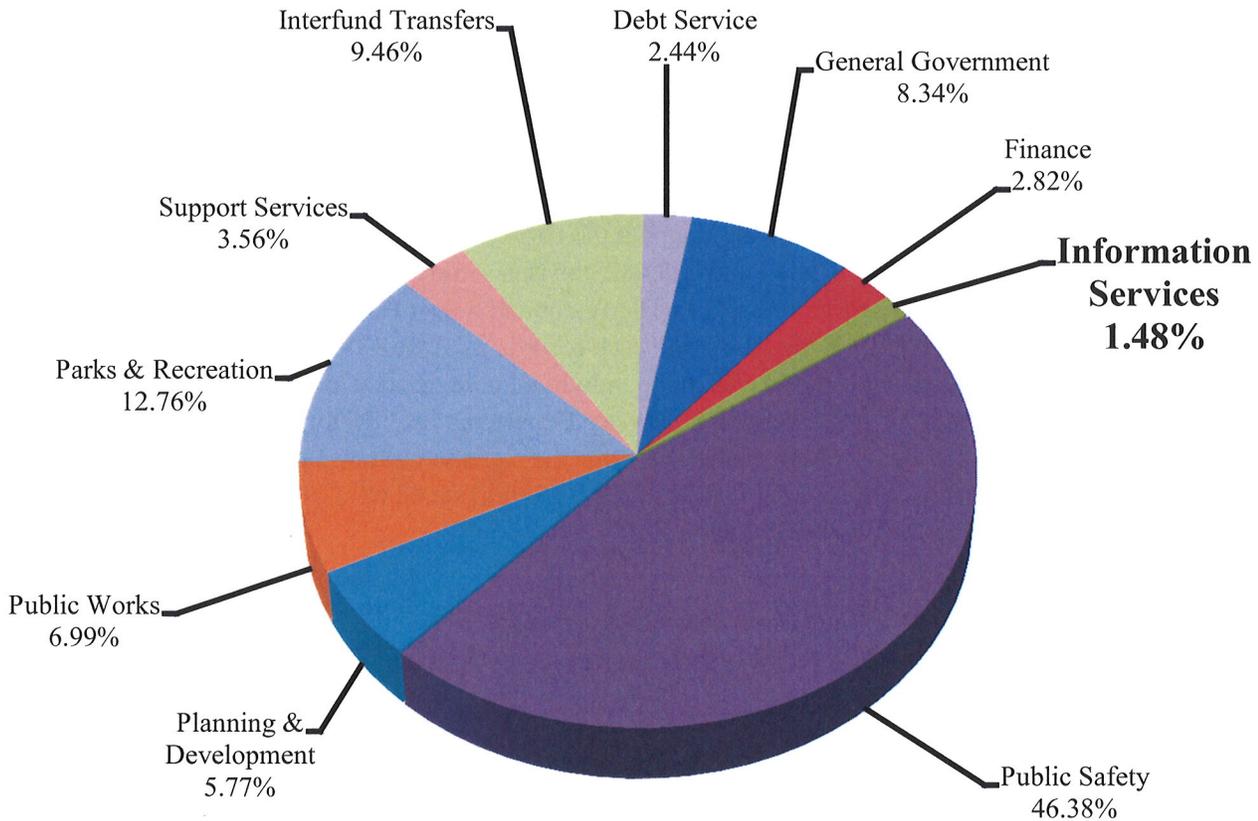
GENERAL FUND EXPENDITURES

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 1.48% of the overall resources appropriated in the General Fund for FY 2018.



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, 2018
Regular Employees
INFORMATION SERVICES DEPARTMENT

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
INFORMATION SERVICES	<u>7</u> ¹	<u>7</u>	<u>7</u>	<u>8</u> ²	<u>8</u>
TOTAL	<u>7</u>	<u>7</u>	<u>7</u>	<u>8</u>	<u>8</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 \$461,990; the Water and Sewer Fund \$342,409; the Solid Waste Fund \$68,482, the Beach Services Fund \$34,241, the Aquatic Center Fund \$22,827, and the NMB Enterprise Fund \$11,414. 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 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
262	INFORMATION SERVICES	\$ 1,079,570	\$ 1,093,500	\$ 1,143,659	\$ 1,109,095	\$ 1,141,363
TOTAL EXPENDITURES		<u>\$ 1,079,570</u>	<u>\$ 1,093,500</u>	<u>\$ 1,143,659</u>	<u>\$ 1,109,095</u>	<u>\$ 1,141,363</u>
INFORMATION SERVICES OVERHEAD		(442,624)	(459,270)	(480,338)	(465,821)	(479,373)
IN HOUSE CAPITAL		<u>(65,420)</u>	<u>(260,495)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>
NET INFORMATION SERVICES		<u>\$ 571,526</u>	<u>\$ 373,735</u>	<u>\$ 463,321</u>	<u>\$ 443,274</u>	<u>\$ 461,990</u>

**GENERAL FUND
INFORMATION SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Information Services Department continues to work toward the accomplishment of its FY 2017 goals. Several of these goals have been realized, while some are being continued as follows:

- Replace end of Life Wireless Accesspoints
- Replace end of life virtual private network switches.
- Replace end of life switches in several City buildings.
- Replace aging virtual host servers with current technology.

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 2018:

- Continue working on Federal CJIS compliance issues.
- Continue the upgrade of our campus switching environment.
- Begin replacing older technology, building wiring, and fiber infrastructure.
- Replace core switches that are reaching end of life.
- Continue a network redesign and implementation.
- Expand out virtual server and workstation environment.

01-5-262 INFORMATION SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 439,211	\$ 446,668	\$ 510,964	\$ 495,000	\$ 515,021
012	SALARY, PART-TIME	39,495	21,499	-	-	-
014	OVERTIME	21,449	6,096	6,000	6,000	6,000
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	6,400	5,400
021	FICA	35,890	35,837	36,704	36,704	37,376
022	EMPLOYEE RETIREMENT	51,364	55,785	59,197	59,197	58,835
023	EMPLOYEE INSURANCE	63,840	67,200	80,640	80,640	84,480
030	TRAINING	5,277	279	12,000	8,000	12,000
040	WORKERS COMPENSATION	2,884	2,955	3,102	3,102	3,126
050	AWARDS	5,121	4,369	5,360	5,360	6,525
	* SUBTOTAL PERSONNEL *	<u>669,931</u>	<u>646,088</u>	<u>719,367</u>	<u>700,403</u>	<u>728,763</u>
111	MATERIALS/SUPPLIES	115,069	71,467	30,000	30,000	30,000
112	OFFICE SUPPLIES	6,011	3,330	8,000	8,000	8,000
120	COMMUNICATIONS	4,071	3,702	5,800	4,500	6,000
130	CONTRACTUAL SERVICES	237,930	195,178	201,617	201,617	205,000
131	REPAIRS/MAINTENANCE	2,018	3,258	10,000	7,500	-
132	PROFESSIONAL SERVICES	12,045	2,185	20,000	10,000	10,000
140	SUBSCRIPTIONS/DUES	667	1,100	4,300	2,500	5,000
141	TRAVEL / BUSINESS	135	269	-	-	-
150	VEHICLE OPERATIONS	28	550	300	300	300
151	FUEL	242	151	300	300	300
	* SUBTOTAL OPERATING *	<u>378,216</u>	<u>281,190</u>	<u>280,317</u>	<u>264,717</u>	<u>264,600</u>
380	FURN. / OFFICE EQUIPMENT	31,423	166,222	143,975	143,975	148,000
	* SUBTOTAL CAPITAL *	<u>31,423</u>	<u>166,222</u>	<u>143,975</u>	<u>143,975</u>	<u>148,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,079,570</u>	<u>\$ 1,093,500</u>	<u>\$ 1,143,659</u>	<u>\$ 1,109,095</u>	<u>\$ 1,141,363</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	323,872	338,985	343,098	343,820	342,409
	SOLID WASTE FUND 6%	64,774	65,610	68,620	66,546	68,482
	BEACH SERVICES FUND 3%	32,387	32,805	34,310	33,273	34,241
	AQUATIC CENTER FUND 2%	21,591	21,870	22,873	22,182	22,827
	NMB ENTERPRISE FUND 1%	-	-	11,437	-	11,414
	**LESS OVERHEAD TOTAL **	<u>442,624</u>	<u>459,270</u>	<u>480,338</u>	<u>465,821</u>	<u>479,373</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	65,420	260,495	200,000	200,000	200,000
	TOTAL NET GENERAL FUND	<u>\$ 571,526</u>	<u>\$ 373,735</u>	<u>\$ 463,321</u>	<u>\$ 443,274</u>	<u>\$ 461,990</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 Technicians. 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	\$ 108,051
Network Administrator	1	21	66,265
System Administrator/Virtual Environment Analyst	1	21	57,976
GIS Analyst	1	21	69,090
E-Government Business Analyst	1	21	59,891
Database Administrator	1	21	52,647
Computer Technician	2	18	95,131
Longevity	-		5,970
TOTAL	<u>8</u>		<u>\$ 515,021</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Servers/Software	\$ 40,000	380
Research and Development Equipment	10,000	380
Telephony Closet Patchpanel Conversion	11,000	380
Netsight License Upgrade	10,000	380
Network Attached Storage (Offsite backup)	6,000	380
Replacement Ruckus AP's	25,000	380
Core Switch Replacement Phase 1	46,000	380
TOTAL	<u>\$ 148,000</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 repairs and maintenance expenditures.

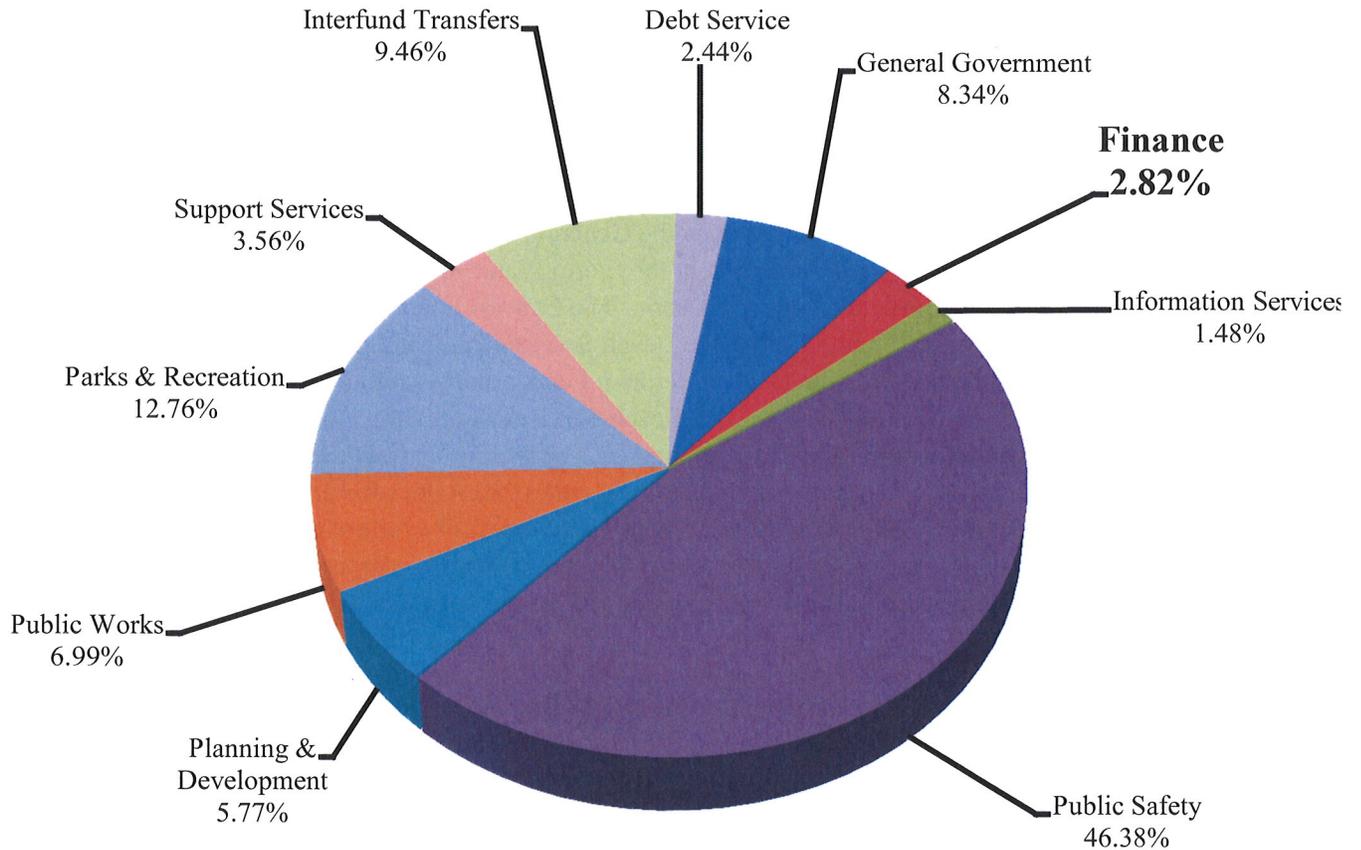
GENERAL FUND EXPENDITURES

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 2.82% of the overall resources appropriated in the General Fund for FY 2018.



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, 2018

Regular Employees

FINANCE DEPARTMENT

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</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 \$878,072, the Water and Sewer Fund \$244,208, the Solid Waste Fund \$48,842, the Beach Services Fund \$122,104, the Storm Water Fund \$16,281, the Aquatics Center Fund \$32,561, the NMB Enterprise Fund \$16,281, and the Insurance Reserve Fund \$32,561. 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 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
342	ACCOUNTING	\$ 775,329	\$ 771,252	\$ 846,663	\$ 841,782	\$ 814,025
352	REVENUE	<u>515,281</u>	<u>487,530</u>	<u>520,444</u>	<u>517,011</u>	<u>576,885</u>
TOTAL EXPENDITURES		<u><u>\$ 1,290,610</u></u>	<u><u>\$ 1,258,782</u></u>	<u><u>\$ 1,367,107</u></u>	<u><u>\$ 1,358,793</u></u>	<u><u>\$ 1,390,910</u></u>
FINANCE OVERHEAD		<u><u>(472,951)</u></u>	<u><u>(485,889)</u></u>	<u><u>(533,398)</u></u>	<u><u>(530,323)</u></u>	<u><u>(512,838)</u></u>
NET FINANCE		<u><u>\$ 817,659</u></u>	<u><u>\$ 772,893</u></u>	<u><u>\$ 833,709</u></u>	<u><u>\$ 828,470</u></u>	<u><u>\$ 878,072</u></u>

**GENERAL FUND
FINANCE DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Finance Department continues to work toward the accomplishment of its FY 2017 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 2017.
- Strengthen internal audit function and look for additional savings in expenses and expenditures.
- Look for new opportunities to enhance revenues through enforcement and monitoring.
- Continue with new safety program and make adjustments as needed.

The Finance Department continues to explore new ways of increasing service levels and productivity. The following goals, benchmarks, and priorities are provided for FY 2018:

- Prepare an award winning Comprehensive Annual Financial Report for FY 2018.
- 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 recommendations to enhance financial aspects of the program.

01-5-342 ACCOUNTING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 451,111	\$ 431,770	\$ 445,085	\$ 420,000	\$ 446,370
012	SALARY, PART-TIME	11,069	14,015	20,000	16,000	20,000
014	OVERTIME	120	168	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	32,089	32,100	33,486	31,392	33,579
022	EMPLOYEE RETIREMENT	51,515	47,436	51,191	47,959	49,952
023	EMPLOYEE INSURANCE	54,720	54,400	60,480	56,960	63,360
030	TRAINING	12,005	10,191	13,000	13,000	15,000
040	WORKERS COMPENSATION	4,798	4,870	4,651	4,651	4,664
050	AWARDS	3,907	3,844	4,220	4,220	4,550
	* SUBTOTAL PERSONNEL *	<u>626,734</u>	<u>604,194</u>	<u>637,513</u>	<u>599,582</u>	<u>642,875</u>
110	CLOTHING	-	160	-	500	-
111	MATERIALS/SUPPLIES	3,088	14,180	10,250	10,250	10,250
112	OFFICE SUPPLIES	1,425	3,813	2,000	2,000	2,000
113	PRINTING/BINDING	615	43	700	500	700
120	COMMUNICATIONS	4,522	5,410	4,000	4,000	4,000
130	CONTRACTUAL SERVICES	60,039	60,454	60,000	60,000	62,000
131	REPAIRS/MAINTENANCE	100	24	500	18,500	500
132	PROFESSIONAL SERVICES	74,395	78,079	88,000	88,000	88,000
140	SUBSCRIPTIONS/DUES	2,455	1,830	1,700	1,700	1,700
141	TRAVEL / BUSINESS	540	2,633	1,000	1,000	1,000
142	ADVERTISING	1,416	432	1,000	750	1,000
	* SUBTOTAL OPERATING *	<u>148,595</u>	<u>167,058</u>	<u>169,150</u>	<u>187,200</u>	<u>171,150</u>
380	FURN. / OFFICE EQUIPMENT	-	-	40,000	55,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>55,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 775,329</u>	<u>\$ 771,252</u>	<u>\$ 846,663</u>	<u>\$ 841,782</u>	<u>\$ 814,025</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	302,378	316,214	253,999	269,371	244,208
	SOLID WASTE FUND 6%	46,520	46,275	50,800	50,507	48,842
	BEACH SERVICES FUND 15%	77,533	77,125	126,999	126,267	122,104
	STORM WATER FUND 2%	15,507	15,425	16,933	16,836	16,281
	INSURANCE RESERVE FUND 4%	-	-	33,867	33,671	32,561
	NMB ENTERPRISE FUND 2%	-	-	16,933	-	16,281
	AQUATIC CENTER FUND 4%	31,013	30,850	33,867	33,671	32,561
	**LESS OVERHEAD TOTAL **	<u>472,951</u>	<u>485,889</u>	<u>533,398</u>	<u>530,323</u>	<u>512,838</u>
	TOTAL NET GENERAL FUND	<u>\$ 302,378</u>	<u>\$ 285,363</u>	<u>\$ 313,265</u>	<u>\$ 311,459</u>	<u>\$ 301,187</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	\$ 149,355
Assistant Finance Director	1	28	90,482
Accounting Supervisor	1	24	70,846
Accountant - Enterprise Funds	1	19	48,619
Accounting Clerk	2	13	78,150
Longevity	-		8,918
TOTAL	<u>6</u>		<u>\$ 446,370</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.9% decrease is due to a reduction in capital expenditures.

01-5-352 REVENUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 310,282	\$ 317,253	\$ 322,566	\$ 322,566	\$ 339,906
012	SALARY, PART-TIME	-	498	12,000	12,000	15,000
014	OVERTIME	102	252	-	7	-
021	FICA	21,294	22,548	23,420	23,420	24,843
022	EMPLOYEE RETIREMENT	37,454	40,292	43,016	43,016	44,322
023	EMPLOYEE INSURANCE	54,720	57,600	60,480	60,480	63,360
030	TRAINING	2,694	1,933	4,000	3,000	4,000
040	WORKERS COMPENSATION	2,470	2,614	2,677	2,677	2,839
050	AWARDS	3,909	3,693	4,020	4,020	4,350
	* SUBTOTAL PERSONNEL *	<u>432,925</u>	<u>446,683</u>	<u>472,179</u>	<u>471,186</u>	<u>498,620</u>
110	CLOTHING	460	623	600	600	600
111	MATERIALS/SUPPLIES	10,845	6,627	9,000	9,000	9,000
112	OFFICE SUPPLIES	2,717	876	1,300	1,000	1,300
113	PRINTING/BINDING	-	-	1,640	1,000	1,640
120	COMMUNICATIONS	12,511	13,009	13,600	13,600	13,600
130	CONTRACTUAL SERVICES	7,241	5,668	5,500	5,500	5,500
131	REPAIRS/MAINTENANCE	175	-	500	500	500
132	PROFESSIONAL SERVICES	3,704	69	-	-	-
134	CREDIT CARD FEES	10,060	10,835	10,500	10,500	10,500
140	SUBSCRIPTIONS/DUES	960	135	525	525	525
141	TRAVEL / BUSINESS	93	927	600	600	600
142	ADVERTISING	-	-	1,000	-	1,000
150	VEHICLE OPERATIONS	974	310	1,000	1,000	1,000
151	FUEL	2,641	1,768	2,500	2,000	2,500
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>52,381</u>	<u>40,847</u>	<u>48,265</u>	<u>45,825</u>	<u>48,265</u>
360	MOTOR VEHICLES	<u>29,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
	* SUBTOTAL CAPITAL *	<u>29,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 515,281</u>	<u>\$ 487,530</u>	<u>\$ 520,444</u>	<u>\$ 517,011</u>	<u>\$ 576,885</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 9,100 business licenses, reconciliation of nearly 45,400 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	\$ 92,670
Safety Specialist/Business License Inspector	1	15	44,047
Business License Inspector	3	14	142,203
Municipal Fees Clerk	1	14	53,435
Longevity	-		<u>7,551</u>
TOTAL	<u>6</u>		<u>\$ 339,906</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Inspection Vehicle	<u>\$ 30,000</u>	360
TOTAL	<u>\$ 30,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 10.8% increase is due to an increase in personnel costs and in capital expenditures.

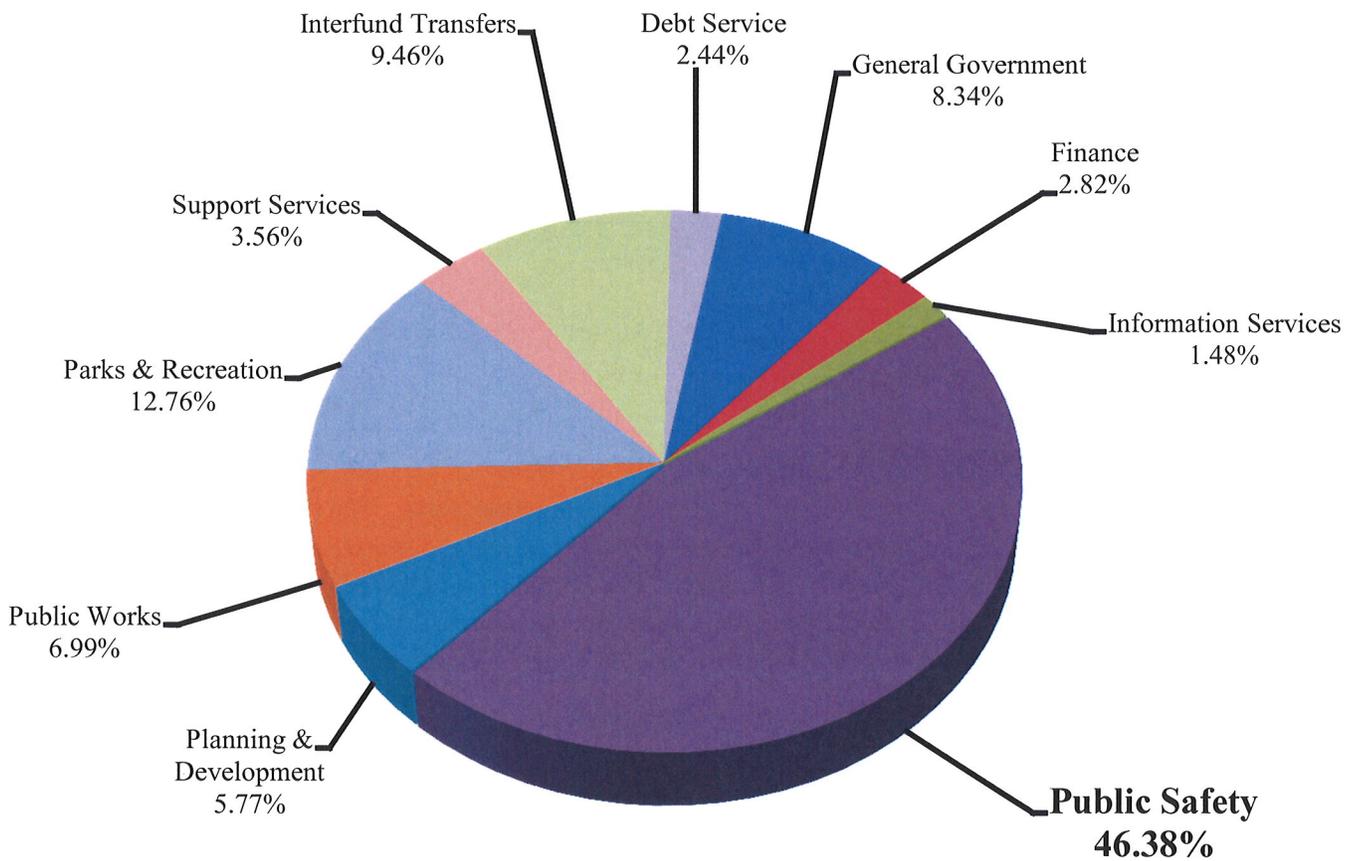
GENERAL FUND EXPENDITURES

PUBLIC SAFETY

**GENERAL FUND
PUBLIC SAFETY DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Public Safety Department, which reflects 46.38% of the overall resources appropriated in the General Fund for FY 2018.



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, 2018

Regular Employees

PUBLIC SAFETY DEPARTMENT

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
PUBLIC SAFETY ADMINISTRATION	4	4	4	6 ²	6
UNIFORM PATROL	59	56 ¹	56	58 ³	61 ⁶
COMMUNITY SERVICES	9	9	9	9	10 ⁷
DETECTIVES	10	11 ¹	11	11	11
COMMUNICATION/DETENTION	19	19	19	19	19
RECORDS	4	4	4	5 ⁵	5
VICTIM RIGHTS ADVOCATE	1	1	1	1	1
TRAINING	3	3	3	4 ⁴	4
FIRE / RESCUE	50	50	50	49 ⁴	49
FIRE PREVENTION/SUPPRESSION	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL	<u>163</u>	<u>161</u>	<u>161</u>	<u>166</u>	<u>170</u>

Footnotes:

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

² Added 2 Computer Technicians.

³ Added 2 new PSO positions.

⁴ Transferred 1 Firefighter to Training.

⁵ Added 1 Records Clerk Position for FY 2017.

⁶ Added 3 PSO Positions for FY 2018.

⁷ Added 1 PSO Community Services Position for FY 2018.

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 \$14,458,606, the Water and Sewer Fund \$62,996, and Beach Services \$37,798. 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 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
411	PUBLIC SAFETY ADMINISTRATION	\$ 502,750	\$ 649,265	\$ 644,791	\$ 644,791	\$ 728,179
422	UNIFORM PATROL	5,065,452	5,342,327	5,299,341	5,236,824	5,416,708
424	COMMUNITY SERVICES	826,343	826,956	856,670	845,910	924,604
431	DETECTIVES	1,004,954	1,020,858	1,044,279	1,040,033	1,069,090
442	COMMUNICATIONS/DETENTION	1,345,051	1,280,114	1,311,780	1,289,374	1,259,920
444	RECORDS	270,906	332,207	294,488	289,946	353,149
445	VICTIM RIGHTS ADVOCATE	77,102	76,471	83,753	79,283	83,706
452	TRAINING	323,998	258,393	303,050	313,927	330,125
453	FIRE / RESCUE	3,746,900	3,789,137	3,735,018	3,792,287	4,054,610
454	FIRE PREVENTION/INSPECTION	<u>279,892</u>	<u>297,036</u>	<u>340,716</u>	<u>338,627</u>	<u>339,309</u>
TOTAL EXPENDITURES		<u>\$ 13,443,348</u>	<u>\$ 13,872,764</u>	<u>\$ 13,913,886</u>	<u>\$ 13,871,002</u>	<u>\$ 14,559,400</u>
PUBLIC SAFETY OVERHEAD		<u>(107,604)</u>	<u>(102,409)</u>	<u>(104,942)</u>	<u>(103,150)</u>	<u>(100,794)</u>
NET PUBLIC SAFETY		<u>\$ 13,335,744</u>	<u>\$ 13,770,355</u>	<u>\$ 13,808,944</u>	<u>\$ 13,767,852</u>	<u>\$ 14,458,606</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:

- Implement a new Quatermaster software program for better uniform and supply efficiencies.
- Complete the P25 digital radio conversion project that will bring the department in compliance with the Federal mandate for public safety inter-operability.
- Install a complete new modern jail locking system and replace several jail doors in the Detention area.
- Continue Command Staff development by enrolling staff in advanced command level training such as 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 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 328,406	\$ 390,771	\$ 453,511	\$ 453,511	\$ 464,236
014	OVERTIME	522	11,695	5,000	5,000	10,000
021	FICA	23,934	29,588	33,013	33,013	34,145
022	EMPLOYEE RETIREMENT	41,475	49,337	53,889	53,889	57,774
023	EMPLOYEE INSURANCE	36,480	44,800	60,480	60,480	63,360
030	TRAINING	19,384	8,203	9,400	9,400	11,200
040	WORKERS COMPENSATION	4,778	5,158	6,878	6,878	7,114
050	AWARDS	2,564	3,041	4,020	4,020	4,350
	* SUBTOTAL PERSONNEL *	<u>457,543</u>	<u>542,593</u>	<u>626,191</u>	<u>626,191</u>	<u>652,179</u>
110	CLOTHING/UNIFORMS	545	5,016	1,100	1,100	1,300
111	MATERIALS/SUPPLIES	10,491	10,454	1,650	1,650	2,650
112	OFFICE SUPPLIES	1,804	1,769	600	600	600
113	PRINTING/BINDING	50	333	300	300	300
120	COMMUNICATIONS	8,186	8,443	7,300	7,300	8,800
130	CONTRACTUAL SERVICES	6,455	19,974	-	-	29,200
131	REPAIRS/MAINTENANCE	-	11,642	750	750	750
132	PROFESSIONAL SERVICES	1,457	1,010	-	-	-
140	SUBSCRIPTIONS/DUES	3,713	3,442	1,650	1,650	1,650
141	TRAVEL / BUSINESS	4,218	3,551	250	250	250
150	VEHICLE OPERATIONS	75	84	-	-	-
151	FUEL	213	2,536	-	-	-
190	PS SCHOLARSHIP AWARDS	8,000	6,500	5,000	5,000	5,000
	* SUBTOTAL OPERATING *	<u>45,207</u>	<u>74,754</u>	<u>18,600</u>	<u>18,600</u>	<u>50,500</u>
360	MOTOR VEHICLES	-	-	-	-	25,500
380	FURN. / OFFICE EQUIPMENT	-	31,918	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>31,918</u>	<u>-</u>	<u>-</u>	<u>25,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 502,750</u>	<u>\$ 649,265</u>	<u>\$ 644,791</u>	<u>\$ 644,791</u>	<u>\$ 728,179</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 II, one Computer Technician and one 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.

The Computer Technician and Computer Technician II are responsible for the maintenance and updates of the department's computer equipment.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Director of Public Safety	1	33	\$ 145,577
Police Chief	1	29	94,710
Captain-Professional Standards Div	1	22	74,491
Administrative Assistant II	1	14	47,611
Computer Technician	1	18	45,747
Computer Technician II	1	19	53,194
Longevity	-		<u>2,906</u>
TOTAL	<u>6</u>		<u>\$ 464,236</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Staff Vehicle	\$ <u>25,500</u>	360
TOTAL	<u>\$ 25,500</u>	

BUDGET ANALYSIS

This division provides for an increased level of service as the previous year's budget. The 12.9% increase is due to an increase in both contractual services and capital expenditures.

01-5-422 UNIFORM PATROL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 2,555,764	\$ 2,597,589	\$ 2,860,499	\$ 2,630,000	\$ 2,976,122
014	OVERTIME	245,646	330,232	150,000	300,000	150,000
021	FICA	196,337	221,846	210,735	205,500	218,829
022	EMPLOYEE RETIREMENT	369,340	418,681	410,007	417,232	442,168
023	EMPLOYEE INSURANCE	470,206	511,672	594,720	554,400	594,160
030	TRAINING	58,663	139,915	42,656	100,000	42,656
040	WORKERS COMPENSATION	137,291	72,510	75,262	75,262	78,153
050	AWARDS	35,950	34,447	39,530	39,530	44,225
	* SUBTOTAL PERSONNEL *	<u>4,069,197</u>	<u>4,326,892</u>	<u>4,383,409</u>	<u>4,321,924</u>	<u>4,546,313</u>
110	CLOTHING/UNIFORMS	38,993	62,227	32,900	32,900	27,695
111	MATERIALS/SUPPLIES	121,602	253,564	82,415	82,415	68,900
112	OFFICE SUPPLIES	3,941	484	3,500	3,500	3,000
113	PRINTING/BINDING	3,583	257	3,500	3,000	2,200
120	COMMUNICATIONS	45,906	60,856	45,000	45,000	55,000
130	CONTRACTUAL SERVICES	231,718	357,186	252,000	252,000	230,000
131	REPAIRS/MAINTENANCE	22,507	14,043	11,000	11,000	14,000
132	PROFESSIONAL SERVICES	40,304	18,920	19,032	19,000	21,600
137	CANINE PROGRAM	4,097	1,723	3,800	3,800	4,000
140	SUBSCRIPTIONS/DUES	2,146	2,994	2,500	2,500	2,500
141	TRAVEL / BUSINESS	7,154	9,667	5,500	5,000	6,500
142	ADVERTISING	-	1,034	-	-	-
150	VEHICLE OPERATIONS	81,849	91,223	50,000	50,000	50,000
151	FUEL	143,816	118,256	100,000	100,000	100,000
152	DAMAGE CLAIMS	16,644	8,485	-	-	-
	* SUBTOTAL OPERATING *	<u>764,260</u>	<u>1,000,919</u>	<u>611,147</u>	<u>610,115</u>	<u>585,395</u>
360	MOTOR VEHICLES	225,407	-	281,300	281,300	285,000
370	NON-MOBIL EQUIPMENT	6,588	14,516	23,485	23,485	-
	* SUBTOTAL CAPITAL *	<u>231,995</u>	<u>14,516</u>	<u>304,785</u>	<u>304,785</u>	<u>285,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 5,065,452</u>	<u>\$ 5,342,327</u>	<u>\$ 5,299,341</u>	<u>\$ 5,236,824</u>	<u>\$ 5,416,708</u>

DIVISION 422 UNIFORM PATROL

DIVISION NARRATIVE

This division provides for 61 employees: four Lieutenants, eight Sergeants, and forty nine 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	\$ 268,559
Public Safety Sergeant	8	19	422,234
Public Safety Officer	49	16	2,264,320
Longevity	-		<u>21,009</u>
TOTAL	<u>61</u>		<u>\$ 2,976,122</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Patrol Vehicles (7)	<u>\$ 285,000</u>	360
TOTAL	<u>\$ 285,000</u>	

BUDGET ANALYSIS

This division provides for an increase level of service as the previous year's budget. The 2.2% increase is due to the addition of three new Public Safety positions.

01-5-424 COMMUNITY SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 373,711	\$ 373,264	\$ 438,559	\$ 438,559	\$ 478,994
014	OVERTIME	31,150	26,278	15,000	15,000	15,000
021	FICA	29,595	29,688	33,110	33,100	35,568
022	EMPLOYEE RETIREMENT	54,392	55,406	60,510	60,510	69,967
023	EMPLOYEE INSURANCE	74,550	82,400	90,720	90,720	105,600
030	TRAINING	11,322	3,726	650	650	650
040	WORKERS COMPENSATION	32,262	58,347	9,071	9,071	9,880
050	AWARDS	5,025	4,940	6,030	6,030	7,250
	* SUBTOTAL PERSONNEL *	<u>612,007</u>	<u>634,049</u>	<u>653,650</u>	<u>653,640</u>	<u>722,909</u>
110	CLOTHING/UNIFORMS	2,526	6,451	3,200	3,200	3,200
111	MATERIALS/SUPPLIES	16,483	19,540	5,500	3,500	11,900
112	OFFICE SUPPLIES	435	934	250	250	250
113	PRINTING/BINDING	43	-	2,600	2,600	8,100
120	COMMUNICATIONS	6,417	6,751	2,500	2,500	6,000
130	CONTRACTUAL SERVICES	138,833	124,921	135,000	135,000	135,000
131	REPAIRS/MAINTENANCE	2,435	1,432	2,700	2,700	6,725
132	PROFESSIONAL SERVICES	1,371	510	-	-	-
140	SUBSCRIPTIONS/DUES	270	380	520	520	520
141	TRAVEL / BUSINESS	548	409	5,750	2,000	2,000
142	ADVERTISING	-	1,062	-	-	-
150	VEHICLE OPERATIONS	7,289	12,953	5,000	5,000	5,000
151	FUEL	20,994	17,564	15,000	15,000	15,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>197,644</u>	<u>192,907</u>	<u>178,020</u>	<u>172,270</u>	<u>193,695</u>
360	MOTOR VEHICLES	16,692	-	25,000	20,000	-
370	NON-MOBIL EQUIPMENT	-	-	-	-	8,000
	* SUBTOTAL CAPITAL *	<u>16,692</u>	<u>-</u>	<u>25,000</u>	<u>20,000</u>	<u>8,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 826,343</u>	<u>\$ 826,956</u>	<u>\$ 856,670</u>	<u>\$ 845,910</u>	<u>\$ 924,604</u>

DIVISION 424 COMMUNITY SERVICES

DIVISION NARRATIVE

This division provides for ten employees: a Community Services Sergeant, one PSO-Community Service, one Community Service, three PSO-Lifeguard Coordinators, two 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.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Community Services Sergeant	1	19	\$ 62,243
PSO - Community Service/Community Service	2	16	99,746
PSO - Lifeguard Coordinator	3	16	145,253
PSO - Beach Patrol	2	16	90,915
Animal Control Officer	2	12	78,185
Longevity	-		<u>2,652</u>
TOTAL	<u>10</u>		<u>\$ 478,994</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Inventory Software	<u>\$ 8,000</u>	380
TOTAL	<u>\$ 8,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service as the previous year's budget. The 7.9% increase is due to the addition of one new Community Services position.

01-5-431 DETECTIVES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 575,332	\$ 604,871	\$ 605,162	\$ 605,162	\$ 618,727
012	SALARY, PART-TIME	17,869	17,937	18,000	18,000	18,000
014	OVERTIME	38,922	40,792	36,000	36,000	36,000
021	FICA	45,114	49,642	46,801	46,801	47,764
022	EMPLOYEE RETIREMENT	77,995	88,531	85,330	85,330	87,060
023	EMPLOYEE INSURANCE	95,760	102,765	110,880	110,880	116,160
030	TRAINING	9,804	7,012	9,000	8,000	9,000
040	WORKERS COMPENSATION	8,420	8,020	8,240	8,240	8,409
050	AWARDS	6,940	7,344	7,370	7,370	7,975
	* SUBTOTAL PERSONNEL *	<u>876,156</u>	<u>926,914</u>	<u>926,783</u>	<u>925,783</u>	<u>949,095</u>
110	CLOTHING/UNIFORMS	7,586	11,555	6,600	6,600	6,600
111	MATERIALS/SUPPLIES	29,636	15,278	16,250	16,250	15,915
112	OFFICE SUPPLIES	889	1,140	1,600	1,500	1,600
113	PRINTING/BINDING	-	546	250	250	250
120	COMMUNICATIONS	11,912	7,736	6,000	6,000	7,000
130	CONTRACTUAL SERVICES	29,156	10,475	29,146	28,000	30,740
131	REPAIRS/MAINTENANCE	60	4,430	-	-	-
132	PROFESSIONAL SERVICES	1,928	4,034	1,000	1,000	1,000
140	SUBSCRIPTIONS/DUES	600	1,170	600	600	1,140
141	TRAVEL / BUSINESS	542	1,234	550	550	550
142	ADVERTISING	150	50	500	500	500
150	VEHICLE OPERATIONS	6,963	4,936	5,000	5,000	5,000
151	FUEL	17,087	12,906	15,000	15,000	13,200
190	CONTINGENT	5,990	9,926	10,000	8,000	10,000
	* SUBTOTAL OPERATING *	<u>112,499</u>	<u>85,416</u>	<u>92,496</u>	<u>89,250</u>	<u>93,495</u>
360	MOTOR VEHICLES	-	8,528	25,000	25,000	26,500
370	NON-MOBIL EQUIPMENT	16,299	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>16,299</u>	<u>8,528</u>	<u>25,000</u>	<u>25,000</u>	<u>26,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,004,954</u>	<u>\$ 1,020,858</u>	<u>\$ 1,044,279</u>	<u>\$ 1,040,033</u>	<u>\$ 1,069,090</u>

DIVISION 431 DETECTIVES

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Detective Sergeant	1	19	\$ 76,217
Detective	7	18	405,315
PSO - Rotating Detective	2	16	93,699
Crime Analyst	1	13	35,513
Longevity	-		<u>7,983</u>
TOTAL	<u>11</u>		<u>\$ 618,727</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Vehicle	<u>\$ 26,500</u>	360
TOTAL	<u>\$ 26,500</u>	

BUDGET ANALYSIS

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

01-5-442 COMMUNICATIONS/DETENTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 690,189	\$ 693,987	\$ 735,404	\$ 725,000	\$ 736,378
014	OVERTIME	61,278	69,284	30,000	30,000	30,000
021	FICA	56,063	58,576	57,405	57,000	55,946
022	EMPLOYEE RETIREMENT	98,972	104,507	104,554	104,000	107,998
023	EMPLOYEE INSURANCE	157,617	175,190	191,520	185,000	200,640
030	TRAINING	13,956	9,176	6,100	6,100	6,100
040	WORKERS COMPENSATION	8,917	15,062	15,308	15,308	15,328
050	AWARDS	13,142	11,039	12,730	12,730	13,775
	* SUBTOTAL PERSONNEL *	<u>1,100,134</u>	<u>1,136,821</u>	<u>1,153,021</u>	<u>1,135,138</u>	<u>1,166,165</u>
110	CLOTHING/UNIFORMS	4,499	7,242	2,000	2,000	2,000
111	MATERIALS/SUPPLIES	35,223	23,537	15,200	15,200	15,200
112	OFFICE SUPPLIES	6,872	1,067	1,500	1,500	1,500
113	PRINTING/BINDING	27	-	-	-	-
120	COMMUNICATIONS	2,346	3,149	12,075	9,000	3,500
130	CONTRACTUAL SERVICES	35,768	47,607	49,418	49,000	50,000
131	REPAIRS/MAINTENANCE	142,367	33,872	19,500	19,500	10,000
132	PROFESSIONAL SERVICES	6,623	5,705	6,300	6,300	6,300
134	CREDIT CARD FEES	3,781	3,410	4,000	3,000	4,000
140	SUBSCRIPTIONS/DUES	880	846	930	900	930
141	TRAVEL / BUSINESS	4,959	146	-	-	-
142	ADVERTISING	179	354	-	-	-
150	VEHICLE OPERATIONS	538	-	-	-	-
151	FUEL	855	471	500	500	325
	* SUBTOTAL OPERATING *	<u>244,917</u>	<u>127,406</u>	<u>111,423</u>	<u>106,900</u>	<u>93,755</u>
321	BUILDING IMPROVEMENTS	-	-	-	-	-
380	FURN. / OFFICE EQUIPMENT	-	15,887	47,336	47,336	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>15,887</u>	<u>47,336</u>	<u>47,336</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,345,051</u>	<u>\$ 1,280,114</u>	<u>\$ 1,311,780</u>	<u>\$ 1,289,374</u>	<u>\$ 1,259,920</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	67,252	64,006	65,589	64,469	62,996
	BEACH SERVICES FUND 3%	40,352	38,403	39,353	38,681	37,798
	**LESS OVERHEAD TOTAL **	<u>107,604</u>	<u>102,409</u>	<u>104,942</u>	<u>103,150</u>	<u>100,794</u>
TOTAL NET GENERAL FUND		<u>\$ 1,237,447</u>	<u>\$ 1,177,705</u>	<u>\$ 1,206,838</u>	<u>\$ 1,186,224</u>	<u>\$ 1,159,126</u>

DIVISION 442 COMMUNICATIONS/DETENTION

DIVISION NARRATIVE

This division provides for 19 employees: one Detention Supervisor/ Evidence Custodian, five Lead Communication Technicians/Jailers, and thirteen 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	\$ 53,719
Communications Technician/Lead Jailer	5	14	209,913
Communications Technician/Jailer	13	12	464,778
Longevity	-		<u>7,968</u>
TOTAL	<u>19</u>		<u>\$ 736,378</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 4.0% decrease is due to a reduction in capital expenditures.

01-5-444 RECORDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 162,827	\$ 169,136	\$ 178,799	\$ 178,000	\$ 222,005
014	OVERTIME	4,118	4,499	2,000	2,000	2,000
021	FICA	10,954	12,231	11,933	11,930	14,784
022	EMPLOYEE RETIREMENT	13,762	15,050	14,840	14,800	18,526
023	EMPLOYEE INSURANCE	36,504	38,400	40,320	40,320	52,800
030	TRAINING	1,304	5	7,200	5,000	1,929
040	WORKERS COMPENSATION	1,204	1,280	1,356	1,356	1,680
050	AWARDS	2,554	2,438	2,680	2,680	3,625
	* SUBTOTAL PERSONNEL *	<u>233,227</u>	<u>243,039</u>	<u>259,128</u>	<u>256,086</u>	<u>317,349</u>
110	CLOTHING/UNIFORMS	-	733	-	-	-
111	MATERIALS/SUPPLIES	14,244	16,437	18,800	18,000	18,000
112	OFFICE SUPPLIES	1,625	1,308	750	750	750
113	PRINTING/BINDING	400	615	3,500	3,000	3,500
120	COMMUNICATIONS	1,040	1,325	960	960	1,200
130	CONTRACTUAL SERVICES	20,010	10,918	11,000	11,000	12,000
131	REPAIRS/MAINTENANCE	152	280	-	-	-
132	PROFESSIONAL SERVICES	27	-	200	-	200
140	SUBSCRIPTIONS/DUES	120	220	150	150	150
141	TRAVEL / BUSINESS	61	473	-	-	-
	* SUBTOTAL OPERATING *	<u>37,679</u>	<u>32,309</u>	<u>35,360</u>	<u>33,860</u>	<u>35,800</u>
380	FURN. / OFFICE EQUIPMENT	-	56,859	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>56,859</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 270,906</u>	<u>\$ 332,207</u>	<u>\$ 294,488</u>	<u>\$ 289,946</u>	<u>\$ 353,149</u>

DIVISION 444 RECORDS

DIVISION NARRATIVE

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

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

The 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	\$ 66,501
Evidence Custodian	1	15	42,210
Records Clerk	3	11	109,672
Longevity	-		<u>3,622</u>
TOTAL	<u>5</u>		<u>\$ 222,005</u>

BUDGET ANALYSIS

This division provides for an increase level of service as the previous year's budget. The 19.9% increase is due to the additional Records Clerk position.

01-5-445 VICTIM RIGHTS ADVOCATE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 54,476	\$ 53,028	\$ 54,173	\$ 54,173	\$ 55,254
014	OVERTIME	530	873	400	400	400
021	FICA	3,976	4,014	4,038	4,038	4,118
022	EMPLOYEE RETIREMENT	4,158	4,441	4,366	4,366	4,452
023	EMPLOYEE INSURANCE	9,120	9,600	10,080	10,080	10,560
030	TRAINING	-	1,001	1,500	1,000	1,500
040	WORKERS COMPENSATION	553	532	546	546	557
050	AWARDS	638	609	670	670	725
	* SUBTOTAL PERSONNEL *	<u>73,451</u>	<u>74,098</u>	<u>75,773</u>	<u>75,273</u>	<u>77,566</u>
111	MATERIALS/SUPPLIES	1,405	330	1,850	1,000	1,850
112	OFFICE SUPPLIES	603	332	1,100	800	1,100
113	PRINTING/BINDING	942	120	1,300	800	1,300
120	COMMUNICATIONS	507	663	480	480	640
140	SUBSCRIPTIONS/DUES	30	30	150	30	150
141	TRAVEL / BUSINESS	64	-	100	-	100
190	CONTINGENT	100	898	3,000	900	1,000
	* SUBTOTAL OPERATING *	<u>3,651</u>	<u>2,373</u>	<u>7,980</u>	<u>4,010</u>	<u>6,140</u>
	** TOTAL EXPENDITURES **	<u>\$ 77,102</u>	<u>\$ 76,471</u>	<u>\$ 83,753</u>	<u>\$ 79,283</u>	<u>\$ 83,706</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>\$ 55,254</u>
TOTAL	<u>1</u>		<u>\$ 55,254</u>

BUDGET ANALYSIS

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

01-5-452 PUBLIC SAFETY TRAINING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 158,010	\$ 146,663	\$ 193,758	\$ 205,707	\$ 205,636
014	OVERTIME	6,708	8,652	1,000	1,000	1,000
021	FICA	12,210	12,177	14,412	14,400	15,291
022	EMPLOYEE RETIREMENT	21,917	21,031	26,760	26,700	29,425
023	EMPLOYEE INSURANCE	26,600	24,800	40,320	40,320	42,240
030	TRAINING	27,494	8,799	3,000	3,000	4,000
040	WORKERS COMPENSATION	1,917	3,361	3,895	3,895	4,133
050	AWARDS	1,919	1,218	2,680	2,680	2,900
	* SUBTOTAL PERSONNEL *	<u>256,775</u>	<u>226,701</u>	<u>285,825</u>	<u>297,702</u>	<u>304,625</u>
110	CLOTHING/UNIFORMS	361	1,213	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	8,391	14,658	4,450	4,450	12,250
112	OFFICE SUPPLIES	590	1,562	1,000	1,000	1,000
113	PRINTING/BINDING	43	-	500	-	500
120	COMMUNICATIONS	921	2,367	2,000	2,000	2,600
130	CONTRACTUAL SERVICES	18	6,231	1,500	1,500	2,200
131	REPAIRS/MAINTENANCE	3,852	75	1,000	1,000	1,000
132	PROFESSIONAL SERVICES	1,205	255	-	-	-
140	SUBSCRIPTIONS/DUES	60	115	175	175	250
141	TRAVEL / BUSINESS	120	1,984	300	300	300
142	ADVERTISING	80	-	-	-	-
150	VEHICLE OPERATIONS	1,453	689	800	800	800
151	FUEL	2,444	2,543	4,000	3,500	3,100
	* SUBTOTAL OPERATING *	<u>19,538</u>	<u>31,692</u>	<u>17,225</u>	<u>16,225</u>	<u>25,500</u>
360	MOTOR VEHICLES	30,101	-	-	-	-
370	NON-MOBIL EQUIPMENT	17,584	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>47,685</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 323,998</u>	<u>\$ 258,393</u>	<u>\$ 303,050</u>	<u>\$ 313,927</u>	<u>\$ 330,125</u>

DIVISION 452 PUBLIC SAFETY TRAINING

DIVISION NARRATIVE

This division provides for four employees: a Public Safety Sergeant Training, a Fire Training Captain, one Health and Safety Officer and one PSO-Training Officer.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Public Safety Sergeant Training	1	19	\$ 53,355
Fire Training Captain	1	19	63,450
Health & Safety Officer	1	16	43,913
PSO-Training Officer	1	16	44,918
Longevity	<u>-</u>		<u>-</u>
TOTAL	<u>4</u>		<u>\$ 205,636</u>

BUDGET ANALYSIS

This division provides the same level of service due to training requirements. The 8.9% increase is due to the transfer of a position from Fire Suppression to Public Safety Training.

01-5-453 FIRE / RESCUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 2,079,537	\$ 2,088,435	\$ 2,248,555	\$ 2,200,000	\$ 2,287,918
014	OVERTIME	131,412	227,545	90,000	130,000	90,000
021	FICA	160,436	173,164	168,376	167,760	171,210
022	EMPLOYEE RETIREMENT	288,785	320,631	312,692	331,792	335,279
023	EMPLOYEE INSURANCE	416,029	435,977	493,920	480,000	517,440
030	TRAINING	68,842	80,721	46,250	46,250	43,000
040	WORKERS COMPENSATION	44,961	46,200	46,623	46,623	47,558
050	AWARDS	32,648	28,224	32,830	32,830	35,525
	* SUBTOTAL PERSONNEL *	<u>3,222,650</u>	<u>3,400,897</u>	<u>3,439,246</u>	<u>3,435,255</u>	<u>3,527,930</u>
110	CLOTHING/UNIFORMS	59,870	63,911	46,500	46,500	46,500
111	MATERIALS/SUPPLIES	119,282	87,332	107,552	107,552	107,500
112	OFFICE SUPPLIES	665	2,036	1,000	1,000	1,000
113	PRINTING/BINDING	131	1,507	-	-	-
120	COMMUNICATIONS	13,060	3,448	5,640	5,600	9,800
130	CONTRACTUAL SERVICES	11,228	10,081	28,700	20,000	25,000
131	REPAIRS/MAINTENANCE	52,363	63,365	24,000	24,000	24,000
132	PROFESSIONAL SERVICES	31,505	13,017	16,000	16,000	16,000
140	SUBSCRIPTIONS/DUES	4,626	5,200	880	880	880
141	TRAVEL / BUSINESS	157	1,602	500	500	500
142	ADVERTISING	-	629	-	-	-
150	VEHICLE OPERATIONS	114,984	63,240	40,000	40,000	40,000
151	FUEL	35,438	28,439	25,000	25,000	25,000
152	DAMAGE CLAIMS	2,158	3,913	-	-	-
	* SUBTOTAL OPERATING *	<u>445,467</u>	<u>347,720</u>	<u>295,772</u>	<u>287,032</u>	<u>296,180</u>
321	BUILDING IMPROVEMENTS	-	25,560	-	50,000	-
360	MOTOR VEHICLES	-	-	-	-	47,500
370	NON-MOBIL EQUIPMENT	78,783	14,960	-	20,000	183,000
	* SUBTOTAL CAPITAL *	<u>78,783</u>	<u>40,520</u>	<u>-</u>	<u>70,000</u>	<u>230,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 3,746,900</u>	<u>\$ 3,789,137</u>	<u>\$ 3,735,018</u>	<u>\$ 3,792,287</u>	<u>\$ 4,054,610</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	\$ 89,880
Fire Battalion Chief	3	21	175,555
PSO - Firefighter	1	16	50,572
PSO - Fire Lieutenant	3	15/16	161,501
Fire Lieutenant	12	15	593,817
Firefighter-EMT / Firefighter	29	14/13	1,193,159
Longevity	-		<u>23,434</u>
TOTAL	<u>49</u>		<u>\$ 2,287,918</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
RKO Fire/Rescue Vehicle	\$ 47,500	360
Mobile Cascade Trailer	135,000	370
Gear Washer/Dryer	38,000	370
Thermal Imaging Camera	<u>10,000</u>	370
TOTAL	<u>\$ 230,500</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 8.6% increase is a result of additional capital funded through grants.

01-5-454 FIRE PREVENTION/INSPECTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 185,148	\$ 186,119	\$ 202,836	\$ 202,836	\$ 211,581
014	OVERTIME	3,352	8,455	4,000	4,000	4,000
021	FICA	12,636	13,546	13,858	13,858	15,091
022	EMPLOYEE RETIREMENT	22,546	24,401	26,060	26,060	28,054
023	EMPLOYEE INSURANCE	33,588	28,800	40,320	40,320	42,240
030	TRAINING	1,704	1,480	2,175	2,175	2,175
040	WORKERS COMPENSATION	2,500	2,454	2,298	2,298	3,773
050	AWARDS	2,280	2,438	2,680	2,680	2,900
	* SUBTOTAL PERSONNEL *	<u>263,754</u>	<u>267,693</u>	<u>294,227</u>	<u>294,227</u>	<u>309,814</u>
110	CLOTHING/UNIFORMS	89	1,721	1,380	1,380	1,500
111	MATERIALS/SUPPLIES	2,501	7,719	10,035	10,000	10,500
112	OFFICE SUPPLIES	962	1,574	200	200	500
113	PRINTING/BINDING	4,455	2,552	6,000	4,500	6,000
120	COMMUNICATIONS	2,311	2,758	2,184	2,175	2,800
130	CONTRACTUAL SERVICES	33	75	-	-	-
131	REPAIRS/MAINTENANCE	146	6,422	400	400	400
132	PROFESSIONAL SERVICES	724	748	500	400	500
140	SUBSCRIPTION/DUES	644	659	1,895	1,850	1,895
141	TRAVEL / BUSINESS	-	-	400	-	400
150	VEHICLE OPERATIONS	1,320	1,886	1,500	1,500	2,000
151	FUEL	2,953	3,229	2,500	2,500	3,000
	* SUBTOTAL OPERATING *	<u>16,138</u>	<u>29,343</u>	<u>26,994</u>	<u>24,905</u>	<u>29,495</u>
370	NON-MOBIL EQUIPMENT	-	-	19,495	19,495	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>19,495</u>	<u>19,495</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 279,892</u>	<u>\$ 297,036</u>	<u>\$ 340,716</u>	<u>\$ 338,627</u>	<u>\$ 339,309</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	\$ 55,044
Fire Inspector	2	17	114,933
Fire Prevention/Administrative Assistant	1	14	41,604
Longevity	-		-
TOTAL	<u>4</u>		<u>\$ 211,581</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.4% decrease is due a reduction in capital expenditures.

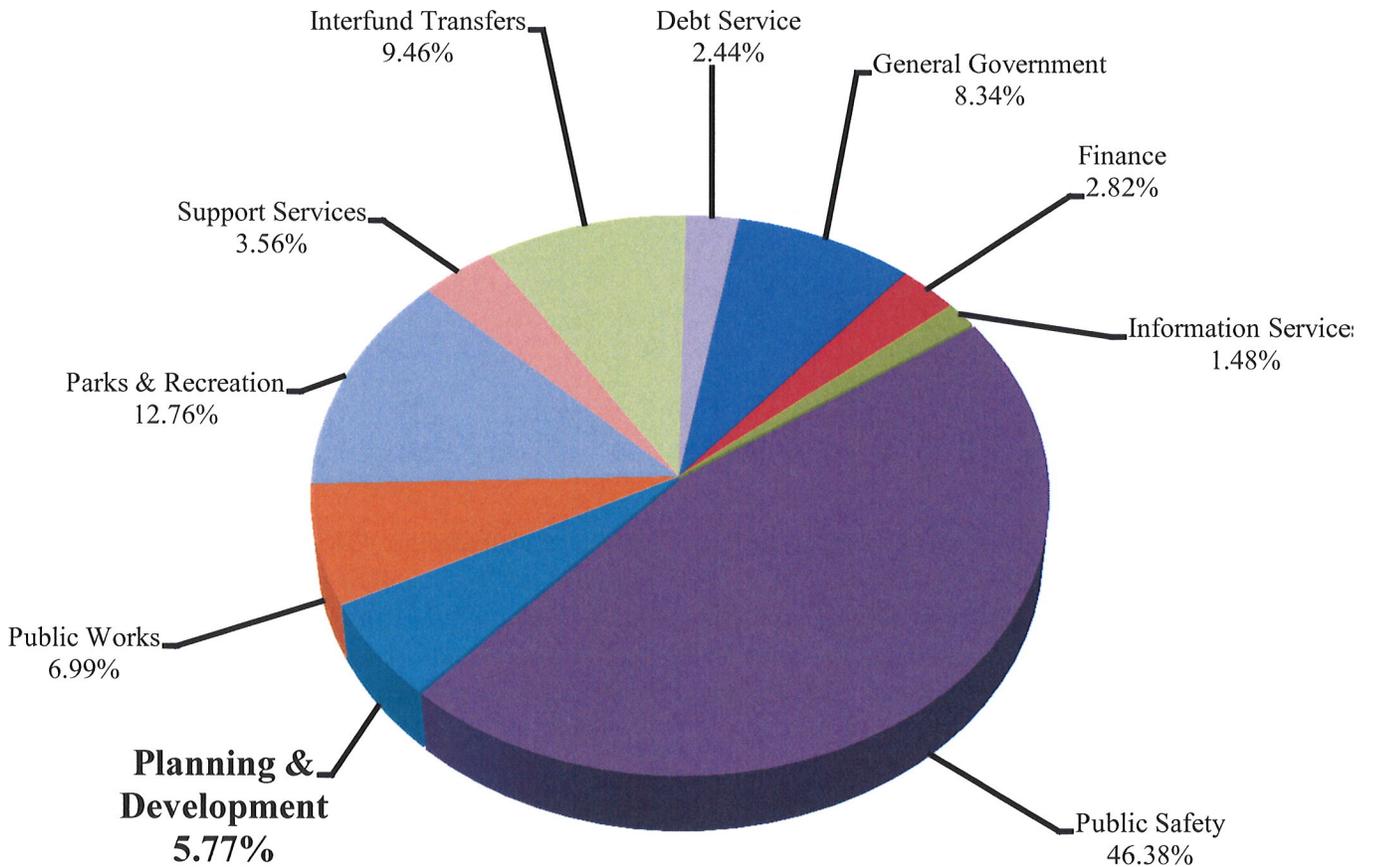
GENERAL FUND EXPENDITURES

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 5.77% of the overall resources appropriated in the General Fund for FY 2018.



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, 2018
Regular Employees
PLANNING AND DEVELOPMENT DEPARTMENT

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
PLANNING	9 ¹	9	9	9	9
BUILDING	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
TOTAL	<u>18</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 \$1,800,274 and the Water and Sewer Fund will provide \$42,590. 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 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
521	PLANNING	\$ 917,736	\$ 954,639	\$ 943,935	\$ 962,927	\$ 991,074
522	BUILDING	<u>780,565</u>	<u>839,245</u>	<u>828,363</u>	<u>791,519</u>	<u>851,790</u>
TOTAL EXPENDITURES		<u>\$ 1,698,301</u>	<u>\$ 1,793,884</u>	<u>\$ 1,772,298</u>	<u>\$ 1,754,446</u>	<u>\$ 1,842,864</u>
PLANNING/DEVELOPMENT OVERHEAD		<u>(39,028)</u>	<u>(41,962)</u>	<u>(41,418)</u>	<u>(39,576)</u>	<u>(42,590)</u>
NET PLANNING & DEVELOPMENT		<u>\$ 1,659,273</u>	<u>\$ 1,751,922</u>	<u>\$ 1,730,880</u>	<u>\$ 1,714,870</u>	<u>\$ 1,800,274</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 2017 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 spring of 2017.

The following benchmarks, goals, and priorities are provided for in FY 2018:

- 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.
- Investigate transitioning to an electronic permitting and plan review process, with input from other affected departments.

01-5-521 PLANNING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 595,872	\$ 625,619	\$ 641,162	\$ 635,000	\$ 664,617
014	OVERTIME	179	13	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	43,183	47,650	46,164	45,500	47,852
022	EMPLOYEE RETIREMENT	64,817	70,616	69,812	69,000	72,152
023	EMPLOYEE INSURANCE	79,800	77,615	90,720	86,000	95,040
030	TRAINING	4,549	7,701	9,400	9,400	9,000
040	WORKERS COMPENSATION	3,627	3,745	3,847	3,847	3,988
050	AWARDS	6,103	5,968	6,530	6,530	7,025
	* SUBTOTAL PERSONNEL *	<u>803,530</u>	<u>844,327</u>	<u>873,035</u>	<u>860,677</u>	<u>905,074</u>
111	CLOTHING/UNIFORMS	580	-	300	-	300
111	MATERIALS/SUPPLIES	14,736	4,635	20,000	15,000	20,000
112	OFFICE SUPPLIES	6,814	5,159	6,500	6,250	6,500
113	PRINTING/BINDING	86	86	2,800	2,000	2,000
120	COMMUNICATIONS	4,102	3,698	4,800	4,000	4,800
130	CONTRACTUAL SERVICES	6,606	8,761	15,000	9,000	15,000
131	REPAIRS/MAINTENANCE	-	130	500	500	500
132	PROFESSIONAL SERVICES	32,273	74,053	10,000	55,000	-
140	SUBSCRIPTIONS/DUES	3,135	3,980	3,500	3,500	4,000
141	TRAVEL / BUSINESS	482	-	300	-	300
142	ADVERTISING	4,460	5,421	3,200	3,200	3,800
150	VEHICLE OPERATIONS	1,863	2,063	800	800	800
151	FUEL	1,758	2,167	3,200	3,000	3,000
152	DAMAGE CLAIMS	-	159	-	-	-
	* SUBTOTAL OPERATING *	<u>76,895</u>	<u>110,312</u>	<u>70,900</u>	<u>102,250</u>	<u>61,000</u>
360	MOTOR VEHICLES	30,735	-	-	-	25,000
380	FURN. / OFFICE EQUIPMENT	6,576	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>37,311</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 917,736</u>	<u>\$ 954,639</u>	<u>\$ 943,935</u>	<u>\$ 962,927</u>	<u>\$ 991,074</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	111,624
Assistant Zoning Administrator	1	24	75,428
Zoning Enforcement Officer	1	14	41,201
Principal Planner	1	27	85,956
Senior Planner	1	24	72,258
Planner	1	22	61,808
Administrative Assistant I & II	2	15/13	91,900
Longevity	-		9,002
TOTAL	<u>9</u>		<u>\$ 664,617</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Ford Transit Van	\$ 25,000	360
TOTAL	<u>\$ 25,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 5.0% increase is due to an increase in capital expenditures as well as an increase in personnel costs.

01-5-522 BUILDING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 510,019	\$ 541,222	\$ 539,936	\$ 539,900	\$ 549,358
014	OVERTIME	64	137	-	-	-
021	FICA	43,066	41,900	37,256	37,000	37,906
022	EMPLOYEE RETIREMENT	49,602	54,906	53,552	53,500	55,016
023	EMPLOYEE INSURANCE	82,080	86,400	90,720	90,720	95,040
030	TRAINING	3,876	2,209	8,000	4,000	8,000
040	WORKERS COMPENSATION	4,036	4,283	4,319	4,319	4,395
050	AWARDS	5,742	5,653	6,330	6,330	6,825
	* SUBTOTAL PERSONNEL *	<u>698,485</u>	<u>736,710</u>	<u>740,113</u>	<u>735,769</u>	<u>756,540</u>
110	CLOTHING/UNIFORMS	4,200	2,100	4,200	4,200	4,200
111	MATERIALS/SUPPLIES	6,836	9,125	14,000	10,000	14,000
112	OFFICE SUPPLIES	3,407	2,830	3,000	3,000	3,000
113	PRINTING/BINDING	317	1,522	2,500	2,250	2,500
120	COMMUNICATIONS	4,925	4,554	11,500	10,000	11,500
130	CONTRACTUAL SERVICES	24,382	13,095	40,000	15,000	20,000
131	REPAIRS/MAINTENANCE	-	-	250	-	250
132	PROFESSIONAL SERVICES	24,619	8,534	-	-	-
140	SUBSCRIPTIONS/DUES	467	1,163	1,000	1,000	1,000
141	TRAVEL / BUSINESS	-	147	300	300	300
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	3,290	2,240	3,000	2,500	3,000
151	FUEL	9,637	8,355	8,000	7,500	8,000
	* SUBTOTAL OPERATING *	<u>82,080</u>	<u>53,665</u>	<u>88,250</u>	<u>55,750</u>	<u>68,250</u>
360	MOTOR VEHICLES	-	48,870	-	-	27,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>48,870</u>	<u>-</u>	<u>-</u>	<u>27,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 780,565</u>	<u>\$ 839,245</u>	<u>\$ 828,363</u>	<u>\$ 791,519</u>	<u>\$ 851,790</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	<u>39,028</u>	<u>41,962</u>	<u>41,418</u>	<u>39,576</u>	<u>42,590</u>
TOTAL NET GENERAL FUND		<u>\$ 741,537</u>	<u>\$ 797,283</u>	<u>\$ 786,945</u>	<u>\$ 751,943</u>	<u>\$ 809,200</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 II 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	\$ 94,513
Assistant Building Official	1	23	68,716
Master Building Inspector	4	18	235,839
Master Electrical Inspector	1	18	61,744
Administrative Assistant II	1	15	48,887
Permit Clerk	<u>1</u>	12	<u>39,659</u>
TOTAL	<u>9</u>		<u>\$ 549,358</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Ford F-150 Vehicle	<u>\$ 27,000</u>	360
TOTAL	<u>\$ 27,000</u>	

BUDGET ANALYSIS

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

GENERAL FUND EXPENDITURES

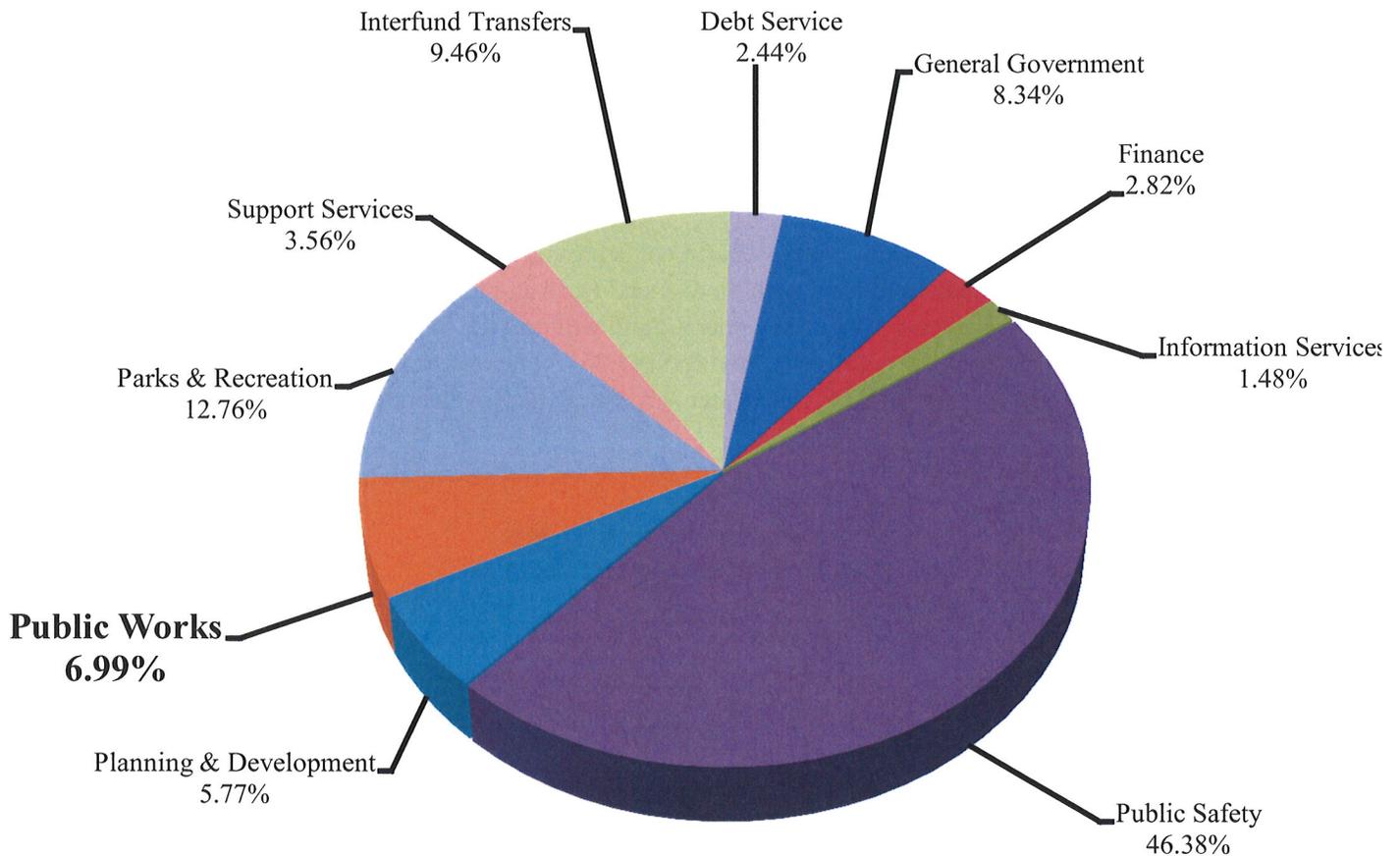
PUBLIC WORKS

**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 6.99% of the overall resources appropriated in the General Fund for FY 2018.



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, 2018
Regular Employees
PUBLIC WORKS DEPARTMENT

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
STREETS / DRAINAGE	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>23</u> ¹
TOTAL	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>23</u>

Footnotes:

¹ Added 1 Crew Leader I/II, 1 Heavy Equipment Operator, 1 Motor Equipment Operator and 1 Tradesworker for FY2018.

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 \$2,178,796, Water and Sewer Fund will provide \$143,267, and the Storm Water Fund will provide \$143,267. 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 \$400,000 for In House Capital.

SUMMARY OF EXPENDITURES
PUBLIC WORKS DEPARTMENT

DIV. NO.	DIVISION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
652	STREETS / DRAINAGE	\$ 2,591,141	\$ 2,688,808	\$ 2,728,548	\$ 2,664,030	\$ 2,865,330
TOTAL EXPENDITURES		<u>\$ 2,591,141</u>	<u>\$ 2,688,808</u>	<u>\$ 2,728,548</u>	<u>\$ 2,664,030</u>	<u>\$ 2,865,330</u>
PUBLIC WORKS OVERHEAD		(259,114)	(268,881)	(272,854)	(266,404)	(286,534)
IN HOUSE CAPITAL		<u>(65,938)</u>	<u>(46,899)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>(400,000)</u>
NET PUBLIC WORKS		<u>\$ 2,266,089</u>	<u>\$ 2,373,028</u>	<u>\$ 2,155,694</u>	<u>\$ 2,097,626</u>	<u>\$ 2,178,796</u>

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

Performance Benchmarks, Goals and Priorities

Departmental goals and priorities for FY 2018 Capital Improvement Projects:

- Continue to install sidewalks, multi-purpose pathways and beach access boardwalks at multiple locations throughout the city.
- Continue to resurface streets based on pavement condition priority ranking.
- Complete In House storm drainage improvements in the Stormwater Drainage Fund.
- Complete 11th Avenue North Widening.

Departmental benchmarks, goals and priorities for FY 2018 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.
- Operate mosquito control program in coordination with adjacent jurisdictions as required by the state health officials.
- Repair sidewalks as necessary to maintain pedestrian safety.
- Implement communication system replacement and AVL.

01-5-652 STREETS/DRAINAGE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 867,155	\$ 899,401	\$ 920,468	\$ 890,000	\$ 1,024,049
012	SALARY, PART-TIME	-	5,786	-	-	-
014	OVERTIME	47,234	67,124	50,000	50,000	35,000
021	FICA	66,491	73,044	69,874	67,680	76,252
022	EMPLOYEE RETIREMENT	96,509	106,259	107,194	106,000	116,693
023	EMPLOYEE INSURANCE	173,280	180,800	191,520	182,800	232,360
030	TRAINING	4,169	3,304	12,000	4,000	12,000
040	WORKERS COMPENSATION	16,574	23,783	24,262	24,262	26,476
050	AWARDS	12,337	11,731	12,730	12,730	14,500
	* SUBTOTAL PERSONNEL *	<u>1,283,749</u>	<u>1,371,232</u>	<u>1,388,048</u>	<u>1,337,472</u>	<u>1,537,330</u>
110	CLOTHING/UNIFORMS	7,620	10,687	11,000	11,000	11,000
111	MATERIALS/SUPPLIES	398,652	459,986	525,500	480,000	525,500
112	OFFICE SUPPLIES	3,120	1,971	3,000	3,000	3,000
113	PRINTING AND BINDING	115	-	2,000	-	2,000
120	COMMUNICATIONS	3,639	8,346	108,000	108,000	28,000
121	UTILITIES	589,125	530,126	490,000	530,000	550,000
130	CONTRACTUAL SERVICES	21,304	38,135	5,000	5,000	7,500
131	REPAIRS/MAINTENANCE	56,800	54,145	10,000	10,000	20,000
132	PROFESSIONAL SERVICES	885	25,479	2,500	2,500	2,500
140	SUBSCRIPTIONS/DUES	202	27	500	58	500
141	TRAVEL / BUSINESS	650	1,971	2,000	2,000	2,000
142	ADVERTISING	-	-	1,000	-	1,000
150	VEHICLE OPERATIONS	94,894	99,484	60,000	60,000	60,000
151	FUEL	51,924	38,224	50,000	45,000	45,000
152	DAMAGE CLAIMS	16,690	40	-	-	-
	* SUBTOTAL OPERATING *	<u>1,245,620</u>	<u>1,268,621</u>	<u>1,270,500</u>	<u>1,256,558</u>	<u>1,258,000</u>
360	MOTOR VEHICLES	27,729	32,070	70,000	70,000	70,000
370	NON-MOBIL EQUIPMENT	34,043	16,885	-	-	-
	* SUBTOTAL CAPITAL *	<u>61,772</u>	<u>48,955</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 2,591,141</u>	<u>\$ 2,688,808</u>	<u>\$ 2,728,548</u>	<u>\$ 2,664,030</u>	<u>\$ 2,865,330</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	118,081	118,081	136,426	133,202	143,266
	STORM WATER FUND 5%	118,081	118,081	136,427	133,202	143,267
	**LESS OVERHEAD TOTAL **	<u>259,114</u>	<u>268,881</u>	<u>272,854</u>	<u>266,404</u>	<u>286,534</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	65,938	46,899	300,000	300,000	400,000
	TOTAL NET GENERAL FUND	<u>\$ 2,266,089</u>	<u>\$ 2,373,028</u>	<u>\$ 2,155,694</u>	<u>\$ 2,097,626</u>	<u>\$ 2,178,796</u>

DIVISION 652 STREETS/DRAINAGE

DIVISION NARRATIVE

This division provides for 23 employees: a Superintendent, a Supervisor, a Stormwater Compliance Manager, one Bridge Crew Leader, four Crew Leaders, four Heavy Equipment Operators, four Maintenance Specialist / MEOs, three 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	\$ 109,853
Supervisor, Streets and Drainage	1	21	81,495
Bridge Crew Leader	1	17	62,085
Stormwater Program Compliance Manager	1	17	53,140
Crew Leader I / Crew Leader II	4	14/17	178,329
Heavy Equipment Operator (HEO)	4	13	157,494
Maintenance Specialist / Motor Equipment Operator	4	11/12	136,200
Tradesworker	3	9	86,804
Bridge Operator	4	9	137,688
Longevity/On Call Pay	-		20,961
TOTAL	<u>23</u>		<u>\$ 1,024,049</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for an increased level of service as the previous year's budget. The increase of only 1.1% is due to the addition of four new positions: One Crew Leader I/II, one Heavy Equipment Operator, one Motor Equipment Operator and one Tradesworker; is a result of an additional \$100,000 being capitalized for street paving and drainage projects.

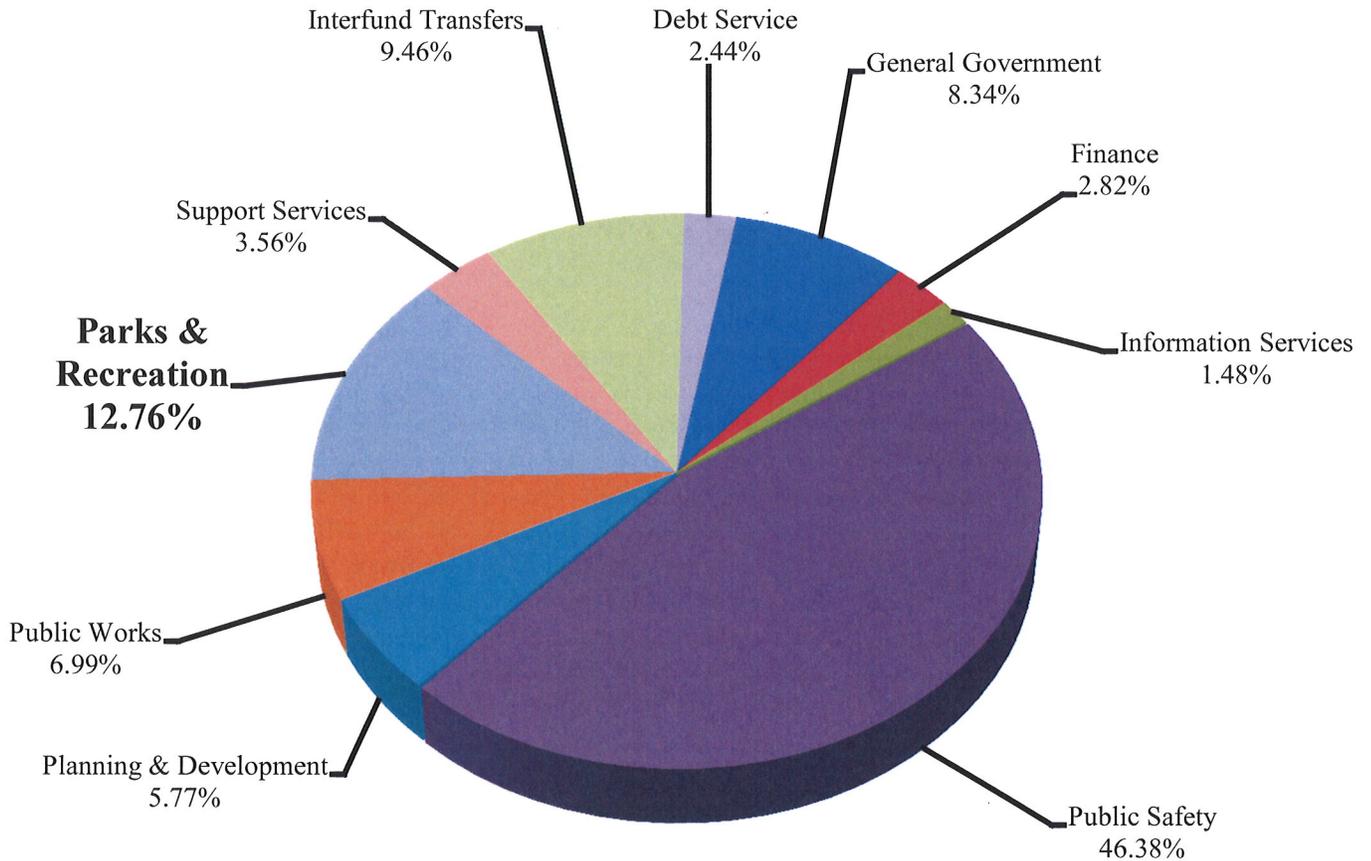
GENERAL FUND EXPENDITURES

PARKS & RECREATION

GENERAL FUND
PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department includes 4 divisions: Recreation Administration, Athletics, Programs/Events, and Parks & Grounds. The Parks and Recreation Director also supervises the Beach Services Concessions, the NMB Enterprise Fund as well as the Aquatic & Fitness Center Fund. The department provides a wide range of recreational activities for all ages as well as the maintenance and care of City grounds, park facilities, beach accesses, and the North Myrtle Beach Aquatic & Fitness Center.

The chart below shows the portion of General Fund Expenditures allocated to the Parks and Recreation Department, which reflects 12.76% of the overall resources appropriated in the General Fund for FY 2018.



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, 2018
Regular Employees
PARKS AND RECREATION DEPARTMENT

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
RECREATION-ADMINISTRATION	4	4	4	5 ⁶	5
RECREATION-ATHLETICS	2 ¹	6 ⁴	6	6	6
RECREATION-PROGRAMS/EVENTS	4 ²	3 ⁵	3	4 ⁷	4
RECREATION-SPORTS PARK	0	0	0	1 ⁸	0 ¹⁰
PARKS AND GROUNDS	<u>15</u> ³	<u>15</u>	<u>15</u>	<u>17</u> ⁹	<u>17</u>
TOTAL	<u>25</u>	<u>28</u>	<u>28</u>	<u>33</u>	<u>32</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.

¹⁰ Moved General Concession Manager - Sports Park to Fund 18 for FY 2018.

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the various divisions include all amounts required from the General Fund, Beach Services, the Aquatic Center, and the NMB Enterprise Fund to accomplish the level of services and goals of this department. The General Fund will provide \$3,979,363, Beach Services will provide \$164,247, the Aquatic Center Fund will provide \$27,375, and the NMB Enterprise Fund will provide \$502,076. The overhead rate for the Recreation Administration Division is 30% for Beach Services, 5% for the Aquatic Center and 5% for the NMB Enterprise Fund. The overhead for the Parks and Grounds Division is 20% for the NMB Enterprise Fund. The Parks and Grounds Fund will provide \$50,000 for In House Capital.

SUMMARY OF EXPENDITURES
PARKS AND RECREATION DEPARTMENT

DIV. NO.	DIVISION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
741	RECREATION - ADMINISTRATION	\$ 476,759	\$ 485,084	\$ 535,539	\$ 530,799	\$ 547,491
742	RECREATION - ATHLETICS	808,437	901,332	912,202	854,042	761,729
743	RECREATION - PROGRAMS/EVENTS	748,189	854,211	942,237	1,049,752	1,040,336
744	RECREATION - SPORTS PARK	226,732	222,958	237,459	237,034	-
754	PARKS / GROUNDS	<u>1,983,200</u>	<u>2,147,582</u>	<u>2,201,900</u>	<u>2,183,890</u>	<u>2,373,505</u>
TOTAL EXPENDITURES		<u>\$ 4,243,317</u>	<u>\$ 4,611,167</u>	<u>\$ 4,829,337</u>	<u>\$ 4,855,517</u>	<u>\$ 4,723,061</u>
RECREATION OVERHEAD		(118,645)	(145,525)	(214,216)	(212,320)	(693,698)
IN HOUSE CAPITAL		-	(30,389)	(50,000)	(50,000)	(50,000)
NET PARKS AND RECREATION		<u>\$ 4,124,672</u>	<u>\$ 4,435,253</u>	<u>\$ 4,565,121</u>	<u>\$ 4,593,197</u>	<u>\$ 3,979,363</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.
- 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
- Implement use of PerfectMind software, replacing RecTrac and increasing online presence and capabilities of department.

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 2018:

- Create awareness of departmental offerings and sponsorship opportunities through marketing and branding.
- Continue to train staff on technical and customer service elements of job.

01-5-741 RECREATION (ADMINISTRATION)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 250,533	\$ 268,432	\$ 306,531	\$ 306,531	\$ 325,885
012	SALARY, PART-TIME	17,202	17,651	17,005	17,005	17,373
014	OVERTIME	163	-	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	19,566	22,104	23,295	23,295	24,715
022	EMPLOYEE RETIREMENT	30,100	34,153	37,625	35,686	37,701
023	EMPLOYEE INSURANCE	36,480	38,400	50,400	50,400	52,800
030	TRAINING	240	125	1,000	500	500
040	WORKERS COMPENSATION	2,011	2,111	2,427	2,427	2,574
050	AWARDS	2,496	2,462	3,350	3,350	3,625
	* SUBTOTAL PERSONNEL *	<u>364,191</u>	<u>390,838</u>	<u>447,033</u>	<u>444,594</u>	<u>470,573</u>
110	CLOTHING/UNIFORMS	-	457	400	400	400
111	MATERIALS/SUPPLIES	12,877	32,321	17,645	17,645	16,445
112	OFFICE SUPPLIES	8,080	4,887	3,500	3,500	3,500
113	PRINTING/BINDING	25,834	21,604	20,800	20,800	16,725
120	COMMUNICATIONS	15,140	17,183	17,000	16,810	17,000
130	CONTRACTUAL SERVICES	27,404	6,106	21,318	20,000	14,848
131	REPAIRS/MAINTENANCE	11,961	8,125	4,500	4,500	4,500
132	PROFESSIONAL SERVICES	215	102	500	200	500
133	CREDIT CARD FEES	806	984	843	800	1,000
140	SUBSCRIPTIONS/DUES	387	564	500	500	500
141	TRAVEL / BUSINESS	1,537	209	1,000	800	1,000
142	ADVERTISING	-	30	500	250	500
150	VEHICLE OPERATIONS	-	343	-	-	-
151	FUEL	886	-	-	-	-
152	DAMAGE CLAIMS	-	1,331	-	-	-
	* SUBTOTAL OPERATING *	<u>105,127</u>	<u>94,246</u>	<u>88,506</u>	<u>86,205</u>	<u>76,918</u>
370	NON-MOBIL EQUIPMENT	<u>7,441</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>7,441</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 476,759</u>	<u>\$ 485,084</u>	<u>\$ 535,539</u>	<u>\$ 530,799</u>	<u>\$ 547,491</u>
LESS OVERHEAD ALLOCATION TO:						
	BEACH SERVICES FUND 30%	95,352	97,017	107,108	106,160	164,247
	AQUATIC CENTER FUND 5%	23,838	24,254	26,777	26,540	27,375
	NMB ENTERPRISE FUND 5%	-	-	26,777	26,540	27,375
	**LESS OVERHEAD TOTAL **	<u>118,645</u>	<u>145,525</u>	<u>214,216</u>	<u>212,320</u>	<u>218,997</u>
	TOTAL NET GENERAL FUND	<u>\$ 358,114</u>	<u>\$ 339,559</u>	<u>\$ 321,323</u>	<u>\$ 318,479</u>	<u>\$ 328,494</u>

DIVISION 741 RECREATION (ADMINISTRATION)

DIVISION NARRATIVE

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

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

The Beach Services Manager is responsible for the operations and personnel functions associated with the 100+ part-time employees hired during the summer as concession workers. The Beach Services Assistant provides 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	\$ 126,587
Beach Services Manager	1	25	73,664
General Concession Manager BS	1	15	40,384
Administrative Assistant II	1	15	46,449
Secretary/Receptionist-Recreation	1	10	36,755
Longevity	-		<u>2,046</u>
TOTAL	<u>5</u>		<u>\$ 325,885</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 2.2% increase is due to an increase in personnel costs.

01-5-742 RECREATION (ATHLETICS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 262,746	\$ 289,592	\$ 288,464	\$ 250,000	\$ 288,420
012	SALARY, PART-TIME	56,655	64,444	95,582	95,582	58,030
014	OVERTIME	861	962	1,000	1,000	1,500
021	FICA	22,710	27,162	27,338	25,500	24,704
022	EMPLOYEE RETIREMENT	25,909	30,130	29,980	26,172	30,230
023	EMPLOYEE INSURANCE	44,840	57,600	60,480	50,400	63,360
030	TRAINING	4,414	1,680	4,600	4,000	3,400
040	WORKERS COMPENSATION	1,800	2,455	2,888	2,888	2,610
050	AWARDS	3,488	3,813	4,020	3,350	9,425
	* SUBTOTAL PERSONNEL *	<u>423,423</u>	<u>477,838</u>	<u>514,352</u>	<u>458,892</u>	<u>481,679</u>
110	CLOTHING/UNIFORMS	1,389	2,095	2,000	2,000	2,000
111	MATERIALS/SUPPLIES	158,080	140,359	132,600	132,600	115,700
112	OFFICE SUPPLIES	1,222	728	3,200	3,000	3,200
113	PRINTING/BINDING	881	752	1,500	1,500	1,500
120	COMMUNICATIONS	1,955	2,727	3,000	2,500	4,600
130	CONTRACTUAL SERVICES	78,579	54,242	61,000	59,500	60,500
131	REPAIRS/MAINTENANCE	3,429	5,425	-	-	-
134	CREDIT CARD FEES	100	807	1,000	1,000	1,000
140	SUBSCRIPTIONS/DUES	6,294	8,162	4,900	4,900	5,800
141	TRAVEL / BUSINESS	103,562	123,759	119,650	119,650	80,500
142	ADVERTISING	1,760	4,142	2,750	2,750	3,000
150	VEHICLE OPERATIONS	578	2,034	750	750	750
151	FUEL	2,915	2,481	-	2,500	1,500
152	DAMAGE CLAIMS	-	692	3,000	-	-
	* SUBTOTAL OPERATING *	<u>360,744</u>	<u>348,405</u>	<u>335,350</u>	<u>332,650</u>	<u>280,050</u>
360	MOTOR VEHICLES	16,200	34,618	-	-	-
370	NON-MOBIL EQUIPMENT	-	40,471	62,500	62,500	-
380	OFFICE EQUIPMENT	8,070	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>24,270</u>	<u>75,089</u>	<u>62,500</u>	<u>62,500</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 808,437</u>	<u>\$ 901,332</u>	<u>\$ 912,202</u>	<u>\$ 854,042</u>	<u>\$ 761,729</u>

DIVISION 742 RECREATION (ATHLETICS)

DIVISION NARRATIVE

This division provides for six full-time employees: a Superintendent of Recreation and Sports Tourism, an Athletic Director, two Assistant Athletic Directors, a Sports Tourism Coordinator and a Secretary/Receptionist.

The Superintendent of Sports Tourism and 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	\$ 79,935
Athletic Director	1	17	45,596
Assistant Athletic Director	2	15	86,366
Sports Tourism Coordinator	1	15	41,825
Secretary/Receptionist - Recreation	<u>1</u>	10	<u>34,698</u>
TOTAL	<u>6</u>		<u>\$ 288,420</u>

BUDGET ANALYSIS

This division provides for the same level of service from the previous year's budget. The 16.5% decrease is due to a reduction in both the travel/business and capital expenditures.

01-5-743 RECREATION (PROGRAMS/EVENTS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 146,215	\$ 182,901	\$ 210,922	\$ 210,922	\$ 230,147
012	SALARY, PART-TIME	27,051	38,868	42,812	42,812	44,328
014	OVERTIME	495	941	-	-	-
021	FICA	12,464	15,948	18,269	18,269	19,762
022	EMPLOYEE RETIREMENT	15,045	20,091	24,546	24,546	26,446
023	EMPLOYEE INSURANCE	24,320	32,092	40,320	40,320	42,240
030	TRAINING	908	1,420	3,900	3,900	13,700
040	WORKERS COMPENSATION	1,649	1,509	1,903	1,903	2,059
050	AWARDS	2,466	2,592	2,680	2,680	2,900
	* SUBTOTAL PERSONNEL *	<u>230,613</u>	<u>296,362</u>	<u>345,352</u>	<u>345,352</u>	<u>381,582</u>
110	CLOTHING/UNIFORMS	600	960	700	700	1,900
111	MATERIALS/SUPPLIES	72,396	78,066	93,853	92,500	86,087
112	OFFICE SUPPLIES	283	-	-	-	-
113	PRINTING/BINDING	5,743	-	700	700	880
118	CLEANING SUPPLIES	6,834	3,959	7,000	7,000	7,000
120	COMMUNICATIONS	645	2,665	4,752	4,700	6,212
130	CONTRACTUAL SERVICES	341,494	344,790	350,000	345,000	400,000
131	REPAIRS/MAINTENANCE	13,908	25,294	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	180	461	-	-	-
133	CLEAN CITY COMMITTEE	12,355	19,628	23,000	22,000	23,000
136	MUSEUM	11,960	33,225	30,000	30,000	30,000
140	SUBSCRIPTIONS/DUES	1,330	776	1,780	1,700	1,875
141	TRAVEL / BUSINESS	3,141	906	1,600	1,600	2,300
142	ADVERTISING	43,149	44,091	70,000	65,000	60,000
150	VEHICLE OPERATIONS	711	1,052	1,500	1,500	1,500
151	FUEL	2,847	1,726	2,000	2,000	2,000
152	DAMAGE CLAIMS	-	250	-	-	-
	* SUBTOTAL OPERATING *	<u>517,576</u>	<u>557,849</u>	<u>596,885</u>	<u>584,400</u>	<u>632,754</u>
321	BUILDING IMPROVEMENTS	-	-	-	120,000	-
360	MOTOR VEHICLES	-	-	-	-	26,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,000</u>	<u>26,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 748,189</u>	<u>\$ 854,211</u>	<u>\$ 942,237</u>	<u>\$ 1,049,752</u>	<u>\$ 1,040,336</u>

DIVISION 743 RECREATION (PROGRAMS/EVENTS)

DIVISION NARRATIVE

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

The Special Events & Program Director is supervised by the Superintendent of Recreation/Sports Tourism 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 Special Events and Program 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 and Program Coordinator is responsible for the development, implementation, and supervision of events for citywide parks and recreation activities/programs.

The Marketing and Sales Coodinator 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>
Operations Director	1	19	\$ 74,907
Special Events & Program Director	1	18	57,955
Event and Program Coordinator	1	15	43,778
Marketing and Sales Coordinator	1	15	50,299
Longevity	-		<u>3,208</u>
TOTAL	<u>4</u>		<u>\$ 230,147</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Transit Van	<u>\$ 26,000</u>	360
TOTAL	<u>\$ 26,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service as the previous year's budget. The 10.4% increase is a result of adding additional recreational programs to this division.

01-5-744 RECREATION (SPORTS PARK)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ 36,000	\$ 36,000	\$ -
012	SALARY, PART-TIME	79,753	63,720	50,000	50,000	-
014	OVERTIME	9	1,237	-	-	-
021	FICA	6,329	5,224	6,579	6,579	-
022	EMPLOYEE RETIREMENT	-	-	2,880	2,880	-
023	EMPLOYEE INSURANCE	-	-	10,080	10,080	-
030	TRAINING	-	210	-	-	-
040	WORKERS COMPENSATION	861	1,800	1,720	1,800	-
	* SUBTOTAL PERSONNEL *	<u>86,952</u>	<u>72,191</u>	<u>107,259</u>	<u>107,339</u>	<u>-</u>
110	CLOTHING/UNIFORMS	326	255	800	255	-
111	MATERIALS/SUPPLIES	1,453	8,002	7,000	7,000	-
112	OFFICE SUPPLIES	-	527	500	500	-
121	UTILITIES	1,430	-	-	-	-
130	CONTRACTUAL SERVICES	2,739	2,931	2,000	2,000	-
131	REPAIRS/MAINTENANCE	13,550	7,299	6,000	6,000	-
132	PROFESSIONAL SERVICES	5,247	4,696	1,500	1,500	-
134	CREDIT CARD FEES	6,738	7,171	2,900	2,900	-
140	SUBSCRIPTIONS/DUES	-	-	-	-	-
142	ADVERTISING	-	40	-	40	-
180	DRINKS FOR RESALE	32,780	29,313	32,000	32,000	-
181	PREPACKAGED FOOD FOR RESALE	61,294	73,580	60,000	60,000	-
182	NON-FOOD ITEMS FOR RESALE	14,057	16,953	10,000	10,000	-
183	ALCOHOL FOR RESALE	-	-	-	-	-
184	ITALIAN ICE FOR RESALE	166	-	-	-	-
	* SUBTOTAL OPERATING *	<u>139,780</u>	<u>150,767</u>	<u>122,700</u>	<u>122,195</u>	<u>-</u>
370	NON-MOBILE EQUIPMENT	-	-	7,500	7,500	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 226,732</u>	<u>\$ 222,958</u>	<u>\$ 237,459</u>	<u>\$ 237,034</u>	<u>\$ -</u>

DIVISION 744 RECREATION (SPORTS PARK)

DIVISION NARRATIVE

This division has been moved to the NMB Enterprise fund where the division will account for all concessions activities at the NMB Park and Sports Complex.

BUDGET ANALYSIS

This division was moved to the NMB Enterprise Fund for FY 2018.

01-5-754 PARKS AND GROUNDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	630,679	\$ 637,468	719,769	\$ 710,000	\$ 733,532
012	SALARY, PART-TIME	256,837	276,254	163,850	163,850	282,411
014	OVERTIME	14,506	20,276	16,140	20,000	16,450
021	FICA	65,660	70,370	65,682	66,800	75,365
022	EMPLOYEE RETIREMENT	72,262	76,905	85,619	85,600	86,627
023	EMPLOYEE INSURANCE	145,920	142,527	161,280	155,000	179,520
030	TRAINING	7,812	5,391	12,950	12,900	14,855
040	WORKERS COMPENSATION	9,386	17,594	17,995	17,995	20,648
050	AWARDS	9,588	9,358	10,900	10,900	12,785
	* SUBTOTAL PERSONNEL *	<u>1,212,650</u>	<u>1,256,143</u>	<u>1,254,185</u>	<u>1,243,045</u>	<u>1,422,193</u>
110	CLOTHING/UNIFORMS	13,880	15,929	18,090	18,000	18,000
111	MATERIALS/SUPPLIES	290,413	342,363	270,000	270,000	295,789
112	OFFICE SUPPLIES	2,058	2,464	1,750	1,750	1,800
113	PRINTING/BINDING	-	-	1,250	1,250	1,250
118	CUSTODIAL SUPPLIES	43	2,461	11,450	11,000	11,750
120	COMMUNICATIONS	5,046	6,011	7,200	7,000	7,128
121	UTILITIES	8,099	-	-	-	-
130	CONTRACTUAL SERVICES	154,893	198,706	250,000	245,000	281,595
131	REPAIRS/MAINTENANCE	52,161	40,512	46,950	46,000	61,195
132	PROFESSIONAL SERVICES	2,631	3,118	20,100	20,000	17,800
133	TREE CITY COMMITTEE	727	1,720	3,000	3,000	3,000
140	SUBSCRIPTIONS/DUES	2,150	1,528	3,645	3,645	7,405
141	TRAVEL / BUSINESS	538	270	-	-	-
142	ADVERTISING	-	96	300	300	-
150	VEHICLE OPERATIONS	64,388	54,750	49,200	49,200	58,400
151	FUEL	56,756	46,782	54,080	54,000	45,500
152	DAMAGE CLAIMS	26,011	236	-	-	-
	* SUBTOTAL OPERATING *	<u>679,794</u>	<u>716,946</u>	<u>737,015</u>	<u>730,145</u>	<u>810,612</u>
302	PARK IMPROVEMENTS	-	89,571	65,000	65,000	-
360	MOTOR VEHICLES	29,269	-	45,000	45,000	73,500
361	HEAVY EQUIPMENT	53,987	84,922	100,700	100,700	67,200
370	NON-MOBIL EQUIPMENT	7,500	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>90,756</u>	<u>174,493</u>	<u>210,700</u>	<u>210,700</u>	<u>140,700</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,983,200</u>	<u>\$ 2,147,582</u>	<u>\$ 2,201,900</u>	<u>\$ 2,183,890</u>	<u>\$ 2,373,505</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 20%	-	-	-	-	474,701
	**LESS OVERHEAD TOTAL **	-	-	-	-	474,701
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	-	30,389	50,000	50,000	50,000
	TOTAL NET GENERAL FUND	<u>\$ 1,983,200</u>	<u>\$ 2,117,193</u>	<u>\$ 2,151,900</u>	<u>\$ 2,133,890</u>	<u>\$ 1,848,804</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	\$ 102,539
Crew Leader I	4	14	175,535
Heavy Equipment Operator (HEO)	2	13	97,326
Facilities and Amenities Maintenance Specialist	2	13	77,935
Landscape Technician	2	12	99,050
Public Grounds Maintenance Worker	6	9	176,818
Longevity/On Call Pay	-		<u>4,329</u>
TOTAL	<u>17</u>		<u>\$ 733,532</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Two Pickup Trucks	\$ 73,500	360
Ride-On Spreader	7,700	361
Utility Vehicle	14,500	361
Tractor	<u>45,000</u>	361
TOTAL	<u>\$ 140,700</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 14.1% decrease is due to the addition of the 20% overhead allocation to the NMB Enterprise Fund.

GENERAL FUND EXPENDITURES

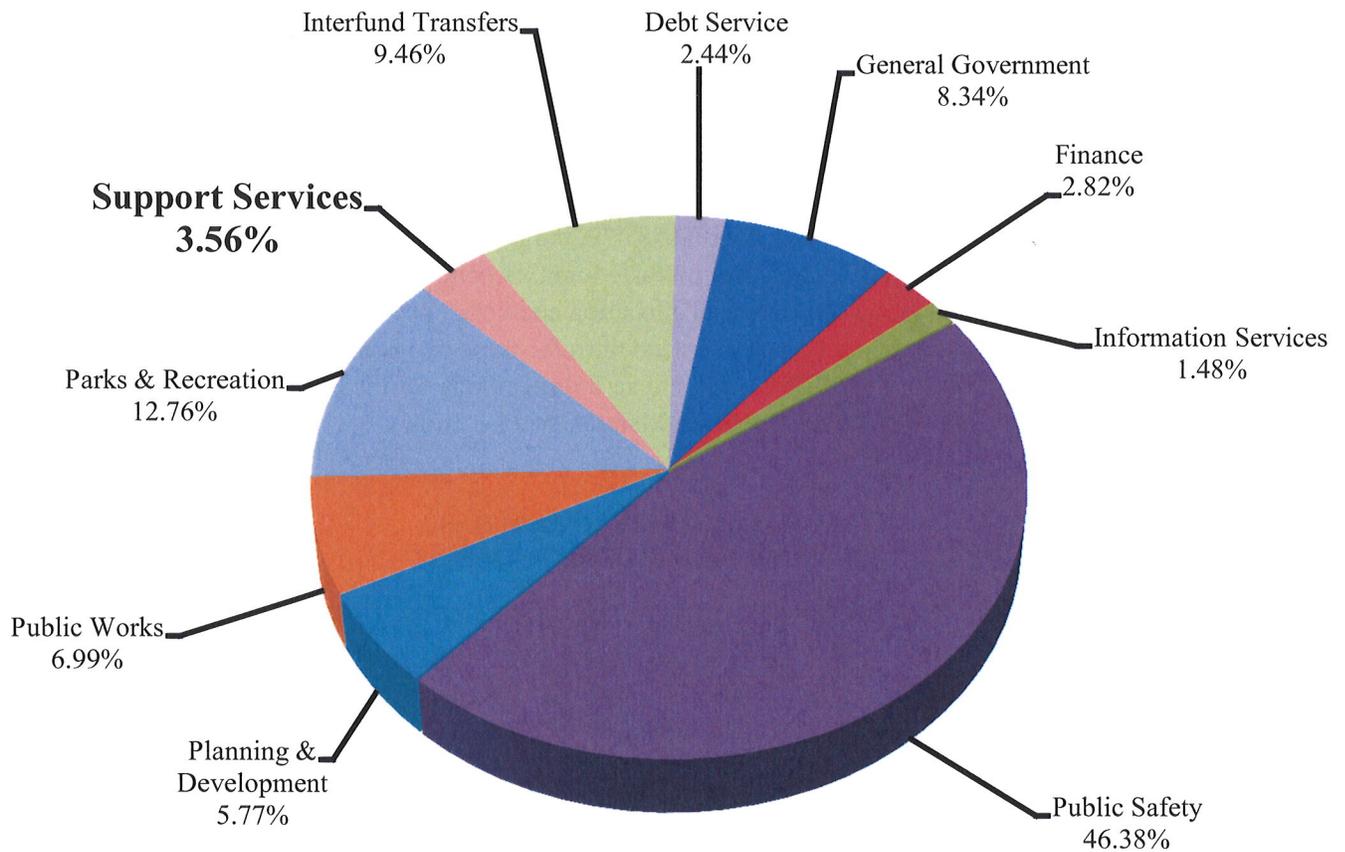
SUPPORT SERVICES

8

**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 3.56% of the overall resources appropriated in the General Fund for FY 2018.



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, 2018
Regular Employees
SUPPORT SERVICES DEPARTMENT

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
PURCHASING	4	4	4	4	4
FLEET MAINTENANCE	5 ¹	5	5	5	5
CUSTODIAL/FACILITIES MAINTENANCE	<u>8</u> ²	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
TOTAL	<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>

Footnotes:

¹ Eliminated 1 Mechanic position for FY 2014.

² 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 \$1,109,341, the Water and Sewer Fund \$541,487, the Solid Waste Fund \$158,479, the Beach Services Fund \$43,968, and the Aquatic Center Fund \$46,695. The Water and Sewer Fund, Solid Waste Fund, Beach Services 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 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
822	PURCHASING	\$ 306,837	\$ 345,780	\$ 342,155	\$ 341,848	\$ 434,188
832	FLEET MAINTENANCE	503,935	443,136	456,683	453,180	515,500
842	CUSTODIAL/FACILITIES MAINT.	<u>947,897</u>	<u>903,955</u>	<u>1,030,540</u>	<u>1,013,960</u>	<u>950,282</u>
TOTAL EXPENDITURES		<u>\$ 1,758,669</u>	<u>\$ 1,692,871</u>	<u>\$ 1,829,378</u>	<u>\$ 1,808,988</u>	<u>\$ 1,899,970</u>
SUPPORT SERVICES OVERHEAD		<u>(711,303)</u>	<u>(694,190)</u>	<u>(741,813)</u>	<u>(734,428)</u>	<u>(790,629)</u>
NET SUPPORT SERVICES		<u>\$ 1,047,366</u>	<u>\$ 998,681</u>	<u>\$ 1,087,565</u>	<u>\$ 1,074,560</u>	<u>\$ 1,109,341</u>

**GENERAL FUND
SUPPORT SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Support Services Department continues to work toward the accomplishment of its FY 2017 goals:

- Continue to look for opportunities to either outsource or perform various services in house, depending on which method is proven to be most efficient and effective. 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 make all facilities more energy efficient thru upgrades when necessary that includes HVAC systems, LED lighting, etc.

As in other departments, new goals and priorities have been established for FY 2018. The following benchmarks, goals and priorities outline the more significant goals for the Support Services Department:

- Procure and Implement new purchasing software and provide departmental training that will effectively interface with the accounting and fleet management software.
- Continue to look for opportunities to either outsource or perform various services in house depending which method is proven to be most efficient and effective for both Facilities Maintenance and Fleet Management.
- Continue to work to make all facilities more energy efficient and upgrade facilities when necessary to include HVAC systems, LED lighting, etc.
- Continue to make all facilities more energy efficient thru upgrades when necessary that includes HVAC systems, LED lighting, etc.

01-5-822 PURCHASING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 195,612	\$ 204,507	\$ 206,215	\$ 206,215	\$ 221,921
012	SALARY, PART-TIME	-	18,495	16,000	16,000	16,000
014	OVERTIME	1,636	1,179	1,500	1,500	1,500
021	FICA	14,353	16,764	16,107	16,100	17,238
022	EMPLOYEE RETIREMENT	22,786	26,101	26,375	26,375	27,727
023	EMPLOYEE INSURANCE	36,480	38,400	40,320	40,320	42,240
030	TRAINING	753	3,984	3,000	3,000	3,000
040	WORKERS COMPENSATION	2,541	2,617	2,908	2,908	3,112
050	AWARDS	2,606	2,482	2,680	2,680	3,900
	* SUBTOTAL PERSONNEL *	<u>276,767</u>	<u>314,529</u>	<u>315,105</u>	<u>315,098</u>	<u>336,638</u>
110	CLOTHING/UNIFORMS	734	2,057	2,000	2,000	2,500
111	MATERIALS/SUPPLIES	309	11,285	8,000	8,000	8,000
112	OFFICE SUPPLIES	8,024	2,263	3,800	3,800	3,800
113	PRINTING/BINDING	43	177	250	200	250
120	COMMUNICATIONS	2,651	4,058	4,000	4,000	4,000
130	CONTRACTUAL SERVICES	6,091	4,982	4,000	4,000	4,000
131	REPAIRS/MAINTENANCE	6,849	4,046	-	-	-
132	PROFESSIONAL SERVICES	376	85	-	-	-
140	SUBSCRIPTIONS/DUES	505	510	1,500	1,500	1,500
141	TRAVEL / BUSINESS	-	133	1,000	1,000	1,000
142	ADVERTISING	-	-	500	500	500
150	VEHICLE OPERATIONS	2,855	831	1,000	900	1,000
151	FUEL	1,633	824	1,000	850	1,000
	* SUBTOTAL OPERATING *	<u>30,070</u>	<u>31,251</u>	<u>27,050</u>	<u>26,750</u>	<u>27,550</u>
380	OFFICE EQUIPMENT	-	-	-	-	70,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 306,837</u>	<u>\$ 345,780</u>	<u>\$ 342,155</u>	<u>\$ 341,848</u>	<u>\$ 434,188</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 51%	150,351	169,432	174,499	167,505	221,436
	SOLID WASTE FUND 4%	12,273	13,831	13,686	13,674	17,368
	BEACH SERVICES FUND 1%	3,068	3,458	3,422	3,418	4,342
	AQUATIC CENTER FUND 2%	12,273	13,831	6,843	13,674	8,684
	**LESS OVERHEAD TOTAL **	<u>177,965</u>	<u>200,552</u>	<u>198,450</u>	<u>198,271</u>	<u>251,830</u>
TOTAL NET GENERAL FUND		<u>\$ 128,872</u>	<u>\$ 145,228</u>	<u>\$ 143,705</u>	<u>\$ 143,577</u>	<u>\$ 182,358</u>

DIVISION 822 PURCHASING

DIVISION NARRATIVE

This division provides for four employees: a Purchasing Agent, an Assistant Purchasing Agent, a Buyer 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 Materials and Inventory 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 the disposal of 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	\$ 57,966
Assistant Purchasing Agent	1	17	48,349
Buyer	1	14	59,686
Materials and Inventory Technician	1	13	46,789
Longevity	-		9,131
TOTAL	<u>4</u>		<u>\$ 221,921</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Purchasing Software	\$ 70,000	380
TOTAL	<u>\$ 70,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 26.9% increase is a result of budgeting purchasing software in capital expenditures.

01-5-832 FLEET MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 259,621	\$ 277,893	\$ 273,500	\$ 273,500	\$ 284,040
014	OVERTIME	100	12	1,000	1,000	1,000
021	FICA	18,438	20,583	19,490	19,490	20,238
022	EMPLOYEE RETIREMENT	27,969	30,222	30,403	30,400	31,296
023	EMPLOYEE INSURANCE	45,600	48,000	50,400	50,400	52,800
030	TRAINING	144	-	4,000	4,000	4,000
040	WORKERS COMPENSATION	4,696	5,513	5,490	5,490	5,701
050	AWARDS	3,167	3,078	3,350	3,350	3,625
	* SUBTOTAL PERSONNEL *	<u>359,735</u>	<u>385,301</u>	<u>387,633</u>	<u>387,630</u>	<u>402,700</u>
110	CLOTHING/UNIFORMS	4,074	4,401	5,000	5,000	5,000
111	MATERIALS/SUPPLIES	46,738	27,649	30,000	30,000	30,000
112	OFFICE SUPPLIES	3,778	712	1,000	1,000	1,000
113	PRINTING/BINDING	643	138	500	500	500
120	COMMUNICATIONS	2,931	2,696	300	300	2,000
130	CONTRACTUAL SERVICES	2,234	3,256	5,500	5,500	5,500
131	REPAIRS/MAINTENANCE	9,658	5,001	5,000	5,000	5,000
132	PROFESSIONAL SERVICES	325	318	-	-	-
140	SUBSCRIPTIONS/DUES	2,100	1,905	1,750	1,750	1,800
141	TRAVEL / BUSINESS	36	-	-	-	-
150	VEHICLE OPERATIONS	9,137	5,323	10,000	8,000	10,000
151	FUEL	7,893	6,436	10,000	8,500	10,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>89,547</u>	<u>57,835</u>	<u>69,050</u>	<u>65,550</u>	<u>70,800</u>
321	BUILDING IMPROVEMENT	28,576	-	-	-	-
360	MOTOR VEHICLES	26,077	-	-	-	42,000
	* SUBTOTAL CAPITAL *	<u>54,653</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 503,935</u>	<u>\$ 443,136</u>	<u>\$ 456,683</u>	<u>\$ 453,180</u>	<u>\$ 515,500</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 16%	80,630	70,902	73,069	72,509	82,480
	SOLID WASTE FUND 20%	100,787	88,627	91,337	90,636	103,100
	BEACH SERVICES FUND 4%	20,157	17,725	18,267	18,127	20,620
	**LESS OVERHEAD TOTAL **	<u>201,574</u>	<u>177,254</u>	<u>182,673</u>	<u>181,272</u>	<u>206,200</u>
	TOTAL NET GENERAL FUND	<u>\$ 302,361</u>	<u>\$ 265,882</u>	<u>\$ 274,010</u>	<u>\$ 271,908</u>	<u>\$ 309,300</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	\$ 98,179
Mechanic	4	14	183,344
Longevity	-		<u>2,517</u>
TOTAL	<u>5</u>		<u>\$ 284,040</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Fleet Service Truck	<u>\$ 42,000</u>	360
TOTAL	<u>\$ 42,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 12.9% increase is due to the replacement of a Fleet Service truck.

01-5-842 CUSTODIAL / FACILITIES MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 289,257	\$ 273,094	\$ 299,260	\$ 299,260	\$ 313,970
012	SALARY, PART-TIME	-	-	25,000	10,000	25,000
014	OVERTIME	9,877	12,841	1,500	1,500	1,500
021	FICA	21,821	21,642	23,455	22,375	24,514
022	EMPLOYEE RETIREMENT	31,279	30,574	31,052	31,052	32,759
023	EMPLOYEE INSURANCE	71,440	70,400	80,640	80,640	84,480
030	TRAINING	90	1,590	1,000	1,000	1,000
040	WORKERS COMPENSATION	10,734	9,241	9,773	9,773	6,809
050	AWARDS	5,494	4,409	5,360	5,360	5,750
	* SUBTOTAL PERSONNEL *	<u>439,992</u>	<u>423,791</u>	<u>477,040</u>	<u>460,960</u>	<u>495,782</u>
110	CLOTHING/UNIFORMS	3,754	3,329	5,000	5,000	5,000
111	MATERIALS/SUPPLIES	65,722	45,119	50,000	50,000	50,000
120	COMMUNICATIONS	1,985	1,401	2,000	2,000	2,000
130	CONTRACTUAL SERVICES	92,318	87,689	110,000	110,000	110,000
131	REPAIRS/MAINTENANCE	309,623	332,744	250,000	250,000	250,000
142	ADVERTISING	-	40	500	-	500
150	VEHICLE OPERATIONS	5,553	4,245	4,000	4,000	4,000
151	FUEL	5,838	5,597	7,000	7,000	7,000
	* SUBTOTAL OPERATING *	<u>484,793</u>	<u>480,164</u>	<u>428,500</u>	<u>428,000</u>	<u>428,500</u>
360	MOTOR VEHICLES	-	-	-	-	26,000
370	NON-MOBILE EQUIPMENT	23,112	-	125,000	125,000	-
	* SUBTOTAL CAPITAL *	<u>23,112</u>	<u>-</u>	<u>125,000</u>	<u>125,000</u>	<u>26,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 947,897</u>	<u>\$ 903,955</u>	<u>\$ 1,030,540</u>	<u>\$ 1,013,960</u>	<u>\$ 950,282</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	208,537	198,870	257,635	253,490	237,571
	SOLID WASTE FUND 4%	37,916	36,158	41,222	40,558	38,011
	BEACH SERVICES FUND 2%	47,395	45,198	20,611	20,279	19,006
	AQUATIC CENTER FUND 4%	37,916	36,158	41,222	40,558	38,011
	**LESS OVERHEAD TOTAL **	<u>331,764</u>	<u>316,384</u>	<u>360,690</u>	<u>354,885</u>	<u>332,599</u>
TOTAL NET GENERAL FUND		<u>\$ 616,133</u>	<u>\$ 587,571</u>	<u>\$ 669,850</u>	<u>\$ 659,075</u>	<u>\$ 617,683</u>

DIVISION 842 CUSTODIAL / FACILITIES MAINTENANCE

DIVISION NARRATIVE

This division provides for eight employees: a Facilities Supervisor, a Facility Maintenance Technician, a Maintenance Worker, a Lead Custodian and four 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	\$ 65,927
Facility Maintenance Technician	1	15	41,727
Lead Custodian	1	9	32,856
Custodian	4	8	140,576
Maintenance Worker	1	9	29,000
Longevity	<u>-</u>		<u>3,884</u>
TOTAL	<u>8</u>		<u>\$ 313,970</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Transit Van	<u>\$ 26,000</u>	360
TOTAL	<u>\$ 26,000</u>	

This division provides for the same level of service as the previous year's budget. The 7.8% decrease is a result of a reduction in capital expenditures.

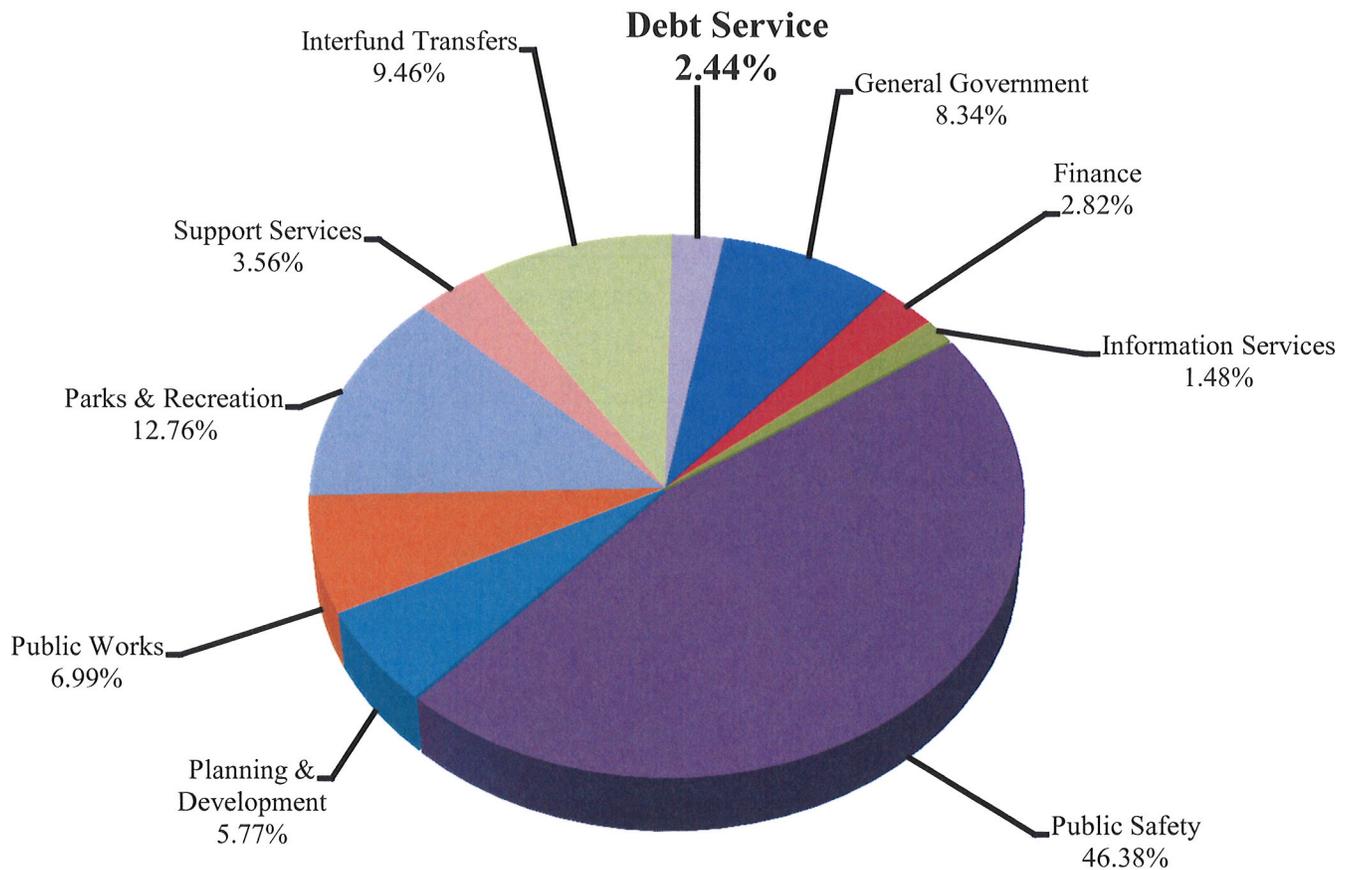
GENERAL FUND EXPENDITURES

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 2.44% of the overall resources appropriated in the General Fund for FY 2018.



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, 2018
01-5-911 DEBT SERVICE
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
410	DEBT/PRINCIPAL	\$ 827,790	\$ 843,370	\$ 869,915	\$ 869,915	\$ 568,186
415	DEBT/INTEREST	103,673	91,577	55,588	55,588	37,650
420	AGENTS FEES	<u>606</u>	<u>56</u>	<u>209,358</u>	<u>10,000</u>	<u>152,388</u>
TOTAL NET DEBT SERVICE		<u>\$ 932,069</u>	<u>\$ 935,003</u>	<u>\$ 1,134,861</u>	<u>\$ 935,503</u>	<u>\$ 758,224</u>

Performance Benchmarks, Goals & Priorities

No general obligation debt is anticipated to be issued during this budget year. The reduction in debt service payments is due to the payoff of two lease purchase agreements in FY 2017.

DIVISION 911 DEBT SERVICE

DIVISION NARRATIVE

Overview of Debt Policies

Debt service payments for the General Fund are 2.44% 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 debt limit for North Myrtle Beach for FY 2018 is estimated at \$25,486,025 which is more than sufficient should the City need to borrow funds. The table below provides for the City's FY 2018 Legal Debt Margin.

COMPUTATION OF LEGAL DEBT MARGIN

JULY 1, 2017

ASSESSED VALUATION	<u>\$384,261,501</u>
Maximum General Obligation Debt Limit to 8% of Total Assessed Valuation	<u>\$30,740,920</u>
Outstanding Bonds Chargeable to Debt Limit	<u>\$5,254,895</u>
LEGAL DEBT LIMIT MARGIN - JULY 1, 2017	<u>\$25,486,025</u>

Short-Term Debt

This budget provides management the opportunity to borrow short-term funds up to 24 months at 1% over the city's current CD rate. This allows for flexibility in cash flows and the low cost funding of some capital purchases/projects.

Existing Debt

The following table lists the outstanding General Obligation Bonds as of July 1, 2017:

<u>General Obligation Bond</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding JULY 1, 2017</u>	<u>Final Due Date</u>
Municipal Roads	4/22/2009	3.26%	1,154,895	4/22/2019
NMB Park & Sports Complex	9/15/2011	1.57%	<u>4,100,000</u>	3/1/2019
		TOTAL	<u>\$ 5,254,895</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>
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 2018. 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 of North Myrtle Beach continues to use debt to finance major projects or improvements that will improve the quality of life for both citizens and visitors for many years to come. Bond issues may be used in the following years depending on the outcome of beach renourishment funding from both the Federal and State governments as well as financing future ocean drainage outfalls.

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 or assets.

The transfer to the Capital Improvement Fund for FY 2018 is primarily for the accumulation of cash for significant infrastructure projects not yet identified.

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

FISCAL YEAR ENDING JUNE 30, 2018
01-5-915 OTHER FINANCING USES
DETAIL OF EXPENDITURES

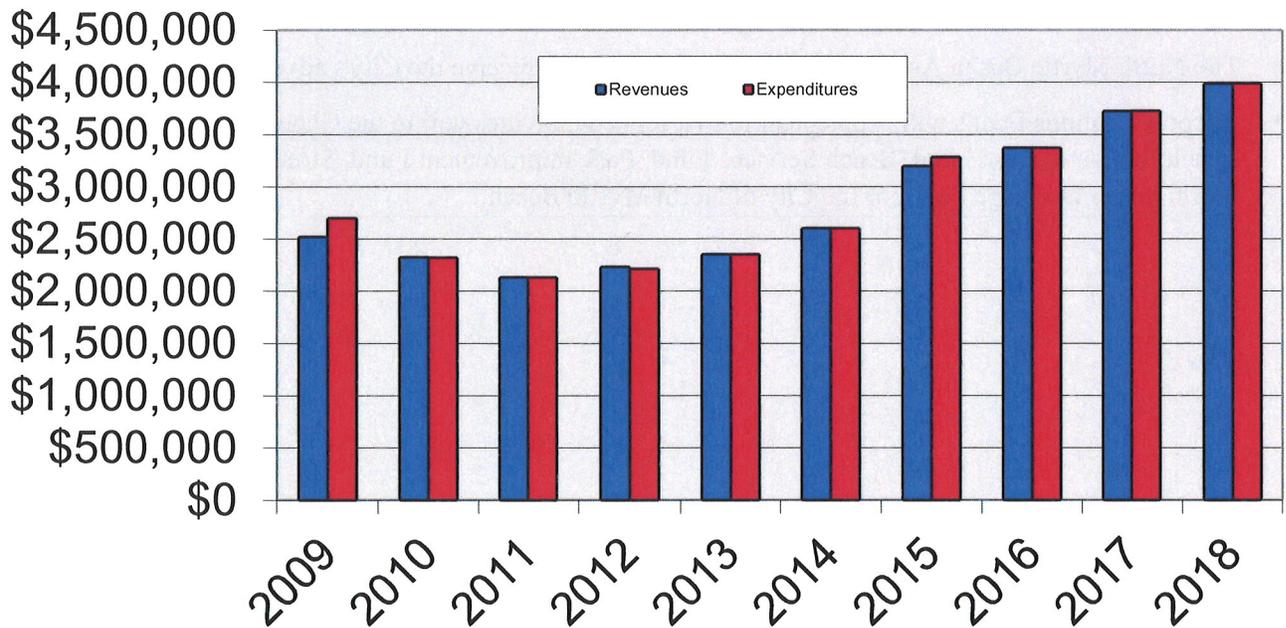
CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
708	Transfer to Capital Impr. Fund	\$ 1,500,000	\$ 1,800,000	\$ 2,225,000	\$ 2,000,000	\$ 1,850,000
709	Transfer to Street Impr. Fund	650,000	375,000	1,000,000	1,000,000	1,000,000
711	Transfer to Pension Trust Fund	-	34,070	50,000	50,000	50,000
718	Transfer to NMB Enter. Fund	-	200,000	150,000	375,000	50,000
TOTAL OTHER FINANCING USES		<u>\$ 2,150,000</u>	<u>\$ 2,409,070</u>	<u>\$ 3,425,000</u>	<u>\$ 3,425,000</u>	<u>\$ 2,950,000</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 2018 the City of North Myrtle Beach has budgeted an increase in Accommodations Tax receipts.

The budget for FY 2018 is showing a deficit with \$3,985,250 for revenue and \$3,987,195 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 and Beach Renourishment Fund. The following outlines the benchmarks, goals and priorities accomplished during FY 2017:

- 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 2018:

- 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, 2018
REVENUES AND EXPENDITURES
ACCOMMODATIONS TAX FUND**

DIVISION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
REVENUES:					
Accommodations Tax Receipts	\$ 3,372,661	\$ 3,549,183	\$ 3,723,250	\$ 3,750,000	\$ 3,985,250
Interest	<u>16</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u><u>\$ 3,372,677</u></u>	<u><u>\$ 3,549,183</u></u>	<u><u>\$ 3,723,250</u></u>	<u><u>\$ 3,750,000</u></u>	<u><u>\$ 3,985,250</u></u>
EXPENDITURES:					
Public Safety	\$ 333,635	\$ 630,952	\$ 454,055	\$ 454,055	\$ 356,833
Public Works	362,800	486,936	574,277	574,277	1,090,266
Parks & Recreation	<u>3,078,238</u>	<u>2,460,407</u>	<u>2,697,338</u>	<u>2,697,338</u>	<u>2,540,096</u>
TOTAL EXPENDITURES	<u><u>\$ 3,774,673</u></u>	<u><u>\$ 3,578,295</u></u>	<u><u>\$ 3,725,670</u></u>	<u><u>\$ 3,725,670</u></u>	<u><u>\$ 3,987,195</u></u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(401,996)</u>	<u>(29,112)</u>	<u>(2,420)</u>	<u>24,330</u>	<u>(1,945)</u>
FUND BALANCE - BEGINNING	<u>431,459</u>	<u>29,463</u>	<u>171,954</u>	<u>351</u>	<u>24,681</u>
FUND BALANCE - ENDING	<u><u>\$ 29,463</u></u>	<u><u>\$ 351</u></u>	<u><u>\$ 169,534</u></u>	<u><u>\$ 24,681</u></u>	<u><u>\$ 22,736</u></u>

The list on the following two pages specifies the programs to be funded by the Accommodations Tax Fund for FY2018. Some of the funds will be provided to outside agencies in the amount of \$1,617,710.

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 2018 is \$901,592. In addition, \$245,958 is being transferred to the Solid Waste Fund, \$672,795 to the Beach Renourishment Fund, \$192,396 to the Beach Services Fund, \$143,643 to the NMB Enterprise Fund, \$105,767 to the Storm Water Drainage Fund, and \$107,333 to the Street Improvement Fund.

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2018**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2018</u>	<u>ACCT.#</u>
30% ADVERTISING ALLOCATION	\$ 1,174,500	\$ 1,258,500	\$ 1,258,500	4-5-756-180
<u>Services Grand Strand</u>				
1 NMB Chamber of Commerce	521,255	975,644	350,043	4-5-756-181
2 The Long Bay Symphony	3,900	10,000	4,167	4-5-756-183
3 NMB Area Historical Museum	7,029	-	-	4-5-756-183
4 NMB Community Band	3,728	5,000	5,000	4-5-756-183
<u>Public Safety Department</u>				
5 Public Safety Salary Supplement	9,400	200,000	76,667	1-5-4xx-011
6 Public Safety Overtime	36,000	105,000	41,167	1-5-4xx-014
7 Memorial Day Weekend	164,666	167,000	67,583	1-5-422-130
8 Beach Patrol Salary/Benefit Supplement	54,170	100,000	50,500	1-5-424-012
9 Patrol Vehicles	112,500	285,000	68,417	1-5-422-360
10 Detective Vehicle	11,423	26,500	8,825	1-5-431-360
11 Community Service Educational Brochures	1,800	8,000	3,833	1-5-424-113
12 Traffic Control A-Cade Style Barricades	7,250	-	-	1-5-422-370
13 Police Patrol Bicycles	1,665	-	-	1-5-422-111
14 Fraudulent ID and Passive Alcohol Devices	4,112	-	-	1-5-422-111
15 Fire Rescue EMS Bikes	3,008	-	-	1-5-453-111
16 RKO Polaris Ranger Fire Rescue Unit	27,800	47,500	25,125	1-5-453-360
17 Heavy Rescue Tools	12,032	-	-	1-5-453-xxx
18 Fire & Life Safety Community Service Materials	2,254	4,000	1,933	1-5-454-111
19 BullEx Bullseye Fire Extinguisher Training	5,975	-	-	1-5-454-111
20 Repairs to Fire Safety House	-	22,000	12,783	1-5-454-131
<u>Public Works Department</u>				
21 Beach Renourishment Monitoring	27,900	50,000	25,833	10-5-742-132
22 Beach Water Quality Monitoring	89,870	239,200	105,767	3-5-930-132
23 Underground Utility Conversion	41,000	150,000	48,667	9-5-940-901
24 Handicap Beach Access Ramps	47,000	150,000	58,667	9-5-940-303
25 Intersection & Sidewalk Improvements	53,000	100,000	35,833	1 to 9-5-940
26 Street Dept. Overtime (traffic control)	17,150	-	-	1-5-652-014
27 Street Dept. Overtime (Main St. Services)	-	15,000	7,333	1-5-652-014
28 Sanitation Overtime (trash collection)	22,000	50,000	19,583	15-5-671-014
29 Litter Collection	71,600	167,500	75,042	15-5-673-011
30 Beach Cleaning	204,757	335,000	151,333	15-5-674-all

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2018**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2018</u>	<u>ACCT.#</u>
<u>Parks & Grounds</u>				
31	98,395	279,831	82,822	1-5-754-011
32	19,086	28,313	10,554	1-5-754-130
33	34,879	130,029	38,333	1-5-754-130
34	66,142	132,397	34,707	1-5-754-130
35	35,400	285,260	84,754	10-5-742-xxx
36	43,241	76,345	39,453	1-5-754-111
37	12,900	23,743	8,992	1-5-754-111
38	-	75,000	28,476	18-5-781-370
39	91,288	-	-	7-5-744-302
40	-	107,000	43,917	18-5-781-370
<u>Recreation Department</u>				
41	11,094	20,059	11,336	1-5-743-xxx
42	48,971	90,000	45,417	1-5-743-xxx
43	31,277	49,625	21,901	1-5-743-xxx
44	12,076	23,070	11,795	1-5-743-xxx
45	26,129	48,265	28,080	1-5-743-xxx
46	51,467	98,242	58,260	1-5-743-xxx
47	3,001	5,596	2,513	1-5-743-xxx
48	1,630	2,200	1,292	1-5-743-xxx
49	7,100	10,000	4,833	1-5-743-xxx
50	2,167	6,300	2,573	1-5-743-xxx
51	2,164	4,500	2,475	1-5-743-xxx
52	9,085	12,050	5,619	1-5-743-xxx
53	12,789	-	-	1-5-743-xxx
54	-	170,000	71,250	18-5-781-xxx

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2018**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2018</u>	<u>ACCT.#</u>
<u>Athletics</u>				
55 Bid/Support Fees for Sports Tourism Events	65,107	32,000	19,400	1-5-742-141
56 Sports Tourism Conference Travel	4,400	8,500	4,313	1-5-742-141
57 Sports Event Support	4,400	25,000	11,917	1-5-742-141
58 Portable Pitching Mounds	2,840	-	-	1-5-742-370
59 Portable Outfield Fencing	5,640	-	-	1-5-742-370
<u>Beach Services</u>				
60 Lifeguard Salaries	232,082	522,000	173,167	16-5-761-012
61 Junior Lifeguard Camp	1,920	3,000	1,467	16-5-761-xxx
62 USLA Lifeguard Competition	8,750	4,000	2,250	16-5-761-111
63 Lifeguard Tower Replacement	2,091	4,125	2,596	16-5-761-111
64 Beach Safety Education	-	2,000	1,083	16-5-761-xxx
65 Beach Equipment	-	26,000	11,833	16-5-761-xxx
66 Beach Parasail Operations Buoy Replacement	-	2,600	1,025	1-5-424-111
<u>Support Services Division</u>				
67 Custodial Services Restrooms	17,060	35,000	15,617	1-5-842-xxx
68 Repair & Maintenance of Beach Front Restrooms	22,355	26,000	11,434	1-5-842-xxx
69 Replace Roof in 1st Ave South Restroom	-	25,000	10,083	1-5-842-xxx
70 Replace Portable Restroom at Sea Mtn. Hwy.	-	40,480	16,849	1-5-842-xxx
<u>Finance</u>				
71 Beach Renourishment	-	1,250,000	562,208	10-5-742-xxx
TOTAL	<u><u>\$ 3,725,670</u></u>	<u><u>\$ 8,154,374</u></u>	<u><u>\$ 3,987,195</u></u>	

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

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
180	30% Advertising Allocation	\$ 1,065,051	\$ 1,120,795	\$ 1,174,500	\$ 1,174,500	\$ 1,258,500
181	NMB Chamber of Commerce	426,519	519,187	521,255	\$ 521,255	350,043
183	Services to Other Agencies	<u>29,500</u>	<u>13,166</u>	<u>14,657</u>	<u>14,657</u>	<u>9,167</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,521,070</u>	<u>\$ 1,653,148</u>	<u>\$ 1,710,412</u>	<u>\$ 1,710,412</u>	<u>\$ 1,617,710</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 decrease in this division is due to a decrease in the 65% funds to outside agencies.

CAPITAL IMPROVEMENT FUNDS

The City of North Myrtle Beach will budget five Capital Project Funds for FY 2018. These funds are: The Storm Water Drainage Fund, the Capital Improvement Fund, the Street Improvement Fund, the Beach Renourishment Fund, and the Cherry Grove Dredge Fund.

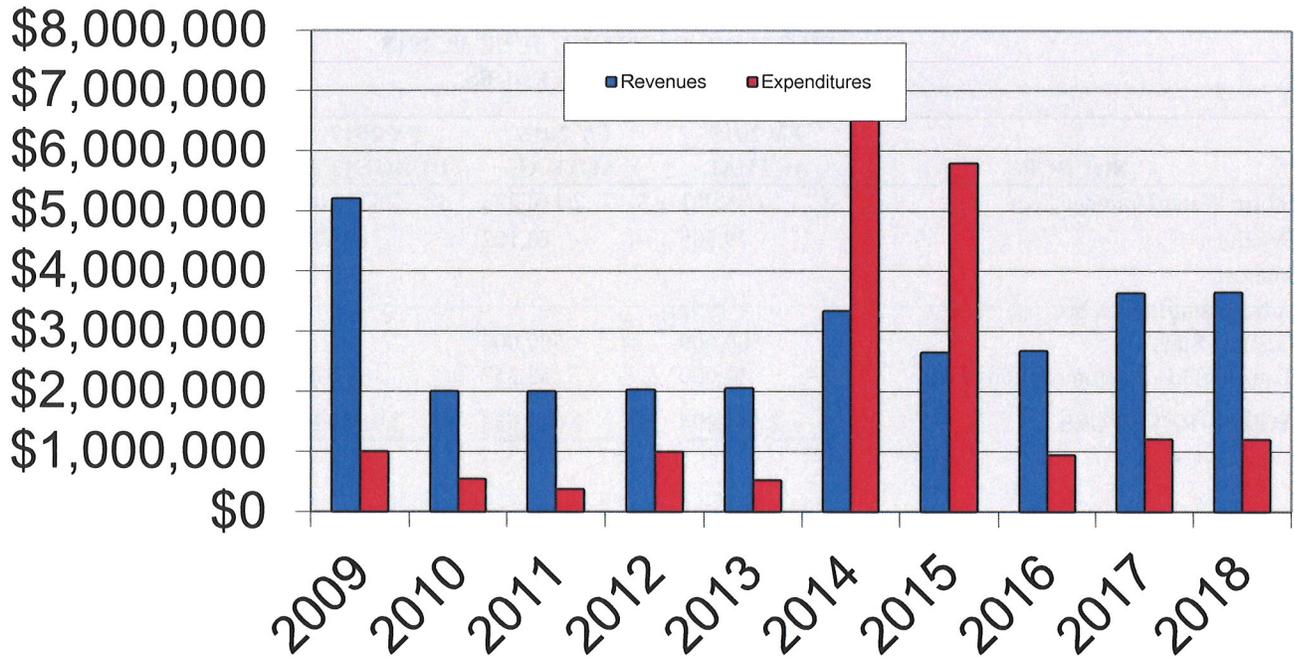
**STORM WATER DRAINAGE FUND
FUND 03**

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 and principal payments have been removed from revenues and expenditures for each corresponding year.

Since the inception of the Stormwater Drainage Fund total revenues are \$39,064,249 while total expenditures are \$34,442,069. These amounts reflect the construction of five ocean outfalls and numerous smaller drainage project.

This fund will only be dealing with small projects for FY 2018 due to the lack of funds after completing the Main Street Ocean Outfall and the Hillside Drainage Project. The next major project will be started in FY 2019 which is the 18th Avenue North Ocean Outfall. It is estimated that this project will take approximately 3 fiscal years to finish.

**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 was adjusted at the beginning of FY 2017 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 as well as Hurricane Matthew in October, 2016.

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

**FISCAL YEAR ENDING JUNE 30, 2018
DETAIL OF REVENUES**

SOURCE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
Storm Water Drainage Fees	\$ 2,088,981	\$ 2,110,223	\$ 2,834,000	\$ 2,834,000	\$ 2,834,000
Penalties	9,305	10,102	11,000	11,000	11,000
Interest	-	-	-	-	-
Adjustment/Bad Debts	(992)	-	-	-	-
Grants - State	500,000	500,000	-	700,000	700,000
Transfers In - Accommodations Tax	54,000	58,357	89,870	89,870	105,767
TOTAL REVENUES	<u>\$ 2,651,294</u>	<u>\$ 2,678,682</u>	<u>\$ 2,934,870</u>	<u>\$ 3,634,870</u>	<u>\$ 3,650,767</u>

SUMMARY OF EXPENDITURES

DESCRIPTION GL# 03-5-930-xxx	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
Lobbying (130)	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000
Beach Water Monitoring (132)	125,357	215,375	165,000	165,000	165,000
Miscellaneous Drainage Proj. (307)	-	131,896	700,000	700,000	700,000
Hillside Retention Pond (900)	2,126,408	295,605	-	-	-
Main Street Drainage/Outfall (933)	3,322,448	26,716	-	-	-
18th Ave.N Drainage/Outfall (934)	100	150	-	-	-
Overhead Allocation	221,580	230,104	239,146	234,763	247,400
Principal and Interest (03-5-930-4xx)	-	43,734	18,750	18,750	-
TOTAL EXPENDITURES	<u>\$ 5,795,893</u>	<u>\$ 943,580</u>	<u>\$ 1,122,896</u>	<u>\$ 1,208,513</u>	<u>\$ 1,202,400</u>
EXCESS (DEFICIT)	<u>\$ (3,144,599)</u>	<u>\$ 1,735,102</u>	<u>\$ 1,811,974</u>	<u>\$ 2,426,357</u>	<u>\$ 2,448,367</u>
Beginning Fund Balance	<u>\$ (2,077,205)</u>	<u>\$ (5,221,804)</u>		<u>\$ (3,486,702)</u>	<u>\$ (1,060,345)</u>
Ending Fund Balance	<u>\$ (5,221,804)</u>	<u>\$ (3,486,702)</u>		<u>\$ (1,060,345)</u>	<u>\$ 1,388,022</u>

STORM WATER DRAINAGE FUND

This fund provides for no fee increase for FY 2018. Small drainage projects are budgeted for this fiscal year, but FY 2019 through FY 2021 will provide for the construction of the 18th Avenue North Ocean Outfall at an estimated cost of \$12,000,000. 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 through 3 drainage projects as defined by the Public Works report.
- Get an extension of the 18th Avenue North Ocean Outfall.

CAPITAL IMPROVEMENT FUND

FUND 08

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

For FY 2018 the major funding items will be a new maintenance building at the Sports/Tourism Park as well as various equipment purchases for General Government. In-house IT servers, equipment, software, and some personnel costs 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, 2018					
REVENUES AND EXPENDITURES					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
REVENUES					
Surplus Sales	\$ 39,452	\$ 15,853	\$ 25,000	\$ 35,000	\$ 25,000
Interest	-	-	-	-	-
Barefoot Fire Station Permit Fees	16,490	20,610	-	5,220	5,000
Contributions from Private Entities	-	-	-	-	-
A-Tax Fund Transfer In	-	-	-	-	-
Beach Services Transfer In	-	-	-	-	-
General Fund Transfer In	1,500,000	1,800,000	2,225,000	2,000,000	1,850,000
TOTAL REVENUES	\$ 1,555,942	\$ 1,836,463	\$ 2,250,000	\$ 2,040,220	\$ 1,880,000
EXPENDITURES GL# 08-5-xxx-xxx					
Lobbying (290-130)	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000
Small Park Improvements (290-310)	57,676	-	-	-	70,000
Equipment (290-311)	-	270,964	-	-	201,000
Public Safety Vehicles (290-312)	-	608,926	575,000	631,282	-
Main St. Improvements (290-322)	-	377,927	-	2,503	-
Parking (290-323)	-	-	375,000	-	-
IT In-House (290-382)	65,420	260,506	250,000	250,000	200,000
Cherry Grove Dredging (690-301)	264,109	406,708	800,000	-	-
Sports Park Buildings (290-324)	-	-	-	100,000	350,000
Jail Improvements (290-325)	-	-	-	-	114,500
53rd Ave. N. Kayak Ramp (290-384)	-	39,053	-	33,971	-
Transfer to NMB Park Fund (907-707)	1,110,490	-	-	-	-
Transfer to Beach Services (907-716)	55,000	-	-	-	-
Capital Projects Contingency (907-999)	-	-	700,000	-	800,000
TOTAL EXPENDITURES	\$ 1,552,695	\$ 1,964,084	\$ 2,700,000	\$ 1,107,756	\$ 1,825,500
EXCESS (DEFICIT)	\$ 3,247	\$ (127,621)	\$ (450,000)	\$ 932,464	\$ 54,500
Beginning Fund Balance	\$ 283,485	\$ 286,732	\$ 159,111	\$ 159,111	\$ 1,091,575
Ending Fund Balance	\$ 286,732	\$ 159,111	\$ (290,889)	\$ 1,091,575	\$ 1,146,075

**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 2018, the City will transfer in \$1,000,000 from the General Fund and \$107,334 from the Accommodations Tax Fund for various projects. Total revenues are projected to be \$8,177,334, and expenditures will be \$8,945,000, leaving \$500,340 remaining in Fund Balance.

Projects budgeted for FY 2018 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, 2018					
REVENUES AND EXPENDITURES					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
REVENUES					
General Fund Transfer In	\$ 650,000	\$ 375,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Accommodations Tax Transfer In	75,600	63,340	88,000	88,000	107,334
Water & Sewer Transfer	-	150,208			
Grants	76,514	292,315	4,420,000	947,000	3,370,000
Other Contributions	-	-	-	850,000	-
Underground Utilities Reimb.	2,399,533	914,729	2,700,000	3,600,000	2,925,000
Underground Util.-N.Beach Dev.	61,858	39,000	-	30,000	-
Misc. Revenue (Public use reimb.)	-	72,058	50,000	50,000	50,000
Horry County Road Fee	527,901	714,452	916,000	800,000	725,000
TOTAL REVENUES	\$ 3,791,406	\$ 2,621,102	\$ 9,174,000	\$ 7,365,000	\$ 8,177,334
EXPENDITURES GL# 09-5-940-xxx					
Beach Access/Parking Improv. (304)	\$ 162,699	\$ 77,342	\$ 300,000	\$ 70,000	\$ 100,000
Sidewalks/Bicycle Lane (305)	56,240	60,712	150,000	-	150,000
Intersection Improvements (311)	312,900	-	250,000	250,000	250,000
Road Resurfacing (312)	65,938	550,704	1,500,000	1,325,000	1,500,000
Underground Utilities (314)	-	-	-	1,000,000	250,000
Coastal N. Town Intersection (323)	-	215,000	215,000	215,000	215,000
Main St. Street End Work (327)	-	464,592	-	-	-
Barefoot Bridge Paint/Maint (320)	71,500	72,500	80,000	80,000	80,000
New Park Entry Road (321)	-	-	-	-	-
In-House Paving/Resurfacing (322)	-	51,713	300,000	300,000	400,000
Underground Utilities - 48th S. (901)	2,547,177	1,370,775	-	-	-
E.Coast Greenway-WaterTowerRd (903)	-	13,685	500,000	250,000	-
11th Avenue Road Widening (313)	-	95,787	2,520,000	1,020,000	1,500,000
Crescent Beach Undgrd.Util. (905)	31,945	-	3,000,000	2,750,000	1,750,000
Crescent Beach Road Widening (906)	-	304,687	750,000	750,000	1,500,000
Ocean Blvd. (29th N. to Sea Mt.) (907)	-	134,437	-	-	-
North Ocean Blvd. Underground (908)	-	-	-	-	1,250,000
Street Sweeper (324)	-	233,824	-	-	-
Land/Easements (325)	-	30,000	-	-	-
Street Projects Contingency (999)	57,171	-	300,000	-	-
TOTAL EXPENDITURES	\$ 3,305,570	\$ 3,675,758	\$ 9,865,000	\$ 8,010,000	\$ 8,945,000
EXCESS (DEFICIT)	\$ 485,836	\$ (1,054,656)	\$ (691,000)	\$ (645,000)	\$ (767,666)
Beginning Fund Balance	\$ 2,481,826	\$ 2,967,662	\$ 1,913,006	\$ 1,913,006	\$ 1,268,006
Ending Fund Balance	\$ 2,967,662	\$ 1,913,006	\$ 1,222,006	\$ 1,268,006	\$ 500,340

**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 and projections from FY 2015 through the FY 2018 budget. The FY 2018 Budget includes maintenance of the sand fencing associated with the 2008 Beach Renourishment Project as well as beach monitoring. This Budget also reflects the refinancing of the contribution made to the Army Corp of Engineers in FY 2017 as well as reimbursement from the State in FY 2018.

**Fiscal Year Ending June 30, 2018
REVENUES AND EXPENDITURES**

	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
REVENUES					
General Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
SC Reimbursement	-	-	-	-	3,750,000
Accommodations Tax Transfer	26,000	17,035	27,900	27,900	672,795
Debt Proceeds	-	-	-	7,500,000	3,330,000
Interest	-	-	-	-	-
TOTAL REVENUES	<u>\$ 26,000</u>	<u>\$ 17,035</u>	<u>\$ 27,900</u>	<u>\$ 7,527,900</u>	<u>\$ 7,752,795</u>
EXPENDITURES GL# 10-5-742-xxx					
Walkovers/Ramps (111)	\$ 31,992	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
Beach Renourishment Monitoring (132)	36,704	70,743	40,000	40,000	40,000
Army Corp of Engineers	-	-	-	7,500,000	-
Debt Principal Payment	-	-	-	-	7,500,000
Interest	-	-	-	-	150,000
TOTAL EXPENDITURES	<u>\$ 68,696</u>	<u>\$ 70,743</u>	<u>\$ 75,000</u>	<u>\$ 7,575,000</u>	<u>\$ 7,725,000</u>
EXCESS (DEFICIT)	<u>\$ (42,696)</u>	<u>\$ (53,708)</u>	<u>\$ (47,100)</u>	<u>\$ (47,100)</u>	<u>\$ 27,795</u>
Beginning Fund Balance	<u>\$ 354,513</u>	<u>\$ 311,817</u>	<u>\$ 258,109</u>	<u>\$ 258,109</u>	<u>\$ 211,009</u>
Ending Fund Balance	<u>\$ 311,817</u>	<u>\$ 258,109</u>	<u>\$ 211,009</u>	<u>\$ 211,009</u>	<u>\$ 238,804</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 in the amount of \$6,342,000 was issued and \$1,282,000 was prepared by property owners during FY 2017 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.

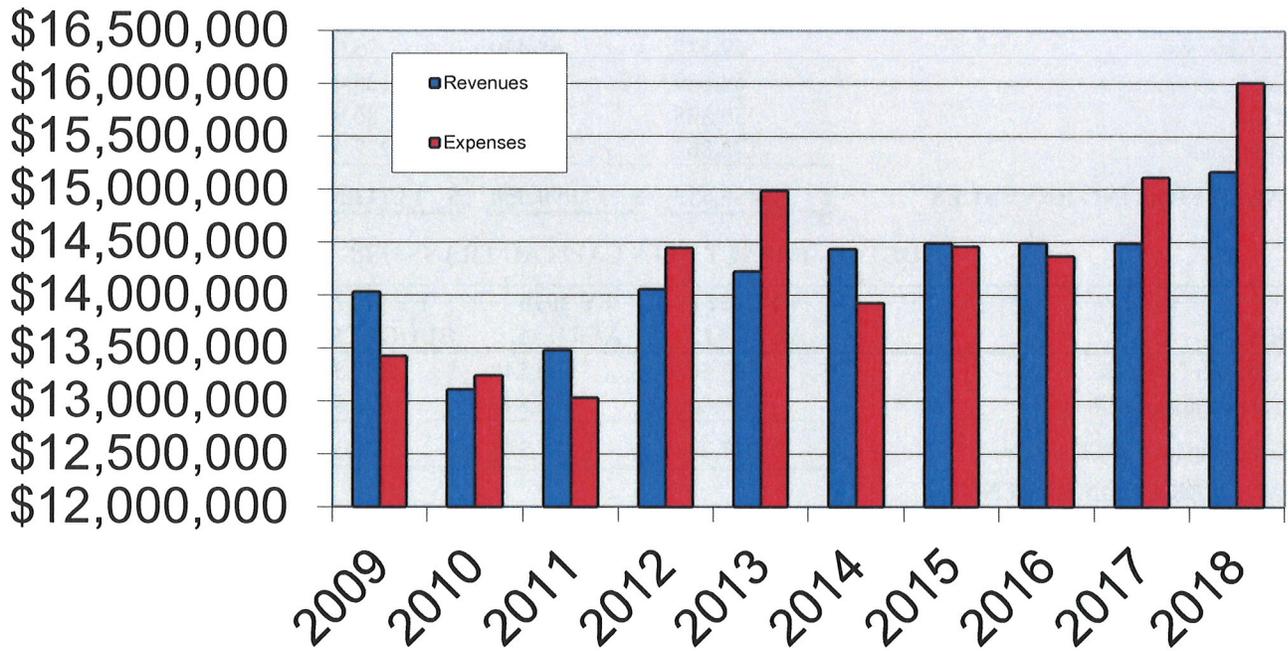
**FISCAL YEAR ENDING JUNE 30, 2018
REVENUES AND EXPENDITURES**

	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
REVENUES					
Contribution - Private Entities	\$ -	\$ -	\$ -	\$ 1,560,000	\$ 1,550,000
Interest	-	-	-	10,000	-
CG Assessments	-	-	1,574,400	1,282,000	-
CG Assessment Bonds	-	-	6,816,000	6,342,000	-
Transfer from Capital Impr.Fund	-	-	800,000	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,190,400</u>	<u>\$ 9,194,000</u>	<u>\$ 1,550,000</u>
EXPENDITURES GL# 11-5-xxx-xxx					
<u>Cherry Grove Dredging Project</u>					
Dredging	-	-	4,439,000	4,200,000	2,300,000
Contingency	-	-	500,000	-	100,000
Principal	-	-	-	1,256,000	1,245,000
Interest	-	-	135,746	59,259	70,696
Agent Fees	-	-	40,000	71,982	500
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,114,746</u>	<u>\$ 5,587,241</u>	<u>\$ 3,716,196</u>
EXCESS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,075,654</u>	<u>\$ 3,606,759</u>	<u>\$ (2,166,196)</u>
Beginning Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,606,759</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,075,654</u>	<u>\$ 3,606,759</u>	<u>\$ 1,440,563</u>

WATER & SEWER
UTILITY FUND

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

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



The chart above reflects a deficit of \$842,479 for FY 2018. 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 water and sewer rates. Usage has begun to pick up after a period of very slow growth. Expenses again are over revenue, but projections have this scenario changing as the initial investment in the Myrtle Beach Water Filtration Plant is fully amortized.

WATER & SEWER UTILITY FUND

The Water and Sewer Fund continues to meet its 120% Debt Service coverage with a coverage amount of 191.7% for FY 2018. Through the year, the City should have no problem providing adequate debt service coverage for the Water and Sewer Fund.

The following table illustrates the comparative data for revenues in the Water and Sewer Fund. An estimated 450 new customers should be added during the year.

FISCAL YEAR ENDING JUNE 30, 2018

DETAIL OF REVENUES

SOURCE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
Water Usage	\$ 7,148,416	\$ 7,389,590	\$ 7,475,000	\$ 7,634,030	\$ 7,878,500
Sewer Usage	4,849,767	4,947,124	5,050,000	5,154,500	5,321,400
Water Taps	70,146	80,800	50,000	70,000	50,000
Sewer Taps	20,400	27,230	20,000	20,000	20,000
Service Charges	69,527	68,439	75,000	75,000	75,000
Interest	64,689	17,129	125,000	100,000	125,000
Penalties	59,828	64,233	80,000	60,000	80,000
Miscellaneous	172,862	395,805	237,500	237,500	237,500
TOTAL OPERATING REVENUES	\$ 12,455,635	\$ 12,990,350	\$ 13,112,500	\$ 13,351,030	\$ 13,787,400

DETAIL IMPACT FEES CAPITAL TRANSFERS

SOURCE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
Myrtle Beach Contract	\$ 800,548	\$ 800,548	\$ 800,548	\$ 800,548	\$ 798,160
Bull Creek Capacity Charge	576,840	576,840	576,840	576,840	580,000
Sub Total Impact Fees Transfer	<u>\$ 1,377,388</u>	<u>\$ 1,377,388</u>	<u>\$ 1,377,388</u>	<u>\$ 1,377,388</u>	<u>\$ 1,378,160</u>
TOTAL OPERATION REVENUES & TRANSFERS	\$ 13,833,023	\$ 14,367,738	\$ 14,489,888	\$ 14,728,418	\$ 15,165,560

FISCAL YEAR ENDING JUNE 30, 2018

SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
312	Utility Billing	\$ 606,920	\$ 570,872	\$ 599,344	\$ 602,784	\$ 622,518
611	Public Works Administration	675,055	608,442	684,955	664,758	696,211
622	Waste Water Treatment	1,856,823	1,968,010	1,908,255	1,838,844	2,565,411
632	Wells/Lifts Maintenance	1,555,046	1,732,563	1,878,526	1,862,488	1,873,419
642	Construction/Maintenance	4,135,429	4,075,924	4,014,114	3,992,626	4,156,759
901	Depreciation / Amortization	3,097,862	3,170,223	2,600,000	3,186,537	3,236,537
911	Bond Interest/Agent Fees	331,625	237,759	285,500	228,500	171,925
906	Overhead Allocation from Gen Fund	2,423,789	2,473,833	2,586,778	2,529,994	2,685,259
	TOTAL OPERATING EXPENSES	\$ 14,682,549	\$ 14,837,626	\$ 14,557,472	\$ 14,906,531	\$ 16,008,039
	EXCESS (DEFICIT)	\$ (849,526)	\$ (469,888)	\$ (67,584)	\$ (178,113)	\$ (842,479)
	OTHER CASH FLOW ITEMS					
	Bond Principal	\$ (1,071,667)	\$ (1,110,000)	\$ (1,110,000)	\$ (1,110,000)	\$ (1,168,333)
	Depreciation and Amortization	3,097,862	3,170,223	2,600,000	3,186,537	3,236,537
	Capital Outlay	(500,012)	(1,096,817)	(2,651,200)	(2,676,200)	(4,169,000)
	TOTAL OTHER CASH FLOW ITEMS	\$ 1,526,183	\$ 963,406	\$ (1,161,200)	\$ (599,663)	\$ (2,100,796)
	BEGINNING WORKING CAPITAL	\$ 15,182,601	\$ 15,859,258	\$ 13,154,000	\$ 16,352,776	\$ 15,575,000
	ENDING WORKING CAPITAL	\$ 15,859,258	\$ 16,352,776	\$ 11,925,216	\$ 15,575,000	\$ 12,631,725

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 \$13.1 million of improvements are scheduled for this budget year. The following benchmarks, goals, and priorities are established for FY 2018:

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

FY2014	316
FY2015	438
FY2016	344
FY2017	400, Estimate
FY2018	450, Estimate

- Comply 100% with all State and Federal permit requirements.
- Maintain adequate treatment capacity for growth and work with DHEC in reallocating sewer capacity based on usage and not the accumulated hookups.
- Maintain adequate water system pressure as needed for service to customers and fire protection.
- Provide uninterrupted water and sewer service to all customers.
- Target is to have no sanitary sewer overflows reaching surface water.

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 2018, the operational capital will be over \$4.1 million. The following list covers the scheduled replacements and improvements for the FY 2018 budget year which will be funded by operational cash.

FISCAL YEAR ENDING JUNE 30, 2018 DETAIL OF CAPITAL OUTLAY OPERATING BUDGET

<u>DIVISION</u>	<u>ITEM</u>	<u>COST</u>	<u>GL ACCT.#</u>
312	Radio Read System	\$ 200,000	2-5-920-232
312	Truck	25,000	2-5-920-260
611	GIS Mapping, Modeling, Asset Mgt	350,000	2-5-920-230
611	Truck	35,000	2-5-920-260
622	Lab Equipment	25,000	2-5-920-280
622	Crew Truck (Replacement)	45,000	2-5-920-260
622	WWTP Improvements	89,000	2-5-920-250
632	Pump Station Telemetry (LR Neck Road)	150,000	2-5-920-255
632	Electrical Upgrades HSPS #50	75,000	2-5-920-255
632	Portable Generator	70,000	2-5-920-270
632	Vac Truck	275,000	2-5-920-270
632	Large Boom Truck	225,000	2-5-920-260
632	Sewer Pump Repairs	300,000	2-5-920-255
632	Rehab Cherry Grove Water Tank	1,250,000	2-5-920-243
642	Crew Trucks/Pickup Trucks	90,000	2-5-920-260
642	Sewer Camera Truck	275,000	2-5-920-260
642	Sweeper	50,000	2-5-920-270
642	Shoring Equipment	40,000	2-5-920-270
642	Kabota Mini Excavator	75,000	2-5-920-270
642	In-House CIP	525,000	2-5-920-xxx
	TOTAL	<u>\$ 4,169,000</u>	

WATER & SEWER UTILITY FUND

Impact fees are imposed on new customers who join the water and sewer system. The City has limited capacity which must be expanded as growth continues. The impact fees are used solely for the capital expansion of the system. For FY 2018 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 2018 due to low inflation. The City will continue to pump excess sewage during the peak summer season to Grand Strand's Vereen Plant. If the following list of projects actually comes to fruition during FY 2018, then a revenue bond will have to be issued in order to provide the necessary funding.

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

FISCAL YEAR ENDING JUNE 30, 2018 DETAIL OF CAPITAL OUTLAY IMPACT FEES SUMMARY

	<u>GL ACCT.#</u>		<u>WATER AND SEWER IMPACT</u>
BEGINNING BALANCE (ESTIMATED)		\$	1,750,000
CONTRIBUTED CAPITAL:			
Water			900,000
Sewer			800,000
Bond Proceeds			7,000,000
TOTAL REVENUES / CONTRIBUTED CAPITAL		\$	<u>10,450,000</u>
 EXPENDITURES:	 GL Acct.#		
<u>Water and Sewer Impact Fees:</u>			
Myrtle Beach Contract	n/a	\$	798,160
Barefoot Capacity - GSWSA	n/a		580,000
White Point Ground Storage Tank	02-5-922-243		2,500,000
FY 2017 Water Line Improv. CIP	02-5-922-230		1,500,000
North End Water Crossing	02-5-922-230		1,000,000
Water and Sewer Upgrades for Road Construction	02-5-922-230/250		1,500,000
Wastewater Treatment Plant Improvements-Design	02-5-922-250		500,000
Sewer Rehabilitation / Replacement	02-5-922-250		1,000,000
Miscellaneous Sewer Extensions	02-5-922-250		500,000
Sewer Pump Station Rehabilitation	02-5-922-255		500,000
TOTAL EXPENDITURES		\$	<u>10,378,160</u>
 ENDING BALANCE (ESTIMATED)		 \$	 <u>71,840</u>

02-5-312 UTILITY BILLING

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 344,839	\$ 352,866	\$ 368,111	\$ 363,000	\$ 369,233
012	SALARY, PART-TIME	14,221	18,233	15,000	18,500	20,000
014	OVERTIME	2,298	2,653	3,250	3,250	3,250
021	FICA	25,838	27,663	27,045	26,933	27,474
022	EMPLOYEE RETIREMENT	40,108	43,774	44,196	44,791	45,037
023	EMPLOYEE INSURANCE	95,666	75,241	80,640	80,640	84,480
030	TRAINING	1,071	-	3,000	1,000	3,000
040	WORKERS COMPENSATION	5,325	5,583	5,795	5,795	5,887
050	AWARDS	5,141	5,035	5,360	5,360	5,800
	* SUBTOTAL PERSONNEL *	<u>\$ 534,507</u>	<u>\$ 531,048</u>	<u>\$ 552,397</u>	<u>\$ 549,269</u>	<u>\$ 564,161</u>
110	CLOTHING/UNIFORMS	\$ 2,025	\$ 2,633	\$ 2,400	\$ 2,400	\$ 2,400
111	MATERIALS/SUPPLIES	7,883	16,109	8,500	8,500	8,500
112	OFFICE SUPPLIES	2,100	650	1,500	1,500	1,500
113	PRINTING/BINDING	-	-	200	-	200
120	COMMUNICATIONS	2,226	2,146	2,400	2,400	2,400
130	CONTRACTUAL SERVICES	106,666	110,012	115,000	115,000	118,000
131	REPAIRS/MAINTENANCE	359	314	3,750	1,500	3,750
132	PROFESSIONAL SERVICES	3,220	66	-	-	-
134	CREDIT CARD FEES	37,165	42,271	27,500	45,000	45,000
140	SUBSCRIPTIONS/DUES	-	-	175	-	175
141	TRAVEL / BUSINESS	-	1,241	500	500	500
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	2,724	1,711	5,000	2,500	5,000
151	FUEL	11,142	8,676	15,000	10,000	10,000
	* SUBTOTAL OPERATING *	<u>\$ 175,510</u>	<u>\$ 185,829</u>	<u>\$ 182,125</u>	<u>\$ 189,300</u>	<u>\$ 197,625</u>
	** TOTAL EXPENSES **	<u>\$ 710,017</u>	<u>\$ 716,877</u>	<u>\$ 734,522</u>	<u>\$ 738,569</u>	<u>\$ 761,786</u>
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 34,366	\$ 35,844	\$ 36,726	\$ 36,928	\$ 38,089
	SOLID WASTE FUND 10%	68,731	71,688	73,452	73,857	76,179
	** LESS OVERHEAD TOTAL **	<u>\$ 103,097</u>	<u>\$ 107,532</u>	<u>\$ 110,178</u>	<u>\$ 110,785</u>	<u>\$ 114,268</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	-	38,473	25,000	25,000	25,000
	TOTAL NET WATER & SEWER FUND	<u>\$ 606,920</u>	<u>\$ 570,872</u>	<u>\$ 599,344</u>	<u>\$ 602,784</u>	<u>\$ 622,518</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. 16,440 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	\$ 77,778
Data Maintenance Technician	1	17	57,083
Meter Reader Coordinator	1	14	48,060
Meter Reader	2	11	71,495
Cashier/Accounting Clerk	3	11	108,062
Longevity/ On Call Pay	-		<u>6,755</u>
TOTAL	<u>8</u>		<u>\$ 369,233</u>

DETAIL OF CAPITAL OUTLAY

** SEE WATER AND SEWER CAPITAL OUTLAY SCHEDULE **

BUDGET ANALYSIS

This division provides for the same level of service as the previous year. The 3.9% increase in expenses is mostly due to additional credit card fees since credit card payments are becoming increasingly more popular, as well as, an increase in contractual services due a larger customer base.

02-5-611 PUBLIC WORKS ADMINISTRATION

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 565,201	\$ 581,404	\$ 629,245	\$ 620,000	\$ 631,713
012	SALARY, PART-TIME	3,648	5,514	-	8,000	-
014	OVERTIME	1,540	1,522	2,000	1,200	2,000
015	SPECIAL ALLOWANCE	6,600	6,600	6,600	6,600	6,600
021	FICA	38,817	42,860	43,556	42,786	43,726
022	EMPLOYEE RETIREMENT	71,140	77,755	80,259	77,627	79,191
023	EMPLOYEE INSURANCE	89,447	67,279	80,640	80,640	84,480
030	TRAINING	10,153	14,120	20,000	15,000	20,000
040	WORKERS COMPENSATION	4,457	4,661	4,734	4,734	4,753
050	AWARDS	4,456	4,271	5,360	5,360	5,800
	* SUBTOTAL PERSONNEL *	<u>\$ 795,459</u>	<u>\$ 805,986</u>	<u>\$ 872,394</u>	<u>\$ 861,947</u>	<u>\$ 878,263</u>
110	CLOTHING/UNIFORMS	\$ 1,757	\$ 2,214	\$ 3,800	\$ 3,000	\$ 4,000
111	MATERIALS/SUPPLIES	20,624	25,973	38,000	35,000	38,000
112	OFFICE SUPPLIES	4,594	1,588	3,000	2,000	4,500
113	PRINTING/BINDING	755	177	3,500	500	3,500
120	COMMUNICATIONS	5,409	10,724	8,000	8,000	15,000
130	CONTRACTUAL SERVICES	9,228	11,995	10,000	10,000	10,000
131	REPAIRS/MAINTENANCE	827	-	5,000	2,500	5,000
132	PROFESSIONAL SERVICES	895	5,291	6,000	5,500	6,000
140	SUBSCRIPTIONS/DUES	13,966	11,015	14,000	12,000	14,000
141	TRAVEL / BUSINESS	7,204	6,095	8,000	6,500	8,000
142	ADVERTISING	529	325	1,000	500	500
150	VEHICLE OPERATIONS	1,393	2,256	3,500	3,500	3,500
151	FUEL	5,829	4,264	5,000	5,000	5,000
152	DAMAGE CLAIMS	100	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 73,110</u>	<u>\$ 81,917</u>	<u>\$ 108,800</u>	<u>\$ 94,000</u>	<u>\$ 117,000</u>
	** TOTAL EXPENSES **	<u>\$ 868,569</u>	<u>\$ 887,903</u>	<u>\$ 981,194</u>	<u>\$ 955,947</u>	<u>\$ 995,263</u>
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 42,151	\$ 44,395	\$ 49,060	\$ 47,797	\$ 49,763
	SOLID WASTE FUND 15%	<u>126,454</u>	<u>133,186</u>	<u>147,179</u>	<u>143,392</u>	<u>149,289</u>
	** LESS OVERHEAD TOTAL **	<u>\$ 168,605</u>	<u>\$ 177,581</u>	<u>\$ 196,239</u>	<u>\$ 191,189</u>	<u>\$ 199,052</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	<u>24,909</u>	<u>101,880</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
	TOTAL NET WATER & SEWER FUND	<u>\$ 675,055</u>	<u>\$ 608,442</u>	<u>\$ 684,955</u>	<u>\$ 664,758</u>	<u>\$ 696,211</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	\$ 166,166
Operations Manager / Utilities	1	29	117,446
Engineering Manager	1	27	84,498
Engineering Technician	1	18	66,153
GIS Technician	1	17	53,814
Engineering Assistant	1	17	63,011
Administrative Assistant II	<u>2</u>	15	<u>80,625</u>
TOTAL	<u>8</u>		<u>\$ 631,713</u>

DETAIL OF CAPITAL OUTLAY

**** SEE WATER AND SEWER CAPITAL OUTLAY SCHEDULE ****

BUDGET ANALYSIS

This division provides for the same level of service over the previous year. The 1.6% increase in expenses is due to the growth in personnel expenses and operational costs.

02-5-622 WASTEWATER TREATMENT

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 364,697	\$ 330,115	\$ 392,579	\$ 390,000	\$ 398,881
014	OVERTIME	10,020	10,665	7,800	7,800	8,100
021	FICA	26,043	25,405	27,426	27,249	29,099
022	EMPLOYEE RETIREMENT	43,818	43,028	49,895	49,995	51,149
023	EMPLOYEE INSURANCE	71,749	54,376	70,560	70,560	73,920
030	TRAINING	1,059	32,240	2,400	2,400	2,400
040	WORKERS COMPENSATION	4,611	5,242	5,005	5,000	5,087
050	AWARDS	3,909	2,522	4,690	4,690	5,075
	* SUBTOTAL PERSONNEL *	<u>\$ 525,906</u>	<u>\$ 503,593</u>	<u>\$ 560,355</u>	<u>\$ 557,694</u>	<u>\$ 573,711</u>
110	CLOTHING/UNIFORMS	\$ 3,820	\$ 4,099	\$ 4,900	\$ 4,900	\$ 5,200
111	MATERIALS/SUPPLIES	66,522	185,432	160,000	150,000	140,000
112	OFFICE SUPPLIES	3,366	1,109	2,500	2,000	2,500
120	COMMUNICATIONS	1,577	478	3,500	1,500	14,000
121	UTILITIES	432,270	388,543	440,000	440,000	440,000
130	CONTRACTUAL SERVICES	741,498	645,761	558,000	558,000	769,500
131	REPAIRS/MAINTENANCE	40,151	62,207	109,000	60,000	550,000
132	PROFESSIONAL SERVICES	2,413	147,531	25,000	25,000	25,000
140	SUBSCRIPTIONS/DUES	5,318	780	7,000	5,500	7,000
141	TRAVEL / BUSINESS	184	202	500	250	1,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	17,658	17,407	22,000	20,000	22,000
151	FUEL	16,140	10,868	15,000	14,000	15,000
	* SUBTOTAL OPERATING *	<u>\$ 1,330,917</u>	<u>\$ 1,464,417</u>	<u>\$ 1,347,900</u>	<u>\$ 1,281,150</u>	<u>\$ 1,991,700</u>
	** TOTAL EXPENSES **	<u>\$ 1,856,823</u>	<u>\$ 1,968,010</u>	<u>\$ 1,908,255</u>	<u>\$ 1,838,844</u>	<u>\$ 2,565,411</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	\$ 82,700
Laboratory Manager	1	17	45,228
Electrician / Instrumentation Technician	1	17	47,112
Wastewater Operators (class A, B, C or D)	4	11,13,18	216,541
Longevity / On Call Pay	-		7,300
TOTAL	<u>7</u>		<u>\$ 398,881</u>

DETAIL OF CAPITAL OUTLAY

** SEE WATER AND SEWER CAPITAL OUTLAY SCHEDULE **

BUDGET ANALYSIS

This division provides for the same level of service over the previous year. The 34.4% increase in expenses is a direct result of significant repairs and the City's proportional share of the Vereen Plant due to summer time flows.

02-5-632 WELLS/LIFTS MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 416,607	\$ 439,289	\$ 446,630	\$ 446,000	\$ 455,941
014	OVERTIME	24,245	26,210	25,000	25,000	25,000
021	FICA	30,835	34,381	32,542	32,970	33,185
022	EMPLOYEE RETIREMENT	44,190	50,302	49,421	49,885	50,659
023	EMPLOYEE INSURANCE	109,617	86,400	90,720	90,720	95,040
030	TRAINING	3,068	32,830	6,000	6,000	6,000
040	WORKERS COMPENSATION	5,744	9,242	9,433	9,433	9,619
050	AWARDS	5,593	5,540	6,030	6,030	6,525
	* SUBTOTAL PERSONNEL *	<u>\$ 639,899</u>	<u>\$ 684,194</u>	<u>\$ 665,776</u>	<u>\$ 666,038</u>	<u>\$ 681,969</u>
110	CLOTHING/UNIFORMS	\$ 7,513	\$ 7,925	\$ 7,500	\$ 7,500	\$ 9,700
111	MATERIALS/SUPPLIES	358,034	340,561	350,000	345,000	360,000
112	OFFICE SUPPLIES	1,665	2,145	2,500	2,500	2,500
120	COMMUNICATIONS	3,198	7,998	7,000	7,000	16,000
121	UTILITIES	308,380	325,693	300,000	300,000	320,000
130	CONTRACTUAL SERVICES	591	1,486	2,500	2,500	5,000
131	REPAIRS/MAINTENANCE	157,750	243,852	450,000	450,000	375,000
132	PROFESSIONAL SERVICES	27,592	80,095	31,500	31,500	46,500
140	SUBSCRIPTIONS/DUES	470	350	1,250	1,250	1,250
141	TRAVEL / BUSINESS	3,572	241	5,000	5,000	5,000
142	ADVERTISING	-	-	500	200	500
150	VEHICLE OPERATIONS	19,255	15,746	25,000	20,000	25,000
151	FUEL	27,127	21,318	30,000	24,000	25,000
152	DAMAGE CLAIMS	-	959	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 915,147</u>	<u>\$ 1,048,369</u>	<u>\$ 1,212,750</u>	<u>\$ 1,196,450</u>	<u>\$ 1,191,450</u>
	** TOTAL EXPENSES **	<u>\$ 1,555,046</u>	<u>\$ 1,732,563</u>	<u>\$ 1,878,526</u>	<u>\$ 1,862,488</u>	<u>\$ 1,873,419</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
- Six deep water wells (primary emergency standby)

Average daily water usage (peak month) last year was 9.00 MGD. Average daily sewer usage (peak month) last year was 5.00 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	\$ 77,983
Electrician	1	17	69,108
Electrician's Helper	1	13	47,779
Pump Mechanic I and II	6	13,15	251,137
Longevity / On Call Pay	-		9,934
TOTAL	<u>9</u>		<u>\$ 455,941</u>

DETAIL OF CAPITAL OUTLAY

**** SEE WATER AND SEWER CAPITAL OUTLAY SCHEDULE ****

BUDGET ANALYSIS

This division provides for the same level of service as the previous year. The 0.3% decrease in overall expenses is due to a reduction in repairs and maintenance.

02-5-642 CONSTRUCTION/MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 794,834	\$ 830,597	\$ 875,151	\$ 875,000	\$ 1,004,912
014	OVERTIME	22,320	22,146	22,000	22,000	22,000
021	FICA	58,568	63,368	64,595	60,099	73,938
022	EMPLOYEE RETIREMENT	84,574	91,113	97,675	97,834	110,347
023	EMPLOYEE INSURANCE	220,532	184,656	191,520	191,520	232,320
030	TRAINING	5,613	2,010	10,000	10,000	10,000
040	WORKERS COMPENSATION	32,475	66,059	17,943	17,943	22,592
050	AWARDS	12,137	11,751	12,730	12,730	15,950
	* SUBTOTAL PERSONNEL *	<u>\$ 1,231,053</u>	<u>\$ 1,271,700</u>	<u>\$ 1,291,614</u>	<u>\$ 1,287,126</u>	<u>\$ 1,492,059</u>
110	CLOTHING/UNIFORMS	\$ 12,722	\$ 14,748	\$ 18,000	\$ 16,500	\$ 20,700
111	MATERIALS/SUPPLIES	454,978	477,370	405,000	400,000	417,500
112	OFFICE SUPPLIES	2,738	975	3,000	2,500	3,000
113	PRINTING/BINDING	-	43	-	-	-
120	COMMUNICATIONS	7,840	4,976	8,500	8,000	34,000
130	CONTRACTUAL SERVICES	2,250,282	1,972,254	2,425,000	2,425,000	2,425,000
131	REPAIRS/MAINTENANCE	54,729	27,443	50,000	45,000	50,000
132	PROFESSIONAL SERVICES	2,521	4,187	11,400	10,000	12,000
140	SUBSCRIPTIONS/DUES	610	3,452	3,100	500	4,000
141	TRAVEL / BUSINESS	3,681	946	3,000	3,000	3,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	40,696	95,966	50,000	50,000	50,000
151	FUEL	54,339	40,868	45,000	45,000	45,000
152	DAMAGE CLAIMS	19,240	160,996	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 2,904,376</u>	<u>\$ 2,804,224</u>	<u>\$ 3,022,500</u>	<u>\$ 3,005,500</u>	<u>\$ 3,064,700</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 400,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 4,135,429</u></u>	<u><u>\$ 4,075,924</u></u>	<u><u>\$ 4,014,114</u></u>	<u><u>\$ 3,992,626</u></u>	<u><u>\$ 4,156,759</u></u>

DIVISION 642 CONSTRUCTION/MAINTENANCE

DIVISION NARRATIVE

The Construction Maintenance Division is comprised of 22 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 248 miles of water pipeline, 215 miles of sewer pipeline and 1,506 fire hydrants, and 13,900 customer service connections.

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 employee certification and continuing education.

Operations include sewer line cleaning and inspection, sewer line root control, water valve testing, and fire hydrant flow testing. 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, construction of new water/sewer extensions, and water/sewer line replacement and repair. 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	\$ 83,569
Crew Leader II	3	17	173,332
Crew Leader I	4	14	188,206
Heavy Equipment Operator (HEO)	7	13	289,081
Maintenance Specialist / Motor Equipment Operator	7	11	240,939
Longevity / On Call Pay	-		29,785
TOTAL	<u>22</u>		<u>\$ 1,004,912</u>

DETAIL OF CAPITAL OUTLAY

**** SEE WATER AND SEWER CAPITAL OUTLAY SCHEDULE ****

BUDGET ANALYSIS

This division provides for an increased level of service over the previous year with the addition of a new construction crew. The 3.6% increase is due to three additional positions in this division, that will be hired as of October 1st.

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, 2016 was \$114,892,967.65. The accumulated depreciation as of June 30, 2016 was \$45,580,329.00.

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 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 2,261,325	\$ 2,333,686	\$ 2,250,000	\$ 2,350,000	\$ 2,400,000
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>\$ 3,097,862</u>	<u>\$ 3,170,223</u>	<u>\$ 2,600,000</u>	<u>\$ 3,186,537</u>	<u>\$ 3,236,537</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 GSWA's water treatment plant. The scheduled payments end on March 1, 2020 upon final maturity of the related bonds.

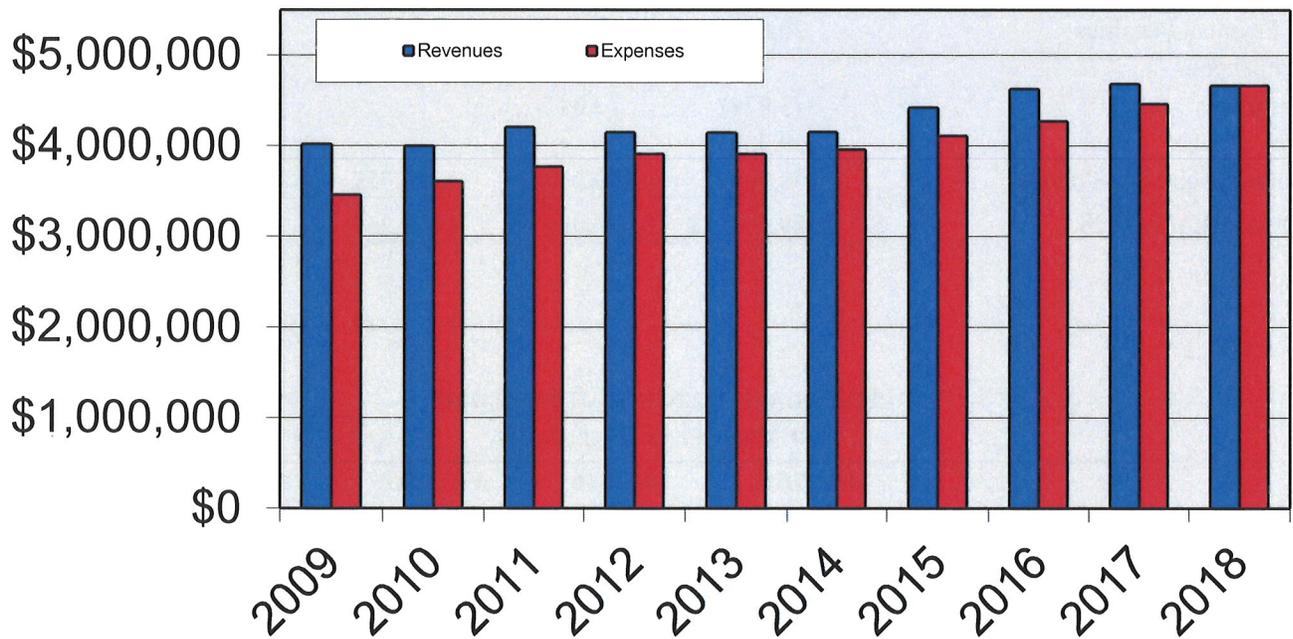
DETAIL OF EXPENSES		02-5-911-xxx				
CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	\$ 331,625	\$ 237,759	\$ 283,500	\$ 228,200	\$ 169,925
420	BOND AGENT FEES	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>300</u>	<u>2,000</u>
* TOTAL BOND INTEREST & FEES *		<u>\$ 331,625</u>	<u>\$ 237,759</u>	<u>\$ 285,500</u>	<u>\$ 228,500</u>	<u>\$ 171,925</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 \$992 for FY 2018. 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.

The current rates within the Sold Waste Fund are substantially below those in surrounding jurisdictions. Rates are projected to remain relatively stable over the next five years with the possibility of one increase of \$1.00 per residential unit.

SOLID WASTE FUND

The following table illustrates the comparative data for revenues in the Solid Waste Fund. Revenues show a 0.3% decrease due to a reduced interfund transfer from the Accomodations Tax Fund.

FISCAL YEAR ENDING JUNE 30, 2018

DETAIL OF REVENUES

SOURCE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
Solid Waste Services Fees	\$ 4,261,816	\$ 4,303,978	\$ 4,350,000	\$ 4,350,000	\$ 4,375,000
Trash Bags	6,870	7,488	8,000	8,000	8,000
Late Payment Penalties	26,548	24,941	27,500	27,000	27,500
Miscellaneous	-	34,860	-	-	-
Adjustments	(3,071)	(3,041)	-	-	-
Grants	39,000	-	-	1,000,000	10,000
Accomodations Tax Transfer	158,400	290,833	296,757	296,757	245,958
TOTAL REVENUES	\$ 4,489,563	\$ 4,659,059	\$ 4,682,257	\$ 5,681,757	\$ 4,666,458

FISCAL YEAR ENDING JUNE 30, 2018

SUMMARY OF EXPENSES

DIV.#	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
661	Commercial Collection	\$ 426,186	\$ 452,252	\$ 468,192	\$ 447,756	\$ 463,277
663	Transfer Station	722,437	801,500	834,514	808,570	999,339
671	Residential Collection	883,731	1,037,992	993,082	1,717,643	1,017,666
673	Trash/Litter Collection	286,653	292,994	333,706	315,684	340,005
674	Beach Cleaning	170,728	147,213	260,005	227,932	245,823
675	Recycling	384,771	380,310	391,763	385,954	389,964
901	Depreciation Expense	472,688	493,776	450,000	450,000	450,000
906	Overhead Allocation	684,669	693,557	730,076	717,793	759,392
TOTAL OPERATING EXPENSES		\$ 4,031,863	\$ 4,299,594	\$ 4,461,338	\$ 5,071,332	\$ 4,665,466
EXCESS (DEFICIT)		\$ 457,700	\$ 359,465	\$ 220,919	\$ 610,425	\$ 992
OTHER CASH FLOW ITEMS						
	Depreciation	\$ 472,688	\$ 493,776	\$ 450,000	\$ 450,000	\$ 450,000
	Capital Outlay	(27,582)	(819,404)	(1,140,000)	(1,140,000)	(1,190,000)
TOTAL OTHER CASH FLOW ITEMS		\$ 445,106	\$ (325,628)	\$ (690,000)	\$ (690,000)	\$ (740,000)
BEGINNING WORKING CAPITAL		\$ 1,072,932	\$ 1,975,738	\$ 1,809,824	\$ 2,009,575	\$ 1,930,000
ENDING WORKING CAPITAL		\$ 1,975,738	\$ 2,009,575	\$ 1,340,743	\$ 1,930,000	\$ 1,190,992

SOLID WASTE FUND

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

FISCAL YEAR ENDING JUNE 30, 2018 DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
663	Transfer Trailer	\$ 85,000	15-5-950-361
663	Stationary Compactor	400,000	15-5-950-370
663	SW Shop/Office	250,000	15-5-950-320
671	Pickup Truck (Supv)	35,000	15-5-950-360
674	Surf Rake	75,000	15-5-950-361
674	4X4 Beach Tractor (Replacement)	70,000	15-5-950-361
675	Recycle Truck	275,000	15-5-950-361
	TOTAL CAPITAL OUTLAY	<u>\$ 1,190,000</u>	

Performance Benchmarks, Goals, and Priorities

The following benchmarks, goals, and priorities are provided for in FY 2018, along with programs already in place:

- Provide on-time collection for all bulk containers.
- Ensure clean container sites throughout the city.
- Reduce bulk containers in single family neighborhood areas.
- Staff yard for customer service during operating hours.
- Target is to have no On The Road Accidents.
- Track missed pick-ups and maintain rate less than 1%.
- Increase recycling on the beachfront and collect beach trash before cans overflow.
- Clean sand each day on the beach sections as needed based on usage.

15-5-661 COMMERCIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 187,947	\$ 191,522	\$ 200,969	\$ 200,000	\$ 205,575
014	OVERTIME	21,692	24,642	20,700	20,400	21,000
021	FICA	15,028	16,134	16,071	15,979	16,427
022	EMPLOYEE RETIREMENT	22,965	25,424	26,575	26,000	27,150
023	EMPLOYEE INSURANCE	36,468	39,198	40,320	40,320	42,240
030	TRAINING	10	-	-	-	-
040	WORKERS COMPENSATION	4,555	4,699	4,877	4,877	4,985
050	AWARDS	2,423	2,462	2,680	2,680	2,900
	* SUBTOTAL PERSONNEL *	\$ 291,088	\$ 304,081	\$ 312,192	\$ 310,256	\$ 320,277
110	CLOTHING/UNIFORMS	\$ 1,632	\$ 3,537	\$ 5,000	\$ 4,500	\$ 5,000
111	MATERIALS/SUPPLIES	24,931	14,378	43,000	25,000	35,000
112	OFFICE SUPPLIES	604	407	1,000	1,000	1,000
120	COMMUNICATIONS	1,035	717	1,000	1,000	1,000
132	PROFESSIONAL SERVICES	123	940	1,000	1,000	1,000
140	SUBSCRIPTIONS/DUES	664	1,055	-	-	-
150	VEHICLE OPERATIONS	69,053	97,998	65,000	65,000	70,000
151	FUEL	37,021	26,139	40,000	40,000	30,000
152	DAMAGE CLAIMS	35	3,000	-	-	-
	* SUBTOTAL OPERATING *	\$ 135,098	\$ 148,171	\$ 156,000	\$ 137,500	\$ 143,000
	** TOTAL EXPENSES **	\$ 426,186	\$ 452,252	\$ 468,192	\$ 447,756	\$ 463,277

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	\$ 55,733
Heavy Equipment Operator	2	13	92,211
Heavy Equipment Operator/Welder	1	13	54,622
Longevity	-		<u>3,009</u>
TOTAL	<u>4</u>		<u>\$ 205,575</u>

DETAIL OF CAPITAL OUTLAY

**** SEE SOLID WASTE CAPITAL OUTLAY SCHEDULE ****

BUDGET ANALYSIS

This division provides for the same level of commercial collection service as the previous year. The 1.0% decrease in expenses is due to a reduction in materials and supplies, as well as, a decline in fuel costs.

15-5-663 TRANSFER STATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 123,522	\$ 126,402	\$ 129,341	\$ 129,000	\$ 134,994
014	OVERTIME	16,705	18,068	16,638	16,600	17,050
021	FICA	10,528	11,146	10,510	10,483	10,947
022	EMPLOYEE RETIREMENT	15,142	16,701	16,206	16,168	16,651
023	EMPLOYEE INSURANCE	27,360	28,800	30,240	30,240	31,680
030	TRAINING	10	-	-	-	-
040	WORKERS COMPENSATION	5,106	4,989	6,569	6,569	6,842
050	AWARDS	1,862	1,847	2,010	2,010	2,175
	* SUBTOTAL PERSONNEL *	<u>\$ 200,235</u>	<u>\$ 207,953</u>	<u>\$ 211,514</u>	<u>\$ 211,070</u>	<u>\$ 220,339</u>
110	CLOTHING/UNIFORMS	\$ 1,291	\$ 2,038	\$ 2,000	\$ 2,000	\$ 3,000
111	MATERIALS/SUPPLIES	2,343	3,283	15,000	10,000	15,000
121	UTILITIES	3,562	3,241	5,000	5,000	5,000
130	CONTRACTUAL SERVICES	423,153	471,135	470,000	470,000	635,000
131	REPAIRS/MAINTENANCE	10,587	7,174	35,000	20,000	35,000
132	PROFESSIONAL SERVICES	213	194	1,000	500	1,000
150	VEHICLE OPERATIONS	40,647	52,889	55,000	55,000	55,000
151	FUEL	36,916	26,578	40,000	35,000	30,000
152	DAMAGE CLAIMS	3,490	27,015	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 522,202</u>	<u>\$ 593,547</u>	<u>\$ 623,000</u>	<u>\$ 597,500</u>	<u>\$ 779,000</u>
	** TOTAL EXPENSES **	<u>\$ 722,437</u>	<u>\$ 801,500</u>	<u>\$ 834,514</u>	<u>\$ 808,570</u>	<u>\$ 999,339</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	\$ 132,901
Longevity	-		<u>2,093</u>
TOTAL	<u>3</u>		<u>\$ 134,994</u>

DETAIL OF CAPITAL OUTLAY

**** SEE SOLID WASTE CAPITAL OUTLAY SCHEDULE ****

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 19.8% increase in expenses is due to the possibility of up to a \$10.00 per ton increase in tipping fees that are charged by the Horry County Solid Waste Authority.

15-5-671 RESIDENTIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 456,323	\$ 470,623	\$ 528,555	\$ 485,000	\$ 541,455
014	OVERTIME	39,741	41,777	43,275	42,675	43,500
021	FICA	35,231	38,172	40,028	36,937	40,947
022	EMPLOYEE RETIREMENT	53,093	55,142	65,460	59,627	67,005
023	EMPLOYEE INSURANCE	91,200	96,000	110,880	100,320	116,160
030	TRAINING	25	-	2,500	1,000	2,500
040	WORKERS COMPENSATION	9,784	19,552	20,014	20,014	14,624
050	AWARDS	6,166	6,211	7,370	7,370	7,975
	* SUBTOTAL PERSONNEL *	<u>\$ 691,563</u>	<u>\$ 727,477</u>	<u>\$ 818,082</u>	<u>\$ 752,943</u>	<u>\$ 834,166</u>
110	CLOTHING/UNIFORMS	\$ 5,010	\$ 7,699	\$ 7,500	\$ 6,000	\$ 8,000
111	MATERIALS/SUPPLIES	46,246	30,503	46,000	45,000	50,000
120	COMMUNICATIONS	-	-	2,000	2,000	20,000
130	CONTRACTUAL SERVICES	-	-	-	800,000	-
132	PROFESSIONAL SERVICES	260	8,531	2,000	1,000	2,000
140	SUB / DUES	200	212	-	-	-
141	TRAVEL	19	20	1,500	200	2,000
142	ADVERTISING	120	120	1,000	500	1,500
150	VEHICLE OPERATIONS	95,343	103,003	65,000	65,000	70,000
151	FUEL	44,652	32,175	50,000	45,000	30,000
152	DAMAGE CLAIMS	318	128,252	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 192,168</u>	<u>\$ 310,515</u>	<u>\$ 175,000</u>	<u>\$ 964,700</u>	<u>\$ 183,500</u>
	** TOTAL EXPENSES **	<u>\$ 883,731</u>	<u>\$ 1,037,992</u>	<u>\$ 993,082</u>	<u>\$ 1,717,643</u>	<u>\$ 1,017,666</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.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Operations Manager / Solid Waste	1	27	\$ 102,137
Supervisor, Sanitation	1	21	50,847
Crew Leader I	1	14	57,006
Heavy Equipment Operator	3	13	144,190
Motor Equipment Operator	4	11	150,263
Tradesworker	1	9	31,863
Longevity	-		<u>5,149</u>
TOTAL	<u>11</u>		<u>\$ 541,455</u>

DETAIL OF CAPITAL OUTLAY

**** SEE SOLID WASTE CAPITAL OUTLAY SCHEDULE ****

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The overall 2.5% increase in expenses is due to growth in personnel and operating costs.

15-5-673 TRASH/LITTER COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 135,606	\$ 140,726	\$ 137,719	\$ 137,000	\$ 146,680
012	SALARY, PART-TIME	-	-	10,920	-	10,920
014	OVERTIME	14,793	15,208	16,405	16,000	16,405
021	FICA	10,678	11,363	11,718	10,863	12,354
022	EMPLOYEE RETIREMENT	16,029	17,827	17,817	17,594	18,441
023	EMPLOYEE INSURANCE	27,360	28,000	30,240	30,240	31,680
030	TRAINING	15	-	-	-	-
040	WORKERS COMPENSATION	2,790	5,637	5,777	5,777	4,350
050	AWARDS	1,862	1,947	2,010	2,010	2,175
	* SUBTOTAL PERSONNEL *	<u>\$ 209,133</u>	<u>\$ 220,708</u>	<u>\$ 232,606</u>	<u>\$ 219,484</u>	<u>\$ 243,005</u>
110	CLOTHING/UNIFORMS	\$ 1,401	\$ 2,135	\$ 2,000	\$ 2,000	\$ 3,000
111	MATERIALS/SUPPLIES	2,029	8,918	28,100	25,000	28,000
132	PROFESSIONAL SERVICES	88	1,218	1,000	200	1,000
150	VEHICLE OPERATIONS	39,712	35,021	40,000	40,000	40,000
151	FUEL	34,290	24,526	30,000	29,000	25,000
152	DAMAGE CLAIMS	-	468	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 77,520</u>	<u>\$ 72,286</u>	<u>\$ 101,100</u>	<u>\$ 96,200</u>	<u>\$ 97,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 286,653</u></u>	<u><u>\$ 292,994</u></u>	<u><u>\$ 333,706</u></u>	<u><u>\$ 315,684</u></u>	<u><u>\$ 340,005</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.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Heavy Equipment Operator	2	13	\$ 102,935
Motor Equipment Operator	1	11	41,025
Longevity	-		<u>2,720</u>
TOTAL	<u>3</u>		<u>\$ 146,680</u>

DETAIL OF CAPITAL OUTLAY

**** SEE SOLID WASTE CAPITAL OUTLAY SCHEDULE ****

BUDGET ANALYSIS

This division provides for the same level of trash and litter collection service as the previous year's budget. The 1.9% increase in expenses is due to the growth in personnel and operating costs.

15-5-674 BEACH CLEANING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY	\$ 36,229	\$ 42,126	\$ 69,124	\$ 65,000	\$ 71,113
012	SALARY, PART-TIME	25,397	11,277	43,680	30,000	43,680
014	OVERTIME	10,144	10,876	16,628	12,000	16,750
021	FICA	5,224	4,589	9,060	7,490	9,208
022	EMPLOYEE RETIREMENT	4,931	5,468	9,483	8,512	9,713
023	EMPLOYEE INSURANCE	15,200	19,200	20,160	20,160	21,120
024	UNEMPLOYEE INSURANCE	3,167	9	-	-	-
030	TRAINING	10	-	-	-	-
040	WORKERS COMPENSATION	2,016	4,526	4,530	4,530	3,289
050	AWARDS	760	636	1,340	1,340	1,450
	* SUBTOTAL PERSONNEL *	<u>\$ 103,078</u>	<u>\$ 98,707</u>	<u>\$ 174,005</u>	<u>\$ 149,032</u>	<u>\$ 176,323</u>
110	CLOTHING/UNIFORMS	\$ 993	\$ 1,440	\$ 2,500	\$ 2,500	\$ 3,000
111	MATERIALS/SUPPLIES	2,858	2,393	12,000	11,000	10,000
130	CONTRACTUAL SERVICES	-	7	-	-	-
132	PROFESSIONAL SERVICES	192	179	1,500	400	1,500
150	VEHICLE OPERATIONS	25,894	17,482	30,000	30,000	30,000
151	FUEL	37,713	27,005	40,000	35,000	25,000
	* SUBTOTAL OPERATING *	<u>\$ 67,650</u>	<u>\$ 48,506</u>	<u>\$ 86,000</u>	<u>\$ 78,900</u>	<u>\$ 69,500</u>
	** TOTAL EXPENSES **	<u><u>\$ 170,728</u></u>	<u><u>\$ 147,213</u></u>	<u><u>\$ 260,005</u></u>	<u><u>\$ 227,932</u></u>	<u><u>\$ 245,823</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.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Motor Equipment Operator	2	11	\$ 71,113
TOTAL	<u>2</u>		<u>\$ 71,113</u>

DETAIL OF CAPITAL OUTLAY

**** SEE SOLID WASTE CAPITAL OUTLAY SCHEDULE ****

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 5.5% decrease in expenses is due to a reduction in fuel costs.

15-5-675 RECYCLING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 170,802	\$ 176,301	\$ 162,091	\$ 162,000	\$ 161,573
014	OVERTIME	18,010	16,930	14,000	14,000	14,375
021	FICA	13,725	15,290	12,855	12,848	12,844
022	EMPLOYEE RETIREMENT	17,590	19,412	18,094	18,579	18,573
023	EMPLOYEE INSURANCE	35,720	38,400	40,320	40,320	42,240
030	TRAINING	15	-	-	-	-
040	WORKERS COMPENSATION	2,936	5,842	6,163	6,163	4,399
050	AWARDS	2,513	3,058	2,680	2,680	2,900
	* SUBTOTAL PERSONNEL *	<u>\$ 261,311</u>	<u>\$ 275,233</u>	<u>\$ 256,203</u>	<u>\$ 256,590</u>	<u>\$ 256,904</u>
110	CLOTHING/UNIFORMS	\$ 2,059	\$ 2,690	\$ 3,000	\$ 3,000	\$ 4,000
111	MATERIALS/SUPPLIES	63,019	50,552	65,000	61,000	65,000
113	PRINTING/BINDING	-	-	1,500	-	3,000
130	CONTRACTUAL SERVICES	-	317	1,000	317	1,000
132	PROFESSIONAL SERVICES	116	169	60	47	60
150	VEHICLE OPERATIONS	26,874	30,104	35,000	35,000	35,000
150	FUEL	31,392	21,245	30,000	30,000	25,000
	* SUBTOTAL OPERATING *	<u>\$ 123,460</u>	<u>\$ 105,077</u>	<u>\$ 135,560</u>	<u>\$ 129,364</u>	<u>\$ 133,060</u>
	** TOTAL EXPENSES **	<u><u>\$ 384,771</u></u>	<u><u>\$ 380,310</u></u>	<u><u>\$ 391,763</u></u>	<u><u>\$ 385,954</u></u>	<u><u>\$ 389,964</u></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	\$ 93,585
Motor Equipment Operator	1	11	38,386
Tradesworker	<u>1</u>	9	<u>29,602</u>
TOTAL	<u>4</u>		<u>\$ 161,573</u>

DETAIL OF CAPITAL OUTLAY

**** SEE SOLID WASTE CAPITAL OUTLAY SCHEDULE ****

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.5% decrease in expenses is due to a reduction in fuel costs.

SOLID WASTE FUND

DEPRECIATION

This account contains the depreciation expense for all of the capital assets in the Solid Waste Fund.

The depreciation expense is based upon the useful life of each asset. The valuation of capitals assets as audited for the year ending June 30, 2016 was \$7,148,396.97. The accumulated depreciation as of June 30, 2016 was \$5,243,584.08.

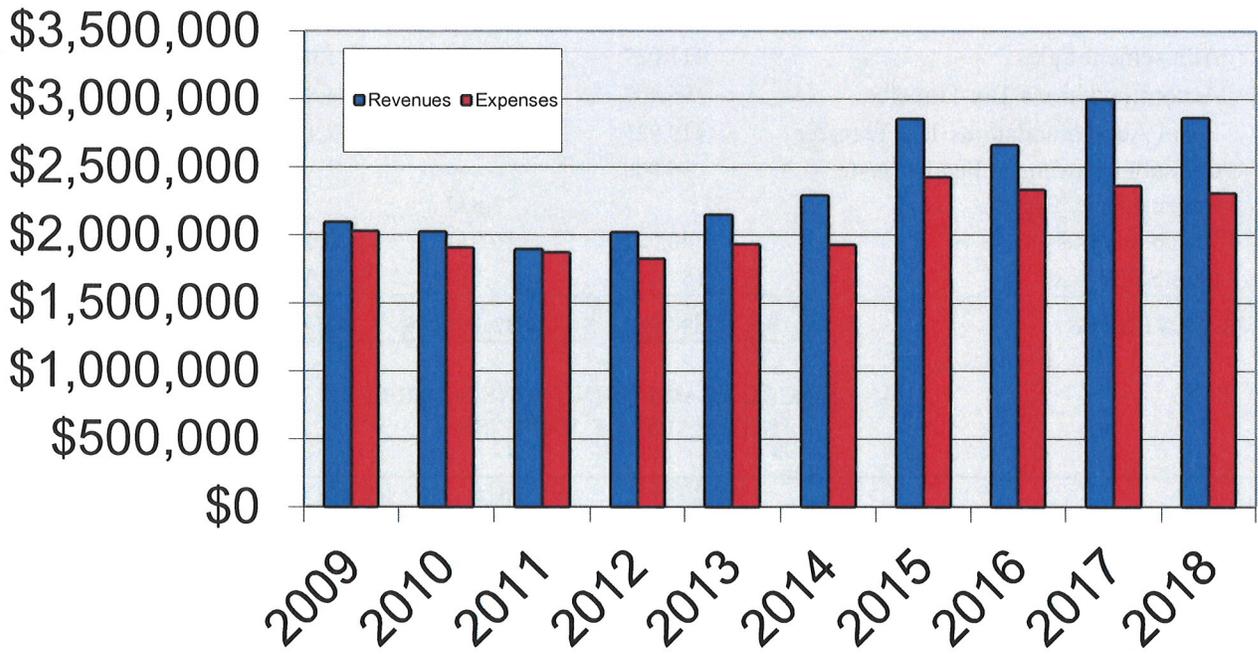
DETAIL OF EXPENSES		15-5-901-510				
CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	<u>\$ 472,688</u>	<u>\$ 493,776</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>
TOTAL DEPRECIATION		<u>\$ 472,688</u>	<u>\$ 493,776</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>

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BEACH SERVICES FUND

BEACH SERVICES FUND

REVENUES AND EXPENSES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS



The chart above reflects a surplus of \$552,432 for FY 2018. The Beach Services Fund was established in 2006. It is an enterprise fund which encompasses all vending on the beach as well as the cost of lifeguards throughout the summer season.

BEACH SERVICES FUND

The following table illustrates the budgeted revenues and expenses for the Beach Services Fund. These numbers represent the City's plan to provide services to beachgoers and to maintain safe public beaches.

FISCAL YEAR ENDING JUNE 30, 2018 DETAIL OF REVENUES

REVENUES	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
Rental (Umbrellas & Chairs)	\$ 1,842,930	\$ 1,991,185	\$ 1,850,000	\$ 2,000,000	\$ 2,000,000
Italian Ice Sales	312,422	366,007	310,000	350,000	350,000
Sales (Drinks, Food, Misc)	-	3,373	10,000	6,000	10,000
Amusement Sales	111,027	106,935	125,000	115,000	125,000
Accommodations Tax Transfer	196,467	112,847	244,843	244,843	192,396
Local Accommodations Tax Transfer	419,925	399,013	593,151	593,151	318,295
Capital Improvement Fund Transfer	55,000	-	-	-	-
General Fund Transfer	-	3,837	-	-	-
Miscellaneous	20,021	16,011	20,000	30,000	20,000
Less Sales Tax	<u>(152,310)</u>	<u>(167,010)</u>	<u>(155,000)</u>	<u>(155,000)</u>	<u>(155,000)</u>
TOTAL REVENUES	<u>\$ 2,805,482</u>	<u>\$ 2,832,198</u>	<u>\$ 2,997,994</u>	<u>\$ 3,183,994</u>	<u>\$ 2,860,691</u>

FISCAL YEAR ENDING JUNE 30, 2018 SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
760	Beach Services - Concessions	\$ 795,133	\$ 858,106	\$ 823,319	\$ 790,678	\$ 869,864
761	Beach Services - Lifeguards	846,309	807,846	658,976	673,799	678,713
762	Beach Services- Banana Boats	727	-	-	-	-
906	Depreciation	138,211	144,144	150,000	150,000	150,000
906	Overhead Allocations	507,666	516,400	598,174	592,841	609,682
906	Transfer Out Gen. Fund	20,160	-	-	-	-
TOTAL OPERATING EXPENSES		<u>\$ 2,308,206</u>	<u>\$ 2,326,496</u>	<u>\$ 2,230,469</u>	<u>\$ 2,207,318</u>	<u>\$ 2,308,259</u>
EXCESS (DEFICIT)		<u>\$ 497,276</u>	<u>\$ 505,702</u>	<u>\$ 767,525</u>	<u>\$ 976,676</u>	<u>\$ 552,432</u>
OTHER CASH FLOW ITEMS						
	Depreciation	\$ 138,211	\$ 144,144	\$ 150,000	\$ 150,000	\$ 150,000
	Capital Outlay	<u>(41,303)</u>	<u>(225,964)</u>	<u>(131,400)</u>	<u>(142,042)</u>	<u>(137,000)</u>
TOTAL OTHER CASH FLOW ITEMS		<u>\$ 96,908</u>	<u>\$ (81,820)</u>	<u>\$ 18,600</u>	<u>\$ 7,958</u>	<u>\$ 13,000</u>
BEGINNING WORKING CAPITAL		<u>\$ (2,151,387)</u>	<u>\$ (1,557,203)</u>	<u>\$ (1,691,063)</u>	<u>\$ (1,133,321)</u>	<u>\$ (148,687)</u>
ENDING WORKING CAPITAL		<u>\$ (1,557,203)</u>	<u>\$ (1,133,321)</u>	<u>\$ (904,938)</u>	<u>\$ (148,687)</u>	<u>\$ 416,745</u>

BEACH SERVICES FUND

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. These items 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, 2018
DETAIL OF CAPITAL OUTLAY**

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
760	Freezer/Ice Machines	\$ 12,000	16-5-760-321
760	Beach Truck	25,000	16-5-760-360
760	4X4 Beach ATV	20,000	16-5-760-360
760	Chairs and Umbrellas	24,000	16-5-760-370
761	Gator (Side by Side)	24,000	16-5-761-360
761	Toyota Tacoma	32,000	16-5-761-360
	TOTAL CAPITAL OUTLAY	\$ 137,000	

Performance Benchmarks, Goals, and Priorities

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

- Maintain revenues at current levels.
- Continue to improve staff training and 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 2018:

- Maintain sales to prior year based on storm damage to beach and lack of space.
- Continue to grow online reservation program.
- Develop and implement marketing plan to maintain sales.
- Begin to accumulate cash reserves within the fund.

16-5-760 BEACH SERVICES - CONCESSIONS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY	\$ -	\$ 398	\$ -	\$ -	\$ -
012	PT- CONCESSIONS	502,718	544,752	475,000	475,000	500,000
013	PT- COMMISSIONS	31,061	35,250	35,000	35,000	36,760
014	OVERTIME	-	281	-	-	-
017	PT-SLIDE SECURITY	9,321	12,245	13,000	13,000	13,000
021	FICA	28,945	32,775	40,010	36,975	42,057
024	UNEMPLOYMENT INSURANCE	6,520	2,038	-	-	-
030	TRAINING	-	-	500	-	500
040	WORKERS COMPENSATION	8,810	8,495	8,577	8,577	10,995
050	AWARDS	20	-	180	180	-
	* SUBTOTAL PERSONNEL *	<u>\$ 587,395</u>	<u>\$ 636,234</u>	<u>\$ 572,267</u>	<u>\$ 568,732</u>	<u>\$ 603,312</u>
110	CLOTHING/UNIFORMS	\$ 2,025	\$ 3,365	\$ 3,000	\$ 3,000	\$ 3,000
111	MATERIALS/SUPPLIES	27,397	19,242	18,000	18,000	18,000
112	OFFICE SUPPLIES	1,399	179	1,900	1,900	1,900
113	PRINTING/BINDING	4,029	7,322	5,500	5,500	5,500
120	COMMUNICATIONS	43,106	39,091	41,022	40,000	41,022
130	CONTRACTUAL SERVICES	2,831	1,616	1,000	1,000	1,000
131	REPAIRS/MAINTENANCE	17,710	9,995	17,000	10,000	17,000
132	PROFESSIONAL SERVICES	1,099	736	23,000	1,500	23,000
134	CREDIT CARD FEES	15,500	20,642	24,143	25,000	24,143
140	SUBSCRIPTIONS/DUES	55	117	-	-	-
141	TRAVEL/BUSINESS	1,311	-	1,500	1,500	1,500
142	ADVERTISING	-	323	500	500	500
150	VEHICLE OPERATIONS	9,468	19,054	11,000	11,000	11,000
151	FUEL	18,760	18,195	21,000	21,000	21,000
152	DAMAGE CLAIMS	1,090	-	-	296	-
160	HIPPO INSURANCE	-	-	-	15,500	15,500
185	ITALIAN ICE / SUPPLIES	61,319	81,905	81,237	65,000	81,237
186	BOTTLED DRINKS	186	-	750	750	750
187	PREPACKAGED FOODS	47	-	500	500	500
188	NON-FOOD ITEMS	406	90	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 207,738</u>	<u>\$ 221,872</u>	<u>\$ 251,052</u>	<u>\$ 221,946</u>	<u>\$ 266,552</u>
	** TOTAL EXPENSES**	<u><u>\$ 795,133</u></u>	<u><u>\$ 858,106</u></u>	<u><u>\$ 823,319</u></u>	<u><u>\$ 790,678</u></u>	<u><u>\$ 869,864</u></u>

DIVISION 760 BEACH SERVICES- CONCESSIONS

DIVISION NARRATIVE

The Beach Services division 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 2018.

DETAIL OF CAPITAL OUTLAY

**** SEE BEACH SERVICES CAPITAL OUTLAY SCHEDULE ****

BUDGET ANALYSIS

The 5.7% increase in expenses is due to growth in personnel and operating costs, as well as the inclusion of insurance for the HIPPO slide.

16-5-761 BEACH SERVICES - LIFEGUARDS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
012	PT - LIFEGUARDS	\$ 655,118	\$ 630,562	\$ 532,000	\$ 550,000	\$ 550,000
013	LIFEGUARD BONUSES	37,350	34,350	32,000	28,600	32,000
021	FICA	44,558	46,488	43,146	42,000	44,523
030	TRAINING	980	1,122	2,700	2,000	2,700
040	WORKERS COMPENSATION	38,711	11,280	11,280	11,280	11,640
050	AWARDS	-	109	2,000	1,600	2,000
	* SUBTOTAL PERSONNEL *	<u>\$ 776,717</u>	<u>\$ 723,911</u>	<u>\$ 623,126</u>	<u>\$ 635,480</u>	<u>\$ 642,863</u>
110	CLOTHING/UNIFORMS	\$ 24,492	\$ 32,386	\$ 19,480	\$ 19,480	\$ 19,480
111	MATERIALS/SUPPLIES	29,875	28,631	8,450	8,450	8,450
113	PRINTING/BINDING	65	468	-	135	-
130	CONTRACTUAL SERVICES	-	345	-	362	-
131	REPAIRS/MAINTENANCE	846	965	500	-	500
132	PROFESSIONAL SERVICES	4,377	6,022	-	1,069	-
140	SUBSCRIPTIONS/DUES	7,289	4,820	3,920	4,115	3,920
141	TRAVEL/BUSINESS	565	2,837	2,500	2,000	2,500
142	ADVERTISING	707	3,111	1,000	1,000	1,000
150	VEHICLE OPERATIONS	1,337	3,286	-	1,692	-
151	FUEL	39	1,064	-	16	-
	* SUBTOTAL OPERATING *	<u>\$ 69,592</u>	<u>\$ 83,935</u>	<u>\$ 35,850</u>	<u>\$ 38,319</u>	<u>\$ 35,850</u>
	** TOTAL EXPENSES **	<u>\$ 846,309</u>	<u>\$ 807,846</u>	<u>\$ 658,976</u>	<u>\$ 673,799</u>	<u>\$ 678,713</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 2018.

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

** SEE BEACH SERVICES CAPITAL OUTLAY SCHEDULE **

BUDGET ANALYSIS

The 3.0% increase in expenses is due to growth in personnel and operating costs.

BEACH SERVICES FUND

DEPRECIATION

This account contains the depreciation expense for all of the capital assets in the Beach Services Fund.

The depreciation expense is based upon the useful life of each asset. The valuation of capital assets are audited for the year ending June 30, 2016 was \$1,899,704. The accumulated depreciation as of June 30, 2016 was \$1,188,156.

DETAIL OF EXPENSES 16-5-906-510

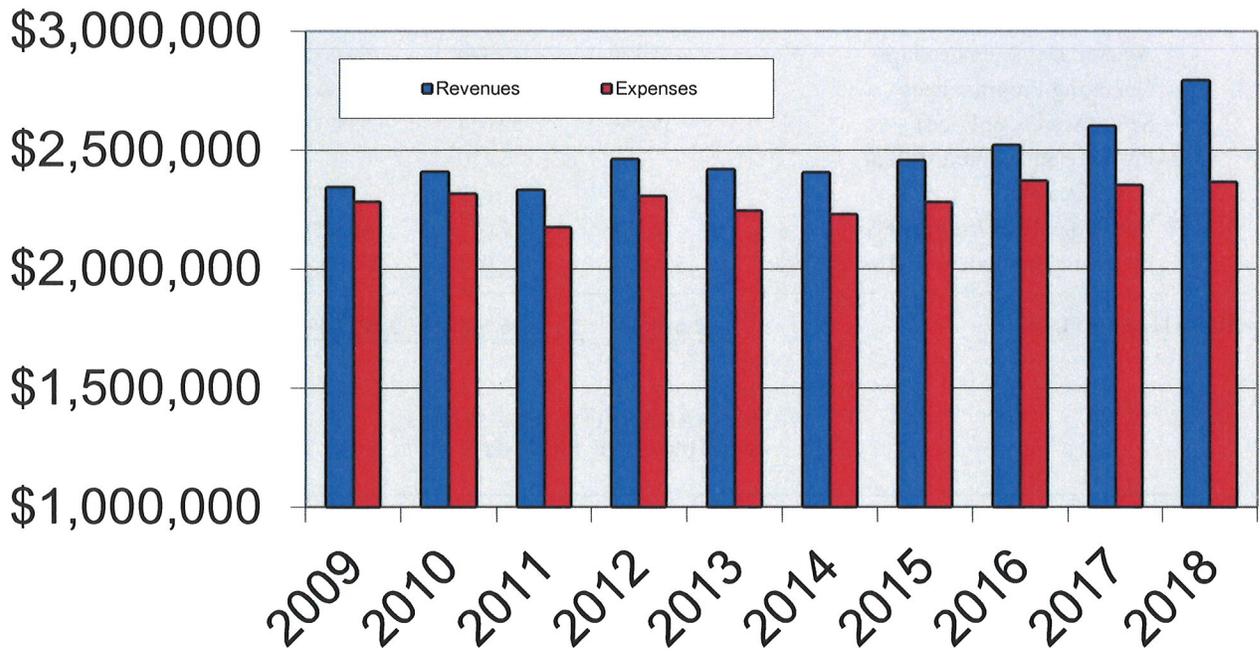
CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	<u>\$ 138,211</u>	<u>\$ 144,144</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>
* TOTAL DEPRECIATION*		<u>\$ 138,211</u>	<u>\$ 144,144</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>

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AQUATIC & FITNESS
CENTER FUND

AQUATIC AND FITNESS CENTER FUND

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



According to the chart above, revenues are projected to exceed expenses by \$427,256 for FY 2018. 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 in FY 2018.

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

The Aquatic and Fitness Center is a member driven enterprise fund established in 2004, which accounts for all activities at the center. The 1/2% of the local accommodations tax monies is pledged to cover the debt service on the center. Excess local accommodations tax monies are transferred to the Beach Services Fund.

The following table illustrates the budgeted revenues and expenses for the Aquatic and Fitness Center Fund:

**FISCAL YEAR ENDING JUNE 30, 2018
DETAIL OF REVENUES**

REVENUES	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
Aquatic Membership Fees	\$ 1,541,308	\$ 1,538,251	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
Aquatic Enrollment Fees	58,838	52,011	55,000	55,000	55,000
Aquatic Day Memberships	51,320	49,820	59,000	59,000	59,000
Operating Program Fees	330,064	348,803	350,000	250,000	200,000
Sales (Merch. & Food)	39,041	52,634	33,000	40,000	40,000
Property Sales/Interest/Rent	-	6,270	-	-	-
Miscellaneous	2,045	(1,849)	1,000	1,000	1,000
Non-Operating Program Fees	6,144	4,647	10,000	15,000	15,000
Local Accommodations Tax Transfer	<u>574,177</u>	<u>445,918</u>	<u>493,749</u>	<u>589,045</u>	<u>823,205</u>
TOTAL REVENUES	<u>\$ 2,602,937</u>	<u>\$ 2,496,505</u>	<u>\$ 2,601,749</u>	<u>\$ 2,609,045</u>	<u>\$ 2,793,205</u>

**FISCAL YEAR ENDING JUNE 30, 2018
SUMMARY OF EXPENSES**

Div. #	DIVISION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
770	Administration	\$ 816,625	\$ 769,554	\$ 826,281	\$ 842,385	\$ 827,497
771	Aquatics	220,534	213,244	265,700	257,155	279,089
772	Activity Specialist	178,706	212,820	187,602	187,208	195,798
773	Fitness	317,572	338,167	280,982	274,704	279,095
774	Custodians	135,443	135,428	142,133	140,913	147,319
970	Depreciation / Amortization	292,458	287,824	272,245	272,245	275,000
970	Overhead Allocations	207,561	211,749	225,089	221,656	228,610
970	Bond Interest/Agent Fees	186,054	127,719	151,717	151,717	133,541
TOTAL OPERATING EXPENSES		<u>\$ 2,354,953</u>	<u>\$ 2,296,505</u>	<u>\$ 2,351,749</u>	<u>\$ 2,347,983</u>	<u>\$ 2,365,949</u>
EXCESS (DEFICIT)		<u>\$ 247,984</u>	<u>\$ 200,000</u>	<u>\$ 250,000</u>	<u>\$ 261,062</u>	<u>\$ 427,256</u>
OTHER CASH FLOW ITEMS						
	Bond Principal	\$ (422,605)	\$ (439,044)	\$ (456,123)	\$ (456,123)	\$ (473,863)
	Capital Outlay	(20,245)	(16,164)	(50,000)	(50,000)	(710,000)
	Depreciation	<u>292,458</u>	<u>287,824</u>	<u>272,245</u>	<u>272,245</u>	<u>275,000</u>
TOTAL OTHER CASH FLOW ITEMS		<u>\$ (150,392)</u>	<u>\$ (167,384)</u>	<u>\$ (233,878)</u>	<u>\$ (233,878)</u>	<u>\$ (908,863)</u>
BEGINNING WORKING CAPITAL		<u>\$ 103,608</u>	<u>\$ 201,200</u>	<u>\$ (384)</u>	<u>\$ 233,816</u>	<u>\$ 261,000</u>
ENDING WORKING CAPITAL		<u>\$ 201,200</u>	<u>\$ 233,816</u>	<u>\$ 15,738</u>	<u>\$ 261,000</u>	<u>\$ (220,607)</u>

AQUATIC AND FITNESS CENTER FUND

The following table illustrates the ongoing capital needs of the Aquatic and Fitness Center Fund:

**FISCAL YEAR ENDING JUNE 30, 2018
DETAIL OF CAPITAL OUTLAY**

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
770	Building Improvements	\$ 660,000	17-5-970-220
770	Fitness Equipment Replacement	50,000	17-5-970-280
		<u>\$ 710,000</u>	

Performance Benchmarks, Goals, and Priorities

The following benchmarks, goals, and priorities are provided for in FY 2018, along with programs already in place:

- Increase contact with members through social media.
- Update membership emails to improve communication.
- Increase Dolphins Swim Team to 60 participants per month.
- Increase current number of participants in swim lessons, so the classes are filled all the time.
- Encourage more registrants to enroll in the Afterschool Program and Summer Camp Program.
- Educate and train current staff to provide the best possible service to members.
- Increase the average group fitness attendance to 18 members per class.

17-5-770 ADMINISTRATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 238,157	\$ 244,974	\$ 257,386	\$ 257,386	\$ 258,203
012	SALARY, PART-TIME	70,983	62,463	74,295	74,000	75,000
014	OVERTIME	91	198	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	23,619	24,727	23,881	23,860	23,991
022	EMPLOYEE RETIREMENT	30,969	32,894	33,573	33,975	34,161
023	EMPLOYEE INSURANCE	36,486	37,661	40,320	40,320	42,240
024	UNEMPLOYMENT INSURANCE	1,702	-	-	1,416	-
030	TRAINING	339	171	650	867	650
040	WORKERS COMPENSATION	2,128	2,566	2,653	2,272	2,666
050	AWARDS	2,606	2,462	2,680	2,719	2,900
	* SUBTOTAL PERSONNEL *	<u>\$ 412,480</u>	<u>\$ 413,516</u>	<u>\$ 440,838</u>	<u>\$ 442,215</u>	<u>\$ 445,211</u>
110	CLOTHING/UNIFORMS	\$ 80	\$ 719	\$ 300	\$ 300	\$ 300
111	MATERIALS/SUPPLIES	16,425	14,650	10,325	10,000	10,000
112	OFFICE SUPPLIES	10,173	7,208	10,400	10,000	10,400
113	PRINTING/BINDING	1,154	1,084	2,000	2,160	2,000
117	RESALE SUPPLIES	4,907	2,238	3,500	3,500	3,500
120	COMMUNICATIONS	1,418	1,146	2,000	2,000	2,000
121	UTILITIES	198,663	165,218	180,000	180,000	180,000
130	CONTRACTUAL SERVICES	46,507	42,750	50,808	45,000	50,126
131	REPAIRS/MAINTENANCE	62,625	53,230	48,500	86,000	50,000
132	PROFESSIONAL SERVICES	5,073	-	875	875	875
134	CREDIT CARD FEES	12,151	12,013	10,500	10,500	10,500
140	SUBSCRIPTIONS/DUES	1,148	1,649	1,135	1,135	985
141	TRAVEL/BUSINESS	2,871	586	5,000	3,000	5,000
142	ADVERTISING	40,950	53,547	60,100	45,000	56,600
152	DAMAGE CLAIMS	-	-	-	700	-
	* SUBTOTAL OPERATING *	<u>\$ 404,145</u>	<u>\$ 356,038</u>	<u>\$ 385,443</u>	<u>\$ 400,170</u>	<u>\$ 382,286</u>
	** TOTAL EXPENSES **	<u><u>\$ 816,625</u></u>	<u><u>\$ 769,554</u></u>	<u><u>\$ 826,281</u></u>	<u><u>\$ 842,385</u></u>	<u><u>\$ 827,497</u></u>

DIVISION 770 ADMINISTRATION

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 70 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	\$ 93,510
Assistant Aquatic & Fitness Center Director	1	21	82,812
Customer Service Supervisor	1	15	40,383
Secretary / Receptionist	1	10	39,358
Longevity	<u>-</u>		<u>2,140</u>
TOTAL	<u>4</u>		<u>\$ 258,203</u>

DETAIL OF CAPITAL OUTLAY

**** SEE AQUATIC AND FITNESS CENTER CAPITAL OUTLAY SCHEDULE ****

BUDGET ANALYSIS

This division will provide the same basic level of services as the previous fiscal year with expenses relatively unchanged.

17-5-771 AQUATICS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 40,567	\$ 54,436	\$ 73,734	\$ 73,734	\$ 78,133
012	SALARY, PART-TIME	88,436	77,210	80,198	80,000	80,198
014	OVERTIME	44	81	-	93	-
021	FICA	9,617	10,027	11,083	11,076	11,400
022	EMPLOYEE RETIREMENT	4,090	4,192	5,899	5,906	6,251
023	EMPLOYEE INSURANCE	9,120	12,000	20,160	20,160	21,120
030	TRAINING	80	19	500	500	500
040	WORKERS COMPENSATION	1,000	1,034	1,231	1,231	1,267
050	AWARDS	581	615	1,340	1,340	1,450
	* SUBTOTAL PERSONNEL *	<u>\$ 153,535</u>	<u>\$ 159,614</u>	<u>\$ 194,145</u>	<u>\$ 194,040</u>	<u>\$ 200,319</u>
110	CLOTHING/UNIFORMS	\$ 80	\$ 32	\$ 315	\$ 315	\$ 500
111	MATERIALS/SUPPLIES	17,623	19,871	24,355	20,000	24,355
130	CONTRACTUAL SERVICES	9,163	6,888	8,200	8,200	7,700
131	REPAIRS/MAINTENANCE	35,413	23,478	33,000	30,000	40,300
132	PROFESSIONAL SERVICES	4,195	2,778	3,900	3,600	3,900
140	SUBSCRIPTIONS/DUES	525	583	1,785	1,000	2,015
	* SUBTOTAL OPERATING *	<u>\$ 66,999</u>	<u>\$ 53,630</u>	<u>\$ 71,555</u>	<u>\$ 63,115</u>	<u>\$ 78,770</u>
	** TOTAL EXPENSES **	<u>\$ 220,534</u>	<u>\$ 213,244</u>	<u>\$ 265,700</u>	<u>\$ 257,155</u>	<u>\$ 279,089</u>

DIVISION 771 AQUATICS

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	\$ 43,562
Assistant Aquatic Supervisor	<u>1</u>	12	<u>34,571</u>
TOTAL	<u>2</u>		<u>\$ 78,133</u>

DETAIL OF CAPITAL OUTLAY

** SEE AQUATIC AND FITNESS CENTER CAPITAL OUTLAY SCHEDULE **

BUDGET ANALYSIS

The 5.0% increase in total expenses is due to growth in personnel costs and a significant increase in repairs and maintenance.

17-5-772 ACTIVITY SPECIALIST

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 55,791	\$ 63,671	\$ 57,581	\$ 57,581	\$ 59,239
012	SALARY, PART-TIME	79,639	104,501	85,986	85,900	90,000
021	FICA	9,997	12,769	10,624	10,618	11,044
022	EMPLOYEE RETIREMENT	7,339	7,767	7,912	7,543	8,436
023	EMPLOYEE INSURANCE	10,640	9,600	10,080	10,080	10,560
030	TRAINING	396	247	500	500	500
040	WORKERS COMPENSATION	1,113	1,143	1,149	1,149	1,194
050	AWARDS	631	616	670	670	725
	* SUBTOTAL PERSONNEL *	<u>\$ 165,546</u>	<u>\$ 200,314</u>	<u>\$ 174,502</u>	<u>\$ 174,041</u>	<u>\$ 181,698</u>
110	CLOTHING/UNIFORMS	\$ 169	\$ 631	\$ 300	\$ 300	\$ 600
111	MATERIALS/SUPPLIES	12,323	11,142	12,800	12,800	12,800
112	OFFICE SUPPLIES	162	-	-	-	-
132	PROFESSIONAL SERVICES	506	733	-	67	700
	* SUBTOTAL OPERATING *	<u>\$ 13,160</u>	<u>\$ 12,506</u>	<u>\$ 13,100</u>	<u>\$ 13,167</u>	<u>\$ 14,100</u>
	** TOTAL EXPENSES **	<u>\$ 178,706</u>	<u>\$ 212,820</u>	<u>\$ 187,602</u>	<u>\$ 187,208</u>	<u>\$ 195,798</u>

DIVISION 772 ACTIVITY SPECIALIST

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 basketball and volleyball.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Activities Director	<u>1</u>	17	\$ <u>59,239</u>
TOTAL	<u>1</u>		\$ <u>59,239</u>

DETAIL OF CAPITAL OUTLAY

**** SEE AQUATIC AND FITNESS CENTER CAPITAL OUTLAY SCHEDULE ****

BUDGET ANALYSIS

The 4.4% increase in total expenses is due to expected growth in personnel and operating costs.

17-5-773 FITNESS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 54,638	\$ 49,170	\$ 55,043	\$ 55,043	\$ 56,675
012	SALARY, PART-TIME	104,339	109,450	116,220	116,000	116,727
014	OVERTIME	15	-	-	-	-
021	FICA	11,547	12,238	12,673	12,657	12,832
022	EMPLOYEE RETIREMENT	6,943	7,649	7,563	7,211	8,071
023	EMPLOYEE INSURANCE	9,120	9,616	10,080	10,080	10,560
030	TRAINING	662	1,362	1,425	1,200	925
040	WORKERS COMPENSATION	935	966	1,028	1,028	1,040
050	AWARDS	652	616	670	670	725
	* SUBTOTAL PERSONNEL *	<u>\$ 188,851</u>	<u>\$ 191,067</u>	<u>\$ 204,702</u>	<u>\$ 203,889</u>	<u>\$ 207,555</u>
110	CLOTHING/UNIFORMS	\$ 474	\$ 245	\$ 700	\$ 450	\$ 450
111	MATERIALS/SUPPLIES	9,286	11,265	13,120	13,000	13,620
112	OFFICE SUPPLIES	-	252	140	140	140
117	RESALE SUPPLIES	26,286	32,762	36,065	32,000	30,075
130	CONTRACTUAL SERVICES	87,606	93,924	18,400	18,400	20,400
131	REPAIRS/MAINTENANCE	2,838	3,956	5,000	4,500	3,500
132	PROFESSIONAL SERVICES	667	526	750	750	750
140	SUBSCRIPTIONS/DUES	85	195	605	75	1,105
141	TRAVEL/BUSINESS	1,479	344	1,500	1,500	1,500
152	DAMAGE CLAIMS	-	3,631	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 128,721</u>	<u>\$ 147,100</u>	<u>\$ 76,280</u>	<u>\$ 70,815</u>	<u>\$ 71,540</u>
	** TOTAL EXPENSES **	<u>\$ 317,572</u>	<u>\$ 338,167</u>	<u>\$ 280,982</u>	<u>\$ 274,704</u>	<u>\$ 279,095</u>

DIVISION 773 FITNESS

DIVISION NARRATIVE

The Fitness Division is comprised of one full-time staff employee, the Fitness Director. This individual is responsible for coordinating and scheduling all fitness related activities. Additionally, the Fitness Director is responsible for the maintenance and upkeep of all the equipment in the fitness area.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Fitness Director	<u>1</u>	17	<u>\$ 56,675</u>
TOTAL	<u>1</u>		<u>\$ 56,675</u>

DETAIL OF CAPITAL OUTLAY

**** SEE AQUATIC AND FITNESS CENTER CAPITAL OUTLAY SCHEDULE ****

BUDGET ANALYSIS

This division will provide the same basic level of services as the previous fiscal year with expenses relatively unchanged.

17-5-774 CUSTODIANS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ 51,930	\$ 50,537	\$ 52,699	\$ 52,700	\$ 55,949
012	SALARY, PART-TIME	16,685	19,627	23,100	22,500	23,100
014	OVERTIME	178	861	1,500	1,000	1,500
021	FICA	5,034	5,584	5,720	5,639	5,961
022	EMPLOYEE RETIREMENT	3,996	4,275	4,336	4,296	4,475
023	EMPLOYEE INSURANCE	16,720	19,200	20,160	20,160	21,120
024	UNEMPLOYMENT INSURANCE	3,820	-	-	-	-
030	TRAINING	27	-	-	-	-
040	WORKERS COMPENSATION	740	608	618	618	644
050	AWARDS	1,393	1,271	1,380	1,380	1,450
	* SUBTOTAL PERSONNEL *	<u>\$ 100,523</u>	<u>\$ 101,963</u>	<u>\$ 109,513</u>	<u>\$ 108,293</u>	<u>\$ 114,199</u>
110	CLOTHING/UNIFORMS	\$ 81	\$ 806	\$ 1,000	\$ 1,000	\$ 1,000
111	MATERIALS/SUPPLIES	144	327	-	-	-
118	CUSTODIAL SUPPLIES	34,277	32,288	31,500	31,500	32,000
132	PROFESSIONAL SERVICES	418	44	120	120	120
	* SUBTOTAL OPERATING *	<u>\$ 34,920</u>	<u>\$ 33,465</u>	<u>\$ 32,620</u>	<u>\$ 32,620</u>	<u>\$ 33,120</u>
	** TOTAL EXPENSES **	<u><u>\$ 135,443</u></u>	<u><u>\$ 135,428</u></u>	<u><u>\$ 142,133</u></u>	<u><u>\$ 140,913</u></u>	<u><u>\$ 147,319</u></u>

DIVISION 774 CUSTODIANS

DIVISION NARRATIVE

The Custodians Division is comprised 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	\$ 54,434
Longevity	-		<u>1,515</u>
TOTAL	<u>2</u>		<u>\$ 55,949</u>

DETAIL OF CAPITAL OUTLAY

**** SEE AQUATIC AND FITNESS CENTER CAPITAL OUTLAY SCHEDULE ****

BUDGET ANALYSIS

The 3.6% increase in expenses is due to expected growth in both personnel and operating costs.

AQUATIC AND FITNESS CENTER FUND

DEPRECIATION

This account contains the depreciation expense for all of the capital assets in the Aquatic and Fitness Center 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, 2016 was \$10,624,928. The accumulated depreciation as of June 30, 2016 was \$3,226,072.

DETAIL OF EXPENSES 17-5-970-510

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 292,458	\$ 287,824	\$ 272,245	\$ 272,245	\$ 275,000
* TOTAL DEPRECIATION*		<u>\$ 292,458</u>	<u>\$ 287,824</u>	<u>\$ 272,245</u>	<u>\$ 272,245</u>	<u>\$ 275,000</u>

BOND INTEREST

DETAIL OF EXPENSES 17-5-970-415

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
<u>BOND INTEREST</u>						
415	BOND INTEREST	\$ 186,054	\$ 127,719	\$ 151,717	\$ 151,717	\$ 133,541
* TOTAL BOND INTEREST *		<u>\$ 186,054</u>	<u>\$ 127,719</u>	<u>\$ 151,717</u>	<u>\$ 151,717</u>	<u>\$ 133,541</u>

NMB ENTERPRISE FUND

**NMB ENTERPRISE FUND
FUND 18**

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

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

**FISCAL YEAR ENDING JUNE 30, 2018
DETAIL OF REVENUES**

REVENUES	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
NMB Park Sponsorships	\$ -	\$ -	\$ -	\$ 130,000
NMB Park Field/Tournament Rentals	-	-	-	105,000
NMB Park Rentals	-	-	-	30,000
NMB Park Admissions	-	-	-	45,000
NMB Park Concessions	-	-	-	330,000
NMB Park Vending	-	-	-	500
NMB Merchandise Sales	-	-	-	15,000
Revenue Share Activities	1,192	-	-	75,000
Christmas Light Show/ Village	75,700	305,000	450,000	500,000
Private Donations	-	-	250,000	-
Sales Tax	(4,510)	-	-	(30,000)
Miscellaneous	2,380	-	-	-
General Fund Transfer	200,000	150,000	375,000	50,000
Accomodations Tax Transfer	-	-	-	143,643
Park Capital Fund Transfer	-	-	207,903	-
TOTAL REVENUES	<u>\$ 274,762</u>	<u>\$ 455,000</u>	<u>\$ 1,282,903</u>	<u>\$ 1,394,143</u>

**FISCAL YEAR ENDING JUNE 30, 2018
SUMMARY OF EXPENSES**

Div #	DIVISION	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
744	Concessions	\$ -	\$ -	\$ -	\$ 246,820
781	Christmas Light Show/Village Operating	312,242	143,270	133,976	138,000
906	Depreciation	46,233	246,389	246,389	985,033
906	Overhead Allocations	59,844	64,333	63,711	539,605
	TOTAL EXPENSES	<u>\$ 418,319</u>	<u>\$ 453,992</u>	<u>\$ 444,076</u>	<u>\$ 1,909,458</u>
	EXCESS (DEFICIT)	<u>\$ (143,557)</u>	<u>\$ 1,008</u>	<u>\$ 838,827</u>	<u>\$ (515,315)</u>
	OTHER CASH FLOW ITEMS				
	Depreciation	\$ 46,233	\$ 246,389	\$ 246,389	\$ 985,033
	Capital Outlay	(369,867)	(175,000)	(754,143)	(200,000)
	TOTAL OTHER CASH FLOW ITEMS	<u>\$ (323,634)</u>	<u>\$ 71,389</u>	<u>\$ (507,754)</u>	<u>\$ 785,033</u>
	BEGINNING WORKING CAPITAL	<u>\$ -</u>	<u>\$ (297,534)</u>	<u>\$ (559,657)</u>	<u>\$ (228,584)</u>
	ENDING WORKING CAPITAL	<u>\$ (467,191)</u>	<u>\$ (225,137)</u>	<u>\$ (228,584)</u>	<u>\$ 41,134</u>

NMB ENTERPRISE FUND

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.

**FISCAL YEAR ENDING JUNE 30, 2018
DETAIL OF CAPITAL OUTLAY**

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
781	Walkway	\$ 95,000	18-5-781-370
781	Christmas Lights	<u>105,000</u>	18-5-781-370
		<u>\$ 200,000</u>	

Performance Benchmarks, Goals, and Priorities

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

- Increase sales by 5%.
- Continue to improve concessions menu and explore new revenue items.
- Control and manage inventory and hold cost to or below 35%.

The following benchmarks, goals, and priorities are provided for in FY 2018:

- Control and manage inventory and hold cost to or below 35%.
- Continue to explore ideas and activities that could provide opportunity for growth within the City's Sports Park.
- Advertise an expanded Christmas Light Show and Christmas Village.
- Add at least 2 new light display attractions for the Great Christmas Light Show.
- Design and construct a boardwalk connection from the baseball parking area through the cypress swamp and connect with the Go Ape/Shark Park parking area. Light boardwalk for Christmas.
- Design, bid, and construct maintenance /crew quarters at park/relocate all staff.

18-5-744 NMB ENTERPRISE FUND - CONCESSIONS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ 40,625
012	SALARY, PART-TIME	-	-	-	-	46,000
021	FICA	-	-	-	-	6,627
022	RETIREMENT	-	-	-	-	3,250
023	INSURANCE	-	-	-	-	10,560
040	WORKERS COMPENSATION	-	-	-	-	1,733
050	AWARDS	-	-	-	-	725
	* SUBTOTAL PERSONNEL *	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,520</u>
110	CLOTHING/UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ 800
111	MATERIALS/SUPPLIES	-	-	-	-	7,500
112	OFFICE SUPPLIES	-	-	-	-	500
130	CONTRACTUAL SERVICES	-	-	-	-	2,000
131	REPAIRS/MAINTENANCE	-	-	-	-	6,000
132	PROFESSIONAL SERVICES	-	-	-	-	1,500
134	CREDIT CARD FEES	-	-	-	-	5,000
180	DRINKS FOR RESALE	-	-	-	-	30,000
181	PREPACKAGED FOOD-RESALE	-	-	-	-	74,000
182	NON-FOOD ITEMS-RESALE	-	-	-	-	10,000
	* SUBTOTAL OPERATING *	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137,300</u>
	** TOTAL EXPENSES **	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 246,820</u></u>

DIVISION 744 NMB ENTERPRISE FUND - CONCESSIONS

DIVISION NARRATIVE

This division provides for one full-time Concessions Manager. The division will account for the concessions activities at the Sports Complex. 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 ad Sports Complex.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
General Concession Manager - Sports Park	<u>1</u>	15	\$ 40,625
TOTAL	<u>1</u>		<u>\$ 40,625</u>

DETAIL OF CAPITAL OUTLAY

** SEE NMB ENTERPRISE FUND CAPITAL OUTLAY SCHEDULE **

BUDGET ANALYSIS

This division was transferred for FY 2018 from the General Fund - Parks and Recreation Department.

18-5-781 CHRISTMAS LIGHT SHOW / VILLAGE

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
012	SALARY, PART-TIME	\$ -	\$ -	\$ 20,000	\$ -	\$ -
021	FICA	-	-	1,530	-	-
040	WORKERS COMPENSATION	-	144	240	120	-
	* SUBTOTAL PERSONNEL *	\$ -	\$ 144	\$ 21,770	\$ 120	\$ -
110	CLOTHING/UNIFORMS	\$ -	\$ 919	\$ -	\$ 1,528	\$ -
111	MATERIALS/SUPPLIES	-	41,688	10,000	47,973	31,100
113	PRINTING/BINDING	-	1,061	-	-	7,900
120	COMMUNICATIONS	-	-	-	-	500
130	CONTRACTUAL SERVICES	-	200,107	10,000	10,000	5,750
131	REPAIRS/MAINTENANCE	-	5,135	-	271	750
134	CREDIT CARD FEES	-	1,170	3,500	1,000	2,000
142	ADVERTISING	-	58,184	45,000	23,084	40,000
160	INSURANCE	-	3,834	3,000	-	-
	* SUBTOTAL OPERATING *	\$ -	\$ 312,098	\$ 71,500	\$ 83,856	\$ 88,000
	DIRECT COST TRANSFER	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
	** TOTAL EXPENSES **	\$ -	\$ 312,242	\$ 143,270	\$ 133,976	\$ 138,000

DIVISION 781 CHRISTMAS LIGHT SHOW / VILLAGE

NMB ENTERPRISE FUND

DIVISION NARRATIVE

This division will account for all costs associated with the operations of the Christmas drive-thru light show and Christmas Village located at the NMB Park and Sports Complex. This division will make capital investments for FY 2018, with the goal being to increase the number of visitors from the 66,000 that came in the previous year.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2018.

DETAIL OF CAPITAL OUTLAY

** SEE NMB ENTERPRISE FUND CAPITAL OUTLAY SCHEDULE **

BUDGET ANALYSIS

FY 2018 is the third year of operation for this division. There will be a capital expense of \$105,000 for lights dedicated to the drive-thru light show and \$95,000 to create a walkway for better access to the Christmas village. Budgeted expenses increased 59.2% due to the expanded light show.

NMB ENTERPRISE FUND

DEPRECIATION

This account contains the depreciation expense for all of the capital assets in the NMB Enterprise 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, 2016 was \$369,867. The accumulated depreciation as of June 30, 2016 was \$46,233.

DETAIL OF EXPENSES 18-5-970-510

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
<u>DEPRECIATION</u>					
510	DEPRECIATION	\$ 46,233	\$ 246,389	\$ 246,389	\$ 985,033
* TOTAL DEPRECIATION*		\$ 46,233	\$ 246,389	\$ 246,389	\$ 985,033

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 tables illustrate the budget data for the Insurance Reserve Fund for revenues and expenses:

**FISCAL YEAR ENDING JUNE 30, 2018
DETAIL OF REVENUES**

SOURCE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2018 BUDGETED
Interest	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Misc Revenues	239	1,979	-	2,414	-
Health Insurance:					
Wellness Nonparticipation	49,712	48,307	43,990	46,965	47,000
Contributions from Retiree & Retiree Dependents	314,533	401,951	307,789	405,819	410,000
Contributions from Dependents	594,718	629,877	659,187	634,068	639,000
Reinsurance Reimbursements	46,586	470,732	-	-	-
Employee Premiums	3,410,108	3,437,829	4,115,720	3,766,800	4,110,680
Workers Compensation:					
Subrogation Recovery	1,938	3,605	-	-	-
Employee Premiums	293,129	367,626	386,820	386,305	395,753
Property/Liability:					
Insurance Premiums	-	132,163	500,000	500,000	490,000
TOTAL REVENUES	<u>\$ 4,710,963</u>	<u>\$ 5,494,069</u>	<u>\$ 6,014,506</u>	<u>\$ 5,743,371</u>	<u>\$ 6,093,433</u>

**FISCAL YEAR ENDING JUNE 30, 2018
DETAIL OF EXPENSES**

DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGETED	FY 2017 ESTIMATED	FY 2017 BUDGETED
Health Insurance:					
Claim Expenditures	\$ 3,420,809	\$ 3,935,117	\$ 3,465,376	\$ 3,573,434	\$ 3,752,106
Admin Fees, Misc. Exp, Aggregate Premium	829,605	837,337	833,959	870,719	875,657
Wellness Expenses	269,399	33,670	270,000	270,000	35,000
Workers Compensation:					
Claim Expenditures	246,584	411,763	309,125	380,000	380,000
Admin Fees, Misc. Exp, Aggregate Premium	163,964	103,559	180,251	180,251	189,264
Property/Liability Insurance:					
Claim Expenditures	-	500	25,000	25,000	25,000
Admin Fees, Misc. Exp, Aggregate Premium	-	225,844	458,396	460,000	460,000
Overhead Allocations	31,013	30,850	33,867	33,671	32,561
OPEB Normal Costs	949,488	244,056	900,000	705,432	100,000
TOTAL EXPENSES	<u>\$ 5,910,862</u>	<u>\$ 5,822,696</u>	<u>\$ 6,475,974</u>	<u>\$ 6,498,507</u>	<u>\$ 5,849,588</u>
EXCESS (DEFICIT)	<u>\$ (1,199,899)</u>	<u>\$ (328,627)</u>	<u>\$ (461,468)</u>	<u>\$ (755,136)</u>	<u>\$ 243,845</u>
OTHER CASH FLOW ITEMS					
OPEB Normal Costs	<u>\$ 949,488</u>	<u>\$ 244,056</u>	<u>\$ 900,000</u>	<u>\$ 705,432</u>	<u>\$ 100,000</u>
TOTAL OTHER CASH FLOW ITEMS	<u>\$ 949,488</u>	<u>\$ 244,056</u>	<u>\$ 900,000</u>	<u>\$ 705,432</u>	<u>\$ 100,000</u>
BEGINNING WORKING CAPITAL	<u>\$ 994,325</u>	<u>\$ 743,914</u>	<u>\$ 314,838</u>	<u>\$ 659,345</u>	<u>\$ 609,640</u>
ENDING WORKING CAPITAL	<u>\$ 743,914</u>	<u>\$ 659,343</u>	<u>\$ 753,370</u>	<u>\$ 609,641</u>	<u>\$ 953,485</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

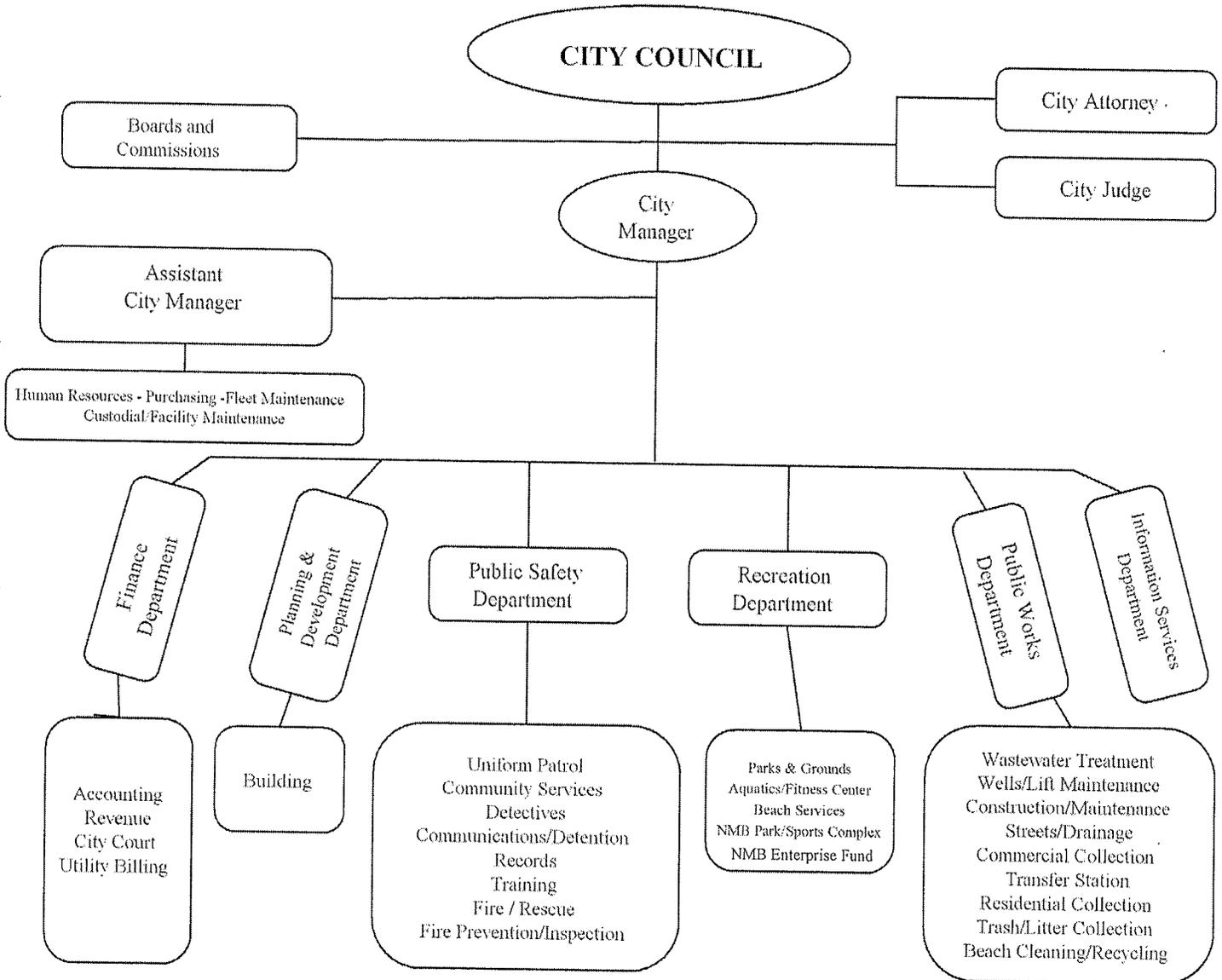
PERSONNEL REPORT

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

The number of budgeted positions has been increased by 11 for FY 2018. Changes by division are illustrated below:

DEPT	Div.#	CLASSIFICATION	FY 2013 ADOPTED	FY 2014 ADOPTED	FY 2015 ADOPTED	FY 2016 ADOPTED	FY 2017 ADOPTED	FY 2018 ADOPTED
GENERAL GOV'T	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	8	8	8	7 ¹	8 ²	8
IS	262	Information Services	6	7 ³	7	7	8 ^{4,5}	8
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	6 ^{5,6}	6
	422	Uniform Patrol	59	56 ⁷	56	56	58 ⁸	61 ¹¹
	424	Community Services	9	9	9	9	9	10 ¹²
	431	Detectives	10	11 ⁷	11	11	11	11
	442	Communication/Detention	19	19	19	19	19	19
	444	Records	4	4	4	4	5 ⁹	5
	445	Victim Rights Advocate	1	1	1	1	1	1
	452	Public Safety Training	3	3	3	3	4 ¹⁰	4
	453	Fire / Rescue	50	50	50	50	49 ¹⁰	49
	454	Fire Prevention/Inspection	4	4	4	4	4	4
P&D	521	Planning	10	10	9 ¹³	9	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	7 ¹⁴	7	7
	632	Wells/Lifts Maintenance	9	9	9	9	9	9
	642	Construction Maintenance	19	19	19	19	19	22 ¹⁵
	652	Streets/Drainage	19	19	19	19	19	23 ¹⁶
	661	Commercial Collection	4	4	4	4	4	4
	663	Transfer Station	3	3	3	3	3	3
	671	Residential Collection	11	11	11	11	11	11
	673	Trash/Litter Collection	3	3	3	3	3	3
	674	Beach Cleaning	2	2	2	2	2	2
P&R	741	Recreation - Admin	4	4	4	4	5 ¹⁷	5
	742	Recreation - Athletics	1	2 ¹⁸	6 ¹⁹	6	6	6
	743	Recr - Programs/Events	2	4 ²⁰	3 ²¹	3	4 ²⁷	4
	744	Recreation - Sports Park	-	-	-	-	1 ²⁸	1
	754	Parks & Grounds	11	15 ²²	15	15	17 ²³	17
	770-4	Aquatics/Fitness Center	9	9	9	9	10 ²⁴	10
	780	NMB Enterprise Fund	-	-	2 ²⁵	- ²⁶	-	-
	822	Purchasing	4	4	4	4	4	4
SUPP	832	Fleet Maintenance	6	5 ²⁶	5	5	5	5
	842	Custodial/Facility Maint.	9	8 ²⁸	8	8	8	8
TOTALS			366	370	374	372	385	396

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

Employees by Department (continued)

General Government

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

Information Services

- ³ Added 1 Computer Technician II (262) by transferring from PSO - Technical Service Officer (422) for FY 2014.
- ⁴ Added 1 Computer Technician Position for FY 2017.

Public Safety

- ⁵ Added 1 Computer Technician II (411) by transferring from Computer Technician II (262) for FY 2017.
- ⁶ Added 1 Computer Technician II Position for FY 2017.
- ⁷ Eliminated 1 Detective Lt. position for FY 2014, and transferred in 2 Rotating Detectives (431) from PSO (422).
- ⁸ Added 2 PSO Positions for FY 2017.
- ⁹ Added 1 Records Clerk Position for FY 2017.
- ¹⁰ Added 1 Fire Lt. - Health and Safety Officer (452) by transferring from Firefighter (453) for FY 2017.
- ¹¹ Added 3 PSO Positions for FY 2018.
- ¹² Added 1 PSO - Community Services Position for FY 2018.

Planning & Development

- ¹³ Eliminated 1 Planning Technician during FY 2014 due to attrition.

Public Works

- ¹⁴ Added 1 Electrician Position for FY2016.
- ¹⁵ Added 1 Crew Leader II, 1 Heavy Equipment Operator, 1 Motor Equipment Operator for FY 2018.
- ¹⁶ Added 1 Crew Leader I/II, 1 Heavy Equipment Operator, 1 Motor Equipment Operator, and 1 Tradesworker for FY 2018 to start work after 10-1-17.

Parks & Recreation

- ¹⁷ Added 1 General Concession Manager BS for FY 2017.
- ¹⁸ Added 1 Superintendent of Sports Tourism/Athletics (742) during FY 2013 for FY 2014 budget.
- ¹⁹ Added 2 Assistant Athletic Director and 1 Secretary/Receptionist (742) and Sports Tourism Coordinator during FY 2014 for FY 2015 budget.
- ²⁰ Added 1 Superintendent of Programs/Special Events& 1 Program coordinator (743) during FY 2013 for FY 2014 budget.
- ²¹ Eliminated 1 Program Coordinator (743) position not filled during FY 2014 transfer 1 position to division 742.
- ²² Added 4 Parks Maintenance Workers (754) for FY 2014 to start work after 1-1-2014.
- ²³ Added 2 Parks Maintenance Workers (754) for FY 2017.
- ²⁴ Added 1 Assistant Aquatic Supervisor (771) for FY 2017.
- ²⁵ Add 1 Manager and 1 Employee in the New NMB Enterprise Fund for FY 2015.
- ²⁶ Eliminated 1 Manager & 1 Employee Positions in the NMB Enterprise Fund for FY2016.
- ²⁷ Added 1 Marketing and Sales Coordinator (743) for FY 2017.
- ²⁸ Added 1 General Concession Manager SP for FY 2017.

Support Services

- ²⁹ Eliminated 1 Mechanic for FY 2014.
- ³⁰ 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 2018.

Employee Compensation

For FY 2018, the salary ranges have been increased on the following pages by 0.0% for the minimum range, 1.5% 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, 2017 for FY 2018

<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	30,939	40,490
Maintenance Worker	9	26,673	33,528	43,882
Bridge Operator				
Lead Custodian				
Public Grounds Maintenance Worker				
Tradesworker				
Secretary/Receptionist-Aquatic & Fitness	10	28,733	36,117	47,274
Secretary/Receptionist-Recreation				
Cashier/Accounting Clerk	11	30,794	38,707	50,661
Meter Reader				
Motor Equipment Operator (MEO)				
Records Clerk				
Warehouse Clerk				
Wasterwater Operator D				
Animal Control Officer				
Communications Technician/Jailer				
Landscape Technician				
Maintenance Specialist / MEO				
Permit Clerk				
Assistant Aquatic Supervisor				
Accounting Clerk - A/P	13	34,914	43,888	57,441
Accounting Clerk - Payroll				
Administrative Assistant I - Human Resources				
Administrative Assistant I - Parks & Recreation				
Administrative Assistant I - Planning & Dev				
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, 2017 for FY 2018

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Administrative Assistant II - Public Safety	14	36,975	46,479	60,831
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	49,066	64,219
Administrative Assistant II - Planning & Dev				
Administrative Assistant II - Permit				
Administrative Assistant II - Public Works				
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				
General Concession Manager BS				
General Concession Manager SP				
Marketing and Sales Coordinator				
Pump Mechanic II				
Safety Specialist/Business License Inspector				
Sports Tourism Coordinator				
Wastewater Operator B				
Event Coordinator	16	41,096	51,657	67,611
Human Resources Technician I				
Program Coordinator				
PSO - Beach Patrol				
PSO - Community Service				
PSO - Dare/Crime Prevention				
PSO - Firefighter				
PSO - Fire Lieutenant				
PSO - Lifeguard Coordinator				
PSO - Rotating Detective				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2017 for FY 2018

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Public Safety Officer	16	41,096	51,657	67,611
Training Officer (PSO)				
Victim Witness Advocate				
Fire Lieutenant - Health And Safety Officer				
Activities Director	17	43,154	54,248	71,002
Assistant Purchasing Agent				
Athletic Director				
Bridge Crew Leader				
Crew Leader II				
Data Maintenance Technician				
Electrician				
Engineering Assistant				
Fire Inspector				
Fitness Director				
GIS Technician				
Human Resources Technician II				
Laboratory Manager				
Planning Technician				
Records Supervisor				
Stormwater Program Compliance Manager				
Community Center/Special Events Director	18	45,217	56,837	74,392
Computer Technician				
Detective				
Detention Supervisor/Evidence Custodian				
Engineering Technician				
Electrician/Instrumentation Technician				
Legal Assistant				
Master Building Inspector				
Master Electrical Inspector				
Special Events & Programs Director				
Wastewater Operator A				
Accountant - Enterprise Funds	19	47,275	59,427	77,780
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	62,014	81,170

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2017 for FY 2018

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Assistant Aquatic & Fitness Center Director	21	51,398	64,607	84,559
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	67,195	87,950
Grants/Special Projects Coordinator				
Planner				
Assistant Building Official	23	55,519	69,786	91,339
Utility Billing Supervisor				
Accounting Supervisor	24	57,577	72,377	94,729
Assistant Zoning Administrator				
Aquatic & Fitness Center Director	25	59,638	74,966	104,659
Beach Services Manager				
Fleet Management Superintendent				
Human Resources Officer				
Public Grounds Superintendent				
Public Information Officer				
Revenue Supervisor / Risk Manager				
Senior Planner/Urban Designer				
Staff Engineer				
Superintendent of Recreation/Sports Tourism				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2017 for FY 2018

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</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	80,145	111,891
Assistant Finance Director Assistant Director, Planning & Development Chief of Fire Rescue/Emergency Preparedness Director	28	65,819	82,737	115,507
Chief of Police Operations Manager/Utilities	29	67,879	85,324	119,125
Director of Information Services Director, Planning & Development Parks and Recreation Director	31	79,212	99,568	139,008
Finance Director	32	87,452	109,930	153,473
Assistant City Manager City Engineer, Director of Public Works Director of Public Safety	33	95,693	120,290	167,937

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 2018 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, 2017 is estimated to be \$11,180,648.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
11,967,882	11,836,833	11,636,074	11,180,648	11,180,648	11,180,648	11,180,648

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 2018 the millage will be 41.3, which is the same rate as FY 2017. 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>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017 EST</u>	<u>FY 2017 EST</u>
All Assessed Value	\$374,210,526	\$380,263,158	\$370,090,000	\$384,000,000	\$384,615,000

COMMENTS: The millage rate for FY2018 will be 41.3 mils. This is the same millage rate as the previous fiscal year. 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 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
11,408,649	11,570,788	11,995,655	12,050,998	13,150,000	13,150,000	\$13,200,000

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 2007 and currently total \$1,092,766 as of July 1, 2016.

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 are relatively stable from year to year. Each year Horry County provides for a delinquent tax sale that helps resolve long term delinquencies.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
634,852	270,410	69,129	288,482	150,000	250,000	275,000

REVENUE ITEM: Penalties on Taxes

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

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

Then into execution:

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

COMMENTS:

Estimates for FY 2018 are expected to remain at the same level as the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
115,638	116,708	88,075	187,351	90,000	125,000	125,000

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 2018 budget is lower than the previous fiscal year. No rate changes are anticipated at the current time.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET FY 2017</u>	<u>ESTIMATED FY 2017</u>	<u>BUDGET FY 2018</u>
Business License Fees						
5,099,305	5,282,078	5,598,767	5,612,612	6,425,000	5,900,000	6,100,000
Business License Penalties						
31,967	36,768	31,460	37,262	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 a small increase over as the previous fiscal year. Residential and commercial construction appears to be leveling off at the current number.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
392,081	675,112	503,844	624,571	600,000	625,000	625,000

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 2018 is estimated to be equal to those for FY 2017.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
4,310	4,220	4,545	6,395	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 2018 is projected to remain steady over the next several years.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
15,500	14,280	25,648	14,615	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 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
1,364,264	1,479,391	1,521,903	1,500,548	1,570,000	1,585,000	1,590,000

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 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
523,103	537,217	552,483	567,174	562,500	663,000	670,000

REVENUE ITEM: South Carolina Electric & Gas Company Franchise Fees

LEGAL AUTHORIZATION: Franchise Agreement by Ordinance

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

This revenue source is estimated to be higher than the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
69,203	80,950	93,087	82,926	70,000	90,000	90,000

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 FY2018 will remain the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
310,071	377,226	331,744	361,623	345,000	340,000	340,000

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 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
2,909	3,535	4,828	5,164	5,000	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 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
15,384	32,331	0	4,876	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:

Current interest is still very small due to the low interest rates as of this writing. The reason for no revenue over the last two fiscal years is that banking costs are netted against the interest earnings and they have basically canceled each other out. It is our belief that interest rates will slowly begin to rise over the next year.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
1,451	1,332	0	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 as well as the Verizon Internet Sites.

COMMENTS:

This revenue source now includes the Verizon sites for internet that should result in a monthly rental fee. As of this writing this has not happened yet, but the City is hoping that the project will begin in the near future.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
166,462	144,655	198,037	195,231	400,000	215,000	400,000

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 source should remain stable over the next several years.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
297,169	296,664	399,349	301,025	350,000	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 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
147,035	152,488	165,433	179,423	175,000	175,000	185,000

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 2018.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</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 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
181,861	185,835	202,508	211,799	220,000	220,000	235,000

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 2018 revenues are projected to be less than the previous fiscal year. The COP's Grant will still provide about \$130,000 and Horry County should provide an additional \$40,000. The increase in most years is the result of FEMA funding for various storms such as Matthew in FY 2017.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
244,961	54,596	41,960	256,013	41,960	425,000	175,000

REVENUE ITEM: Sales/Service Charges

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

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

DESCRIPTION OF REVENUE:

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

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

COMMENTS:

The substantial decrease in the budgeted fiscal year is due to the establishment of the North Myrtle Beach Enterprise Fund which now includes all activities associated with the Sports Park.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
411,109	846,780	1,222,773	1,140,289	1,085,500	1,104,716	460,000

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: 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 begin to increase slowly over the next year.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
58,506	75,832	64,689	48,312	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, 2017:

<u>Meter Size</u>	<u>Water Minimum Charge 1,000 gal/ERU</u>	<u>Sewer Minimum Charge 1,000 gal/ERU</u>	<u>Minimum Water Usage</u>	<u>Water Charge 1,000-30,000 Gal</u>	<u>Water Charge Over 30,000</u>	<u>Sewer Charge Per 1,000 Gal</u>
¾" Res.	\$8.39	\$6.27	1	\$2.88	\$3.25	\$2.98
¾" Comm.	8.39	6.27	1	2.88	3.25	2.98
1"	30.80	22.60	4	2.88	3.25	2.98
1-1/2"	61.52	47.20	8	2.88	3.25	2.98
2'	147.70	113.80	20	2.88	3.25	2.98
3'	320.80	239.60	40	2.88	3.25	2.98
4'	587.60	457.20	80	2.88	3.25	2.98
6'	1232.00	873.00	160	2.88	3.25	2.98
8'	2623.00	1761.00	320	2.88	3.25	2.98
Irrigation				3.25	3.25	

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 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET FY 2017</u>	<u>ESTIMATED FY 2017</u>	<u>BUDGET FY 2018</u>
11,547,906	11,811,092	11,998,183	12,336,714	12,525,000	12,788,530	13,199,900

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</u> <u>(gpm)</u>	<u>Normal Op. Range</u> <u>(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 2017 Budget.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
65,771	81,843	70,146	80,800	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 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
19,300	22,454	20,400	27,230	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, but will be suspended again for this fiscal year.

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 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
1,425,044	2,035,673	1,712,909	2,177,218	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 2017.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
54,274	59,637	59,828	64,233	\$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 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
74,713	70,997	69,527	68,439	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, 2017:

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 remain the same as the previous year's revenue.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	BUDGET <u>FY 2017</u>	ESTIMATED <u>FY 2017</u>	BUDGET <u>FY 2018</u>
2,025,577	2,058,103	2,088,980	2,111,131	2,834,000	2,834,000	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:

This revenue source should remain stable over the next several fiscal years due to no rate changes.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
8,857	9,343	9,305	10,110	11,000	11,000	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 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
2,980,351	3,055,869	3,372,661	3,549,183	3,723,250	3,750,000	3,985,250

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 and normal growth and inflation.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET FY 2017</u>	<u>ESTIMATED FY 2017</u>	<u>BUDGET FY 2018</u>
Hospitality Fees						
4,770,698	4,965,249	5,334,318	5,581,740	5,847,900	5,879,700	6,114,900
Hospitality Fee Penalties						
6,612	8,943	4,762	7,123	9,000	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. However, a fee increase is in the projections for FY 2019.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
4,026,314	4,257,579	4,261,816	4,303,978	4,350,000	4,350,000	4,375,000

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 2018 will remain the same as FY 2017.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
24,398	25,891	26,548	24,941	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 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
7,038	7,362	6,870	7,488	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 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
1,522,670	1,894,522	2,126,154	2,314,142	2,160,000	2,346,000	2,350,000

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 2017. This number is on the conservative side, but with the local accommodations ½% transfer the fund should be above break-even for FY 2018. No rate changes are projected for the next fiscal year. A small expansion is planned for FY 2018 which will be funded out of local accommodation taxes.

COMMENTS:

This will be the eleventh full year of operations for the Aquatics & Fitness Center. Revenues should remain constant through the next several years until the facility is expanded to allow for more members.

REVENUE HISTORY:

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>BUDGET</u> <u>FY 2017</u>	<u>ESTIMATED</u> <u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>
1,877,080	1,949,899	2,022,616	2,039,671	2,108,000	2,020,000	1,970,000

APPENDICES

Appendix I - Glossary of Terms
Appendix II - Ordinances

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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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 mills 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 2018**

**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 2018.
- Section 2.** That the Budget shall be for the period beginning July 1, 2017 and ending June 30, 2018, 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 9. This Ordinance shall be effective July 1, 2017.

Section 10. This ordinance supersedes any other inconsistent ordinances.

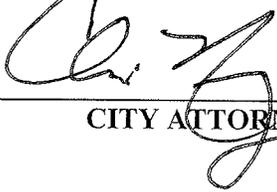
DONE, RATIFIED AND PASSED THIS DAY OF MAY 2017.


Marilyn B. Hatley, Mayor

ATTEST:


Meredith Smith
CITY CLERK

APPROVED AS TO FORM:


CITY ATTORNEY

REVIEWED:


CITY MANAGER

FIRST READING: 4/17/17

SECOND READING: 5/1/17

Section 6. Effective July 1, 2017, 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	\$ 8.39
1	30.80	2.88	3.25
1-1/2	61.52	2.88	3.25
2	147.70	2.88	3.25
3	320.80	2.88	3.25
4	587.60	2.88	3.25
6	1,232.00	2.88	3.25
8	2,623.00	2.88	3.25
Irrigation Meter		3.25	3.25

Rate increases from Grand Strand Water and Sewer Authority are included in the water rates charged by the City of North Myrtle Beach.

Section 7. Effective July 1, 2017, 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</u>
		<u>Per 1,000 Gallons Used</u>
3/4	\$ 6.27	\$ 2.98
1	22.60	2.98
1-1/2	47.20	2.98
2	113.80	2.98
3	239.60	2.98
4	457.20	2.98
6	873.00	2.98
8	1,761.00	2.98

Rate increases from Grand Strand Water and Sewer Authority are included in the sewer rates charged by the City of North Myrtle Beach.

Section 8. Effective October 1, 2017 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

ORDINANCE

**AN ORDINANCE TO SET THE TAX LEVY FOR
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FOR FISCAL YEAR 2018**

**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 2017 through the thirtieth day of June 2018 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 FY2015 MILLAGE	41.3

Forty-one point three (41.3) mills on each One Hundred Dollars (\$100.00) of assessed value, which will produce Four Dollars and Thirteen Cents (\$4.13) of taxes for each One Hundred Dollars (\$100.00) of assessed valuation.

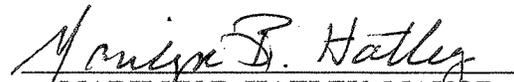
Should the amount received exceed the amount levied, such excess shall remain in the General Fund to be used as the City Council may direct.

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, 2018, 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, 2018, 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, 2018, 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, 2018, 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, 2017, and supersedes any other inconsistent ordinances.

DONE, RATIFIED AND PASSED THIS DAY OF MAY 2017.


MARILYN B. HATLEY, MAYOR

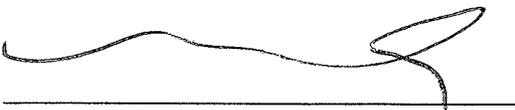
ATTEST:


CITY CLERK

APPROVED AS TO FORM:


CITY ATTORNEY

REVIEWED:


CITY MANAGER

FIRST READING: 4/17/17

SECOND READING: 5/1/17