

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2021 BUDGET
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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2020-2021 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 2023, 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 2021. 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 2021 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

FY 2021 BUDGET CALENDAR

Oct. 1 – Nov. 30	-	Budget discussions with Department Heads
Dec. 3 – Dec. 31	-	Prepare budget spreadsheet per various department discussions
January 4 - 15	-	Review and compilation of preliminary budgets for all funds
Jan. 18 – Jan. 22	-	City Manager reviews all requests in light of revenue projections
Jan 25 – Feb. 14	-	Compilation of Budget Retreat Manual
February 24 - 25	-	Budget Retreat
March 2 – 31	-	Finance Director and Asst. Finance Director reviews Budget Retreat priorities in light of updated revenue projections and prepare Budget Document
April 1 – May 15	-	City Manager prepares Budget Message; assembling and typing of FY 2021 Proposed Budget
May 18 - 29	-	FY 2021 Proposed Budget reviewed and printed
June 15	-	FY 2021 Proposed Budget submitted to Council
	-	Public Hearing/First Reading of Proposed FY 2021 Budget Ordinance by City Council
June 29	-	Second Reading of Proposed FY 2021 Budget Ordinance by City Council
June 15 - 30	-	FY 2021 Approved Budget Written
June 30	-	Distribution of FY 2021 Budget Document

Preliminary discussions between the City Manager, Finance Director, Finance Staff and department heads took place in October and November 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 \$10,000.

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

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

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

Financial Summaries: Summarizes all fund revenue and expenditure activity for the 2020-2021 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 Direct Marketing Organization (DMO) for this Budget Year. The NMB Chamber will be the recipient of the 30% Accommodations Tax Collections for FY 2021 that is budgeted at \$1,296,000.

Accommodations Tax 65% Funds: 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., as well as amounts to outside agencies that are tourist related.

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 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 2021. Also the City has purchased an additional 96 acres of land to nearly double the Sports Park. The Recreation Department will also spend an additional \$1,500,000 in promoting and holding many other tourist related events that include the Great Christmas Light Show, May-fest, 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 2021 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 millage rate will be 45 mils. The Millage Rate of 45 mils is an increase of 7.9 mils that will fund the land purchase of 96 acres beside the NMB Sports & Tourism Park. The millage increase is necessary to provide for the debt payments on the land purchase as well as covering additional lost revenue due to the pandemic. Debt payments will be for four quarterly payments each year for FY 21 and FY 22.
2. Business License Fees will remain the same for FY 2021 as the previous fiscal year.
3. Water Fees will increase by 3 cents and Sewer Fees will increase 5 cents for FY 2021 due to an increase by GSWSA. The annual 5% increase for Impact Fees will be suspended for FY 2021. Tap fees for both water and sewer will increase by 20% for the next four years to reflect the actual cost of the tap.
4. The 2% Hospitality Tax on restaurants, transient accommodations and amusements will continue to fund Public Safety activities, road and drainage projects, beach related projects and services, recreational activities, and capital construction for recreational facilities.
5. Police Officers retirement contributions will increase by 1% per year through 2022. These annual increases will result in an annual rate of 22.24%.
6. Employee benefits during this year are contained in the budget numbers, but the City Manager reserves the right to suspend various benefits as needed to maintain cash balances. As of this writing out of

town travel, education reimbursements and clothing allowances are suspended. Other benefits may also be suspended or delayed in order to maintain cash positions in City Funds.

7. Employee pay ranges will be adjusted up 0.0% for the minimum, 1.5% for the middle and 3.0% for the upper end of the pay range. The pay matrix will be from 0.0% to 4.5% for FY 2021.
8. The General Fund will present a balanced budget between revenues and expenditures.
9. General Fund Transfers will include a transfer to the Street Improvement Fund for \$1,100,000 , and the Capital Improvement Fund will receive \$2,775,000 for various capital improvements throughout the City including the initial funding of a new EEOC/Data Center. Also a significant transfer of \$3,555,000 will be made to the Park Improvement Fund. Small transfers of \$50,000 will be made to the North Myrtle Beach Enterprise Fund as well as the Pension Trust Fund.
10. Revenue estimates will remain at the lower to middle portion of projected ranges.
11. Full salaries and benefits will be budgeted for all positions. However, some position vacancies may be unfilled for short periods of time depending on ongoing economic conditions.
12. The recipient of the Accommodations Tax 30% Direct Marketing Funds will be the North Myrtle Beach Chamber of Commerce.
13. The 35% General Fund's Fund Balance policy will remain in effect for FY 2021. These funds are vital in maintaining the financial sustainability of the city as well as providing cash flow for low revenue months and possible contingencies such as hurricanes. Any excess over the 35% may be used for capital purchases or one-time major expenditures.
14. The City will have no General Obligation Debt Payments for this fiscal year.
15. Equipment replacement will continue on a pay-as-you-go basis.
16. The City will continue to explore new technologies and purchase new computer systems/software in order to assist departments in the delivery of quality service to its citizens.
17. Continue to expand the City through strategic annexations that encourages smart growth.
18. Provide increased recreational opportunities through bike paths, parks, and protection of natural areas.
19. Use the ½% Local Accommodations collections to guarantee the 2004 Aquatics and Fitness Center Revenue Bonds with any excess going to the Beach Services Fund for the funding of lifeguards or to the North Myrtle Beach Enterprise Fund for tourist related costs.
20. Engage a lobbyist in order to obtain State funds for ocean outfalls and other major infrastructure projects.

21. The Cherry Grove Dredging Project will continue through FY 2021 in order to finalize the first dredging project. The second dredging project will be investigated in this fiscal year.
22. Explore opportunities to enhance tourist related activities during the shoulder seasons such as various sports tournaments and training opportunities especially at the new Sports Park.
23. Excess funds may be transferred between funds for operating and capital purposes at the express approval of the City Manager, Finance Director and /or the Assistant Finance Director.
24. 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.
25. 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.
26. Due to the significant capital projects, it is authorized to borrow funds against existing CD's at local banks not to exceed a period of 30 months. The rate should not exceed 1% above the City's current CD rate at the respective banks.
27. Paid parking will be expanded for this fiscal year.
28. Inter-fund borrowings will be allowed for the purpose of capital projects for up to 5 years with the lending fund receiving ½% interest above the current CD rate for City CD's.
29. The Water and Sewer Fund may issue a revenue bond for capital expansion not to exceed \$6 million.
30. Stormwater Fees will remain at \$8 per ERU/month and multi-family units will remain the same at \$5.50 per month.
31. Solid Waste Fees will not change during this fiscal year.
32. A small increase in umbrella and chair rentals will take place for the upcoming season.

The following policies are a result of Covid-19 Issues and the associated Shutdown:

1. The Covid-19 policies will be adjustments to the original budget agreed to during the Annual Budget Retreat. The adjustments assume no additional assistance from the State or Federal Governments. If additional assistance is provided during the budget cycle, then the City Manager may restore parts or all of the original budget that is being adjusted.
2. A total of 41 Full-time Employee Positions will be suspended as of July 1, 2020. These positions may be reinstated during the year as funding improves and work loads require additional labor. The amount of the budget reduction is \$2,500,000.
3. Large Water & Sewer Projects in the amount of \$6,500,000 will be delayed until at least FY 2022.
4. The 18th Avenue North Ocean Outfall Project will be deferred until October of 2021 that will remove \$9,500,000 in Capital Projects from this budget.
5. A delay in the construction of an Emergency Operations/Data Center will take place in the Capital Improvement Fund. This delay will result in a budget adjustment of \$2,000,000.
6. Underground utilities for North Ocean Blvd. in the Cherry Grove Area will realize a delay in the Santee Cooper Underground Utilities Projects. The amount initially set aside for this project is \$1,750,000.
7. Initial Construction for the expansion of the North Myrtle Beach Sports & Tourism Park will also be deferred to a future time. This deferral will result in a budget adjustment of \$8,000,000.
8. The total adjustments to budget appropriations as a result of the previously mentioned items is \$30,250,000.

City of North Myrtle Beach, South Carolina

PRINCIPAL OFFICIALS

July 1, 2020

Elected

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

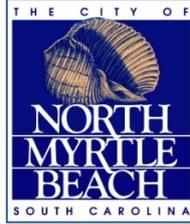
Appointed

City Manager Michael G. Mahaney
Assistant to the City Manager Micki C. Fellner
Finance Director Randy J. Wright
Information Services Director Rob E. Foor
Parks and Recreation Director John W. Bullard
Planning and Development Director James W. Wood
City Engineer/Public Works Director Kevin D. Blayton
Public Safety Director Jay A. Fernandez
Assistant Finance Director Jamie L. Baker

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.



June 15, 2020

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, 2021.

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 2021 is 45.0 mils. This represents an increase in millage of seven point nine (7.9) mils. The overall budget for FY 2021 will be \$119,009,907 compared to \$92,132,313 for the previous fiscal year. However, the budget contains a Covid-19 contingency budget reduction of \$30,250,000 based on economic effects of the pandemic.

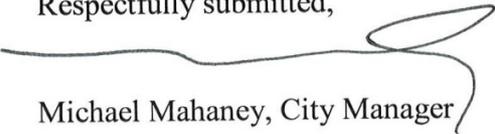
This budget also contains adjustments to Water & Sewer Fees as well as Tap Fee in the Water and Sewer Fund. A discussion of each of these fee adjustments is in the Budget Policies Section of the Budget Document.

Total full-time employment goes from 403 to 433 including 16 new positions in Public Safety. However, as of this writing 41 Full-time positions will remain open until the economic picture from the pandemic improves.

This year's budget provides for a balanced budget in the General Fund. Enterprise funds are all cash flow positive, and other governmental funds will remain with positive fund balances.

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 and Assistant Finance Director Jamie Baker for preparing this document.

Respectfully submitted,


Michael Mahaney, City Manager

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**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 2021 Fiscal Year. Capital expenditures make up a substantial portion of the total budgetary expenditures of \$119,009,907 including capital purchases in the enterprise funds. The City has functioned primarily under the pay-as-you-go financing methodology over the last 33 years .

<u>Department</u>	<u>Total Capital</u>
General Government	\$ 25,000
Finance	1,800,000
Information Services	464,500
Public Safety	3,298,500
Planning & Development	105,000
Public Works	28,802,000
Recreation & Parks	<u>9,016,100</u>
Total Capital	<u>\$ 43,511,100</u>

<u>Fund</u>	<u>Total Capital</u>
General	\$ 1,484,100
Water & Sewer	13,465,000
Stormwater Drainage	9,800,000
Park Improvement	8,000,000
Capital Improvement	4,595,000
Street Improvement	4,095,000
Beach Renourishment	300,000
Cherry Grove Dredging	-
Solid Waste	1,512,000
Beach Services	148,000
Aquatics & Fitness Center	50,000
NMB Enterprise	<u>62,000</u>
Total Capital	<u>\$ 43,511,100</u>

GENERAL FUND CAPITAL

Capital purchases within the General Fund for FY 2021 have decrease 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 purchases of the government are funded 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 that has

been followed in this budget cycle. This replacement policy ensures that equipment being utilized 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 2021:

**GENERAL FUND
CAPITAL ITEMS PROPOSED**

Division	Description	FY 21 PROPOSED
Human Resources	Office Equipment	\$ 25,000
Information Services	Computers/Technology/Software	164,500
Pub. Safety - Admin.	Vehicle	35,000
Pub. Safety - Patrol	Patrol Vehicles (8)	370,000
	Various Non-Mobile Equipment	18,000
Community Services	Beach Patrol Vehicles	76,500
Detectives	Unmarked Vehicle	31,000
Fire Suppression	Non-Mobil Equipment	45,000
Fire Prevention	Vehicle	31,000
Planning	Truck	35,000
Building	Truck (2)	70,000
Streets	Trucks (3)	115,000
Athletics	Non-mobile Equipment	21,500
Rec. Programs/Events	Non-mobile Equipment	20,000
Parks - ROW Maint.	Trucks (2)	74,000
Parks - Parks/Sports Com.	Truck	41,000
	Equipment	33,000
Parks & Beach	Truck	45,000
Parks & Grounds	Truck	39,000
	Other Equipment	14,600
Custodial Maint.	Mini Van	28,000
	Non-Mobil Equipment	37,000
Vehicle Maintenance	Truck Lift	40,000
	Fork Lift	35,000
	Vehicle	40,000
GRAND TOTALS		<u>\$ 1,484,100</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 2022 through FY 2025:

<u>Category</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Building, Land & Improvements	\$ -	\$ 0	\$ 0	\$ 0
Heavy Equipment	170,000	155,000	70,000	160,000
Office Equipment	164,500	164,500	164,500	164,500
Motor Vehicles	589,500	636,500	643,500	615,500
Other Equipment	100,000	100,000	70,000	100,000
TOTAL General Fund Capital	<u>\$ 1,024,000</u>	<u>\$ 1,056,000</u>	<u>\$ 948,000</u>	<u>\$ 1,040,000</u>

Capital expenditure projections for future years are within the annual spending parameters the City has allocated to capital purchases over the previous five years. The General Fund should have no problem continuing its pay-as-you-go financing for the various capital expenditures projected through FY 2025.

WATER AND SEWER FUND

Several major infrastructure improvements are budgeted for the Water and Sewer Fund for FY 2021. Due to the cost of several major infrastructure projects scheduled for this fiscal year, a possible transfer from operations may be necessary in order to provide the cash flow to take on all these significant projects. The Water and Sewer Fund still maintains adequate cash reserves and has no revenue debt or contractual debt after March 1st.

The Water and Sewer Fund may spend \$13,465,000 on capital projects/equipment for FY 2021. The majority of these funds will come from Impact Fees for increased capacity and a possible bond issue. The largest capital expenditures will be for various major water projects such as the 30” water line from the High Service Pump Station to 33rd Avenue South. 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 operational part of the Water and Sewer Fund:

Division	Description	FY 2021 PROPOSED
Finance/Utility Billing	Radio Telephone Read/Computer Updates	\$ 300,000
PW/Administration	GIS Mapping, Modeling, Asset Mgt	100,000
PW/Wastewater Tr.	Trucks (Crew)	65,000
	Pump Station Telemetry	100,000
PW/Wells & Lifts	Electrical Upgrades HSPS	1,250,000
	Pump Station Control Panels	150,000
	Crew Trucks/Pickup Trucks	100,000
PW/Construction	Boring Tools/SCBAs	25,000
	Kabota Mini Excavator	75,000
	In-House CIP	300,000
	GRAND TOTALS	\$ 2,465,000

The following tables lists the various capital expenditures that are provided for through Impact Fees:

Division	Description	FY 2021 PROPOSED
Construction Maintenance	North End Water Crossing	\$ 1,750,000
	Sewer Line Upgrades (Force Mains)	1,750,000
	Water Tower LRNR Area	500,000
	Sewer Lines (Slip Lines)	500,000
TOTAL EXPENDITURES		\$ 4,500,000

The following table lists the various capital expenditures that may be accomplished with a bond issue:

Division	Description	FY 2021 PROPOSED
Construction Maintenance	30" Water Line (HSPS to 33rd Ave. South)	\$ 3,000,000
	Ground Storage Tank	2,500,000
	Water Line Replacements/Upgrades	<u>1,000,000</u>
TOTAL EXPENDITURES		\$ <u>6,500,000</u>

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 2021 are as follows:

FY 2021 Budgeted	
Beach Access Impr. OCRM Grant	\$ 150,000
Contractual Services (RTA)	225,000
Sidewalk/Bicycle Lane	150,000
Road Intersection Improvements	250,000
Road Resurfacing	1,200,000
Underground Util.-Santee Cooper	1,750,000
Barefoot Bridge Annual Maintenance	80,000
Contingency	200,000
In-House Paving/Resurfacing	<u>300,000</u>
Total Street Improvement Fund	\$ <u>4,305,000</u>

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

The largest projects for FY 2021 are associated with road resurfacing projects throughout the City as well as a continuation of underground utilities. Underground utilities are not capitalized since they belong to the various utilities not owned by the City.

Projects for FY 2022 through FY 2025 will continue with intersection improvements, underground utilities, sidewalks, and resurfacing. Over this four-year period, the City is projected to incur \$15,220,000 for these projects. The estimated projects for FY 2022 through FY 2025 are listed below for the Street Improvement Fund.

<u>Project</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</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	1,200,000	1,200,000	1,200,000	1,200,000
Underground Utilities	1,500,000	1,500,000	1,500,000	1,500,000
In-House Improvements/Bridge Maintenance/RTA Support	<u>605,000</u>	<u>605,000</u>	<u>605,000</u>	<u>605,000</u>
TOTAL Street Improvement Fund	<u>\$ 3,805,000</u>	<u>\$ 3,805,000</u>	<u>\$ 3,805,000</u>	<u>\$ 3,805,000</u>

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for financial resources used for capital asset replacement, acquisition, and construction. The projects for FY 2021 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 and repairs. Total expenditures for the budgeted fiscal year are \$4,685,000, but only \$4,595,000 can be used for capital.

	FY 2021 Budgeted	
Lobbying	\$	90,000
Heavy Equip. (751)		103,000
IT In-House CIP		300,000
NMB Warehouse/Clinic		1,000,000
Fire Pumper Trucks		692,000
Fire Stations (6 & 7)		2,000,000
Contingency		500,000
Total Capital	\$	4,685,000

CHERRY GROVE DREDGING FUND

This fund will record all activity of the Cherry Grove Dredging Project for FY 2021. The total capital expenditures for this year are \$605,000 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 became an Enterprise Fund during FY 2001. Solid Waste previously was part of the General Fund. This budget provides for \$1,516,000 of equipment/improvements to be bought in FY 2021 of which the largest purchase is a transfer station improvements of \$500,000.

Equipment outlays for fiscal years FY 2022 through FY 2025 are projected as follows:

<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
\$661,000	\$680,000	\$748,000	\$1,095,000

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 \$10,341,396 for FY 2021 of which \$9,500,000 is for 18th Avenue Ocean Outfall. The 18th Ave. N. Ocean Outfall represents the 6th ocean outfall to be built in North Myrtle Beach. FY 2022 through FY 2025 will see the completion of the outfall at 18th Avenue North as well as establishing funds for the next ocean outfall to begin in FY 2026. The total funding for 18th Avenue North is estimated at \$14,000,000.

AQUATIC & FITNESS CENTER FUND

Capital expenditures for the Aquatics & Fitness Center will be very small over the next five years. Capital replacements are all that is budgeted through FY 2025.

BEACH SERVICES FUND

Capital expenditures for Beach Services and Lifeguards will total \$148,000 for FY 2021. 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 \$40,000 and \$140,000 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 NMB Enterprise Fund will begin its fifth year of operations as a stand alone enterprise. The main function of this fund is to provide for the commercial and tourist related activities of the Sports & Tourism Park. FY 2021 will see the expenditure of \$62,000 for improvements to the light show. Additional capital outlay has been estimated between \$50,000 to \$500,000 over the next four years.

PARK IMPROVEMENT FUND

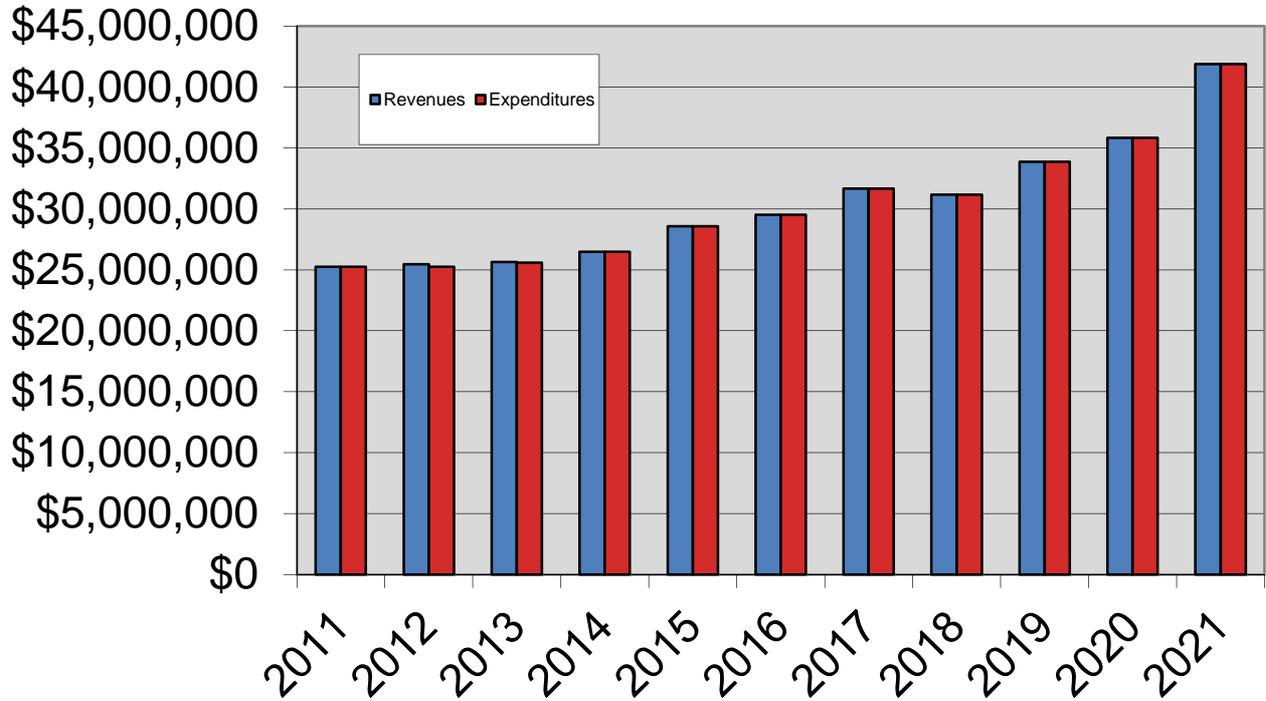
The City purchased 96 acres attached to the North Myrtle Beach Sports & Tourism Park for expansion. This expansion is budgeted over the next two years with \$8,000,000 to be funded in the FY 2021 Budget. Additional construction will be completed in following fiscal years depending on the overall size of the improvements.

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GENERAL FUND SUMMARY

GENERAL FUND

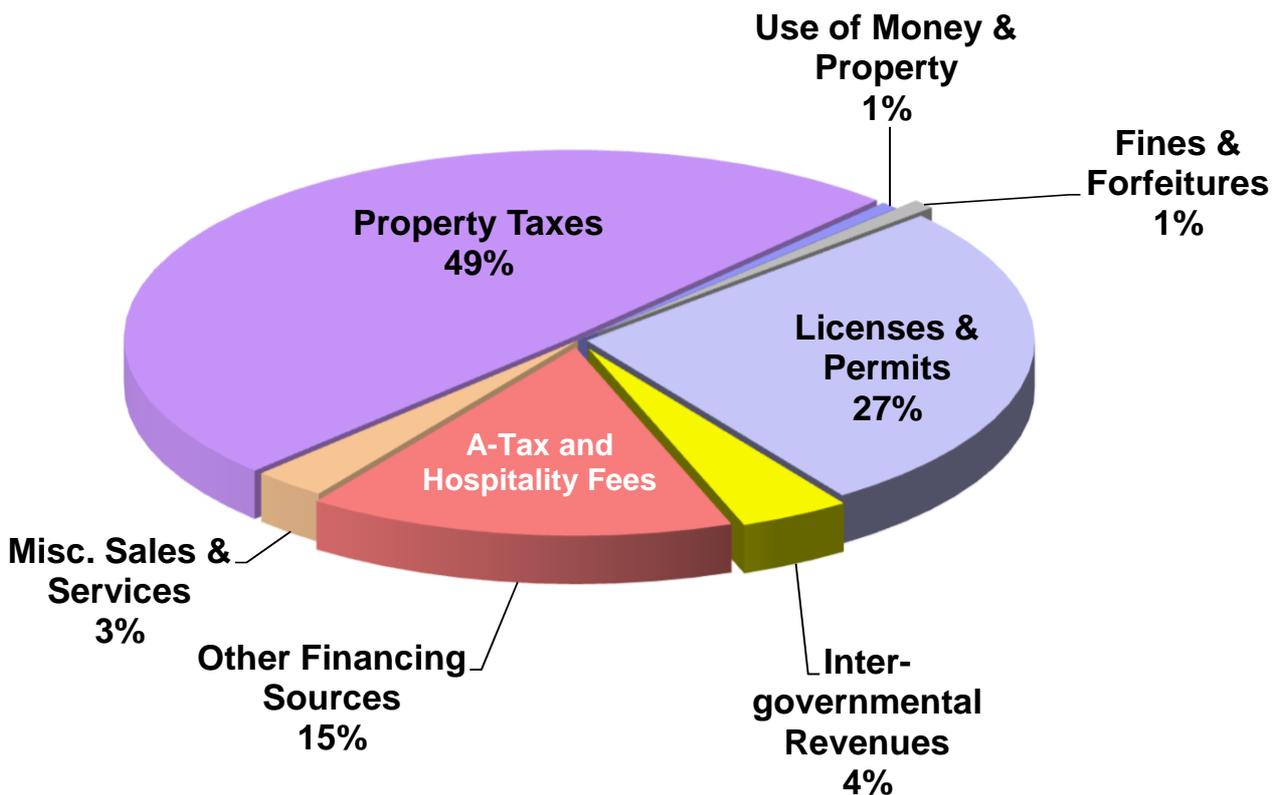
**REVENUES AND EXPENDITURES COMPARISON
BUDGETS FOR PAST 10 FISCAL YEARS**



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 increase in the budget is basically expected growth in personnel expenditures for pay raises which also result in benefit costs. There is also a significant increase in capital transfers for infrastructure improvements throughout the City. The infrastructure improvements are expected to continue over the next five years, as long as the General Fund continues to show steady growth in revenues.

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 49%. Licenses and Permits are the second significant revenue source making up 27% of the FY 2021 budget. The third largest source of revenues is 15% for Local A-Tax & Hospitality Fees. Other revenue categories have changed very little from 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
Current Property Taxes	\$ 13,369,780	\$ 14,285,170	\$ 15,400,004	\$ 16,350,000	\$ 20,300,000
Delinquent Property Taxes	340,950	389,955	410,000	410,000	410,000
Licenses & Permits	9,969,892	10,371,262	11,031,500	10,917,257	11,282,500
Fines & Forfeitures	366,246	456,877	346,000	430,869	346,000
Use of Money & Property	229,996	206,499	272,000	247,000	272,000
Intergovernmental Revenues	1,495,512	1,828,929	1,398,560	1,375,746	1,674,860
Sales & Services	526,708	670,701	512,252	1,023,370	1,027,252
Miscellaneous	152,203	103,798	80,000	120,402	95,000
Other Financing Sources	<u>5,835,360</u>	<u>6,527,170</u>	<u>6,397,919</u>	<u>6,020,192</u>	<u>6,477,363</u>
TOTAL	<u>\$ 32,286,647</u>	<u>\$ 34,840,361</u>	<u>\$ 35,848,235</u>	<u>\$ 36,894,836</u>	<u>\$ 41,884,975</u>

**MILLAGE RATE AND ESTIMATED TAX COLLECTIONS
FISCAL YEAR ENDING JUNE 30, 2021**

	FY 2018 ACTUAL 41.3MILS	FY 2019 ACTUAL 43.3MILS	FY 2020 BUDGETED 37.1MILS	FY 2020 ESTIMATED 37.1MILS	FY 2021 BUDGETED 45.0MILS
Real & Personal Property	\$ 13,704,432	\$ 14,651,937	\$ 15,800,004	\$ 16,750,000	\$ 20,700,000
Estimated Non-Collectible	<u>(334,652)</u>	<u>(366,767)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>
TOTAL CURRENT	<u>\$ 13,369,780</u>	<u>\$ 14,285,170</u>	<u>\$ 15,400,004</u>	<u>\$ 16,350,000</u>	<u>\$ 20,300,000</u>
Delinquent Property Taxes	235,808	277,094	300,000	300,000	300,000
Tax Penalties	<u>105,142</u>	<u>112,861</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
TOTAL DELINQUENT	<u>\$ 340,950</u>	<u>\$ 389,955</u>	<u>\$ 410,000</u>	<u>\$ 410,000</u>	<u>\$ 410,000</u>
TOTAL TAX REVENUE	<u>\$ 13,710,730</u>	<u>\$ 14,675,125</u>	<u>\$ 15,810,004</u>	<u>\$ 16,760,000</u>	<u>\$ 20,710,000</u>

FISCAL YEAR ENDING JUNE 30, 2021
DETAIL OF REVENUE
GENERAL FUND

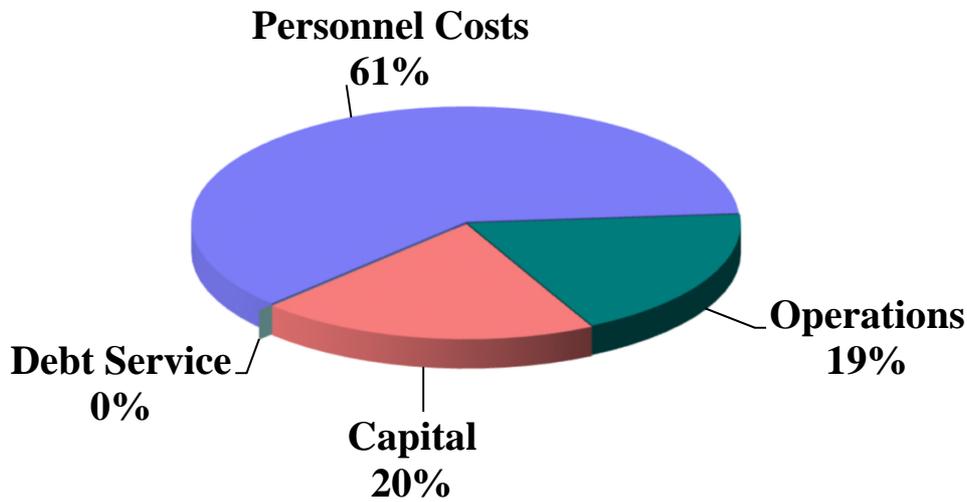
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
Beginning Fund Balance	\$ 11,190,571	\$ 11,896,898	\$ 12,500,000	\$ 12,047,599	\$ 12,500,000
TAXES:					
Current Taxes	13,369,780	14,285,170	15,400,004	16,350,000	20,300,000
TOTAL CURRENT TAXES:	\$ 13,369,780	\$ 14,285,170	\$ 15,400,004	\$ 16,350,000	\$ 20,300,000
Delinquent Property Taxes	\$ 235,808	\$ 277,094	\$ 300,000	\$ 300,000	\$ 300,000
Tax Penalties	105,142	112,861	110,000	110,000	110,000
TOTAL DELINQUENT TAXES:	\$ 340,950	\$ 389,955	\$ 410,000	\$ 410,000	\$ 410,000
LICENSES & PERMITS:					
Business License Fees	\$ 6,716,491	\$ 7,046,271	\$ 7,600,000	\$ 7,500,000	\$ 7,800,000
Business License Penalties	75,517	96,943	50,000	70,000	75,000
Building Permits	710,309	765,729	750,000	750,000	750,000
Inspection Fees	7,300	10,351	6,500	9,200	7,500
Other Permits	22,075	16,177	15,000	18,057	15,000
Santee Cooper Franchise Fees	1,468,964	1,421,343	1,600,000	1,550,000	1,600,000
Horry Electric Franchise Fees	182,831	224,356	200,000	220,000	225,000
TWC Cable Franchise Fees	582,124	600,972	600,000	590,000	600,000
HTC Cable Franchise Fees	107,607	90,747	110,000	110,000	110,000
Gas Franchise Fees	96,674	98,373	100,000	100,000	100,000
TOTAL LICENSES & PERMITS	\$ 9,969,892	\$ 10,371,262	\$ 11,031,500	\$ 10,917,257	\$ 11,282,500
FINES & FORFEITURES:					
Fines / Bail Bonds	\$ 677,754	\$ 694,372	\$ 700,000	\$ 700,000	\$ 700,000
Victims Assistance	43,929	46,333	48,000	48,000	48,000
Improper Parking Fines	11,544	9,789	12,000	12,000	12,000
Seizures	12,657	19,821	5,000	90,869	5,000
Bail Bondsman Fee	12,792	90,869	1,000	-	1,000
Less transfer to State	(392,430)	(404,307)	(420,000)	(420,000)	(420,000)
TOTAL FINES & FORFEITURES	\$ 366,246	\$ 456,877	\$ 346,000	\$ 430,869	\$ 346,000
USE OF MONEY & PROPERTY:					
Interest	\$ 10,603	\$ 15,286	\$ 50,000	\$ 25,000	\$ 50,000
Property Rental	207,514	180,684	210,000	210,000	210,000
Purchasing Card Reimbursement	11,879	10,529	12,000	12,000	12,000
USE OF MONEY & PROPERTY:	\$ 229,996	\$ 206,499	\$ 272,000	\$ 247,000	\$ 272,000

FISCAL YEAR ENDING JUNE 30, 2021
DETAIL OF REVENUE
GENERAL FUND

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
INTERGOVERNMENTAL:					
Local Government Tax	\$ 310,618	\$ 314,437	\$ 315,000	\$ 324,053	\$ 315,300
Homestead Exemption Tax	214,872	235,755	230,000	235,755	250,000
Heavy Equipment Tax	3,591	2,468	-	1,843	-
Business Inventory Tax	36,653	36,653	36,600	36,600	36,600
Accommodations Tax	227,335	231,298	245,000	235,000	241,000
Admissions Tax	91,900	89,452	-	11,535	-
Motor Carrier Tax	83,081	65,291	90,000	84,000	90,000
TNC Local Asses. Fees	19,971	18,425	20,000	20,000	20,000
Alcoholic Beverage Permit Fees	172,560	169,540	235,000	200,000	200,000
Government Grants	282,972	613,650	175,000	175,000	470,000
Horry County Recreation Grant	51,959	51,960	51,960	51,960	51,960
TOTAL INTERGOVERNMENTAL	\$ 1,495,512	\$ 1,828,929	\$ 1,398,560	\$ 1,375,746	\$ 1,674,860
SALES & SERVICES:					
Miscellaneous	\$ 55,314	\$ 44,855	\$ 42,500	\$ 40,000	\$ 40,000
Parking Lot Collections	22,279	84,917	25,000	450,000	490,000
Merchandise Sales	8,322	27	-	-	-
Credit Card Service Charge	8,188	15,795	7,000	11,180	12,000
GIS Data	-	-	500	-	500
Fire Protection	118,752	109,825	118,752	118,752	118,752
City Codes and Ordinances	8,600	10,600	10,000	10,000	10,000
Street Work	8,671	400	6,000	400	6,000
Beach Service Franchise Fees	119,888	118,557	125,000	123,000	125,000
Recreation League Fees	68,672	81,823	75,000	77,566	80,000
Recreation Instructor Fees	19,411	22,136	17,500	18,445	20,000
Recreation Misc. Fees	88,611	127,172	85,000	119,433	125,000
Non-Performance Reimbursement	-	54,594	-	54,594	-
NMB Park Revenues	-	-	-	-	-
TOTAL SALES & SERVICES	\$ 526,708	\$ 670,701	\$ 512,252	\$ 1,023,370	\$ 1,027,252
MISCELLANEOUS:					
Insurance Reimbursements	\$ 69,650	\$ 20,594	\$ 40,000	\$ 40,000	\$ 40,000
Forfeitures-401	38,344	28,402	25,000	28,402	30,000
Miscellaneous - Other	44,209	54,802	15,000	52,000	25,000
TOTAL MISCELLANEOUS	\$ 152,203	\$ 103,798	\$ 80,000	\$ 120,402	\$ 95,000
OTHER FINANCING SOURCES:					
Accommodations Tax Transfer	\$ 869,676	\$ 835,243	\$ 782,039	\$ 782,039	\$ 935,713
Local Accommodations Tax Transfer	2,305,144	2,305,840	2,374,133	2,374,133	2,471,650
Local Hospitality Tax Transfer	2,660,540	2,784,459	2,864,020	2,864,020	2,995,000
Other Fund Transfer In	-	601,628	377,727	-	75,000
TOTAL OTHER FIN. SOURCES:	\$ 5,835,360	\$ 6,527,170	\$ 6,397,919	\$ 6,020,192	\$ 6,477,363
TOTAL REVENUES:	\$ 32,286,647	\$ 34,840,361	\$ 35,848,235	\$ 36,894,836	\$ 41,884,975
TOTAL AVAILABLE RESOURCES:	\$ 43,477,218	\$ 46,737,259	\$ 48,348,235	\$ 48,942,435	\$ 54,384,975

GENERAL FUND EXPENDITURES BY TYPE -- FY 2021

The following chart illustrates Expenditures by Type. Debt Service continues to consume a small 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

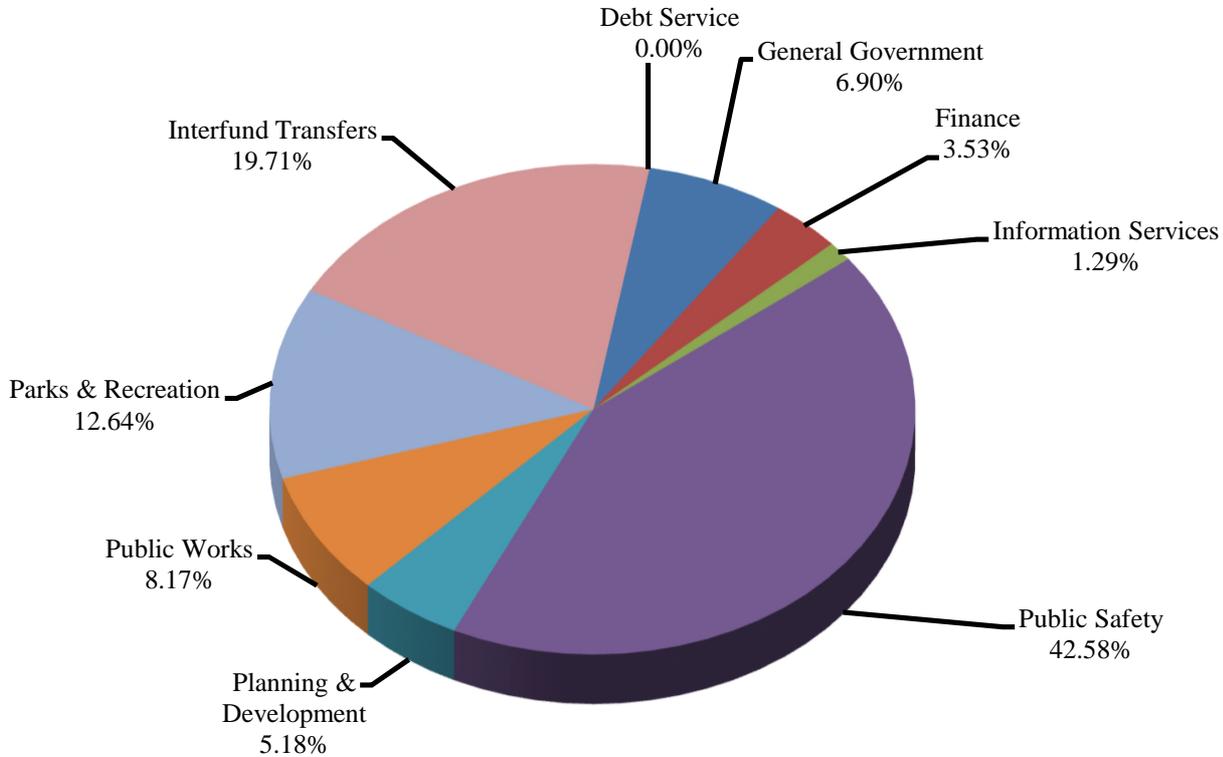
	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
Personnel and Training	\$ 24,297,304	\$ 25,682,991	\$ 27,397,681	\$ 27,118,904	\$ 29,795,569
Maintenance and Operations	8,279,819	9,140,021	8,481,574	8,540,680	9,075,200
Capital Expenditures	3,931,164	5,108,914	6,106,070	5,845,310	9,739,100
Debt Service Expenditures	611,308	605,884	-	-	-
TOTAL GENERAL FUND	\$ 37,119,595	\$ 40,537,810	\$ 41,985,325	\$ 41,504,894	\$ 48,609,869

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

GENERAL FUND EXPENDITURES BY DEPARTMENT -- FY 2021

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

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



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

GENERAL FUND EXPENDITURES	FY 2018 ACTUAL*	FY 2019 ACTUAL*	FY 2020 BUDGETED*	FY 2020 ESTIMATED*	FY 2021 BUDGETED*
General Government	\$ 2,617,462	\$ 2,596,755	\$ 2,742,125	\$ 2,752,454	\$ 2,888,398
Information Services	303,464	389,413	552,726	455,788	540,838
Finance	1,059,285	1,089,565	1,168,246	1,320,581	1,479,219
Public Safety	14,980,874	16,710,906	16,318,871	16,367,922	17,835,660
Planning and Development	1,706,788	1,789,555	1,982,839	1,943,165	2,168,099
Public Works	3,496,950	3,444,920	3,335,526	3,195,334	3,422,613
Parks and Recreation	3,854,788	4,529,895	4,812,901	4,700,561	5,295,117
Debt Service	2,949,406	3,524,406	4,935,000	4,720,000	8,255,000
Interfund Transfers	611,308	605,884	-	-	-
TOTAL GENERAL FUND	\$ 31,580,325	\$ 34,681,299	\$ 35,848,234	\$ 35,455,805	\$ 41,884,944

* 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, 2021
SUMMARY OF EXPENDITURES
GENERAL FUND

DIV. NO.	DIVISION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
210	GENERAL GOVERNMENT SERVICES	\$ 1,012,911	\$ 997,642	\$ 1,047,337	\$ 1,025,475	\$ 1,078,412
211	LEGISLATIVE	198,072	210,485	211,863	211,630	225,121
221	ADMINISTRATIVE	195,023	299,214	399,056	351,833	344,951
232	CITY COURT	506,298	511,369	556,968	549,043	572,877
242	LEGAL	213,327	267,960	239,321	232,745	250,546
252	HUMAN RESOURCES	491,831	310,085	287,580	381,728	416,492
TOTAL GENERAL GOVERNMENT SERV.		\$ 2,617,462	\$ 2,596,755	\$ 2,742,125	\$ 2,752,454	\$ 2,888,398
262	INFORMATION SERVICES	303,464	389,413	552,726	455,788	540,838
TOTAL INFORMATION SERVICES		303,464	389,413	552,726	455,788	540,838
342	ACCOUNTING	284,149	372,072	366,379	355,116	387,576
352	REVENUE	596,135	598,985	655,410	845,430	953,322
822	PURCHASING	179,001	118,508	146,457	120,035	138,321
TOTAL FINANCE		1,059,285	1,089,565	1,168,246	1,320,581	1,479,219
411	PUBLIC SAFETY ADMIN.	696,517	1,192,298	1,215,505	1,257,847	1,325,698
422	UNIFORM PATROL	5,771,506	6,231,383	5,971,155	5,954,591	6,015,160
424	COMMUNITY SERVICES	944,326	1,105,263	1,126,014	1,048,675	1,121,023
431	DETECTIVES	1,088,888	1,149,702	1,066,900	1,068,709	1,082,912
442	COMMUNICATIONS/DETENTION	1,179,331	1,192,080	1,301,011	1,216,259	1,508,469
444	RECORDS	386,086	370,955	386,585	384,993	383,874
445	VICTIM RIGHTS ADVOCATE	80,965	88,343	95,031	91,296	94,636
452	PUBLIC SAFETY TRAINING	379,285	393,243	389,366	416,338	564,654
453	FIRE / RESCUE	4,119,242	4,591,417	4,415,511	4,577,776	5,306,909
454	FIRE PREVENTION/INSPECTION	334,728	396,222	351,793	351,438	432,325
TOTAL PUBLIC SAFETY		14,980,874	16,710,906	16,318,871	16,367,922	17,835,660
521	PLANNING	962,054	987,178	1,072,150	1,050,642	1,181,729
522	BUILDING	744,734	802,377	910,689	892,523	986,370
TOTAL PLANNING & DEVELOPMENT		1,706,788	1,789,555	1,982,839	1,943,165	2,168,099
652	STREETS / DRAINAGE	2,452,753	2,571,032	2,595,138	2,476,242	2,565,392
832	FLEET MAINTENANCE	290,757	294,956	316,788	300,630	391,524
842	FACILITY MAINT.	753,440	578,932	423,600	418,462	465,697
TOTAL PUBLIC WORKS		3,496,950	3,444,920	3,335,526	3,195,334	3,422,613
741	RECREATION (ADMINISTRATION)	329,606	384,841	365,016	363,996	384,278
742	RECREATION (ATHLETICS)	713,170	790,189	768,914	760,893	1,067,562
743	RECREATION (PROGRAMS/EVENTS)	956,524	998,971	1,075,245	1,046,435	951,760
750	PARKS-ROW MAINTENANCE	392,494	426,023	611,671	577,431	625,444
751	PARKS-PARK / SPORTS COMPLEX	411,014	300,695	370,595	355,357	362,178
752	PARKS-LANDSCAPING	268,024	346,480	355,735	352,720	404,593
753	PARKS-PARKS & BEACH	457,008	530,613	614,851	598,480	652,231
754	PARKS / GROUNDS	326,948	518,716	439,087	436,783	557,010
755	PARKS - CUSTODIANS	-	233,367	211,787	208,466	290,061
TOTAL PARKS AND RECREATION		3,854,788	4,529,895	4,812,901	4,700,561	5,295,117
911	DEBT SERVICE	611,308	605,884	-	-	-
915	OTHER FINANCING USES	2,949,406	3,524,406	4,935,000	4,720,000	8,255,000
TOTAL GENERAL FUND EXPENDITURES		31,580,325	34,681,299	35,848,234	35,455,805	41,884,944

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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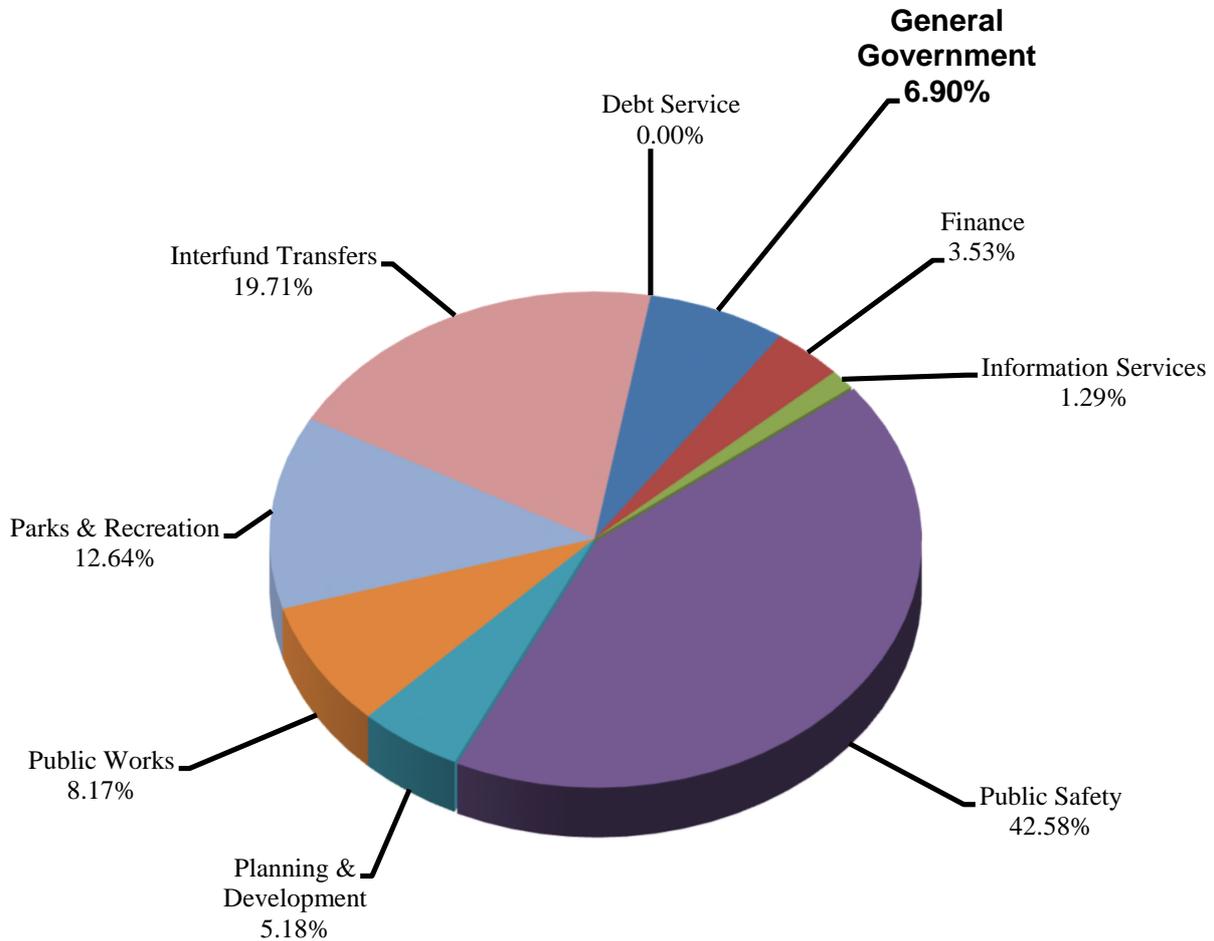
GENERAL FUND EXPENDITURES

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 6.90% of the overall resources appropriated in the General Fund for FY 2021.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 5.5% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2021
Regular Employees
GENERAL GOVERNMENT DEPARTMENT

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
GENERAL GOVERNMENT	-	-	-	-	-
LEGISLATIVE	8	8	8	8	8
ADMINISTRATIVE	1	1	3	3	3
CITY COURT	5	5	5	5	5
LEGAL	2	2	2	2	2
HUMAN RESOURCES	<u>8</u>	<u>8</u>	<u>5</u>	<u>5</u>	<u>6</u>
TOTAL	<u>24</u>	<u>24</u>	<u>23</u>	<u>23</u>	<u>24</u>

A summary of expenditures for the past 3 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 \$2,88,399, the Water and Sewer Fund \$1,502,946, the Solid Waste Fund \$280,196, the Beach Services Fund \$192,182, the Aquatic Center Fund \$104,078, and the NMB Enterprise Fund \$8,009. 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
210	GENERAL GOVT. SERVICES	\$ 1,841,659	\$ 1,813,894	\$ 1,904,250	\$ 1,864,500	\$ 1,960,750
211	LEGISLATIVE	396,143	420,969	423,723	423,260	450,243
221	ADMINISTRATIVE	390,046	598,428	798,112	703,665	689,901
232	CITY COURT	506,298	511,369	556,968	549,043	572,877
242	LEGAL	426,654	535,919	478,641	465,490	501,093
252	HUMAN RESOURCES	<u>945,728</u>	<u>596,317</u>	<u>553,036</u>	<u>734,093</u>	<u>800,946</u>
TOTAL EXPENDITURES		<u>\$ 4,506,528</u>	<u>\$ 4,476,896</u>	<u>\$ 4,714,730</u>	<u>\$ 4,740,051</u>	<u>\$ 4,975,810</u>
GENERAL GOVT. OVERHEAD		<u>(1,889,066)</u>	<u>(1,880,141)</u>	<u>(1,972,605)</u>	<u>(1,987,597)</u>	<u>(2,087,411)</u>
NET GENERAL GOVERNMENT		<u>\$ 2,617,462</u>	<u>\$ 2,596,755</u>	<u>\$ 2,742,125</u>	<u>\$ 2,752,454</u>	<u>\$ 2,888,399</u>

**GENERAL FUND
GENERAL GOVERNMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The General Government Department continues to work toward the accomplishment of all FY 2020 departmental goals and priorities. Several of these goals are ongoing and will continue into FY 2021.

- Continue to expand the city through various annexations.
- Review the process of how the City of North Myrtle Beach promotes its' tourist based economy.
- Continue to provide open communication to North Myrtle Beach residents regarding city initiatives through all mediums, including social media.
- Continue to seek new partnerships with the private sector.
- Continue the partnership with the Army Corps of Engineers to renourish the beach.
- Expand parking when the opportunity is present.

The following goals have been added for FY 2021:

- Continue to expand the city through various annexations.
- Review the process of how the City of North Myrtle Beach promotes its' tourist based economy.
- Continue to provide open communication to North Myrtle Beach residents regarding city initiatives through all mediums, including social media.
- Continue to seek new partnerships with the private sector.
- Continue the partnership with the Army Corps of Engineers to renourish the beach.
- Seek out new paid parking opportunities.
- Provide for lost funding due to the Covid-19 pandemic.

01-5-210 GENERAL GOVERNMENT SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
023	INSURANCE - RETIRED EMPL.	\$ 404,468	\$ 472,442	\$ 460,000	\$ 460,000	\$ 480,000
024	UNEMPLOYMENT INSURANCE	1,224	182	17,500	500	17,500
030	TRAINING	4,886	-	5,000	-	5,000
050	AWARDS	9,676	8,679	11,000	10,000	11,000
	* SUBTOTAL PERSONNEL *	<u>420,254</u>	<u>481,303</u>	<u>493,500</u>	<u>470,500</u>	<u>513,500</u>
111	MATERIALS/SUPPLIES	3,786	7,180	10,000	8,000	10,000
113	PRINTING/BINDING	18,923	13,968	30,000	20,000	30,000
120	COMMUNICATIONS	153,081	124,627	90,000	135,000	150,000
121	UTILITIES	584,541	566,273	585,000	585,000	585,000
130	CONTRACTUAL SERVICES	46,126	43,701	40,000	40,000	40,000
131	REPAIRS/MAINTENANCE	34,371	520	52,000	5,000	30,000
132	PROFESSIONAL SERVICES	7,332	7,372	12,250	8,000	12,250
140	SUBSCRIPTIONS/DUES	69,375	68,950	67,500	69,000	70,000
143	ELECTIONS	13,870	-	14,000	14,000	-
160	SCMIRF LIAB. INSURANCE	490,000	500,000	510,000	510,000	520,000
	* SUBTOTAL OPERATING *	<u>1,421,405</u>	<u>1,332,591</u>	<u>1,410,750</u>	<u>1,394,000</u>	<u>1,447,250</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,841,659</u>	<u>\$ 1,813,894</u>	<u>\$ 1,904,250</u>	<u>\$ 1,864,500</u>	<u>\$ 1,960,750</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 35%	644,582	634,862	666,488	652,575	686,263
	SOLID WASTE FUND 6%	110,500	108,834	114,255	111,870	117,645
	BEACH SERVICES FUND 2%	36,833	36,278	38,085	37,290	39,215
	AQUATIC CENTER FUND 2%	36,833	36,278	38,085	37,290	39,215
	**LESS OVERHEAD TOTAL **	<u>828,748</u>	<u>816,252</u>	<u>856,913</u>	<u>839,025</u>	<u>882,338</u>
TOTAL NET GENERAL FUND		<u>\$ 1,012,911</u>	<u>\$ 997,642</u>	<u>\$ 1,047,337</u>	<u>\$ 1,025,475</u>	<u>\$ 1,078,412</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 maintained 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 3.0% over last year. The majority of the increase in communications.

01-5-211 LEGISLATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 225,700	\$ 231,790	\$ 241,048	\$ 241,048	\$ 250,758
014	OVERTIME	2,032	1,259	1,500	1,500	1,500
021	FICA	15,998	16,369	16,781	16,736	17,451
022	EMPLOYEE RETIREMENT	4,221	4,413	4,586	4,586	4,787
023	EMPLOYEE INSURANCE	73,920	77,354	73,920	73,920	84,000
030	TRAINING	15,960	16,459	23,000	20,000	23,000
040	WORKERS COMPENSATION	1,388	1,392	1,455	1,455	1,514
050	AWARDS	744	798	833	833	833
	* SUBTOTAL PERSONNEL *	<u>339,963</u>	<u>349,834</u>	<u>363,123</u>	<u>360,078</u>	<u>383,843</u>
111	MATERIALS/SUPPLIES	13,375	7,340	6,000	6,000	6,000
112	OFFICE SUPPLIES	427	-	2,000	2,000	2,000
113	PRINTING/BINDING	43	-	300	-	300
120	COMMUNICATIONS	2,239	2,331	2,000	2,400	2,500
131	REPAIRS/MAINTENANCE	-	2,904	300	300	300
132	PROFESSIONAL SERVICES	23,687	30,281	20,000	25,000	25,000
140	SUBSCRIPTIONS/DUES	3,439	3,588	3,300	3,600	3,600
141	TRAVEL / BUSINESS	11,442	24,402	25,000	23,632	25,000
142	ADVERTISING	1,528	250	1,700	250	1,700
152	DAMAGE CLAIMS	-	39	-	-	-
	* SUBTOTAL OPERATING *	<u>56,180</u>	<u>71,135</u>	<u>60,600</u>	<u>63,182</u>	<u>66,400</u>
	** TOTAL EXPENDITURES **	<u>\$ 396,143</u>	<u>\$ 420,969</u>	<u>\$ 423,723</u>	<u>\$ 423,260</u>	<u>\$ 450,243</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	138,649	147,339	169,489	169,304	180,097
	SOLID WASTE FUND 6%	23,769	25,258	25,423	25,396	27,015
	BEACH SERVICES FUND 2%	19,807	21,048	8,474	8,465	9,005
	AQUATIC CENTER FUND 2%	15,846	16,839	8,474	8,465	9,005
	**LESS OVERHEAD TOTAL **	<u>198,071</u>	<u>210,484</u>	<u>211,860</u>	<u>211,630</u>	<u>225,122</u>
	TOTAL NET GENERAL FUND	<u>\$ 198,072</u>	<u>\$ 210,485</u>	<u>\$ 211,863</u>	<u>\$ 211,630</u>	<u>\$ 225,121</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>
City Clerk	1	14
Mayor	1	elected
Council Members	<u>6</u>	elected
	TOTALS	
	<u>8</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 6.3% increase is due an increase in personnel costs.

01-5-221 ADMINISTRATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 248,555	\$ 354,998	\$ 481,802	\$ 481,802	\$ 440,937
011	SALARY, PART-TIME	\$ -	\$ 4,694	\$ -	\$ -	\$ -
015	SPECIAL ALLOWANCE	10,095	14,940	14,940	14,940	14,940
021	FICA	13,684	22,178	27,818	27,818	25,529
022	EMPLOYEE RETIREMENT	36,208	49,131	64,585	55,151	56,499
023	EMPLOYEE INSURANCE	13,200	22,205	34,560	23,200	24,000
030	TRAINING	1,201	265	3,000	2,000	3,000
040	WORKERS COMPENSATION	1,282	1,975	2,891	2,891	2,646
050	AWARDS	679	1,508	1,666	2,500	2,500
	* SUBTOTAL PERSONNEL *	<u>324,904</u>	<u>471,894</u>	<u>631,262</u>	<u>610,302</u>	<u>570,051</u>
111	MATERIALS/SUPPLIES	7,925	6,510	2,000	5,000	5,000
112	OFFICE SUPPLIES	-	76	500	76	500
113	PRINTING/BINDING	-	94	-	94	-
120	COMMUNICATIONS	2,794	2,578	2,500	2,200	2,500
130	CONTRACTUAL SERVICES	8,070	7,061	7,000	7,061	7,000
131	REPAIRS/MAINTENANCE	-	-	600	-	600
132	PROFESSIONAL SERVICES	-	7	250	7	250
140	SUBSCRIPTIONS/DUES	2,227	2,424	2,000	2,425	2,000
141	TRAVEL / BUSINESS	593	1,451	2,000	1,500	2,000
142	ADVERTISING	1,045	-	-	-	-
190	CONTINGENT	42,488	106,333	150,000	75,000	100,000
	* SUBTOTAL OPERATING *	<u>65,142</u>	<u>126,534</u>	<u>166,850</u>	<u>93,363</u>	<u>119,850</u>
	** TOTAL EXPENDITURES **	<u>\$ 390,046</u>	<u>\$ 598,428</u>	<u>\$ 798,112</u>	<u>\$ 703,665</u>	<u>\$ 689,901</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	136,516	209,450	319,245	281,466	275,960
	SOLID WASTE FUND 6%	23,403	35,906	47,887	42,220	41,394
	BEACH SERVICES FUND 2%	19,502	29,921	15,962	14,073	13,798
	AQUATIC CENTER FUND 2%	15,602	23,937	15,962	14,073	13,798
	**LESS OVERHEAD TOTAL **	<u>195,023</u>	<u>299,214</u>	<u>399,056</u>	<u>351,832</u>	<u>344,950</u>
TOTAL NET GENERAL FUND		<u>\$ 195,023</u>	<u>\$ 299,214</u>	<u>\$ 399,056</u>	<u>\$ 351,833</u>	<u>\$ 344,951</u>

DIVISION 221 ADMINISTRATIVE

DIVISION NARRATIVE

This division provides for the City Manager, the Assistant to the City Manager, and the Public Information Officer. 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. The Assistant to the City manager is an extension of the City Manager's office, and assists the City Manager with special projects as determined by the City Manager. Assists the City Manager with administrative functions such as promoting public relations, administering programs, and monitoring/ensuring legal compliance. The Public Information Officer coordinates all information released to the public.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
City Manager	1	contract
Public Information Officer	1	25
Assistant to the City Manager	<u>1</u>	22
TOTAL	<u>3</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 13.6% decrease is due to a decrease in personnel costs and budgeted contingencies.

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 321,956	\$ 335,009	\$ 352,535	\$ 352,535	\$ 363,297
014	OVERTIME	12,241	12,202	12,000	12,000	12,000
021	FICA	24,296	25,535	25,153	25,153	25,895
022	EMPLOYEE RETIREMENT	40,581	38,450	48,356	48,356	50,020
023	EMPLOYEE INSURANCE	52,843	55,229	57,600	57,600	60,000
030	TRAINING	6,797	4,846	5,000	5,000	5,000
040	WORKERS COMPENSATION	2,513	2,596	2,734	2,734	2,815
050	AWARDS	3,619	3,940	4,165	4,165	4,425
	* SUBTOTAL PERSONNEL *	<u>464,846</u>	<u>477,807</u>	<u>507,543</u>	<u>507,543</u>	<u>523,452</u>
110	CLOTHING/UNIFORMS	-	-	425	-	425
111	MATERIALS/SUPPLIES	5,568	3,194	3,200	3,200	3,200
112	OFFICE SUPPLIES	3,478	2,157	6,000	4,000	6,000
113	PRINTING/BINDING	552	929	1,000	1,000	1,000
120	COMMUNICATIONS	4,478	5,799	7,000	6,500	7,000
130	CONTRACTUAL SERVICES	6,413	3,163	5,000	4,000	5,000
131	REPAIRS/MAINTENANCE	-	117	2,000	500	2,000
132	PROFESSIONAL SERVICES	12,735	10,563	12,000	12,000	12,000
140	SUBSCRIPTIONS/DUES	1,750	2,057	2,300	2,300	2,300
141	TRAVEL / BUSINESS	6,478	5,583	10,000	8,000	10,000
142	ADVERTISING	-	-	500	-	500
	* SUBTOTAL OPERATING *	<u>41,452</u>	<u>33,562</u>	<u>49,425</u>	<u>41,500</u>	<u>49,425</u>
	** TOTAL EXPENDITURES **	<u>\$ 506,298</u>	<u>\$ 511,369</u>	<u>\$ 556,968</u>	<u>\$ 549,043</u>	<u>\$ 572,877</u>

DIVISION 232 CITY COURT

DIVISION NARRATIVE

This division provides for a City Judge, a Clerk of Court & Associate 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 & Associate 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 Assistant Clerk of Court process daily paperwork and enters traffic tickets. PSO's who are budgeted within the Uniform Patrol 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>
City Judge	1	contract
Clerk of Court & Municipal Judge	1	21
Assistant Clerk of Court	<u>3</u>	15
TOTAL	<u>5</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 2.9% increase is due to an increase in personnel costs.

01-5-242 LEGAL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 172,015	\$ 186,083	\$ 183,301	\$ 183,301	\$ 202,837
012	SALARY, PART-TIME	13,841	12,367	20,000	10,000	20,000
014	OVERTIME	1,369	1,901	1,000	1,000	1,000
015	SPECIAL ALLOWANCE	5,775	6,300	6,300	6,300	6,300
021	FICA	13,568	14,481	13,892	13,641	15,221
022	EMPLOYEE RETIREMENT	18,331	19,464	19,640	19,640	19,640
023	EMPLOYEE INSURANCE	31,680	32,212	34,560	34,560	36,000
030	TRAINING	6,046	3,840	4,500	4,500	4,500
040	WORKERS COMPENSATION	1,445	1,511	1,532	1,532	1,679
050	AWARDS	1,468	1,556	1,666	1,666	1,666
	* SUBTOTAL PERSONNEL *	<u>265,538</u>	<u>279,715</u>	<u>286,391</u>	<u>276,140</u>	<u>308,843</u>
111	MATERIALS/SUPPLIES	4,502	696	1,500	1,200	1,500
112	OFFICE SUPPLIES	407	61	1,500	1,200	1,500
120	COMMUNICATIONS	1,057	1,047	2,500	2,500	2,500
130	CONTRACTUAL SERVICES	68,311	108,195	90,000	90,000	90,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	34,548	117,005	75,000	75,000	75,000
140	SUBSCRIPTIONS/DUES	21,783	23,322	19,250	19,250	19,250
141	TRAVEL / BUSINESS	372	148	2,000	200	2,000
152	DAMAGE CLAIMS	9,146	5,730	-	-	-
	* SUBTOTAL OPERATING *	<u>140,126</u>	<u>256,204</u>	<u>192,250</u>	<u>189,350</u>	<u>192,250</u>
380	FURN. / OFFICE EQUIPMENT	20,990	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>20,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 426,654</u>	<u>\$ 535,919</u>	<u>\$ 478,641</u>	<u>\$ 465,490</u>	<u>\$ 501,093</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	149,329	187,571	191,456	186,196	200,437
	SOLID WASTE FUND 6%	25,599	32,155	28,718	27,929	30,066
	BEACH SERVICES FUND 2%	21,333	26,796	9,573	9,310	10,022
	AQUATIC CENTER FUND 2%	17,066	21,437	9,573	9,310	10,022
	**LESS OVERHEAD TOTAL **	<u>213,327</u>	<u>267,959</u>	<u>239,320</u>	<u>232,745</u>	<u>250,547</u>
	TOTAL NET GENERAL FUND	<u>\$ 213,327</u>	<u>\$ 267,960</u>	<u>\$ 239,321</u>	<u>\$ 232,745</u>	<u>\$ 250,546</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>
City Attorney	1	contract
Legal Assistant	<u>1</u>	18
TOTAL	<u>2</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 4.7% is due to an increase in personnel costs.

01-5-252 HUMAN RESOURCES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 611,585	\$ 347,645	\$ 344,975	\$ 459,150	\$ 483,411
012	SALARY, PART-TIME	2,702	5,934	3,000	20,000	20,000
014	OVERTIME	293	114	-	-	-
015	SPECIAL ALLOWANCE	4,050	-	-	-	-
021	FICA	44,336	25,109	24,358	33,541	35,239
022	EMPLOYEE RETIREMENT	77,684	43,725	45,806	54,820	56,965
023	EMPLOYEE INSURANCE	66,108	57,035	57,600	69,120	72,000
030	TRAINING	31,132	12,285	10,000	25,000	25,000
040	WORKERS COMPENSATION	5,933	5,248	3,132	3,132	4,531
050	AWARDS	5,831	3,950	4,165	5,830	6,300
	* SUBTOTAL PERSONNEL *	<u>849,654</u>	<u>501,045</u>	<u>493,036</u>	<u>670,593</u>	<u>703,446</u>
111	MATERIALS/SUPPLIES	40,742	35,506	25,000	25,000	25,000
112	OFFICE SUPPLIES	1,128	1,013	5,000	4,000	5,000
113	PRINTING/BINDING	885	369	3,000	2,000	3,000
120	COMMUNICATIONS	1,459	2,421	5,000	4,000	5,000
130	CONTRACTUAL SERVICES	13,737	32,499	10,000	20,000	22,500
132	PROFESSIONAL SERVICES	32,087	19,648	3,000	3,000	3,000
140	SUBSCRIPTIONS/DUES	5,543	2,229	5,000	2,500	5,000
141	TRAVEL / BUSINESS	373	519	3,000	2,000	3,000
142	ADVERTISING	120	1,068	1,000	1,000	1,000
	* SUBTOTAL OPERATING *	<u>96,074</u>	<u>95,272</u>	<u>60,000</u>	<u>63,500</u>	<u>72,500</u>
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	25,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 945,728</u>	<u>\$ 596,317</u>	<u>\$ 553,036</u>	<u>\$ 734,093</u>	<u>\$ 800,946</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	245,837	155,042	110,607	183,524	160,189
	SOLID WASTE FUND 8%	75,658	47,705	44,243	58,727	64,076
	BEACH SERVICES FUND 15%	94,573	59,632	82,955	73,409	120,142
	AQUATIC CENTER FUND 4%	37,829	23,853	22,121	29,364	32,038
	NMB ENTERPRISE FUND 1%	-	-	5,530	7,341	8,009
	**LESS OVERHEAD TOTAL **	<u>453,897</u>	<u>286,232</u>	<u>265,456</u>	<u>352,365</u>	<u>384,454</u>
TOTAL NET GENERAL FUND		<u>\$ 491,831</u>	<u>\$ 310,085</u>	<u>\$ 287,580</u>	<u>\$ 381,728</u>	<u>\$ 416,492</u>

DIVISION 252 HUMAN RESOURCES

DIVISION NARRATIVE

This division consists of six employees as listed below.

The HR Officer is responsible for development, strategic planning and administration of the City's Human Resource Division which includes responsibility for employment, training and development, compensation, benefits, performance management, leaves, wellness, HRIS, audits, compliance, employee relations, employee communications, records management, and worker's compensation; oversees three HR Technicians who are responsible for administration of the HR functions listed above.

The Administrative Assistant is responsible for all typing, greeting guests, message coordination, and other front desk office duties for this division and the Administrative Division.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Human Resources Director	1	<u>31</u>
Human Resources Officer	1	25
Human Resources Technician I & II	3	16/17
Administrative Assistant II- Human Resources	<u>1</u>	15
TOTAL	<u>6</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Office Equipment	<u>25,000</u>	380
TOTAL	<u>\$ 25,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 44.8% increase is due to the addition of the Human Resources Director position, as well as increases in contractual services and capital costs.

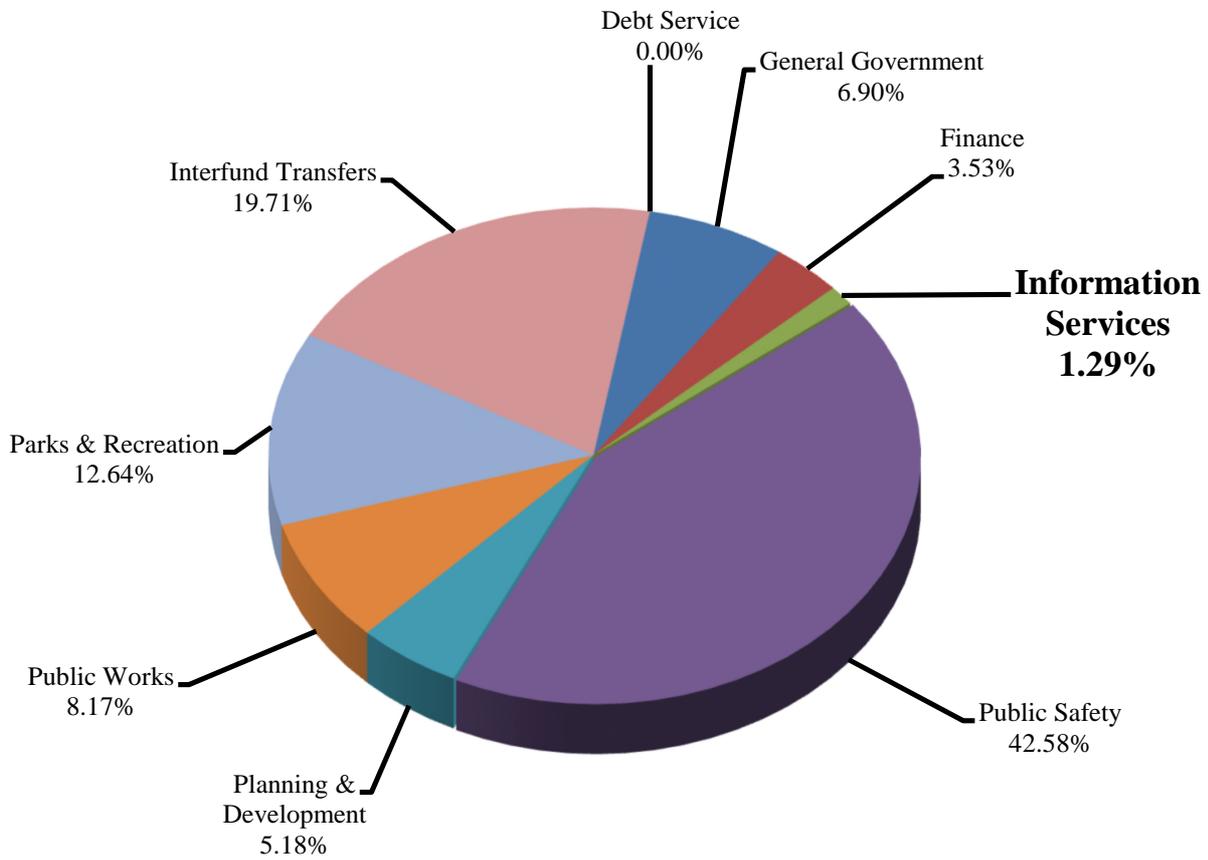
GENERAL FUND EXPENDITURES

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 1.29% of the overall resources appropriated in the General Fund for FY 2021.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 1.8% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2021
Regular Employees
INFORMATION SERVICES DEPARTMENT

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
INFORMATION SERVICES	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
TOTAL	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>

A summary of expenditures for the past 3 years of this department is provided below. The Information Services Department supervises and maintains computer systems throughout the City. The General Fund will provide \$540,838; the Water and Sewer Fund \$434,916; the Solid Waste Fund \$86,983, the Beach Services Fund \$43,492, the Aquatic Center Fund \$28,994, and the NMB Enterprise Fund \$14,497. 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 \$300,000 for In House Capital.

SUMMARY OF EXPENDITURES
INFORMATION SERVICES DEPARTMENT

DIV. NO.	DIVISION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
262	INFORMATION SERVICES	\$ 1,176,996	\$ 1,200,407	\$ 1,384,010	\$ 1,303,085	\$ 1,449,720
TOTAL EXPENDITURES		<u>\$ 1,176,996</u>	<u>\$ 1,200,407</u>	<u>\$ 1,384,010</u>	<u>\$ 1,303,085</u>	<u>\$ 1,449,720</u>
INFORMATION SERVICES OVERHEAD		(494,338)	(504,171)	(581,284)	(547,297)	(608,882)
IN HOUSE CAPITAL		<u>(379,194)</u>	<u>(306,823)</u>	<u>(250,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>
NET INFORMATION SERVICES		<u>\$ 303,464</u>	<u>\$ 389,413</u>	<u>\$ 552,726</u>	<u>\$ 455,788</u>	<u>\$ 540,838</u>

**GENERAL FUND
INFORMATION SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

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 were provided for FY 2020:

- Work with Microsoft to ensure license compliance.
- Continue replacing older technology, building wiring, and fiber infrastructure.
- Replace edge switches that are reaching end of life.
- Continue a network redesign and implementation.
- Expand out virtual server and workstation environment.
- Continue the expansion of the security camera system.
- Set up a business continuity location in the new support services building.

The Information Services Department will undertake the following goals, benchmarks, and priorities for FY 2021:

- Continue to work with Microsoft to ensure license compliance.
- Move our entire user community to cloud email and file storage
- Continue replacing older technology, building wiring, and fiber infrastructure.
- Launch a new City website and mobile application
- Replace and/or upgrade City software to current standards
- Expand and improve our Help Desk procedures to better serve City staff
- Continue the expansion of the security camera system.

01-5-262 INFORMATION SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 515,142	\$ 535,126	\$ 565,122	\$ 510,000	\$ 536,424
012	SALARY, PART-TIME	-	4,397	12,000	12,000	18,720
014	OVERTIME	7,583	6,794	10,000	8,000	10,000
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	38,256	39,935	42,069	37,161	40,509
022	EMPLOYEE RETIREMENT	57,554	61,886	70,872	63,818	62,776
023	EMPLOYEE INSURANCE	98,560	85,590	92,160	88,320	96,000
030	TRAINING	125	25	12,000	10,000	15,000
040	WORKERS COMPENSATION	3,126	3,342	3,523	3,342	3,391
050	AWARDS	5,851	6,204	6,664	5,831	6,300
	* SUBTOTAL PERSONNEL *	<u>731,597</u>	<u>748,699</u>	<u>819,810</u>	<u>743,872</u>	<u>794,520</u>
111	MATERIALS/SUPPLIES	26,086	52,889	35,000	35,000	35,000
112	OFFICE SUPPLIES	867	988	8,000	5,000	8,000
120	COMMUNICATIONS	5,268	5,350	6,000	6,000	6,000
130	CONTRACTUAL SERVICES	296,214	254,850	334,000	334,000	425,000
131	REPAIRS/MAINTENANCE	2,239	13	-	13	-
132	PROFESSIONAL SERVICES	8,854	7,028	10,000	8,000	10,000
140	SUBSCRIPTIONS/DUES	200	6,974	6,000	6,000	6,000
141	TRAVEL / BUSINESS	127	127	-	-	-
150	VEHICLE OPERATIONS	-	377	200	200	200
151	FUEL	53	110	500	500	500
151	DAMAGE CLAIMS	1,210	-	-	-	-
	* SUBTOTAL OPERATING *	<u>341,118</u>	<u>328,706</u>	<u>399,700</u>	<u>394,713</u>	<u>490,700</u>
380	BUILDING IMPROVEMENTS	18,762	-	-	-	-
380	FURN. / OFFICE EQUIPMENT	136,778	123,002	164,500	164,500	164,500
	* SUBTOTAL CAPITAL *	<u>104,281</u>	<u>123,002</u>	<u>164,500</u>	<u>164,500</u>	<u>164,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,176,996</u>	<u>\$ 1,200,407</u>	<u>\$ 1,384,010</u>	<u>\$ 1,303,085</u>	<u>\$ 1,449,720</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	364,868	372,127	415,203	403,957	434,916
	SOLID WASTE FUND 6%	70,620	72,024	83,041	78,185	86,983
	BEACH SERVICES FUND 3%	35,310	36,012	41,520	39,093	43,492
	AQUATIC CENTER FUND 2%	23,540	24,008	27,680	26,062	28,994
	NMB ENTERPRISE FUND 1%	-	-	13,840	-	14,497
	**LESS OVERHEAD TOTAL **	<u>494,338</u>	<u>504,171</u>	<u>581,284</u>	<u>547,297</u>	<u>608,882</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	379,194	306,823	250,000	300,000	300,000
TOTAL NET GENERAL FUND		<u>\$ 303,464</u>	<u>\$ 389,413</u>	<u>\$ 552,726</u>	<u>\$ 455,788</u>	<u>\$ 540,838</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>
Director of Information Services	1	31
Network Administrator	1	21
System Administrator/Virtual Environment Analyst	1	21
GIS Analyst	1	21
E-Government Business Architect	1	21
Database Administrator	1	21
Computer Technician	<u>2</u>	18
TOTAL	<u>8</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Computers/Technology/Software	<u>164,500</u>	380
TOTAL	<u>\$ 164,500</u>	

BUDGET ANALYSIS

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

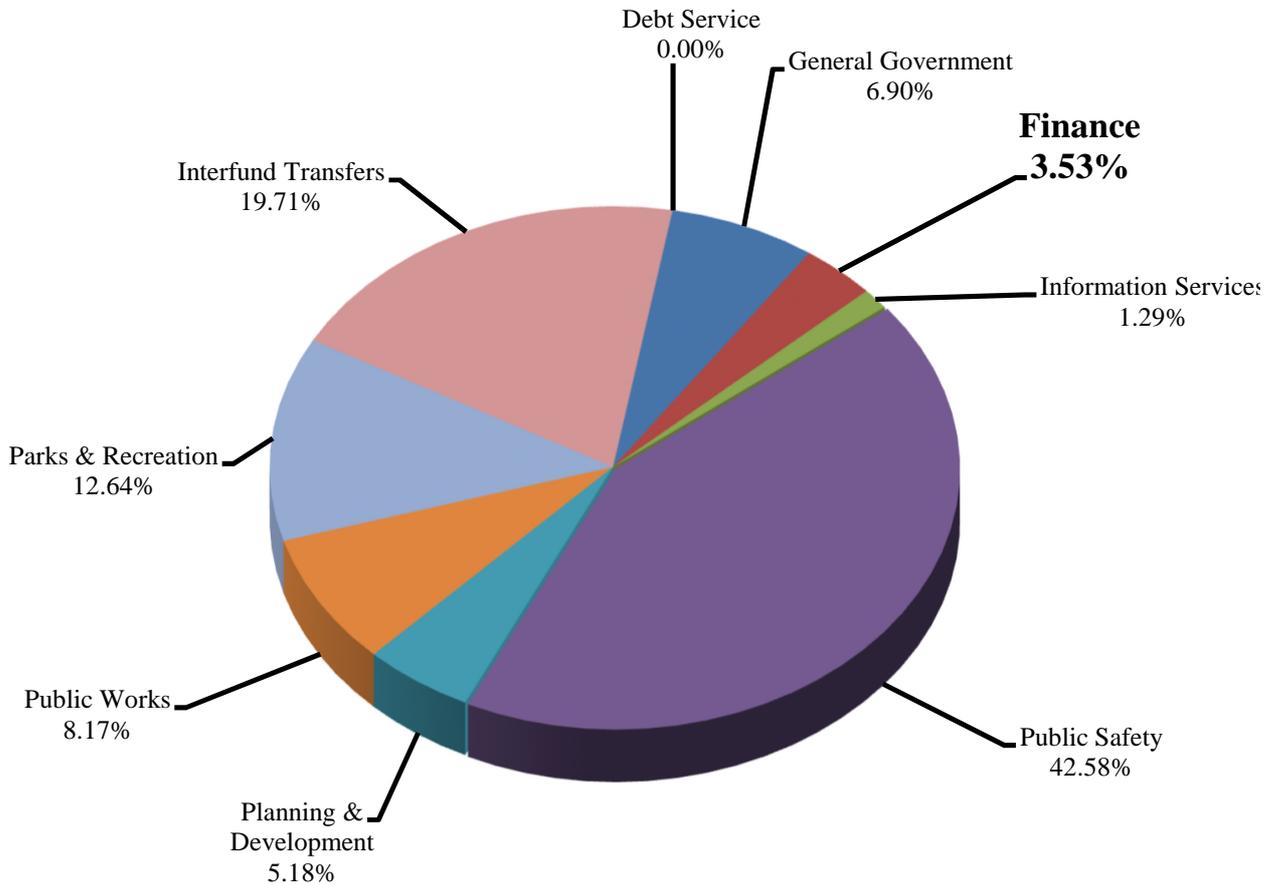
GENERAL FUND EXPENDITURES

FINANCE

**GENERAL FUND
FINANCE DEPARTMENT**

The Finance Department includes 3 divisions: Accounting, Purchasing, 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 3.53% of the overall resources appropriated in the General Fund for FY 2021.



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 33. This is made up of Accounting, Revenue, Utility Billing, Purchasing, and City Court. The employees in this department make up 7.6% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2021

Regular Employees

FINANCE DEPARTMENT

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
ACCOUNTING	6	6	6	7	7
REVENUE	6	6	6	6	8
PURCHASING	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL	<u>16</u>	<u>16</u>	<u>16</u>	<u>17</u>	<u>19</u>

A summary of expenditures for the past 3 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, NMB Enterprise Fund, and the Insurance Reserve Fund to accomplish the level of services and goals for this department. The General Fund will provide \$1,479,219, the Water and Sewer Fund \$482,212, the Solid Waste Fund \$76,023, the Beach Services Fund \$160,418, the Storm Water Fund \$20,950, the Aquatics Center Fund \$48,487, the NMB Enterprise Fund \$20,950, and the Insurance Reserve Fund \$41,900. 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. The overhead rate for the Purchasing Division is 51% for Water and Sewer, 4% for Solid Waste, 1% for Beach Services Fund, and 2% for the Aquatics Center.

SUMMARY OF EXPENDITURES

FINANCE DEPARTMENT

DIV. NO.	DIVISION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
342	ACCOUNTING	\$ 767,970	\$ 1,005,600	\$ 990,208	\$ 959,776	\$ 1,047,502
352	REVENUE	596,135	598,985	655,410	845,430	953,322
822	PURCHASING	<u>426,193</u>	<u>282,163</u>	<u>348,707</u>	<u>285,798</u>	<u>329,335</u>
TOTAL EXPENDITURES		<u>\$ 1,790,298</u>	<u>\$ 1,886,748</u>	<u>\$ 1,994,325</u>	<u>\$ 2,091,004</u>	<u>\$ 2,330,159</u>
FINANCE OVERHEAD		<u>(731,013)</u>	<u>(797,183)</u>	<u>(826,079)</u>	<u>(770,423)</u>	<u>(850,940)</u>
NET FINANCE		<u>\$ 1,059,285</u>	<u>\$ 1,089,565</u>	<u>\$ 1,168,246</u>	<u>\$ 1,320,581</u>	<u>\$ 1,479,219</u>

**GENERAL FUND
FINANCE DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Finance Department continues to work toward the accomplishment of its FY 2020 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 2020.
- 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.

The Finance Department continues to explore new ways of increasing service levels and productivity. The following goals, benchmarks, and priorities are provided for FY 2021:

- Prepare an award winning Comprehensive Annual Financial Report for FY 2021.
- Strengthen internal audit function and look for additional savings in expenses and expenditures.
- Continue looking for new opportunities to enhance revenues through enforcement and monitoring.
- Continue monitoring and evaluating self-insurance for health, workers compensation and liability costs, and provide recommendations to enhance financial aspects of the program.
- Monitor and obtain necessary cash flows in order to provide continued funding of all essential City functions.

01-5-342 ACCOUNTING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 444,567	\$ 493,647	\$ 556,253	\$ 512,753	\$ 609,447
012	SALARY, PART-TIME	16,505	9,084	20,000	16,000	20,000
014	OVERTIME	34	212	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	32,324	35,345	41,490	38,070	41,000
022	EMPLOYEE RETIREMENT	45,096	55,443	71,181	67,465	72,000
023	EMPLOYEE INSURANCE	63,360	67,186	80,640	60,960	72,000
030	TRAINING	6,712	9,852	18,000	15,000	18,000
040	WORKERS COMPENSATION	4,664	4,923	5,763	5,763	6,294
050	AWARDS	4,353	5,447	5,831	5,000	6,211
	* SUBTOTAL PERSONNEL *	<u>623,015</u>	<u>686,539</u>	<u>804,558</u>	<u>726,411</u>	<u>850,352</u>
110	CLOTHING	-	231	-	-	-
111	MATERIALS/SUPPLIES	4,114	12,172	12,250	12,500	12,250
112	OFFICE SUPPLIES	3,666	2,357	2,000	2,000	2,000
113	PRINTING/BINDING	-	-	700	-	700
120	COMMUNICATIONS	6,818	7,076	7,000	7,000	7,000
130	CONTRACTUAL SERVICES	39,827	71,355	65,000	65,000	67,500
131	REPAIRS/MAINTENANCE	-	778	500	-	500
132	PROFESSIONAL SERVICES	87,632	93,199	93,000	93,000	102,000
140	SUBSCRIPTIONS/DUES	1,790	2,765	1,700	2,615	1,700
141	TRAVEL / BUSINESS	874	620	2,500	500	2,500
142	ADVERTISING	234	204	1,000	750	1,000
	* SUBTOTAL OPERATING *	<u>144,955</u>	<u>190,757</u>	<u>185,650</u>	<u>183,365</u>	<u>197,150</u>
380	FURN. / OFFICE EQUIPMENT	-	128,304	-	50,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>128,304</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 767,970</u>	<u>\$ 1,005,600</u>	<u>\$ 990,208</u>	<u>\$ 959,776</u>	<u>\$ 1,047,502</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	314,868	412,296	297,062	287,933	314,251
	SOLID WASTE FUND 6%	46,078	60,336	59,412	57,587	62,850
	BEACH SERVICES FUND 15%	76,797	100,560	148,531	143,966	157,125
	STORM WATER FUND 2%	15,359	20,112	19,804	19,196	20,950
	INSURANCE RESERVE FUND 4%	-	-	39,608	38,391	41,900
	NMB ENTERPRISE FUND 2%	-	-	19,804	19,196	20,950
	AQUATIC CENTER FUND 4%	30,719	40,224	39,608	38,391	41,900
	**LESS OVERHEAD TOTAL **	<u>483,821</u>	<u>633,528</u>	<u>623,829</u>	<u>604,660</u>	<u>659,926</u>
TOTAL NET GENERAL FUND		<u>\$ 284,149</u>	<u>\$ 372,072</u>	<u>\$ 366,379</u>	<u>\$ 355,116</u>	<u>\$ 387,576</u>

DIVISION 342 ACCOUNTING

DIVISION NARRATIVE

This division provides for seven employees: Finance Director, Assistant Finance Director, Accounting Supervisor, Accountant - Enterprise Funds, Grants/Special Projects Coordinator, 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, administration and oversight for the Insurance Reserve Fund, A-Tax committee coordination 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. At this time this position is unfilled.

The Accountant positions will perform the basic tasks of payroll, accounts payable and general ledger balancing. They directly assist the Assistant Finance Director in maintaining the General Ledger of all funds throughout the fiscal year.

The Grants/Special Projects Coordinator works with all departments to obtain grant financing and works on special projects as assigned. At this moment this position is currently unfilled.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Finance Director	1	32
Assistant Finance Director	1	28
Accounting Supervisor	1	24
Accountant I	3	19
Grants/Special Projects Coordinator	<u>1</u>	22
TOTAL	<u>7</u>	

BUDGET ANALYSIS

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

01-5-352 REVENUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 340,322	\$ 360,701	\$ 380,006	\$ 375,000	\$ 443,844
012	SALARY, PART-TIME	22,418	-	10,000	-	-
014	OVERTIME	384	229	-	-	-
021	FICA	25,168	25,039	27,300	26,250	31,069
022	EMPLOYEE RETIREMENT	42,713	49,837	50,491	48,634	46,819
023	EMPLOYEE INSURANCE	63,409	66,275	69,120	69,120	96,000
030	TRAINING	3,356	1,760	4,000	4,000	4,000
040	WORKERS COMPENSATION	2,839	3,063	3,120	3,120	3,551
050	AWARDS	4,480	4,573	4,998	4,998	6,664
	* SUBTOTAL PERSONNEL *	<u>505,089</u>	<u>511,477</u>	<u>549,035</u>	<u>531,122</u>	<u>631,947</u>
110	CLOTHING	979	881	750	750	750
111	MATERIALS/SUPPLIES	11,546	12,793	10,000	10,000	10,000
112	OFFICE SUPPLIES	884	2,622	1,500	1,000	1,500
113	PRINTING/BINDING	1,037	76	3,000	1,640	3,000
120	COMMUNICATIONS	14,488	16,754	14,500	14,500	14,500
130	CONTRACTUAL SERVICES	944	1,375	18,000	5,000	18,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	3,772	850	-	850	-
133	PARKING OPERATIONS	-	-	-	225,000	250,000
134	CREDIT CARD FEES	11,646	19,502	16,000	12,000	16,000
140	SUBSCRIPTIONS/DUES	140	7,288	525	6,168	525
141	TRAVEL / BUSINESS	-	229	600	300	600
142	ADVERTISING	-	224	1,000	-	1,000
150	VEHICLE OPERATIONS	306	95	1,500	100	1,500
151	FUEL	1,770	1,619	3,500	2,000	3,500
152	DAMAGE CLAIMS	1,100	-	-	-	-
	* SUBTOTAL OPERATING *	<u>48,612</u>	<u>64,308</u>	<u>71,375</u>	<u>279,308</u>	<u>321,375</u>
360	MOTOR VEHICLES	42,434	-	35,000	35,000	-
380	FURN. / OFFICE EQUIPMENT	-	23,200	-	-	-
	* SUBTOTAL CAPITAL *	<u>42,434</u>	<u>23,200</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 596,135</u>	<u>\$ 598,985</u>	<u>\$ 655,410</u>	<u>\$ 845,430</u>	<u>\$ 953,322</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 revenues.

The Revenue Supervisor/Risk Manager 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, risk management, and parking.

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 Local Accommodation Hospitality Taxes and to assist with business licensing and risk management. 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, parking permits, property taxes and other fees, which include receipting, balancing, filing, and posting of accounts, as well as assisting with enforcement.

This division also provides for a Tax Auditing position as well as a Cashier/Parking Clerk. These two positions may be put on hold for the fiscal year.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Revenue Supervisor/Risk Manager	1	25
Business License/Hospitality Fee Auditor	1	18
Safety Specialist	1	16
Business License Inspector	3	14
Municipal Fees Clerk	1	14
Cashier/Parking Clerk	<u>1</u>	11
TOTAL	<u>8</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 45.5% increase is due to the addition of the Business License/Hospitality Fee Auditor position and the Cashier/Parking Clerk position.

01-5-822 PURCHASING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 219,485	\$ 159,555	\$ 210,687	\$ 175,000	\$ 217,693
012	SALARY, PART-TIME	13,569	15,778	16,000	10,000	-
014	OVERTIME	3,239	1,170	1,500	1,000	1,500
021	FICA	17,126	13,320	16,429	13,020	15,782
022	EMPLOYEE RETIREMENT	26,119	16,869	22,163	18,480	22,628
023	EMPLOYEE INSURANCE	44,880	34,962	46,080	39,000	36,000
030	TRAINING	-	-	2,000	-	2,000
040	WORKERS COMPENSATION	3,112	2,750	2,966	2,966	2,850
050	AWARDS	2,916	2,274	3,332	3,332	3,332
	* SUBTOTAL PERSONNEL *	<u>330,446</u>	<u>246,678</u>	<u>321,157</u>	<u>262,798</u>	<u>301,785</u>
110	CLOTHING/UNIFORMS	843	1,032	2,500	2,500	2,500
111	MATERIALS/SUPPLIES	45,737	10,810	8,000	7,000	8,000
112	OFFICE SUPPLIES	946	415	3,800	3,000	3,800
113	PRINTING/BINDING	86	38	250	200	250
120	COMMUNICATIONS	1,144	1,898	4,000	2,000	4,000
130	CONTRACTUAL SERVICES	10,892	19,016	4,000	4,000	4,000
132	PROFESSIONAL SERVICES	144	-	-	-	-
140	SUBSCRIPTIONS/DUES	356	812	1,500	1,000	1,500
141	TRAVEL / BUSINESS	-	-	1,000	1,000	1,000
142	ADVERTISING	-	150	500	300	500
150	VEHICLE OPERATIONS	814	160	1,000	1,000	1,000
151	FUEL	20,069	1,154	1,000	1,000	1,000
152	DAMAGE CLAIMS	14,716	-	-	-	-
	* SUBTOTAL OPERATING *	<u>95,747</u>	<u>35,485</u>	<u>27,550</u>	<u>23,000</u>	<u>27,550</u>
	** TOTAL EXPENDITURES **	<u>\$ 426,193</u>	<u>\$ 282,163</u>	<u>\$ 348,707</u>	<u>\$ 285,798</u>	<u>\$ 329,335</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 51%	208,834	138,259	177,841	140,041	167,961
	SOLID WASTE FUND 4%	17,048	11,287	13,948	11,432	13,173
	BEACH SERVICES FUND 1%	4,262	2,822	3,487	2,858	3,293
	AQUATIC CENTER FUND 2%	17,048	11,287	6,974	11,432	6,587
	**LESS OVERHEAD TOTAL **	<u>247,192</u>	<u>163,655</u>	<u>202,250</u>	<u>165,763</u>	<u>191,014</u>
TOTAL NET GENERAL FUND		<u>\$ 179,001</u>	<u>\$ 118,508</u>	<u>\$ 146,457</u>	<u>\$ 120,035</u>	<u>\$ 138,321</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>
Purchasing Agent	1	21
Assistant Purchasing Agent	1	17
Buyer	1	14
Materials and Inventory Technician	<u>1</u>	13
TOTAL	<u>4</u>	

BUDGET ANALYSIS

This division provides for a decreased level of service from the previous year's budget. The 5.6% decrease is due to eliminating the part time Warehouse Clerk position .

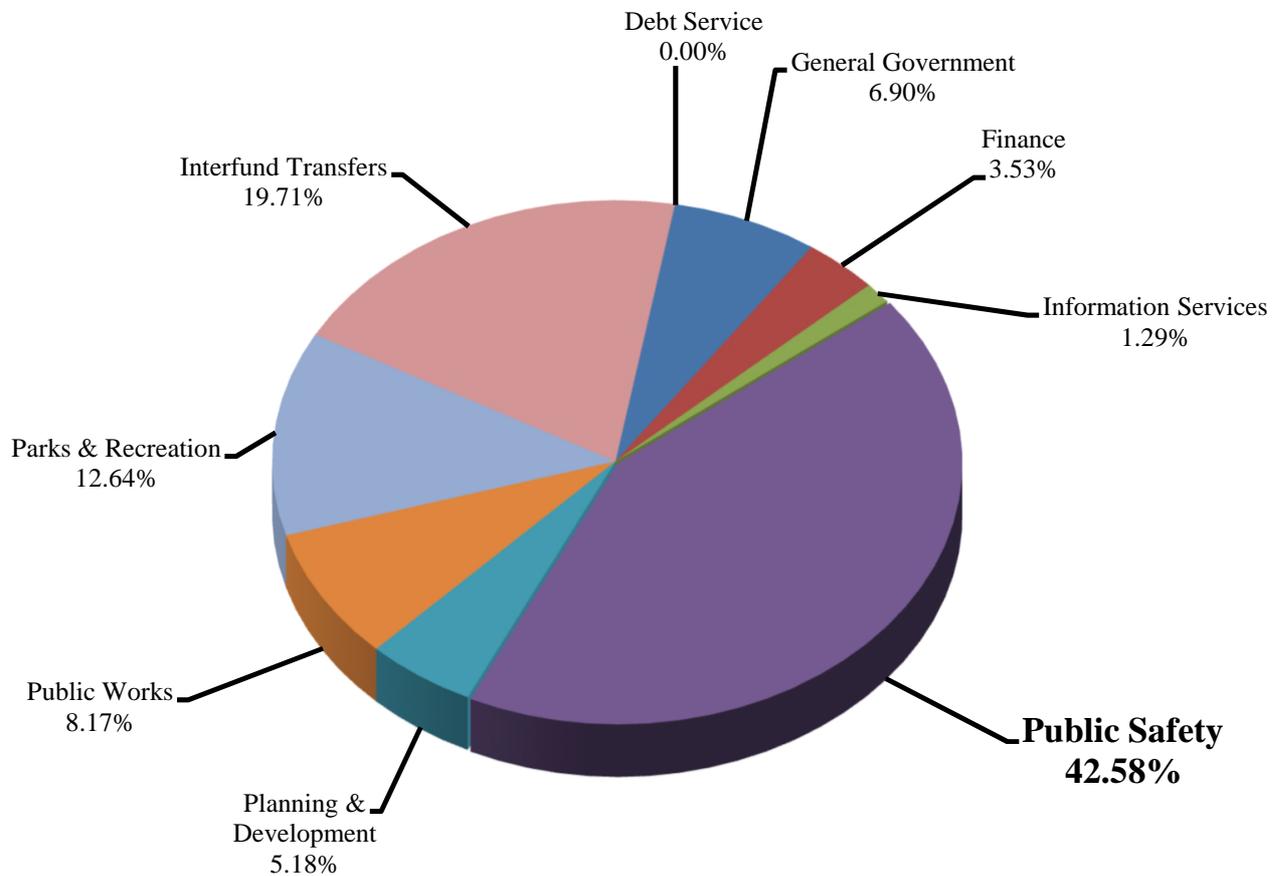
GENERAL FUND EXPENDITURES

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 is 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 42.58% of the overall resources appropriated in the General Fund for FY 2021.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 43.4% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2021

Regular Employees

PUBLIC SAFETY DEPARTMENT

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
PUBLIC SAFETY ADMINISTRATION	6	6	7	7	8
UNIFORM PATROL	58	61	61	61	60
COMMUNITY SERVICES	9	10	10	11	10
DETECTIVES	11	11	10	10	10
COMMUNICATION/DETENTION	19	19	19	20	24
RECORDS	5	5	5	5	5
VICTIM RIGHTS ADVOCATE	1	1	1	1	1
TRAINING	4	4	4	4	6
FIRE / RESCUE	49	49	49	49	60
FIRE PREVENTION/SUPPRESSION	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
T O T A L	<u>166</u>	<u>170</u>	<u>170</u>	<u>172</u>	<u>188</u>

A summary of expenditures for the past 3 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 \$17,835,660, the Water and Sewer Fund \$81,982, and Beach Services \$49,189. 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
411	PUBLIC SAFETY ADMINISTRATION	\$ 696,517	\$ 1,192,298	\$ 1,215,505	\$ 1,257,847	\$ 1,325,698
422	UNIFORM PATROL	5,781,878	6,231,383	6,001,155	5,984,591	6,045,160
424	COMMUNITY SERVICES	946,362	1,105,263	1,126,014	1,048,675	1,121,023
431	DETECTIVES	1,097,139	1,149,702	1,076,900	1,078,709	1,092,912
442	COMMUNICATIONS/DETENTION	1,281,881	1,295,739	1,414,142	1,322,021	1,639,640
444	RECORDS	386,086	370,955	386,585	384,993	383,874
445	VICTIM RIGHTS ADVOCATE	80,965	88,343	95,031	91,296	94,636
452	TRAINING	379,285	393,243	389,366	416,338	564,654
453	FIRE / RESCUE	4,120,060	4,591,417	4,445,511	4,607,776	5,336,909
454	FIRE PREVENTION/INSPECTION	<u>334,728</u>	<u>396,222</u>	<u>351,793</u>	<u>351,438</u>	<u>432,325</u>
	TOTAL EXPENDITURES	<u>\$ 15,104,901</u>	<u>\$ 16,814,565</u>	<u>\$ 16,502,002</u>	<u>\$ 16,543,684</u>	<u>\$ 18,036,831</u>
	PUBLIC SAFETY OVERHEAD	(102,550)	(103,659)	(113,131)	(105,762)	(131,171)
	DIRECT COSTS TO NMB ENT. FUND	(21,477)	-	(70,000)	(70,000)	(70,000)
	NET PUBLIC SAFETY	<u>\$ 14,980,874</u>	<u>\$ 16,710,906</u>	<u>\$ 16,318,871</u>	<u>\$ 16,367,922</u>	<u>\$ 17,835,660</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:

- Continue our 10-year fire apparatus replacement plan where one new apparatus is purchased every two years. The goal is for ATAX funds to offset approximately 40-50% of the cost.
- Complete our Public Safety Building renovation project to include a new roof, new air conditioners and new ac zoning within the building.
- Research replacing the Police Mobile Data Terminals assigned to each police officer with a computer tablet at a cost savings of over \$2,000 per officer over a three-year period.
- Research transitioning from a Police Records Management System (RMS) controlled 100% by Horry County to a RMS system controlled by our City.
- Continue developing plans for the City Fire Station #6/EOC/IT Server Backup Center/Fire and Police Training Unit and Community Services Complex to be located across the street from the entrance to the Sports Complex.
- 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.

01-5-411 PUBLIC SAFETY ADMINISTRATION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 398,787	\$ 452,242	\$ 553,119	\$ 572,472	\$ 611,082
014	OVERTIME	13,667	17,286	10,000	15,000	10,000
021	FICA	29,437	33,020	40,545	42,298	44,718
022	EMPLOYEE RETIREMENT	49,159	61,107	80,573	84,008	88,751
023	EMPLOYEE INSURANCE	54,560	61,666	80,640	70,000	72,000
030	TRAINING	8,058	2,262	11,400	5,000	11,400
040	WORKERS COMPENSATION	7,114	8,088	8,447	8,088	9,316
050	AWARDS	4,290	4,640	5,831	4,640	5,831
	* SUBTOTAL PERSONNEL *	<u>565,072</u>	<u>640,311</u>	<u>790,555</u>	<u>801,506</u>	<u>853,098</u>
110	CLOTHING/UNIFORMS	1,954	3,128	1,300	703	1,300
111	MATERIALS/SUPPLIES	9,075	32,547	10,650	30,212	10,650
112	OFFICE SUPPLIES	891	1,982	600	1,937	600
113	PRINTING/BINDING	43	77	300	39	300
120	COMMUNICATIONS	7,972	8,155	8,800	8,000	8,800
130	CONTRACTUAL SERVICES	40,776	374,970	390,000	390,000	390,000
131	REPAIRS/MAINTENANCE	945	30,394	800	800	800
132	PROFESSIONAL SERVICES	-	5,787	-	-	-
140	SUBSCRIPTIONS/DUES	4,384	4,101	1,900	1,900	1,900
141	TRAVEL / BUSINESS	2,606	2,445	250	250	250
142	ADVERTISING	-	2,795	-	-	-
150	VEHICLE OPERATIONS	279	437	-	-	-
151	FUEL	1,838	1,796	3,000	2,500	3,000
152	DAMAGE CLAIMS	425	432	-	-	-
190	PS SCHOLARSHIP AWARDS	12,500	22,626	7,350	20,000	20,000
	* SUBTOTAL OPERATING *	<u>83,688</u>	<u>491,672</u>	<u>424,950</u>	<u>456,341</u>	<u>437,600</u>
360	MOTOR VEHICLES	30,153	60,315	-	-	35,000
380	FURN. / OFFICE EQUIPMENT	17,604	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>47,757</u>	<u>60,315</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 696,517</u>	<u>\$ 1,192,298</u>	<u>\$ 1,215,505</u>	<u>\$ 1,257,847</u>	<u>\$ 1,325,698</u>

DIVISION 411 PUBLIC SAFETY ADMINISTRATION

DIVISION NARRATIVE

This division provides for eight employees: a Director of Public Safety, a Chief of Police, a Chief of Fire rescue/Emergency Preparedness Director, a Captain-Professional Standards, a Quartermaster Coordinator, 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 Chief of Fire Rescue/Emergency Preparedness Director reports directly to the Director of Public Safety, and is responsible for the effective delivery of fire 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>
Director of Public Safety	1	33
Chief of Police	1	29
Chief of Fire Rescue/Emergency Preparedness Director	1	28
Captain-Professional Standards	1	22
Quartermaster Coordinator	1	15
Administrative Assistant II- Public Safety	1	14
Computer Technician	1	18
Computer Technician II	<u>1</u>	19
TOTAL	<u>8</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Vehicle	\$ <u>35,000</u>	360
TOTAL	\$ <u>35,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service as the previous year's budget. The 9.1% increase is due to the transfer of the Chief of Fire Rescue/Emergency Preparedness Director Position to this division from the Fire/Rescue Division .

01-5-422 UNIFORM PATROL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 2,798,664	\$ 3,042,171	\$ 3,328,233	\$ 3,150,000	\$ 3,332,990
014	OVERTIME	277,849	372,381	150,000	300,000	150,000
021	FICA	232,696	259,153	243,476	241,500	243,809
022	EMPLOYEE RETIREMENT	476,357	568,997	592,718	594,780	596,434
023	EMPLOYEE INSURANCE	593,817	645,889	702,720	702,720	696,000
030	TRAINING	95,623	83,377	74,656	74,656	74,656
040	WORKERS COMPENSATION	78,154	84,071	86,956	86,956	87,075
050	AWARDS	40,314	47,135	50,813	47,500	50,813
	* SUBTOTAL PERSONNEL *	<u>4,593,474</u>	<u>5,103,174</u>	<u>5,229,572</u>	<u>5,198,112</u>	<u>5,231,777</u>
110	CLOTHING/UNIFORMS	58,879	64,684	26,315	26,315	26,315
111	MATERIALS/SUPPLIES	68,682	156,707	68,206	68,206	68,206
112	OFFICE SUPPLIES	3,432	2,578	3,500	3,500	3,500
113	PRINTING/BINDING	1,712	246	3,500	1,000	3,500
120	COMMUNICATIONS	74,092	76,197	70,000	65,000	70,000
130	CONTRACTUAL SERVICES	234,648	33,603	-	1,202	-
131	REPAIRS/MAINTENANCE	5,804	8,540	13,000	10,000	13,000
132	PROFESSIONAL SERVICES	20,955	25,000	21,862	25,000	21,862
137	CANINE PROGRAM	9,017	13,310	5,000	11,556	5,000
140	SUBSCRIPTIONS/DUES	3,146	2,920	2,500	3,000	2,500
141	TRAVEL / BUSINESS	5,082	4,308	6,500	5,500	6,500
150	VEHICLE OPERATIONS	115,367	106,385	60,000	75,000	75,000
151	FUEL	141,856	140,108	110,000	110,000	130,000
152	DAMAGE CLAIMS	121,620	110,933	-	-	-
	* SUBTOTAL OPERATING *	<u>864,292</u>	<u>745,519</u>	<u>390,383</u>	<u>405,279</u>	<u>425,383</u>
360	MOTOR VEHICLES	319,603	316,856	360,000	360,000	370,000
370	NON-MOBIL EQUIPMENT	4,509	65,834	21,200	21,200	18,000
	* SUBTOTAL CAPITAL *	<u>324,112</u>	<u>382,690</u>	<u>381,200</u>	<u>381,200</u>	<u>388,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 5,781,878</u>	<u>\$ 6,231,383</u>	<u>\$ 6,001,155</u>	<u>\$ 5,984,591</u>	<u>\$ 6,045,160</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	<u>10,372</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
	TOTAL NET GENERAL FUND	<u>\$ 5,771,506</u>	<u>\$ 6,231,383</u>	<u>\$ 5,971,155</u>	<u>\$ 5,954,591</u>	<u>\$ 6,015,160</u>

DIVISION 422 UNIFORM PATROL

DIVISION NARRATIVE

This division provides for 60 employees: four Lieutenants, seven 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>
Lieutenant	4	21
Public Safety Sergeant	7	19
Public Safety Officer	<u>49</u>	16
TOTAL	<u>60</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Patrol Vehicles (8)	\$ 370,000	360
Non-Mobile Equipment	<u>\$ 18,000</u>	370
TOTAL	<u>\$ 388,000</u>	

BUDGET ANALYSIS

This division provides for a decreased level of service from the previous year's budget. The 0.7% increase is due to an increase in vehicle operations costs.

01-5-424 COMMUNITY SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 458,211	\$ 482,160	\$ 567,494	\$ 520,000	\$ 559,115
014	OVERTIME	45,060	62,533	15,000	15,000	15,000
021	FICA	36,835	39,956	41,940	38,520	41,336
022	EMPLOYEE RETIREMENT	77,420	87,225	106,247	92,234	110,460
023	EMPLOYEE INSURANCE	99,447	103,092	126,720	125,000	120,000
030	TRAINING	6,141	13,613	1,000	1,000	1,000
040	WORKERS COMPENSATION	9,880	10,793	11,650	11,650	11,482
050	AWARDS	6,484	6,941	9,163	9,163	8,330
	* SUBTOTAL PERSONNEL *	<u>739,478</u>	<u>806,313</u>	<u>879,214</u>	<u>812,567</u>	<u>866,723</u>
110	CLOTHING/UNIFORMS	7,201	5,257	3,900	3,910	3,900
111	MATERIALS/SUPPLIES	16,248	16,280	4,010	4,010	4,010
112	OFFICE SUPPLIES	-	-	250	-	250
113	PRINTING/BINDING	1,188	77	2,600	77	2,600
120	COMMUNICATIONS	7,875	7,912	2,500	7,500	2,500
130	CONTRACTUAL SERVICES	132,181	134,212	140,000	135,000	140,000
131	REPAIRS/MAINTENANCE	-	455	1,500	-	1,500
132	PROFESSIONAL SERVICES	1,015	2,050	1,000	2,050	1,000
140	SUBSCRIPTIONS/DUES	535	300	340	300	340
141	TRAVEL / BUSINESS	445	785	1,200	761	1,200
150	VEHICLE OPERATIONS	21,165	18,098	5,500	7,500	5,500
151	FUEL	18,487	15,826	15,000	15,000	15,000
152	DAMAGE CLAIMS	544	-	-	-	-
	* SUBTOTAL OPERATING *	<u>206,884</u>	<u>201,252</u>	<u>177,800</u>	<u>176,108</u>	<u>177,800</u>
360	MOTOR VEHICLES	-	71,308	69,000	60,000	76,500
370	NON-MOBIL EQUIPMENT	-	26,390	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>97,698</u>	<u>69,000</u>	<u>60,000</u>	<u>76,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 946,362</u>	<u>\$ 1,105,263</u>	<u>\$ 1,126,014</u>	<u>\$ 1,048,675</u>	<u>\$ 1,121,023</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	<u>2,036</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL NET GENERAL FUND	<u>\$ 944,326</u>	<u>\$ 1,105,263</u>	<u>\$ 1,126,014</u>	<u>\$ 1,048,675</u>	<u>\$ 1,121,023</u>

DIVISION 424 COMMUNITY SERVICES

DIVISION NARRATIVE

This division provides for ten employees: a Community Services Sergeant, two PSO-Community Service Officers, three PSO-Lifeguard Coordinators, two PSO-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>
Community Services Sergeant	1	19
PSO - Community Service	2	16
PSO - Lifeguard Coordinator	3	16
PSO - Beach Patrol	2	16
Animal Control Officer	<u>2</u>	12
TOTAL	<u>10</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Beach Patrol Vehicles	\$ 76,500	360
TOTAL	<u>\$ 76,500</u>	

BUDGET ANALYSIS

This division provides for a decreased level of service from the previous year's budget. The 0.4% decrease is due to the transfer for the Code Enforcement position to Planning.

01-5-431 DETECTIVES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 578,055	\$ 597,068	\$ 611,666	\$ 610,000	\$ 628,430
012	SALARY, PART-TIME	14,719	1,840	18,000	-	-
014	OVERTIME	86,394	110,147	36,000	60,000	40,000
021	FICA	49,419	52,565	47,262	48,240	47,459
022	EMPLOYEE RETIREMENT	101,110	112,199	115,761	115,508	127,978
023	EMPLOYEE INSURANCE	101,200	106,775	115,200	115,200	120,000
030	TRAINING	5,761	2,162	9,000	9,000	9,000
040	WORKERS COMPENSATION	8,409	8,293	8,321	8,321	8,355
050	AWARDS	7,890	7,713	8,330	8,330	8,330
	* SUBTOTAL PERSONNEL *	<u>952,957</u>	<u>998,762</u>	<u>969,540</u>	<u>974,599</u>	<u>989,552</u>
110	CLOTHING/UNIFORMS	8,557	10,666	6,700	6,700	6,700
111	MATERIALS/SUPPLIES	20,021	12,638	15,320	15,320	15,320
112	OFFICE SUPPLIES	1,251	706	2,000	1,000	2,000
113	PRINTING/BINDING	-	113	250	250	250
120	COMMUNICATIONS	7,555	7,697	7,500	7,500	7,500
130	CONTRACTUAL SERVICES	8,485	10,468	8,000	8,000	8,000
131	REPAIRS/MAINTENANCE	520	-	-	-	-
132	PROFESSIONAL SERVICES	3,587	20,275	2,000	2,000	2,000
140	SUBSCRIPTIONS/DUES	790	2,070	1,140	1,140	1,140
141	TRAVEL / BUSINESS	25	80	1,000	1,000	1,000
142	ADVERTISING	96	-	250	-	250
150	VEHICLE OPERATIONS	7,254	9,847	7,000	7,000	7,000
151	FUEL	16,917	18,178	13,200	13,200	13,200
152	DAMAGE CLAIMS	1,904	-	-	-	-
190	CONTINGENT	4,334	3,106	8,000	6,000	8,000
	* SUBTOTAL OPERATING *	<u>81,296</u>	<u>95,844</u>	<u>72,360</u>	<u>69,110</u>	<u>72,360</u>
321	BUILDING IMPROVEMENTS	33,333	-	-	-	-
360	MOTOR VEHICLES	29,553	55,096	35,000	35,000	31,000
	* SUBTOTAL CAPITAL *	<u>62,886</u>	<u>55,096</u>	<u>35,000</u>	<u>35,000</u>	<u>31,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,097,139</u>	<u>\$ 1,149,702</u>	<u>\$ 1,076,900</u>	<u>\$ 1,078,709</u>	<u>\$ 1,092,912</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	8,251	-	10,000	10,000	10,000
	TOTAL NET GENERAL FUND	<u>\$ 1,088,888</u>	<u>\$ 1,149,702</u>	<u>\$ 1,066,900</u>	<u>\$ 1,068,709</u>	<u>\$ 1,082,912</u>

DIVISION 431 DETECTIVES

DIVISION NARRATIVE

This division provides for ten employees: a Detective Sergeant, seven Detectives, and two PSO rotating Detectives. 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.

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>
Detective Sergeant	1	19
Detective	7	18
PSO - Rotating Detective	<u>2</u>	16
TOTAL	<u>10</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Unmarked Vehicle	\$ 31,000	360
TOTAL	<u>\$ 31,000</u>	

BUDGET ANALYSIS

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

01-5-442 COMMUNICATIONS/DETENTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 727,161	\$ 690,989	\$ 822,077	\$ 750,000	\$ 940,000
011	SALARY, PART-TIME	\$ -	\$ 9,815	\$ -	\$ 6,560	\$ -
014	OVERTIME	43,396	67,154	30,000	30,000	30,000
021	FICA	57,807	57,257	59,645	56,160	69,308
022	EMPLOYEE RETIREMENT	114,541	124,191	153,708	150,072	189,135
023	EMPLOYEE INSURANCE	195,320	172,100	230,400	204,000	276,000
030	TRAINING	14,234	5,531	6,100	6,100	6,100
040	WORKERS COMPENSATION	15,328	16,542	17,042	17,042	19,802
050	AWARDS	13,373	13,771	16,660	15,000	21,360
	* SUBTOTAL PERSONNEL *	<u>1,181,160</u>	<u>1,157,350</u>	<u>1,335,632</u>	<u>1,234,934</u>	<u>1,551,705</u>
110	CLOTHING/UNIFORMS	7,040	13,068	2,000	10,000	8,000
111	MATERIALS/SUPPLIES	10,962	16,632	15,680	15,680	15,680
112	OFFICE SUPPLIES	1,328	2,570	1,500	1,500	1,500
120	COMMUNICATIONS	3,222	3,880	575	575	4,000
130	CONTRACTUAL SERVICES	48,601	31,250	27,700	27,700	27,700
131	REPAIRS/MAINTENANCE	14,908	24,448	19,500	19,500	19,500
132	PROFESSIONAL SERVICES	10,252	21,353	6,300	6,300	6,300
134	CREDIT CARD FEES	2,814	1,944	4,000	4,000	4,000
140	SUBSCRIPTIONS/DUES	779	737	930	800	930
141	TRAVEL / BUSINESS	73	69	-	64	-
142	ADVERTISING	-	629	-	629	-
151	FUEL	742	510	325	339	325
	* SUBTOTAL OPERATING *	<u>100,721</u>	<u>117,090</u>	<u>78,510</u>	<u>87,087</u>	<u>87,935</u>
380	FURN. / OFFICE EQUIPMENT	-	21,299	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>21,299</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,281,881</u>	<u>\$ 1,295,739</u>	<u>\$ 1,414,142</u>	<u>\$ 1,322,021</u>	<u>\$ 1,639,640</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	64,094	64,787	70,707	66,101	81,982
	BEACH SERVICES FUND 3%	<u>38,456</u>	<u>38,872</u>	<u>42,424</u>	<u>39,661</u>	<u>49,189</u>
	**LESS OVERHEAD TOTAL **	<u>102,550</u>	<u>103,659</u>	<u>113,131</u>	<u>105,762</u>	<u>131,171</u>
TOTAL NET GENERAL FUND		<u>\$ 1,179,331</u>	<u>\$ 1,192,080</u>	<u>\$ 1,301,011</u>	<u>\$ 1,216,259</u>	<u>\$ 1,508,469</u>

DIVISION 442 COMMUNICATIONS/DETENTION

DIVISION NARRATIVE

This division provides for 24 employees: four Lead Communication Technicians/Jailers, and twenty 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>
Communications Technician/Lead Jailer	4	14
Communications Technician/Jailer	<u>20</u>	12
TOTAL	<u>24</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 15.9% increase is due to the addition of 4 positions due to the split of Jailer and Communication Technician positions.

01-5-444 RECORDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 222,762	\$ 226,565	\$ 250,650	\$ 250,650	\$ 245,636
014	OVERTIME	6,221	9,221	2,000	2,000	2,000
021	FICA	16,091	16,628	16,675	16,675	16,344
022	EMPLOYEE RETIREMENT	20,601	20,775	22,969	21,998	22,701
023	EMPLOYEE INSURANCE	53,745	53,383	57,600	57,600	60,000
030	TRAINING	5,323	3,016	-	-	-
040	WORKERS COMPENSATION	1,680	1,798	1,895	1,895	1,857
050	AWARDS	3,575	3,881	4,165	4,165	4,165
	* SUBTOTAL PERSONNEL *	<u>329,998</u>	<u>335,267</u>	<u>355,954</u>	<u>354,983</u>	<u>352,703</u>
110	CLOTHING/UNIFORMS	450	-	-	-	-
111	MATERIALS/SUPPLIES	20,954	19,144	24,071	24,000	24,071
112	OFFICE SUPPLIES	1,501	199	750	750	750
113	PRINTING/BINDING	742	2,181	3,500	3,000	3,500
120	COMMUNICATIONS	1,312	1,310	960	960	1,500
130	CONTRACTUAL SERVICES	17,471	12,358	1,000	1,000	1,000
131	REPAIRS/MAINTENANCE	7,714	-	-	-	-
132	PROFESSIONAL SERVICES	55	73	200	100	200
140	SUBSCRIPTIONS/DUES	225	200	150	200	150
141	TRAVEL / BUSINESS	291	223	-	-	-
	* SUBTOTAL OPERATING *	<u>50,715</u>	<u>35,688</u>	<u>30,631</u>	<u>30,010</u>	<u>31,171</u>
380	FURN. / OFFICE EQUIPMENT	5,373	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>5,373</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 386,086</u>	<u>\$ 370,955</u>	<u>\$ 386,585</u>	<u>\$ 384,993</u>	<u>\$ 383,874</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>
Records Supervisor	1	17
Evidence Custodian	1	15
Records Clerk	<u>3</u>	11
TOTAL	<u>5</u>	

BUDGET ANALYSIS

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

01-5-445 VICTIM RIGHTS ADVOCATE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 54,842	\$ 58,998	\$ 64,310	\$ 64,310	\$ 63,327
014	OVERTIME	1,434	1,154	400	400	400
021	FICA	4,078	4,368	4,789	4,789	4,716
022	EMPLOYEE RETIREMENT	4,899	7,405	4,907	4,907	5,098
023	EMPLOYEE INSURANCE	10,560	11,046	11,520	11,520	12,000
030	TRAINING	840	977	1,500	600	1,500
040	WORKERS COMPENSATION	557	596	647	647	637
050	AWARDS	715	771	833	833	833
	* SUBTOTAL PERSONNEL *	<u>77,925</u>	<u>85,315</u>	<u>88,906</u>	<u>88,006</u>	<u>88,511</u>
111	MATERIALS/SUPPLIES	972	1,724	1,850	1,700	1,850
112	OFFICE SUPPLIES	349	160	1,100	300	1,100
113	PRINTING/BINDING	837	39	1,300	-	1,300
120	COMMUNICATIONS	656	655	640	640	640
130	CONTRACTUAL SERVICES	-	-	35	-	35
140	SUBSCRIPTIONS/DUES	30	30	150	150	150
141	TRAVEL / BUSINESS	-	-	50	-	50
190	CONTINGENT	196	420	1,000	500	1,000
	* SUBTOTAL OPERATING *	<u>3,040</u>	<u>3,028</u>	<u>6,125</u>	<u>3,290</u>	<u>6,125</u>
	** TOTAL EXPENDITURES **	<u>\$ 80,965</u>	<u>\$ 88,343</u>	<u>\$ 95,031</u>	<u>\$ 91,296</u>	<u>\$ 94,636</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>
Victim Witness Advocate	<u>1</u>	16
TOTAL	<u>1</u>	

BUDGET ANALYSIS

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

01-5-452 PUBLIC SAFETY TRAINING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 211,460	\$ 211,339	\$ 232,775	\$ 240,000	\$ 346,771
014	OVERTIME	15,904	17,276	10,000	10,000	10,000
021	FICA	16,479	16,395	17,965	18,500	26,401
022	EMPLOYEE RETIREMENT	34,140	36,749	43,208	43,100	67,865
023	EMPLOYEE INSURANCE	42,204	39,583	46,080	66,000	72,000
030	TRAINING	10,665	7,221	4,000	4,000	4,000
040	WORKERS COMPENSATION	4,133	4,511	4,856	4,856	7,135
050	AWARDS	2,960	2,300	3,332	3,332	3,332
	* SUBTOTAL PERSONNEL *	<u>337,945</u>	<u>335,374</u>	<u>362,216</u>	<u>389,788</u>	<u>537,504</u>
110	CLOTHING/UNIFORMS	4,313	1,269	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	18,524	29,504	7,800	7,800	7,800
112	OFFICE SUPPLIES	437	33	1,000	1,000	1,000
113	PRINTING/BINDING	-	-	500	-	500
120	COMMUNICATIONS	2,740	2,873	2,600	2,600	2,600
130	CONTRACTUAL SERVICES	5,790	8,840	7,000	7,000	7,000
131	REPAIRS/MAINTENANCE	-	2,150	1,000	1,000	1,000
132	PROFESSIONAL SERVICES	1,320	1,653	-	-	-
140	SUBSCRIPTIONS/DUES	210	180	250	200	250
141	TRAVEL / BUSINESS	148	135	300	250	300
150	VEHICLE OPERATIONS	1,461	1,088	1,200	1,200	1,200
151	FUEL	6,397	4,128	4,000	4,000	4,000
151	DAMAGE CLAIMS	-	6,016	-	-	-
	* SUBTOTAL OPERATING *	<u>41,340</u>	<u>57,869</u>	<u>27,150</u>	<u>26,550</u>	<u>27,150</u>
	** TOTAL EXPENDITURES **	<u>\$ 379,285</u>	<u>\$ 393,243</u>	<u>\$ 389,366</u>	<u>\$ 416,338</u>	<u>\$ 564,654</u>

DIVISION 452 PUBLIC SAFETY TRAINING

DIVISION NARRATIVE

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

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>
Public Safety Sergeant Training	1	19
Fire Training Captain	1	19
Health & Safety Officer	1	16
Communications Training Officer	1	?
PSO-Training Officer	<u>2</u>	16
TOTAL	<u>6</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 45.0% increase is due to the addition of the Communications Training Officer position to this division, as well as the addition of one PSO-Training Officer position .

01-5-453 FIRE / RESCUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 2,221,718	\$ 2,329,175	\$ 2,528,727	\$ 2,528,727	\$ 3,057,664
014	OVERTIME	222,354	300,810	90,000	250,000	90,000
021	FICA	177,567	193,348	188,548	200,068	226,632
022	EMPLOYEE RETIREMENT	362,214	419,374	466,564	479,053	599,847
023	EMPLOYEE INSURANCE	501,596	515,461	564,480	550,000	720,000
030	TRAINING	77,670	47,938	43,000	43,000	43,000
040	WORKERS COMPENSATION	47,558	50,231	52,375	50,231	62,953
050	AWARDS	35,162	35,978	40,817	35,978	50,813
	* SUBTOTAL PERSONNEL *	<u>3,645,839</u>	<u>3,892,315</u>	<u>3,974,511</u>	<u>4,137,057</u>	<u>4,850,909</u>
110	CLOTHING/UNIFORMS	75,067	71,413	80,550	75,000	80,550
111	MATERIALS/SUPPLIES	98,180	136,987	186,570	135,000	186,570
112	OFFICE SUPPLIES	826	987	1,000	1,000	1,000
113	PRINTING/BINDING	86	486	-	486	-
120	COMMUNICATIONS	5,166	11,909	10,350	9,100	10,350
130	CONTRACTUAL SERVICES	17,957	29,693	28,400	28,522	28,400
131	REPAIRS/MAINTENANCE	32,862	61,203	26,500	38,731	26,500
132	PROFESSIONAL SERVICES	16,708	18,004	16,250	17,653	16,250
140	SUBSCRIPTIONS/DUES	3,687	6,504	880	6,291	880
141	TRAVEL / BUSINESS	57	940	500	936	500
150	VEHICLE OPERATIONS	110,159	96,936	60,000	93,000	60,000
151	FUEL	35,860	36,838	30,000	35,000	30,000
152	DAMAGE CLAIMS	1,878	4,690	-	-	-
	* SUBTOTAL OPERATING *	<u>398,493</u>	<u>476,590</u>	<u>441,000</u>	<u>440,719</u>	<u>441,000</u>
360	MOTOR VEHICLES	47,410	134,075	-	30,000	-
370	NON-MOBIL EQUIPMENT	28,318	88,437	30,000	-	45,000
	* SUBTOTAL CAPITAL *	<u>75,728</u>	<u>222,512</u>	<u>30,000</u>	<u>30,000</u>	<u>45,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 4,120,060</u>	<u>\$ 4,591,417</u>	<u>\$ 4,445,511</u>	<u>\$ 4,607,776</u>	<u>\$ 5,336,909</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	818	-	30,000	30,000	30,000
	TOTAL NET GENERAL FUND	<u>\$ 4,119,242</u>	<u>\$ 4,591,417</u>	<u>\$ 4,415,511</u>	<u>\$ 4,577,776</u>	<u>\$ 5,306,909</u>

DIVISION 453 FIRE / RESCUE

DIVISION NARRATIVE

This division provides for 60 employees: Three Battalion Chiefs and fifty-seven 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>
PSO - Firefighter	1	16
PSO - Fire Lieutenant	3	16
Fire Lieutenant	12	15
Firefighter-EMT / Firefighter	<u>44</u>	14/13
TOTAL	<u>60</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Non-Mobile Equipment	<u>45,000</u>	370
TOTAL	<u>\$ 45,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 20.2% increase is a result of the addition of 12 Firefighter position due to the SAFER grant award.

01-5-454 FIRE PREVENTION/INSPECTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 211,574	\$ 211,363	\$ 212,442	\$ 212,442	\$ 242,917
014	OVERTIME	3,531	9,556	4,000	4,000	4,000
021	FICA	14,730	15,892	15,151	15,151	17,284
022	EMPLOYEE RETIREMENT	28,585	29,834	31,826	31,826	46,297
023	EMPLOYEE INSURANCE	42,240	39,575	46,080	46,080	48,000
030	TRAINING	3,331	1,850	2,175	2,175	2,175
040	WORKERS COMPENSATION	3,773	4,118	3,788	3,788	4,321
050	AWARDS	2,860	3,135	3,332	3,332	3,332
	* SUBTOTAL PERSONNEL *	<u>310,624</u>	<u>315,323</u>	<u>318,794</u>	<u>318,794</u>	<u>368,326</u>
110	CLOTHING/UNIFORMS	572	1,092	1,500	1,000	1,500
111	MATERIALS/SUPPLIES	6,164	6,090	9,000	8,000	9,000
112	OFFICE SUPPLIES	262	81	500	300	500
113	PRINTING/BINDING	43	5,462	6,000	6,000	6,000
120	COMMUNICATIONS	5,286	4,329	4,544	4,544	4,544
130	CONTRACTUAL SERVICES	3,791	2,548	1,000	1,000	1,000
131	REPAIRS/MAINTENANCE	-	-	400	-	400
132	PROFESSIONAL SERVICES	1,409	1,060	500	500	500
140	SUBSCRIPTION/DUES	390	2,400	2,855	2,600	2,855
141	TRAVEL / BUSINESS	35	387	400	400	400
150	VEHICLE OPERATIONS	1,567	4,015	3,000	5,000	3,000
151	FUEL	4,585	3,841	3,300	3,300	3,300
	* SUBTOTAL OPERATING *	<u>24,104</u>	<u>31,305</u>	<u>32,999</u>	<u>32,644</u>	<u>32,999</u>
360	MOTOR VEHICLES	-	34,422	-	-	31,000
370	NON-MOBIL EQUIPMENT	-	15,172	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>49,594</u>	<u>-</u>	<u>-</u>	<u>31,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 334,728</u>	<u>\$ 396,222</u>	<u>\$ 351,793</u>	<u>\$ 351,438</u>	<u>\$ 432,325</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>
Division Chief/Fire Marshall	1	20
Fire Inspector	2	17
Fire Prevention/Administrative Assistant	<u>1</u>	14
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Vehicle	<u>31,000</u>	360
TOTAL	<u>\$ 31,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 22.9% increase is due to an increase in capital expenditures.

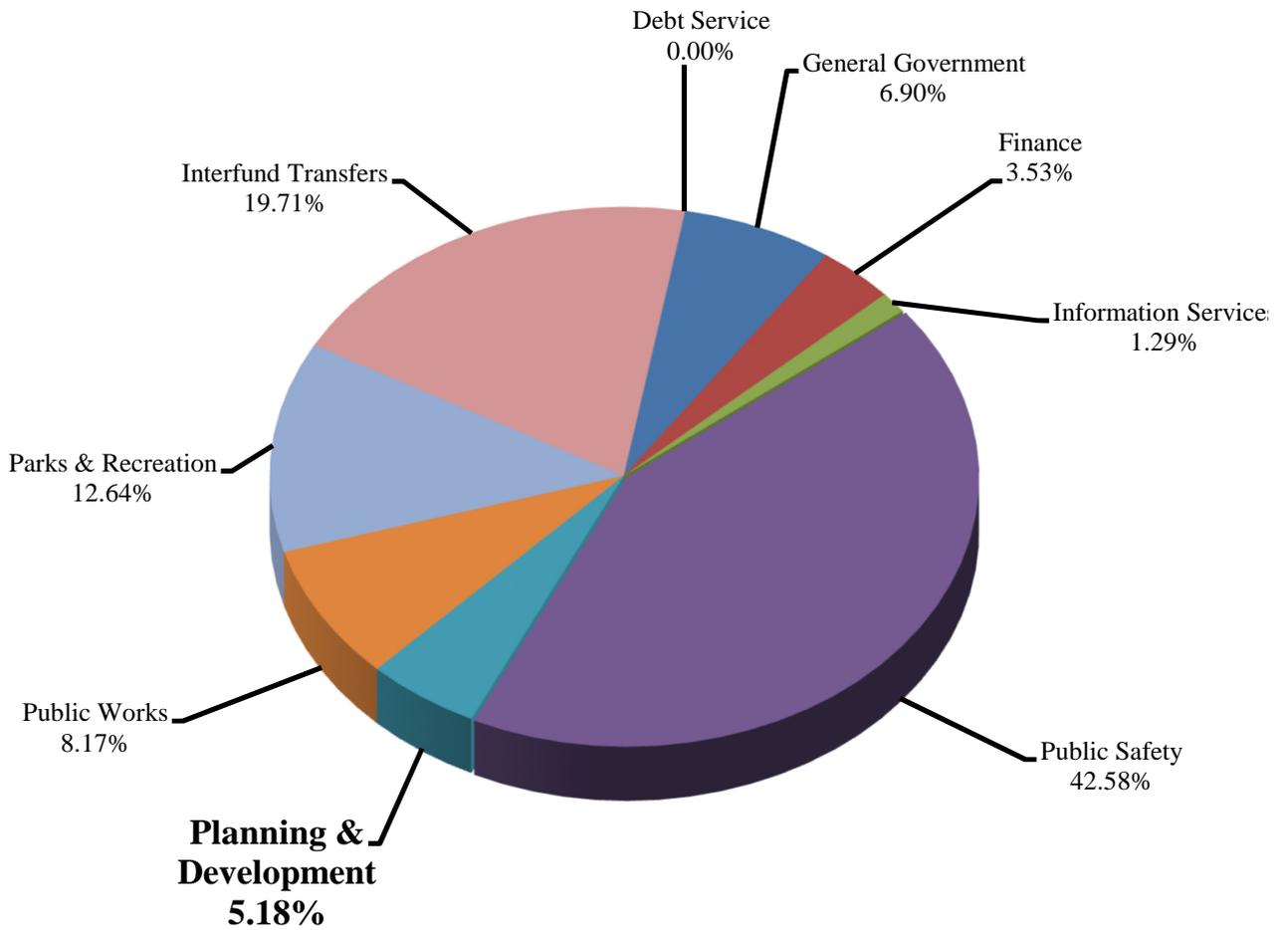
GENERAL FUND EXPENDITURES

PLANNING & DEVELOPMENT

GENERAL FUND
PLANNING AND DEVELOPMENT DEPARTMENT

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

The chart below shows the portion of General Fund Expenditures allocated to the Planning & Development Department, which reflects 5.18% of the overall resources appropriated in the General Fund for FY 2021.



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, 2021
Regular Employees
PLANNING AND DEVELOPMENT DEPARTMENT

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
PLANNING	9	9	9	9	10
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>19</u>

A summary of expenditures for the past 3 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 \$2,168,099 and the Water and Sewer Fund will provide \$51,914. 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
521	PLANNING	\$ 962,054	\$ 987,178	\$ 1,072,150	\$ 1,050,642	\$ 1,181,729
522	BUILDING	<u>783,930</u>	<u>844,607</u>	<u>958,620</u>	<u>939,498</u>	<u>1,038,284</u>
TOTAL EXPENDITURES		<u>\$ 1,745,984</u>	<u>\$ 1,831,785</u>	<u>\$ 2,030,770</u>	<u>\$ 1,990,140</u>	<u>\$ 2,220,013</u>
PLANNING/DEVELOPMENT OVERHEAD		<u>(39,196)</u>	<u>(42,230)</u>	<u>(47,931)</u>	<u>(46,975)</u>	<u>(51,914)</u>
NET PLANNING & DEVELOPMENT		<u>\$ 1,706,788</u>	<u>\$ 1,789,555</u>	<u>\$ 1,982,839</u>	<u>\$ 1,943,165</u>	<u>\$ 2,168,099</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 2020 goals and priorities. The following benchmarks, goals and priorities for FY 2021 include:

- Complete the 5 year update of the Flood Hazard Mitigation Study.
- Coordinate with Census Bureau in completing the decennial Census.
- Continue pursuing construction of segments of the East Coast Greenway.
- Refine new permitting software system to transition to a largely-online application and payment process
- Assist in annexations to add high value land to the city and to fill gaps.
- Provide design assistance to Council-initiated downtown revitalization efforts, such as entryway signage and landscaping improvements along Main Street.
- Provide public assistance in understanding pending FEMA flood map changes.

01-5-521 PLANNING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 667,521	\$ 708,469	\$ 744,362	\$ 735,000	\$ 798,550
014	OVERTIME	128	313	-	300	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	49,217	52,147	53,594	53,309	57,496
022	EMPLOYEE RETIREMENT	73,808	79,245	90,151	89,891	97,162
023	EMPLOYEE INSURANCE	84,480	88,369	103,680	103,680	120,000
030	TRAINING	5,353	5,713	9,000	6,000	9,000
040	WORKERS COMPENSATION	3,988	4,276	4,466	4,466	4,791
050	AWARDS	7,025	7,282	7,497	7,496	8,330
	* SUBTOTAL PERSONNEL *	<u>896,920</u>	<u>951,214</u>	<u>1,018,150</u>	<u>1,005,542</u>	<u>1,100,729</u>
111	CLOTHING/UNIFORMS	340	300	300	300	300
111	MATERIALS/SUPPLIES	11,215	5,810	20,000	15,000	12,000
112	OFFICE SUPPLIES	3,652	4,820	6,000	5,500	6,000
113	PRINTING/BINDING	43	-	1,000	-	1,000
120	COMMUNICATIONS	3,639	4,794	4,800	4,000	4,800
130	CONTRACTUAL SERVICES	8,091	9,775	10,000	10,000	10,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	6,143	6	-	-	-
140	SUBSCRIPTIONS/DUES	2,522	2,916	4,000	3,000	4,000
141	TRAVEL / BUSINESS	20	-	300	-	300
142	ADVERTISING	4,656	4,174	3,800	3,500	3,800
150	VEHICLE OPERATIONS	863	1,917	800	2,000	800
151	FUEL	1,861	1,452	2,500	1,800	2,500
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>43,045</u>	<u>35,964</u>	<u>54,000</u>	<u>45,100</u>	<u>46,000</u>
360	MOTOR VEHICLES	22,089	-	-	-	35,000
	* SUBTOTAL CAPITAL *	<u>22,089</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 962,054</u>	<u>\$ 987,178</u>	<u>\$ 1,072,150</u>	<u>\$ 1,050,642</u>	<u>\$ 1,181,729</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>
Director, Planning & Development	1	31
Assistant Director, Planning & Development	1	28
Assistant Zoning Administrator	1	24
Zoning Enforcement Officer	1	14
Principal Planner	1	27
Senior Planner/Urban Designer	1	25
Planner	1	22
Administrative Assistant I- Planning & Dev	1	13
Administrative Assistant II- Planning & Dev	<u>1</u>	15
TOTAL	<u>9</u>	

BUDGET ANALYSIS

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

01-5-522 BUILDING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 518,757	\$ 565,013	\$ 585,556	\$ 585,000	\$ 654,680
014	OVERTIME	334	334	-	313	-
021	FICA	38,344	40,527	40,403	42,143	45,173
022	EMPLOYEE RETIREMENT	52,919	57,295	57,550	57,946	65,214
023	EMPLOYEE INSURANCE	92,511	96,669	103,680	103,680	120,000
030	TRAINING	2,338	5,881	8,000	6,000	8,000
040	WORKERS COMPENSATION	4,395	4,657	4,684	4,684	5,237
050	AWARDS	6,775	7,227	7,497	7,497	8,330
	* SUBTOTAL PERSONNEL *	<u>716,373</u>	<u>777,603</u>	<u>807,370</u>	<u>807,263</u>	<u>906,634</u>
110	CLOTHING/UNIFORMS	3,900	3,900	4,200	3,900	4,600
111	MATERIALS/SUPPLIES	6,922	5,478	14,000	10,000	14,000
112	OFFICE SUPPLIES	3,717	4,043	3,000	3,000	3,000
113	PRINTING/BINDING	-	486	1,000	335	1,000
120	COMMUNICATIONS	9,495	8,326	11,000	8,000	11,000
130	CONTRACTUAL SERVICES	8,068	5,352	70,000	60,000	15,000
131	REPAIRS/MAINTENANCE	-	6	250	-	250
132	PROFESSIONAL SERVICES	94	-	-	-	-
140	SUBSCRIPTIONS/DUES	675	1,090	1,000	1,000	1,000
141	TRAVEL / BUSINESS	-	-	300	-	300
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	2,029	2,016	3,000	3,000	3,000
151	FUEL	7,639	9,014	8,000	8,000	8,000
	* SUBTOTAL OPERATING *	<u>42,539</u>	<u>39,711</u>	<u>116,250</u>	<u>97,235</u>	<u>61,650</u>
360	MOTOR VEHICLES	<u>25,018</u>	<u>27,293</u>	<u>35,000</u>	<u>35,000</u>	<u>70,000</u>
	* SUBTOTAL CAPITAL *	<u>25,018</u>	<u>27,293</u>	<u>35,000</u>	<u>35,000</u>	<u>70,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 783,930</u>	<u>\$ 844,607</u>	<u>\$ 958,620</u>	<u>\$ 939,498</u>	<u>\$ 1,038,284</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	<u>39,196</u>	<u>42,230</u>	<u>47,931</u>	<u>46,975</u>	<u>51,914</u>
	TOTAL NET GENERAL FUND	<u>\$ 744,734</u>	<u>\$ 802,377</u>	<u>\$ 910,689</u>	<u>\$ 892,523</u>	<u>\$ 986,370</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>
Building Official	1	27
Assistant Building Official	1	23
Master Building Inspector	4	18
Master Electrical Inspector	1	18
Administrative Assistant II- Permit	1	15
Permit Clerk	<u>1</u>	12
TOTAL	<u>9</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Trucks (2)	<u>\$ 70,000</u>	360
TOTAL	<u>\$ 70,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 8.3% increase is due to personnel costs and capital expenditures.

GENERAL FUND EXPENDITURES

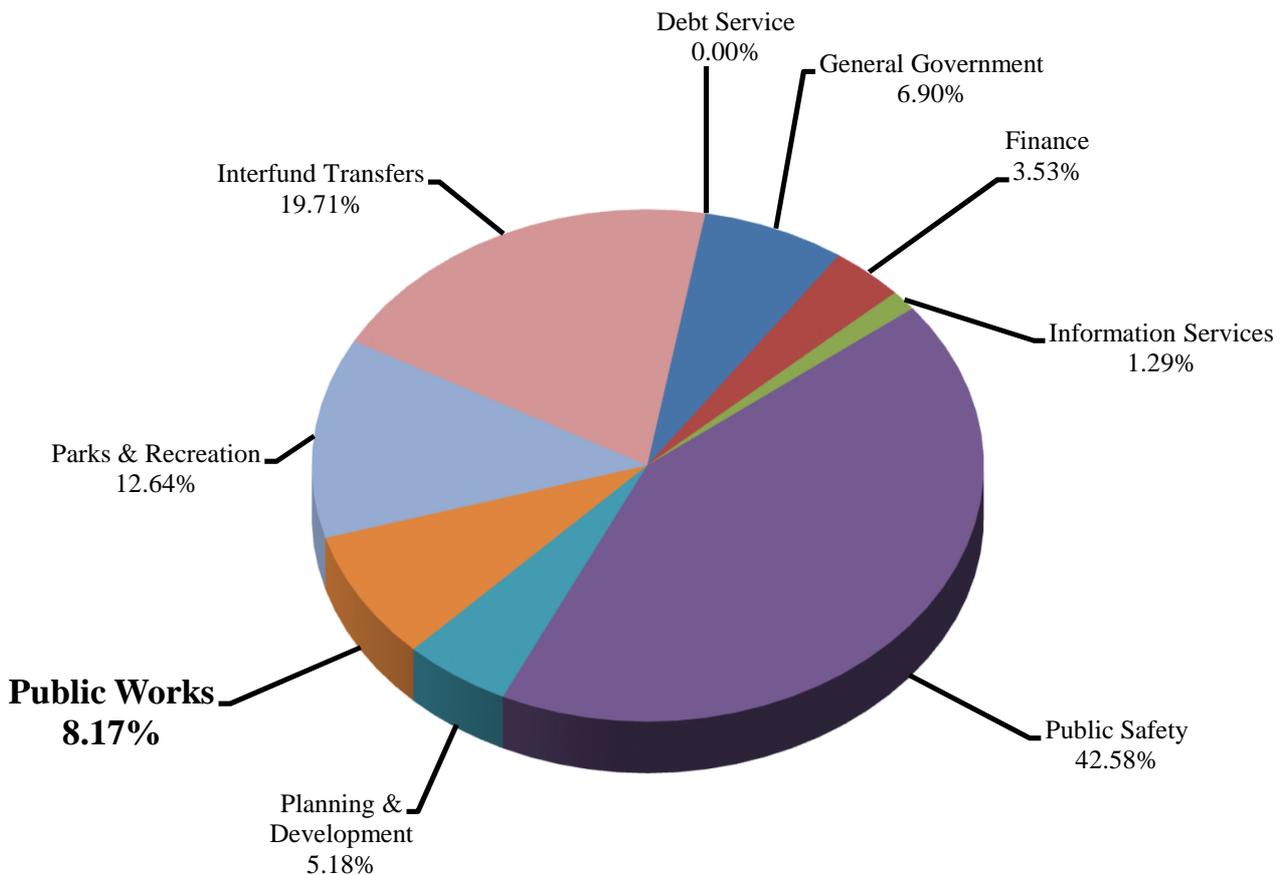
PUBLIC WORKS

**GENERAL FUND
PUBLIC WORKS DEPARTMENT**

The Public Works Department includes 3 divisions: Street and Drainage, Fleet Maintenance, and Facilities Maintenance. 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. The primary function of the Fleet Maintenance Division and the Facilities Maintenance Division is to oversee maintenance of the City's fleet and facilities.

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 8.17% of the overall resources appropriated in the General Fund for FY 2021.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 7.9% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2021
Regular Employees
PUBLIC WORKS DEPARTMENT

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
STREETS / DRAINAGE	19	23	23	23	26
FLEET MAINTENANCE	5	5	5	5	5
FACILITIES MAINTENANCE	<u>8</u>	<u>8</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL	<u>19</u>	<u>23</u>	<u>23</u>	<u>23</u>	<u>26</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the various divisions include all amounts required from both the General Fund, the Water and Sewer Fund, the Storm Water Fund, the Solid Waste Fund, the Beach Services Fund, and the Aquatics Center Fund to accomplish the level of services and goals of this department. The General Fund will provide \$3,422,613, Water and Sewer Fund will provide \$459,376, the Storm Water Fund will provide \$175,855, the Solid Waste Fund will provide \$159,166, the Beach Services Fund will provide \$40,431, and the Aquatic Center Fund will provide \$28,658. The overhead rate for the Streets and Drainage Division is 5% for Water and Sewer, and 5% for Storm Water. The overhead rate for the Fleet Maintenance Division is 16% for Water and Sewer, 20% for Solid Waste, and 4% for Beach Services. The overhead rate for the Facilities Maintenance Division is 25% for Water and Sewer, 4% for Solid Waste, 2% for Beach Services, and 4% for Aquatic Center. The Street Improvement Fund will provide \$600,000 for In House Capital.

SUMMARY OF EXPENDITURES
PUBLIC WORKS DEPARTMENT

DIV. NO.	DIVISION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
652	STREETS / DRAINAGE	\$ 3,039,090	\$ 3,323,941	\$ 3,327,932	\$ 3,195,824	\$ 3,517,102
832	FLEET MAINTENANCE	484,595	491,594	527,980	501,050	652,541
842	FACILITIES MAINTENANCE	<u>1,159,139</u>	<u>890,665</u>	<u>651,693</u>	<u>643,789</u>	<u>716,456</u>
TOTAL EXPENDITURES		<u>\$ 4,682,824</u>	<u>\$ 4,706,200</u>	<u>\$ 4,507,605</u>	<u>\$ 4,340,663</u>	<u>\$ 4,886,099</u>
PUBLIC WORKS OVERHEAD		<u>(903,446)</u>	<u>(840,765)</u>	<u>(772,079)</u>	<u>(745,329)</u>	<u>(863,486)</u>
IN HOUSE CAPITAL		<u>(282,428)</u>	<u>(420,515)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>(600,000)</u>
NET PUBLIC WORKS		<u>\$ 3,496,950</u>	<u>\$ 3,444,920</u>	<u>\$ 3,335,526</u>	<u>\$ 3,195,334</u>	<u>\$ 3,422,613</u>

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

Performance Benchmarks, Goals and Priorities

Departmental goals and priorities for FY 2021 Capital Improvement Projects:

- Install sidewalks, pathways and beach access boardwalks at multiple locations throughout the city.
- Conduct pavement condition rating and resurface streets based on priority ranking.
- Complete Priority 3 storm drainage system improvements in the Stormwater Drainage Fund.
- Continue in-house street resurfacing program
- Pave driveway entrance and handicap spaces at oceanfront beach parking lots.
- Complete 2nd Avenue North intersection widening project.

Departmental benchmarks, goals and priorities for FY 2021 Operations and Maintenance.

- Maintain public drainage system and inspect private drainage systems 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 as directed by the state health officials, in cooperation with adjoining jurisdictions.
- Inspect/repair sidewalks as necessary to maintain pedestrian safety.
- Maintain parking surface and striping for beachfront dirt lots.

01-5-652 STREETS/DRAINAGE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 974,169	\$ 1,067,386	\$ 1,159,402	\$ 1,100,000	\$ 1,287,851
014	OVERTIME	65,414	79,830	45,000	45,000	30,000
021	FICA	75,699	83,461	86,717	82,440	94,885
022	EMPLOYEE RETIREMENT	107,152	125,482	131,084	126,065	140,780
023	EMPLOYEE INSURANCE	222,836	247,536	264,960	250,000	300,000
030	TRAINING	5,641	2,059	12,000	3,000	12,000
040	WORKERS COMPENSATION	26,476	28,944	30,110	30,110	32,946
050	AWARDS	15,411	17,486	19,159	19,159	23,140
	* SUBTOTAL PERSONNEL *	<u>1,492,798</u>	<u>1,652,184</u>	<u>1,748,432</u>	<u>1,655,774</u>	<u>1,921,602</u>
110	CLOTHING/UNIFORMS	17,515	16,535	11,000	11,000	11,000
111	MATERIALS/SUPPLIES	579,827	722,873	600,000	600,000	600,000
112	OFFICE SUPPLIES	764	625	3,000	3,000	3,000
113	PRINTING AND BINDING	-	38	2,000	-	2,000
120	COMMUNICATIONS	6,041	6,847	31,000	6,000	31,000
121	UTILITIES	639,427	660,709	660,000	660,000	670,000
130	CONTRACTUAL SERVICES	41,254	70,508	7,500	66,846	7,500
131	REPAIRS/MAINTENANCE	6,185	27,172	25,000	26,735	25,000
132	PROFESSIONAL SERVICES	914	145	2,500	1,000	2,500
140	SUBSCRIPTIONS/DUES	175	2,176	2,500	2,176	2,500
141	TRAVEL / BUSINESS	157	-	2,000	250	2,000
142	ADVERTISING	-	-	1,000	-	1,000
150	VEHICLE OPERATIONS	87,643	60,469	60,000	60,000	63,000
151	FUEL	55,752	60,617	50,000	60,000	60,000
152	DAMAGE CLAIMS	11,665	7,803	-	7,803	-
	* SUBTOTAL OPERATING *	<u>1,447,319</u>	<u>1,636,517</u>	<u>1,457,500</u>	<u>1,504,810</u>	<u>1,480,500</u>
360	MOTOR VEHICLES	83,227	35,240	80,000	35,240	115,000
370	NON-MOBIL EQUIPMENT	15,746	-	42,000	-	-
	* SUBTOTAL CAPITAL *	<u>98,973</u>	<u>35,240</u>	<u>122,000</u>	<u>35,240</u>	<u>115,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 3,039,090</u>	<u>\$ 3,323,941</u>	<u>\$ 3,327,932</u>	<u>\$ 3,195,824</u>	<u>\$ 3,517,102</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	118,081	166,197	166,396	159,791	175,854
	STORM WATER FUND 5%	118,081	166,197	166,397	159,791	175,855
	**LESS OVERHEAD TOTAL **	<u>303,909</u>	<u>332,394</u>	<u>332,794</u>	<u>319,582</u>	<u>351,710</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	282,428	420,515	400,000	400,000	600,000
TOTAL NET GENERAL FUND		<u>\$ 2,452,753</u>	<u>\$ 2,571,032</u>	<u>\$ 2,595,138</u>	<u>\$ 2,476,242</u>	<u>\$ 2,565,392</u>

DIVISION 652 STREETS/DRAINAGE

DIVISION NARRATIVE

This division provides for 26 employees: a Superintendent, a Supervisor, a Stormwater Compliance Manager, one Bridge Crew Leader, a Right of Way Manager, four Crew Leaders, four Heavy Equipment Operators, two Equipment Operators/Mosquito Control Techs, 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>
Operations Manager/Streets and Drainage	1	27
Supervisor, Streets and Drainage	1	21
Bridge Crew Leader	1	17
Right of Way Manager	1	17
Stormwater Program Compliance Manager	1	17
Crew Leader I / Crew Leader II	4	14/17
Equipment Operator / Mosquito Control Tech	2	13
Heavy Equipment Operator (HEO)	4	13
Maintenance Specialist / Motor Equipment Operator	4	11/12
Tradesworker	3	9
Bridge Operator	<u>4</u>	9
TOTAL	<u><u>26</u></u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Trucks (3)	\$ <u>115,000</u>	360
TOTAL	\$ <u><u>115,000</u></u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 1.1% decrease is mainly due to a decrease in capital expenditures and an increase in the In-House Paving allocation.

01-5-832 FLEET MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 283,944	\$ 303,221	\$ 315,606	\$ 315,606	\$ 331,747
014	OVERTIME	190	1,973	1,000	1,000	1,000
021	FICA	20,629	22,226	22,479	22,479	23,625
022	EMPLOYEE RETIREMENT	30,372	32,042	34,278	34,279	35,349
023	EMPLOYEE INSURANCE	52,800	55,229	69,120	58,080	60,000
030	TRAINING	924	964	4,000	1,000	4,000
040	WORKERS COMPENSATION	5,701	6,134	6,332	6,332	6,655
050	AWARDS	3,619	3,890	4,165	4,165	4,165
	* SUBTOTAL PERSONNEL *	<u>398,179</u>	<u>425,679</u>	<u>456,980</u>	<u>442,941</u>	<u>466,541</u>
110	CLOTHING/UNIFORMS	5,135	4,672	5,000	5,000	5,000
111	MATERIALS/SUPPLIES	29,993	29,791	30,000	29,500	30,000
112	OFFICE SUPPLIES	231	109	1,000	500	1,000
113	PRINTING/BINDING	-	-	500	-	500
120	COMMUNICATIONS	803	1,178	2,000	1,000	2,000
130	CONTRACTUAL SERVICES	5,285	5,399	5,500	5,500	5,500
131	REPAIRS/MAINTENANCE	2,344	3,553	5,000	2,500	5,000
132	PROFESSIONAL SERVICES	60	109	-	109	-
140	SUBSCRIPTIONS/DUES	5,688	4,049	2,000	2,000	2,000
150	VEHICLE OPERATIONS	13,783	12,223	10,000	6,000	10,000
151	FUEL	11,010	4,332	10,000	6,000	10,000
152	DAMAGE CLAIMS	2,090	500	-	-	-
	* SUBTOTAL OPERATING *	<u>76,422</u>	<u>65,915</u>	<u>71,000</u>	<u>58,109</u>	<u>71,000</u>
360	MOTOR VEHICLES	-	-	-	-	75,000
361	HEAVY EQUIPMENT	9,994	-	-	-	-
370	NON-MOBILE EQUIPMENT	-	-	-	-	40,000
	* SUBTOTAL CAPITAL *	<u>9,994</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 484,595</u>	<u>\$ 491,594</u>	<u>\$ 527,980</u>	<u>\$ 501,050</u>	<u>\$ 652,541</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 16%	77,535	78,655	84,477	80,168	104,407
	SOLID WASTE FUND 20%	96,919	98,319	105,596	100,210	130,508
	BEACH SERVICES FUND 4%	19,384	19,664	21,119	20,042	26,102
	**LESS OVERHEAD TOTAL **	<u>193,838</u>	<u>196,638</u>	<u>211,192</u>	<u>200,420</u>	<u>261,017</u>
	TOTAL NET GENERAL FUND	<u>\$ 290,757</u>	<u>\$ 294,956</u>	<u>\$ 316,788</u>	<u>\$ 300,630</u>	<u>\$ 391,524</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>
Fleet Management Superintendent	1	25
Mechanic	<u>4</u>	14
TOTAL	<u>5</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Vehicle	\$ 40,000	360
Fork Lift	35,000	360
Truck Lift	<u>40,000</u>	370
TOTAL	<u>\$ 115,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 23.6% increase is due to capital expenditures.

01-5-842 FACILITIES MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 314,028	\$ 143,522	\$ 153,721	\$ 145,000	\$ 168,831
012	SALARY, PART-TIME	11,526	-	-	-	-
014	OVERTIME	12,595	1,864	3,000	3,000	3,000
021	FICA	24,904	10,930	11,284	10,906	12,372
022	EMPLOYEE RETIREMENT	33,542	12,720	14,495	13,664	16,317
023	EMPLOYEE INSURANCE	84,480	34,052	34,560	32,000	36,000
030	TRAINING	-	60	1,000	1,000	1,000
040	WORKERS COMPENSATION	6,809	3,109	3,134	3,134	3,437
050	AWARDS	5,811	2,220	2,499	2,499	2,499
	* SUBTOTAL PERSONNEL *	<u>493,695</u>	<u>208,477</u>	<u>223,693</u>	<u>211,203</u>	<u>243,456</u>
110	CLOTHING/UNIFORMS	5,491	1,742	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	79,026	55,104	25,000	25,000	25,000
120	COMMUNICATIONS	4,055	3,662	3,500	3,500	3,500
130	CONTRACTUAL SERVICES	209,583	135,540	140,000	140,000	160,000
131	REPAIRS/MAINTENANCE	299,941	438,234	250,000	250,000	275,000
132	PROFESSIONAL SERVICES	390	310	-	310	-
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	10,225	4,297	3,000	4,276	3,000
151	FUEL	31,789	8,740	4,500	8,000	4,500
152	DAMAGE CLAIMS	420	-	-	-	-
	* SUBTOTAL OPERATING *	<u>640,920</u>	<u>647,629</u>	<u>428,000</u>	<u>432,586</u>	<u>473,000</u>
360	MOTOR VEHICLES	24,524	34,559	-	-	-
370	NON-MOBILE EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>24,524</u>	<u>34,559</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,159,139</u>	<u>\$ 890,665</u>	<u>\$ 651,693</u>	<u>\$ 643,789</u>	<u>\$ 716,456</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	255,010	195,946	162,923	160,947	179,114
	SOLID WASTE FUND 4%	46,366	35,627	26,068	25,752	28,658
	BEACH SERVICES FUND 2%	57,957	44,533	13,034	12,876	14,329
	AQUATIC CENTER FUND 4%	46,366	35,627	26,068	25,752	28,658
	**LESS OVERHEAD TOTAL **	<u>405,699</u>	<u>311,733</u>	<u>228,093</u>	<u>225,327</u>	<u>250,759</u>
TOTAL NET GENERAL FUND		<u>\$ 753,440</u>	<u>\$ 578,932</u>	<u>\$ 423,600</u>	<u>\$ 418,462</u>	<u>\$ 465,697</u>

DIVISION 842 CUSTODIAL / FACILITIES MAINTENANCE

DIVISION NARRATIVE

This division provides for three employees: a Facilities Supervisor, a Facility Maintenance Technician, and a Maintenance Worker. The main function of this division is to maintain existing City buildings and to assist departments in making improvements to these facilities.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Facilities Supervisor	1	21
Facility Maintenance Technician	1	15
Maintenance Worker	<u>1</u>	9
TOTAL	<u>3</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 9.9% increase is due to an increase in professional and contractual services.

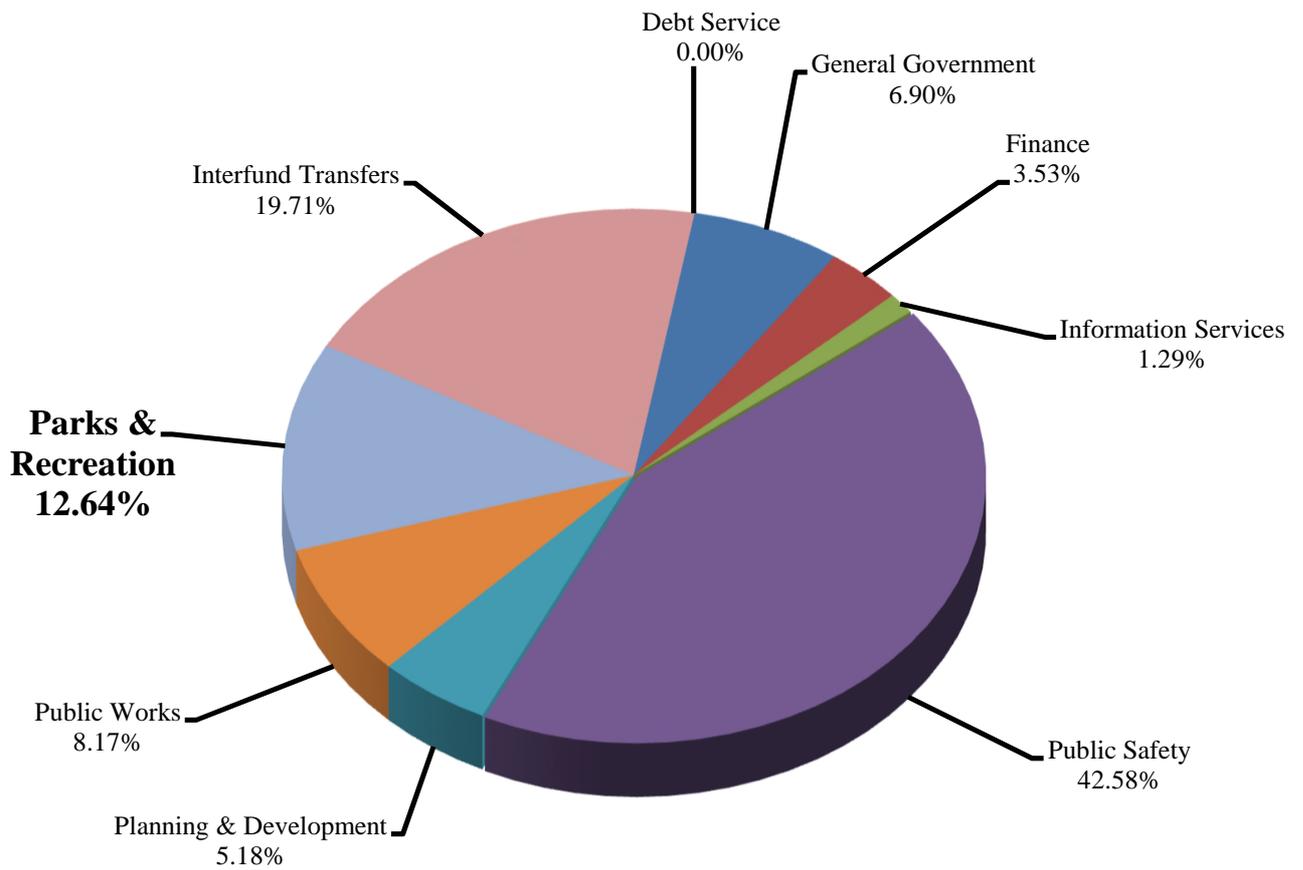
GENERAL FUND EXPENDITURES

PARKS & RECREATION

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

The Parks and Recreation Department includes 8 divisions: Recreation Administration, Athletics, Programs/Events, Parks - ROW Mainenance, Parks - Parks & Sports Complex, Parks - Landscaping, Parks - Parks & Beach and Parks - Administration. 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 12.64% of the overall resources appropriated in the General Fund for FY 2021.



Following is the five-year history of employees assigned to this department by division within the Parks & Recreation Department of the General Fund. The total number of regular employees under the supervision of the Parks & Recreation Department is 56. This is made up of Parks & Recreation, Beach Services, Aquatic & Fitness Center, and NMB Enterprise Fund. The employees in this department make up 12.9% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2021
Regular Employees
PARKS AND RECREATION DEPARTMENT

The chart below shows the portion of General Fund Exp

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
RECREATION - ADMINISTRATION	5	5	5	5	5
RECREATION - ATHLETICS	6	6	5	5	6
RECREATION - PROGRAMS/EVENTS	4	4	4	4	4
RECREATION - SPORTS PARK	1	0	0	0	0
PARKS - ROW MAINTENANCE	0	0	5	5	5
PARKS - PARKS & SPORTS COMPLEX	0	0	4	5	5
PARKS - LANDSCAPING	0	0	3	4	4
PARKS - PARKS & BEACH	0	0	4	4	4
PARKS - ADMINISTRATION	17	17	2	3	5
PARKS - CUSTODIAL MAINTENANCE	<u>0</u>	<u>0</u>	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL	<u>33</u>	<u>32</u>	<u>37</u>	<u>40</u>	<u>43</u>

A summary of expenditures for the past 3 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 \$5,295,117, Beach Services will provide \$192,139, the Aquatic Center Fund will provide \$32,023, and the NMB Enterprise Fund will provide \$730,771. 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 Park-Row Maintenance is 2%, Park-Parks/Sports Complex is 60%, Park-Landscaping is 10%, Park-Parks and Beach is 10% and the Parks and

SUMMARY OF EXPENDITURES
PARKS AND RECREATION DEPARTMENT

DIV. NO.	DIVISION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
741	RECREATION - ADMINISTRATION	\$ 549,343	\$ 641,402	\$ 608,360	\$ 606,660	\$ 640,463
742	RECREATION - ATHLETICS	713,170	790,189	768,914	760,893	1,067,562
743	RECREATION - PROGRAMS/EVENTS	956,524	998,971	1,075,245	1,046,435	951,760
750	PARKS-ROW MAINTENANCE	439,964	434,717	624,154	589,215	638,208
751	PARKS - PARKS & SPORTS COMPLEX	653,885	751,737	926,488	888,392	905,445
752	PARKS - LANDSCAPING	311,655	384,978	395,261	391,911	449,548
753	PARKS - PARKS & BEACH	502,207	589,570	683,168	664,978	724,701
754	PARKS - ADMINISTRATION	424,602	540,329	509,466	507,066	632,302
755	PARKS - CUSTODIANS	-	359,026	325,827	320,717	446,248
TOTAL EXPENDITURES		<u>\$ 4,551,350</u>	<u>\$ 5,490,919</u>	<u>\$ 5,916,883</u>	<u>\$ 5,776,267</u>	<u>\$ 6,456,237</u>
RECREATION OVERHEAD		<u>(696,562)</u>	<u>(961,024)</u>	<u>(1,053,982)</u>	<u>(1,025,706)</u>	<u>(1,111,120)</u>
IN HOUSE CAPITAL		<u>-</u>	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>
NET PARKS AND RECREATION		<u>\$ 3,854,788</u>	<u>\$ 4,529,895</u>	<u>\$ 4,812,901</u>	<u>\$ 4,700,561</u>	<u>\$ 5,295,117</u>

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The goals and priorities set forth in the FY 2020 budget are underway and being accomplished as follows:

- Enhance training of staff on customer service elements of job.
- Generate \$40,000 in sponsorships for special events.
- Generate \$185,000 in sponsorships at the Park & Sports Complex.
- Complete the beautification of Hwy 17 North by adding irrigation and landscaping (Phase II) in medians at Town Center main traffic light interchange.
- Increase and/or distribute play by making Soccer fields available at night Soccer via the addition of field lighting at those facilities.
- Continue to grow and improve efficiency , marketability, and presentation of the Great Christmas Light Show.

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 2021:

- Enhance training of staff on technical and customer service elements of job.
- Recruit 2-3 new organizations to host sports tourism events in the City
- Increase direct economic impact to the City by 10%.
- Increase awareness of programs and sponsorship opportunities through marketing and branding.
- Increase attendance/participation at recreational programs and events by 15% to include Pedal in the Park, Touch-A-Truck, Movies at McLean, Dashing Through the Glow, Sounds of Summer concerts and Pet Photos with Santa.
- Generate \$185,000 in sponsorships at the Park & Sports Complex.
- Generate \$45,000 in sponsorships for special events.
- Continue renovating, replacing beach walkovers – work with Public Works.
- Contractor construction of seawall to stop erosion and land loss at Heritage Shores Nature Preserve.

01-5-741 RECREATION (ADMINISTRATION)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 325,636	\$ 356,850	\$ 366,268	\$ 366,268	\$ 391,151
012	SALARY, PART-TIME	17,513	17,032	17,941	17,941	18,381
014	OVERTIME	135	31	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	25,645	27,950	28,052	28,052	29,875
022	EMPLOYEE RETIREMENT	39,231	43,645	47,774	47,774	49,991
023	EMPLOYEE INSURANCE	52,800	55,229	57,600	57,600	60,000
030	TRAINING	10,793	6,425	500	500	400
040	WORKERS COMPENSATION	2,574	2,810	2,882	2,882	3,071
050	AWARDS	3,619	3,890	4,165	4,165	4,165
	* SUBTOTAL PERSONNEL *	<u>483,346</u>	<u>519,262</u>	<u>530,582</u>	<u>530,582</u>	<u>562,434</u>
110	CLOTHING/UNIFORMS	-	57	400	200	400
111	MATERIALS/SUPPLIES	6,476	15,267	9,845	9,845	9,845
112	OFFICE SUPPLIES	2,259	1,987	3,500	3,500	3,500
113	PRINTING/BINDING	16,875	19,724	17,325	17,325	17,742
120	COMMUNICATIONS	16,226	15,464	17,000	17,000	17,000
130	CONTRACTUAL SERVICES	14,761	20,126	17,208	17,208	17,208
131	REPAIRS/MAINTENANCE	258	42,827	4,500	4,500	4,500
132	PROFESSIONAL SERVICES	-	1,350	-	-	1,000
133	CREDIT CARD FEES	6,000	4,834	6,000	5,000	4,834
140	SUBSCRIPTIONS/DUES	478	418	500	500	500
141	TRAVEL / BUSINESS	2,664	-	1,000	1,000	1,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	-	86	-	-	-
	* SUBTOTAL OPERATING *	<u>65,997</u>	<u>122,140</u>	<u>77,778</u>	<u>76,078</u>	<u>78,029</u>
	** TOTAL EXPENDITURES **	<u>\$ 549,343</u>	<u>\$ 641,402</u>	<u>\$ 608,360</u>	<u>\$ 606,660</u>	<u>\$ 640,463</u>
LESS OVERHEAD ALLOCATION TO:						
	BEACH SERVICES FUND 30%	109,869	128,280	182,508	121,332	192,139
	AQUATIC CENTER FUND 5%	27,467	32,070	30,418	30,333	32,023
	NMB ENTERPRISE FUND 5%	-	-	30,418	30,333	32,023
	**LESS OVERHEAD TOTAL **	<u>219,737</u>	<u>256,561</u>	<u>243,344</u>	<u>242,664</u>	<u>256,185</u>
	TOTAL NET GENERAL FUND	<u>\$ 329,606</u>	<u>\$ 384,841</u>	<u>\$ 365,016</u>	<u>\$ 363,996</u>	<u>\$ 384,278</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 II, 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>
Parks and Recreation Director	1	31
Beach Services Manager	1	25
General Concession Manager BS	1	15
Administrative Assistant II- Park & Rec	1	15
Secretary/Receptionist-Recreation	<u>1</u>	10
TOTAL	<u>5</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 5.3% increase is due to an increase in personnel costs.

01-5-742 RECREATION (ATHLETICS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 246,263	\$ 260,266	\$ 280,657	\$ 280,657	\$ 394,167
012	SALARY, PART-TIME	66,517	83,693	61,100	61,100	75,000
014	OVERTIME	66	131	1,500	1,000	500
021	FICA	23,056	25,498	24,371	24,350	33,346
022	EMPLOYEE RETIREMENT	26,527	27,724	26,797	26,797	36,423
023	EMPLOYEE INSURANCE	50,160	42,314	57,600	57,600	72,000
030	TRAINING	1,197	3,920	5,000	5,000	7,000
040	WORKERS COMPENSATION	2,610	2,521	2,574	2,574	3,523
050	AWARDS	3,854	3,302	4,165	4,165	4,450
	* SUBTOTAL PERSONNEL *	<u>420,250</u>	<u>449,369</u>	<u>463,764</u>	<u>463,243</u>	<u>626,409</u>
110	CLOTHING/UNIFORMS	937	3,595	2,000	2,000	2,700
111	MATERIALS/SUPPLIES	121,057	136,229	104,250	104,250	143,678
112	OFFICE SUPPLIES	1,268	1,521	4,900	4,900	3,000
113	PRINTING/BINDING	859	76	4,500	1,000	4,880
120	COMMUNICATIONS	3,158	5,540	5,050	5,050	6,010
130	CONTRACTUAL SERVICES	60,643	64,679	61,500	61,500	72,060
131	REPAIRS/MAINTENANCE	105	-	13,000	10,000	-
132	PROFESSIONAL SERVICES	1,419	231	-	-	-
134	CREDIT CARD FEES	-	-	1,000	-	-
140	SUBSCRIPTIONS/DUES	9,170	4,395	6,200	6,200	6,775
141	TRAVEL / BUSINESS	79,236	82,259	97,500	97,500	105,700
142	ADVERTISING	381	2,262	3,000	3,000	72,400
150	VEHICLE OPERATIONS	3,287	798	750	750	750
151	FUEL	1,304	1,745	1,500	1,500	1,700
152	DAMAGE CLAIMS	-	1,891	-	-	-
	* SUBTOTAL OPERATING *	<u>282,824</u>	<u>305,221</u>	<u>305,150</u>	<u>297,650</u>	<u>419,653</u>
360	MOTOR VEHICLES	-	35,599	-	-	-
370	NON-MOBIL EQUIPMENT	-	-	-	-	21,500
380	FURN. / OFFICE EQUIPMENT	10,096	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>10,096</u>	<u>35,599</u>	<u>-</u>	<u>-</u>	<u>21,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 713,170</u>	<u>\$ 790,189</u>	<u>\$ 768,914</u>	<u>\$ 760,893</u>	<u>\$ 1,067,562</u>

DIVISION 742 RECREATION (ATHLETICS)

DIVISION NARRATIVE

This division provides for six full-time employees: a Superintendent of Recreation and Sports Tourism, a Athletic & Sports Tourism 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 & Sports Tourism 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>
Superintendent of Recreation/Sports Tourism	1	25
Athletic & Sports Tourism Director	1	18
Assistant Athletic Director	2	15
Sports Tourism Coordinator	1	15
Secretary/Receptionist - Recreation	<u>1</u>	10
TOTAL	<u>6</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Equipment	\$ <u>21,500</u>	370
TOTAL	\$ <u>21,500</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 38.8% increase is due to the addition of a Assistant Athletic Director position and an increase in capital expenditures.

01-5-743 RECREATION (PROGRAMS/EVENTS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 223,491	\$ 247,030	\$ 255,609	\$ 255,609	\$ 205,414
012	SALARY, PART-TIME	38,380	39,919	48,594	48,594	48,594
014	OVERTIME	2,045	1,620	-	-	-
021	FICA	18,906	21,551	21,903	21,903	18,289
022	EMPLOYEE RETIREMENT	24,246	26,725	28,010	28,010	24,157
023	EMPLOYEE INSURANCE	42,240	44,183	46,080	46,080	36,000
030	TRAINING	10,864	14,195	3,900	3,900	4,200
040	WORKERS COMPENSATION	2,059	2,155	2,282	2,282	1,905
050	AWARDS	3,684	3,888	3,332	3,332	3,332
	* SUBTOTAL PERSONNEL *	<u>365,915</u>	<u>401,266</u>	<u>409,710</u>	<u>409,710</u>	<u>341,891</u>
110	CLOTHING/UNIFORMS	618	301	900	600	1,100
111	MATERIALS/SUPPLIES	74,217	79,603	95,372	90,000	76,898
113	PRINTING/BINDING	43	-	880	-	-
118	CLEANING SUPPLIES	11,614	10,301	10,000	10,000	10,500
120	COMMUNICATIONS	2,546	2,382	5,712	5,000	4,500
130	CONTRACTUAL SERVICES	348,167	375,734	400,146	390,000	400,146
131	REPAIRS/MAINTENANCE	7,291	11,755	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	203	22	-	-	-
133	CLEAN CITY COMMITTEE	20,244	13,158	23,000	20,000	38,000
136	MUSEUM	38,043	27,527	40,000	35,000	40,000
140	SUBSCRIPTIONS/DUES	2,466	812	2,125	2,125	2,925
141	TRAVEL / BUSINESS	212	857	2,000	1,500	2,800
142	ADVERTISING	55,154	72,691	72,400	70,000	-
150	VEHICLE OPERATIONS	320	393	1,000	500	1,000
151	FUEL	1,627	2,169	2,000	2,000	2,000
152	DAMAGE CLAIMS	827	-	-	-	-
	* SUBTOTAL OPERATING *	<u>563,592</u>	<u>597,705</u>	<u>665,535</u>	<u>636,725</u>	<u>589,869</u>
360	MOTOR VEHICLES	27,017	-	-	-	-
370	NON-MOBILE EQUIPMENT	-	-	-	-	20,000
	* SUBTOTAL CAPITAL *	<u>27,017</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 956,524</u>	<u>\$ 998,971</u>	<u>\$ 1,075,245</u>	<u>\$ 1,046,435</u>	<u>\$ 951,760</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>
Operations Director	1	19
Special Events & Program Director	1	18
Event and Program Coordinator	1	15
Marketing and Sales Coordinator	<u>1</u>	15
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Non-Mobile Equipment	\$ <u>20,000</u>	370
TOTAL	\$ <u>20,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 11.5% decrease is due to a reduction in personnel costs.

01-5-750 PARKS-ROW MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 135,183	\$ 152,432	\$ 195,663	\$ 195,663	\$ 236,461
012	SALARY, PART-TIME	12,981	20,078	36,000	30,000	30,030
014	OVERTIME	7,496	5,729	1,700	1,700	1,700
021	FICA	11,083	12,889	17,036	16,597	19,578
022	EMPLOYEE RETIREMENT	15,047	16,740	17,295	17,295	18,189
023	EMPLOYEE INSURANCE	37,800	44,177	57,600	57,600	60,000
030	TRAINING	365	447	1,300	1,000	2,000
040	WORKERS COMPENSATION	3,160	3,361	4,667	4,667	5,364
050	AWARDS	2,192	2,984	4,165	4,165	4,165
	* SUBTOTAL PERSONNEL *	<u>225,307</u>	<u>258,837</u>	<u>335,426</u>	<u>328,687</u>	<u>377,487</u>
110	CLOTHING/UNIFORMS	2,992	3,874	3,528	3,528	4,371
111	MATERIALS/SUPPLIES	22,442	30,505	31,200	31,200	32,950
120	COMMUNICATIONS	567	670	600	600	1,200
130	CONTRACTUAL SERVICES	69,110	71,295	111,700	86,700	106,700
131	REPAIRS/MAINTENANCE	2,152	1,956	3,000	2,500	3,000
132	PROFESSIONAL SERVICES	190	213	-	-	-
133	TREE CITY COMMITTEE	1,384	3,848	3,000	3,000	3,000
140	SUBSCRIPTIONS/DUES	-	-	700	-	700
150	VEHICLE OPERATIONS	31,334	16,080	20,000	18,000	25,000
151	FUEL	9,828	10,720	9,000	9,000	9,800
	* SUBTOTAL OPERATING *	<u>139,999</u>	<u>139,161</u>	<u>182,728</u>	<u>154,528</u>	<u>186,721</u>
302	PARK IMPROVEMENTS	-	-	50,000	50,000	-
360	MOTOR VEHICLES	-	-	-	-	74,000
361	HEAVY EQUIPMENT	74,658	36,719	56,000	56,000	-
	* SUBTOTAL CAPITAL *	<u>74,658</u>	<u>36,719</u>	<u>106,000</u>	<u>106,000</u>	<u>74,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 439,964</u>	<u>\$ 434,717</u>	<u>\$ 624,154</u>	<u>\$ 589,215</u>	<u>\$ 638,208</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 2%	<u>47,470</u>	<u>8,694</u>	<u>12,483</u>	<u>11,784</u>	<u>12,764</u>
	**LESS OVERHEAD TOTAL **	<u>47,470</u>	<u>8,694</u>	<u>12,483</u>	<u>11,784</u>	<u>12,764</u>
TOTAL NET GENERAL FUND		<u>\$ 392,494</u>	<u>\$ 426,023</u>	<u>\$ 611,671</u>	<u>\$ 577,431</u>	<u>\$ 625,444</u>

DIVISION 750 PARKS- ROW MAINTENANCE

DIVISION NARRATIVE

This division provides for five full-time employees, one Crew Leader II, one Heavy Equipment Operator, one Horticulturist and two Public Grounds Maintenance Workers, and one PT public Grounds Maintenance Worker. These individual are responsible for managing and maintaining all trees, right-of-ways, well and lift surrounds, and non-beachfront parking areas within the City. They also carry out off-season improvements and assist with Special Event logistics.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader II	1	14
Heavy Equipment Operator PR	1	13
Irrigation Technician	1	12
Public Grounds Maintenance Worker	<u>2</u>	9
TOTAL	<u>5</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Trucks (2)	\$ 74,000	360
TOTAL	<u>\$ 74,000</u>	

BUDGET ANALYSIS

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

01-5-751 PARKS- PARKS / SPORTS COMPLEX

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 206,854	\$ 211,822	\$ 315,137	\$ 305,000	\$ 250,006
012	SALARY, PART-TIME	77,821	69,184	113,154	100,000	115,024
014	OVERTIME	7,577	5,629	4,975	4,975	4,529
021	FICA	21,379	21,145	31,628	29,928	26,978
022	EMPLOYEE RETIREMENT	22,393	23,373	31,507	31,507	25,001
023	EMPLOYEE INSURANCE	51,040	46,949	80,640	70,000	72,000
030	TRAINING	918	825	2,750	2,750	5,030
040	WORKERS COMPENSATION	5,835	6,485	8,665	8,665	7,392
050	AWARDS	3,619	3,098	5,832	5,832	4,860
	* SUBTOTAL PERSONNEL *	<u>397,436</u>	<u>388,510</u>	<u>594,288</u>	<u>558,657</u>	<u>510,820</u>
110	CLOTHING/UNIFORMS	5,590	3,610	5,920	5,000	5,910
111	MATERIALS/SUPPLIES	178,527	186,750	184,340	184,340	205,630
112	OFFICE SUPPLIES	-	-	80	-	80
118	CUSTODIAL SUPPLIES	65	-	10,500	10,500	-
120	COMMUNICATIONS	883	319	1,800	750	1,800
130	CONTRACTUAL SERVICES	18,847	35,070	10,975	10,975	27,605
131	REPAIRS/MAINTENANCE	14,629	22,100	12,200	12,200	27,500
132	PROFESSIONAL SERVICES	53	359	-	-	-
140	SUBSCRIPTIONS/DUES	462	462	1,240	1,200	12,750
150	VEHICLE OPERATIONS	16,088	22,833	14,600	14,600	16,350
151	FUEL	15,477	14,816	18,375	18,000	23,000
152	DAMAGE CLAIMS	-	45,016	-	-	-
	* SUBTOTAL OPERATING *	<u>250,621</u>	<u>331,335</u>	<u>260,030</u>	<u>257,565</u>	<u>320,625</u>
361	HEAVY EQUIPMENT	5,828	31,892	72,170	72,170	74,000
	* SUBTOTAL CAPITAL *	<u>5,828</u>	<u>31,892</u>	<u>72,170</u>	<u>72,170</u>	<u>74,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 653,885</u>	<u>\$ 751,737</u>	<u>\$ 926,488</u>	<u>\$ 888,392</u>	<u>\$ 905,445</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 60%	242,871	451,042	555,893	533,035	543,267
	**LESS OVERHEAD TOTAL **	<u>242,871</u>	<u>451,042</u>	<u>555,893</u>	<u>533,035</u>	<u>543,267</u>
TOTAL NET GENERAL FUND		<u>\$ 411,014</u>	<u>\$ 300,695</u>	<u>\$ 370,595</u>	<u>\$ 355,357</u>	<u>\$ 362,178</u>

DIVISION 751 PARKS- PARKS / SPORTS COMPLEX

DIVISION NARRATIVE

This division provides for five full-time employees, one Crew Leader II, one Facilities and Amenities Maintenance Specialist, one Heavy Equipment Operator, and two Landscape Technicians. The Complex also requires five PT Parks Custodians and three PT Public Grounds Maintenance Workers. These individuals are responsible for managing and maintaining the NMB Park and Sports Complex and Champion's Boulevard.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader II	1	17
Facilities and Amenities Maintenance Specialist	1	13
Heavy Equipment Operator PR	1	13
Landscape Technician	<u>2</u>	12
TOTAL	<u>5</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Truck	\$ 41,000	360
Equipment	<u>33,000</u>	361
TOTAL	<u>\$ 74,000</u>	

BUDGET ANALYSIS

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

01-5-752 PARKS- LANDSCAPING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 101,329	\$ 98,476	\$ 123,440	\$ 123,440	\$ 164,633
012	SALARY, PART-TIME	32,872	39,821	39,487	39,487	52,650
014	OVERTIME	2,461	1,020	2,220	2,000	3,086
021	FICA	9,602	9,988	11,560	11,560	15,426
022	EMPLOYEE RETIREMENT	11,794	11,987	14,265	14,265	19,135
023	EMPLOYEE INSURANCE	31,680	27,617	34,560	34,560	36,000
030	TRAINING	107	355	2,150	2,000	1,650
040	WORKERS COMPENSATION	3,127	3,111	3,303	3,303	4,407
050	AWARDS	2,171	1,522	2,499	2,499	3,500
	* SUBTOTAL PERSONNEL *	<u>195,143</u>	<u>193,897</u>	<u>233,484</u>	<u>233,114</u>	<u>300,487</u>
110	CLOTHING/UNIFORMS	3,424	3,365	2,777	2,747	3,561
111	MATERIALS/SUPPLIES	62,248	49,317	62,300	60,000	84,800
120	COMMUNICATIONS	391	498	1,425	1,400	2,850
130	CONTRACTUAL SERVICES	29,591	13,796	25,000	25,000	25,000
131	REPAIRS/MAINTENANCE	396	3,378	9,200	9,000	9,200
132	PROFESSIONAL SERVICES	167	97	200	150	200
140	SUBSCRIPTIONS/DUES	165	-	575	200	150
150	VEHICLE OPERATIONS	10,609	29,751	14,000	14,000	14,000
151	FUEL	9,271	8,738	9,300	9,300	9,300
152	DAMAGE CLAIMS	250	-	-	-	-
	* SUBTOTAL OPERATING *	<u>116,512</u>	<u>108,940</u>	<u>124,777</u>	<u>121,797</u>	<u>149,061</u>
360	MOTOR VEHICLES	-	82,141	-	-	-
370	NON-MOBILE EQUIPMENT	-	-	37,000	37,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>82,141</u>	<u>37,000</u>	<u>37,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 311,655</u>	<u>\$ 384,978</u>	<u>\$ 395,261</u>	<u>\$ 391,911</u>	<u>\$ 449,548</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 10%	<u>43,631</u>	<u>38,498</u>	<u>39,526</u>	<u>39,191</u>	<u>44,955</u>
	**LESS OVERHEAD TOTAL **	<u>43,631</u>	<u>38,498</u>	<u>39,526</u>	<u>39,191</u>	<u>44,955</u>
TOTAL NET GENERAL FUND		<u>\$ 268,024</u>	<u>\$ 346,480</u>	<u>\$ 355,735</u>	<u>\$ 352,720</u>	<u>\$ 404,593</u>

DIVISION 752 PARKS-LANDSCAPING

DIVISION NARRATIVE

This division provides for four full-time employees, one Crew Leader II, one horticulturist, and two Public Grounds Maintenance Workers, as well as three PT Public Grounds Maintenance Workers. These individual are responsible for managing and maintaining the landscapes at all public buildings as well as highway medians and gateway entrances.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader II	1	17
Horticulturist	1	12
Public Grounds Maintenance Worker	<u>2</u>	9
TOTAL	<u>4</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 13.7% increase is due to an increase in personnel and operating costs.

01-5-753 PARKS-PARKS & BEACH

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 166,627	\$ 175,809	\$ 183,367	\$ 183,367	\$ 189,680
012	SALARY, PART-TIME	46,083	48,792	43,375	43,375	44,725
014	OVERTIME	4,107	5,022	3,150	3,150	3,300
021	FICA	15,583	16,576	16,322	16,322	16,877
022	EMPLOYEE RETIREMENT	19,440	20,927	21,776	21,776	22,513
023	EMPLOYEE INSURANCE	45,760	44,183	46,080	46,080	48,000
030	TRAINING	4,273	150	2,850	2,800	4,000
040	WORKERS COMPENSATION	4,431	4,422	4,598	4,598	4,755
050	AWARDS	2,895	3,072	3,332	3,332	3,332
	* SUBTOTAL PERSONNEL *	<u>309,199</u>	<u>318,953</u>	<u>324,850</u>	<u>324,800</u>	<u>337,182</u>
110	CLOTHING/UNIFORMS	3,335	4,341	4,778	4,778	4,778
111	MATERIALS/SUPPLIES	59,068	62,027	92,250	75,000	94,266
118	CUSTODIAL SUPPLIES	-	-	-	-	-
120	COMMUNICATIONS	890	995	1,200	1,200	1,200
130	CONTRACTUAL SERVICES	52,923	62,509	158,115	158,000	141,500
131	REPAIRS/MAINTENANCE	52,541	48,532	38,000	38,000	40,000
132	PROFESSIONAL SERVICES	61	318	200	200	35,000
140	SUBSCRIPTIONS/DUES	-	-	775	-	775
150	VEHICLE OPERATIONS	11,829	11,248	13,500	13,500	13,500
151	FUEL	11,401	14,370	11,500	11,500	11,500
151	DAMAGE CLAIMS	960	-	-	-	-
	* SUBTOTAL OPERATING *	<u>193,008</u>	<u>204,340</u>	<u>320,318</u>	<u>302,178</u>	<u>342,519</u>
360	MOTOR VEHICLES	-	-	-	-	45,000
361	HEAVY EQUIPMENT	-	66,277	38,000	38,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>66,277</u>	<u>38,000</u>	<u>38,000</u>	<u>45,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 502,207</u>	<u>\$ 589,570</u>	<u>\$ 683,168</u>	<u>\$ 664,978</u>	<u>\$ 724,701</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 10%	<u>45,199</u>	<u>58,957</u>	<u>68,317</u>	<u>66,498</u>	<u>72,470</u>
	**LESS OVERHEAD TOTAL **	<u>45,199</u>	<u>58,957</u>	<u>68,317</u>	<u>66,498</u>	<u>72,470</u>
TOTAL NET GENERAL FUND		<u>\$ 457,008</u>	<u>\$ 530,613</u>	<u>\$ 614,851</u>	<u>\$ 598,480</u>	<u>\$ 652,231</u>

DIVISION 753 PARKS & BEACH

DIVISION NARRATIVE

This division provides for four full-time employees, one Crew Leader I, one Facilities and Amenities Maintenance Specialist, one Landscape Technician and one Public Grounds Maintenance Worker. These individual are responsible for managing and maintaining all beach accesses and beach front parking, all parks other than the Sports Complex, and for interacting with the recreation department and assisting in carrying out recreation programs. They are assisted by one PT Public Grounds Maintenance Worker and four PT Parks Custodians.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader II	1	17
Facilities and Amenities Maintenance Specialist	1	13
Landscape Technician	1	12
Public Grounds Maintenance Worker	<u>1</u>	9
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Truck	<u>\$ 45,000</u>	360
TOTAL	<u>\$ 45,000</u>	

BUDGET ANALYSIS

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

01-5-754 PARKS AND GROUNDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 123,672	\$ 154,884	\$ 154,221	\$ 154,221	\$ 255,008
012	SALARY, PART-TIME	116,590	180,294	148,756	148,756	130,000
014	OVERTIME	9,209	9,329	2,800	2,800	2,275
021	FICA	18,959	25,608	22,322	22,322	28,272
022	EMPLOYEE RETIREMENT	17,261	18,959	18,795	18,795	26,901
023	EMPLOYEE INSURANCE	20,240	26,692	23,040	23,040	60,000
030	TRAINING	1,331	2,807	8,400	8,000	2,700
040	WORKERS COMPENSATION	4,095	6,237	6,116	6,116	7,746
050	AWARDS	1,608	1,616	1,666	1,616	4,000
	* SUBTOTAL PERSONNEL *	<u>312,965</u>	<u>426,426</u>	<u>386,116</u>	<u>385,666</u>	<u>516,902</u>
110	CLOTHING/UNIFORMS	6,095	5,332	6,800	6,800	6,800
111	MATERIALS/SUPPLIES	16,089	25,326	28,800	28,800	13,450
112	OFFICE SUPPLIES	143	-	700	-	700
113	PRINTING/BINDING	-	-	1,250	1,200	1,250
118	CUSTODIAL SUPPLIES	2,178	335	-	-	-
120	COMMUNICATIONS	1,471	1,961	2,900	2,900	2,900
130	CONTRACTUAL SERVICES	55,071	2,218	-	2,500	-
131	REPAIRS/MAINTENANCE	6,819	511	2,500	10,000	2,500
132	PROFESSIONAL SERVICES	6,017	9,439	10,000	-	10,000
133	TREE CITY COMMITTEE	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	697	455	5,200	5,000	5,200
141	TRAVEL / BUSINESS	-	-	-	-	-
142	ADVERTISING	337	-	3,000	2,000	3,000
150	VEHICLE OPERATIONS	7,212	13,082	7,000	7,000	7,000
151	FUEL	5,029	7,753	9,000	9,000	9,000
152	DAMAGE CLAIMS	4,479	1,720	-	-	-
	* SUBTOTAL OPERATING *	<u>111,637</u>	<u>68,132</u>	<u>77,150</u>	<u>75,200</u>	<u>61,800</u>
360	MOTOR VEHICLES	-	32,870	-	-	39,000
361	HEAVY EQUIPMENT	-	-	13,200	13,200	-
370	NON-MOBIL EQUIPMENT	-	12,901	33,000	33,000	14,600
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>45,771</u>	<u>46,200</u>	<u>46,200</u>	<u>53,600</u>
	** TOTAL EXPENDITURES **	<u>\$ 424,602</u>	<u>\$ 540,329</u>	<u>\$ 509,466</u>	<u>\$ 507,066</u>	<u>\$ 632,302</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 4%	<u>97,654</u>	<u>21,613</u>	<u>20,379</u>	<u>20,283</u>	<u>25,292</u>
	**LESS OVERHEAD TOTAL **	<u>97,654</u>	<u>21,613</u>	<u>20,379</u>	<u>20,283</u>	<u>25,292</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
	TOTAL NET GENERAL FUND	<u>\$ 326,948</u>	<u>\$ 518,716</u>	<u>\$ 439,087</u>	<u>\$ 436,783</u>	<u>\$ 557,010</u>

DIVISION 754 PARKS AND GROUNDS

DIVISION NARRATIVE

This division provides for five full-time employees: a Public Grounds Superintendent, one Crew Leader, and three Special Events Workers and as many as 22 part-time special event workers. The Superintendent oversees the activity of all five Public Grounds Divisions. The Special Event Crew provides logistical support for all PSC Tournaments, concerts, Road races, Great Christmas Light Show, festivals and other special events.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Public Grounds Superintendent	1	25
Crew Leader II	1	17
Special Events Workers	<u>3</u>	10
TOTAL	<u>5</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Truck	\$ 39,000	360
Equipment	<u>14,600</u>	370
TOTAL	<u>\$ 53,600</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 26.9% increase is due to the addition of two Special Events Worker positions.

01-5-755 CUSTODIAL SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ -	\$ 174,479	\$ 181,811	\$ 181,811	\$ 193,212
012	SALARY, PART-TIME	-	11,573	3,000	3,000	6,500
014	OVERTIME	-	9,048	5,000	5,000	5,000
021	FICA	-	13,942	13,666	14,236	14,739
022	EMPLOYEE RETIREMENT	-	20,410	21,488	22,417	22,738
023	EMPLOYEE INSURANCE	-	49,662	57,600	57,600	60,000
030	TRAINING	-	-	-	-	-
040	WORKERS COMPENSATION	-	3,787	3,796	3,787	4,094
050	AWARDS	-	3,918	4,166	4,166	4,165
	* SUBTOTAL PERSONNEL *	<u>-</u>	<u>286,819</u>	<u>290,527</u>	<u>292,017</u>	<u>310,448</u>
110	CLOTHING/UNIFORMS	-	3,410	3,500	3,500	4,900
111	MATERIALS/SUPPLIES	-	28,886	25,000	20,000	36,200
120	COMMUNICATIONS	-	1,964	2,100	1,200	2,000
130	CONTRACTUAL SERVICES	-	3,600			6,400
131	REPAIRS/MAINTENANCE	-	4,443			15,500
132	PROFESSIONAL SERVICES	-	224	-	-	-
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	-	1,098	2,000	1,500	2,000
151	FUEL	-	3,275	2,500	2,500	3,600
	* SUBTOTAL OPERATING *	<u>-</u>	<u>46,900</u>	<u>35,300</u>	<u>28,700</u>	<u>70,800</u>
360	MOTOR VEHICLES	-	25,307	-	-	28,000
361	HEAVY EQUIPMENT	-	-	-	-	37,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>25,307</u>	<u>-</u>	<u>-</u>	<u>65,000</u>
	** TOTAL EXPENDITURES **	<u>\$ -</u>	<u>\$ 359,026</u>	<u>\$ 325,827</u>	<u>\$ 320,717</u>	<u>\$ 446,248</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	-	89,756	81,457	80,179	111,562
	SOLID WASTE FUND 4%	-	14,361	13,033	12,829	17,850
	BEACH SERVICES FUND 2%	-	7,181	6,517	6,414	8,925
	AQUATIC CENTER FUND 4%	-	14,361	13,033	12,829	17,850
	**LESS OVERHEAD TOTAL **	<u>-</u>	<u>125,659</u>	<u>114,040</u>	<u>112,251</u>	<u>156,187</u>
	TOTAL NET GENERAL FUND	<u>\$ -</u>	<u>\$ 233,367</u>	<u>\$ 211,787</u>	<u>\$ 208,466</u>	<u>\$ 290,061</u>

DIVISION 755 CUSTODIAL SERVICES

DIVISION NARRATIVE

This division provides for five employees: a Lead Custodian and four Custodians. This service is provided in-house since it was more cost-effective than hiring 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>
Lead Custodian	1	9
Custodian	<u>4</u>	8
TOTAL	<u>5</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Mini Van	\$ 28,000	360
Equipment	<u>37,000</u>	370
	<u>\$ 65,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 37% increase is due to capital purchases.

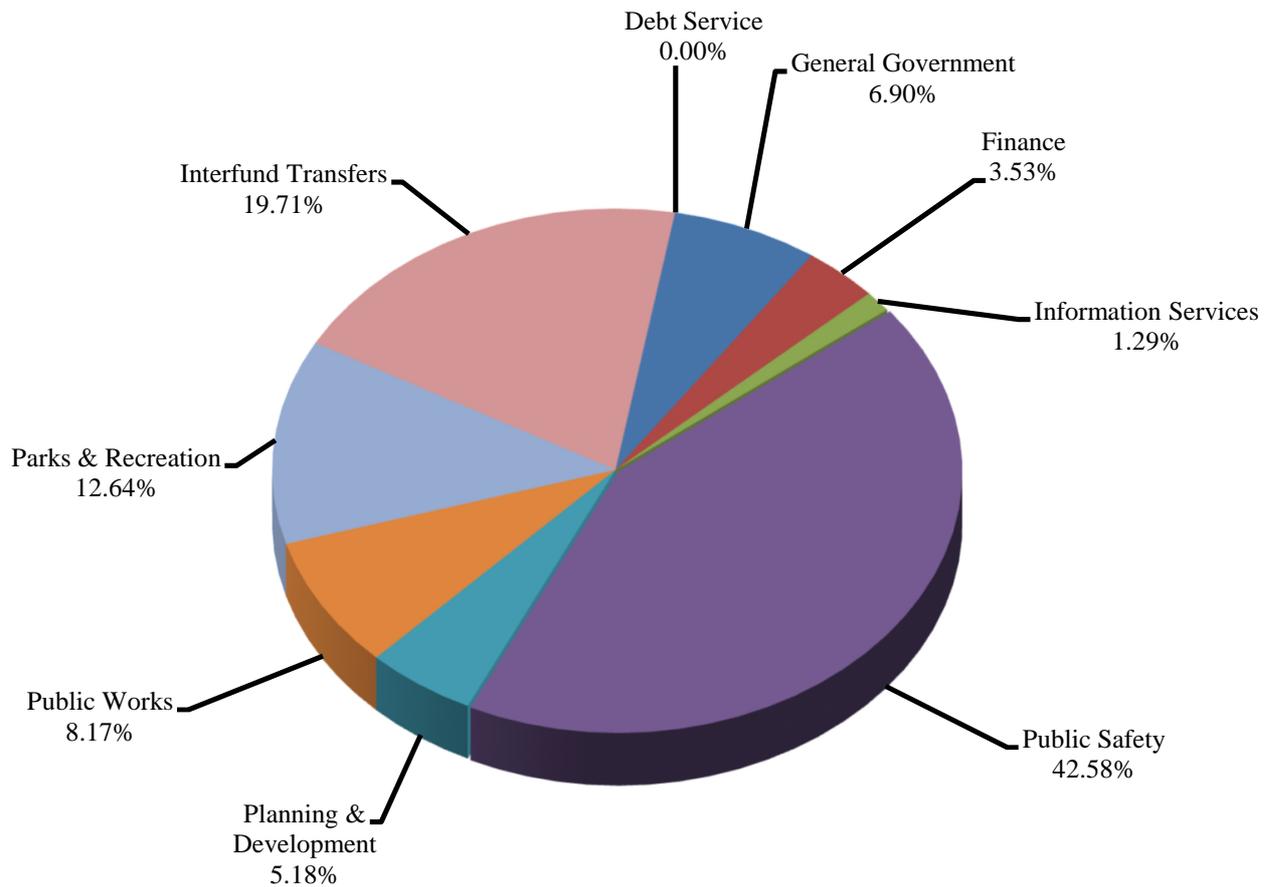
GENERAL FUND EXPENDITURES

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. General Obligation Debt is usually paid out of the General Fund. 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 0.00% of the overall resources appropriated in the General Fund for FY 2021. The City has no General Obligation Debt.



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 3 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, 2021
01-5-911 DEBT SERVICE
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
410	DEBT/PRINCIPAL	\$ 568,186	\$ 586,701	\$ -	\$ -	\$ -
415	DEBT/INTEREST	37,650	19,127	-	-	-
420	AGENTS FEES	5,472	56	-	-	-
TOTAL NET DEBT SERVICE		<u>\$ 611,308</u>	<u>\$ 605,884</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Performance Benchmarks, Goals & Priorities

There are no debt payments that are budgeted in this division for the current budget year, and the City has no outstanding debt for the General Fund.

DIVISION 911 DEBT SERVICE

DIVISION NARRATIVE

Overview of Debt Policies

Debt service payments for the General Fund are 0.00% 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, and was paid in full during FY 2019.

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 2021 is estimated at \$36,800,000 which is more than sufficient should the City need to borrow funds. The table below provides for the City's FY 2021 Legal Debt Margin.

COMPUTATION OF LEGAL DEBT MARGIN

JULY 1, 2020

ASSESSED VALUATION	<u>\$460,000,000</u>
Maximum General Obligation Debt Limit to 8% of Total Assessed Valuation	<u>\$36,800,000</u>
Outstanding Bonds Chargeable to Debt Limit	<u>\$0</u>
LEGAL DEBT LIMIT MARGIN - JULY 1, 2020	<u>\$36,800,000</u>

Short-Term Debt

This budget provides management the opportunity to borrow short-term funds up to 24 months at 1.0% 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

There are no outstanding General Obligation Bonds as of July 1, 2020.

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 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

No current plan exists to borrow at this time.

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 three 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 equipment, construct City infrastructure or assist in meeting other obligations.

The General Fund contingency in this division is to provide funding for unusual events that are not anticipated at this time.

The transfer to the Park Improvement Fund for FY 2021 is primarily for the payment on the short term borrowing for the purchase of 96 acres in FY 2020.

The transfer to the Capital Improvement Fund for FY 2021 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.

The transfer to the NMB Enterprise Fund is to assist in the promotion of the Sports Tourism Park.

The transfer to the Pension Trust Fund is used to cover the obligations from the old pension fund that was incurred prior to 1994 when the Fund was closed as the pension fund for general employees. Since this time all general employees participate in a 401(A) defined contribution plan.

**FISCAL YEAR ENDING JUNE 30, 2021
01-5-915 OTHER FINANCING USES
DETAIL OF EXPENDITURES**

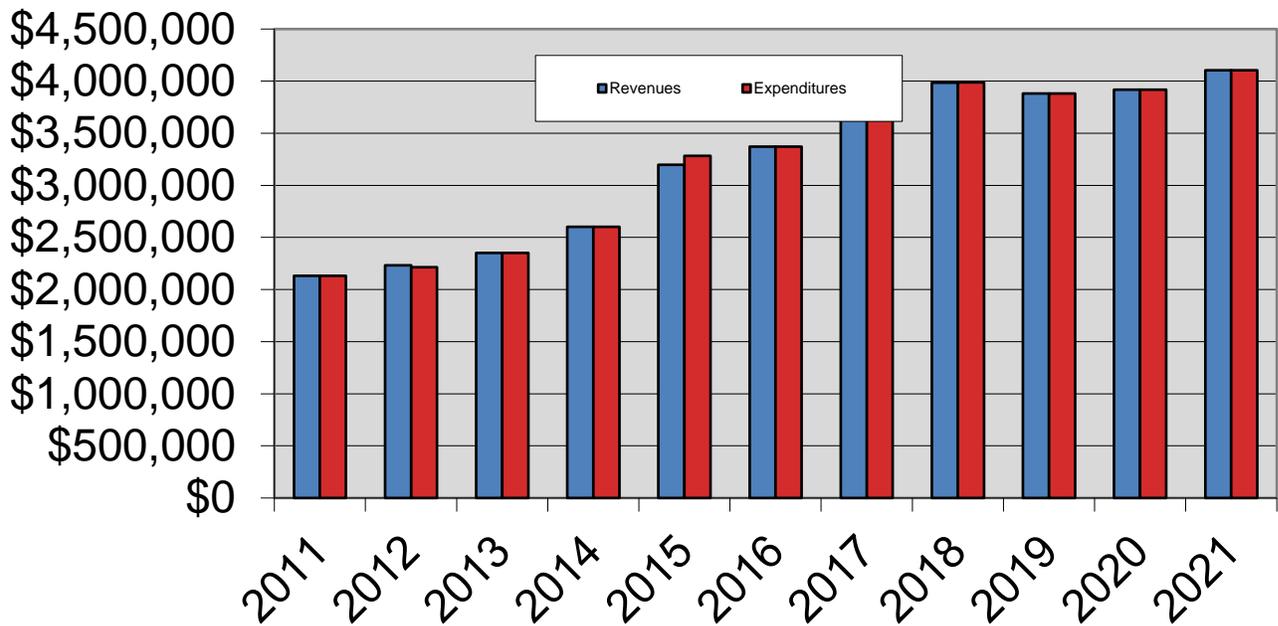
CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
001	General Fund Contingency	\$ -	\$ -	\$ -	\$ -	\$ 725,000
707	Transfer to Park Impr. Fund	-	-	-	-	3,555,000
708	Transfer to Capital Impr. Fund	1,850,000	2,225,000	3,420,000	3,420,000	2,775,000
709	Transfer to Street Impr. Fund	1,000,000	1,100,000	1,100,000	1,100,000	1,100,000
711	Transfer to Pension Trust Fund	49,406	49,406	50,000	50,000	50,000
718	Transfer to NMB Enter. Fund	<u>50,000</u>	<u>150,000</u>	<u>365,000</u>	<u>150,000</u>	<u>50,000</u>
TOTAL OTHER FINANCING USES		<u>\$ 2,949,406</u>	<u>\$ 3,524,406</u>	<u>\$ 4,935,000</u>	<u>\$ 4,720,000</u>	<u>\$ 8,255,000</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 2021 the City of North Myrtle Beach has budgeted an increase in Accommodations Tax receipts.

The budget for FY 2021 is balanced with \$4,104,000 for revenue and \$4,104,000 for expenditures. 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 2020:

- 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 2021:

- 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, NMB Enterprise Fund, Street Improvement Fund, and Storm Water Drainage Fund for the City of North Myrtle Beach.

FISCAL YEAR ENDING JUNE 30, 2021
REVENUES AND EXPENDITURES
ACCOMMODATIONS TAX FUND

DIVISION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
REVENUES:					
Interest	163	-	-	-	-
Accommodations Tax Receipts	\$ 3,844,368	\$ 3,919,670	\$ 3,918,750	\$ 4,080,000	\$ 4,104,000
TOTAL REVENUES	<u>\$ 3,844,531</u>	<u>\$ 3,919,670</u>	<u>\$ 3,918,750</u>	<u>\$ 4,080,000</u>	<u>\$ 4,104,000</u>
EXPENDITURES:					
Public Safety	\$ 345,190	\$ 419,680	\$ 624,747	\$ 624,747	\$ 634,949
Public Works	1,133,424	1,279,134	1,068,743	1,068,743	979,116
Parks & Recreation	<u>2,367,496</u>	<u>2,193,851</u>	<u>2,408,343</u>	<u>2,408,343</u>	<u>2,489,935</u>
TOTAL EXPENDITURES	<u>\$ 3,846,110</u>	<u>\$ 3,892,665</u>	<u>\$ 4,101,833</u>	<u>\$ 4,101,833</u>	<u>\$ 4,104,000</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,579)</u>	<u>27,005</u>	<u>(183,083)</u>	<u>(21,833)</u>	<u>-</u>
FUND BALANCE - BEGINNING	<u>293</u>	<u>(1,286)</u>	<u>500</u>	<u>25,719</u>	<u>3,886</u>
FUND BALANCE - ENDING	<u>\$ (1,286)</u>	<u>\$ 25,719</u>	<u>\$ (182,583)</u>	<u>\$ 3,886</u>	<u>\$ 3,886</u>

The list on the following three pages specifies the programs to be funded by the Accommodations Tax Fund for FY2021. Some of the funds will be provided to outside agencies in the amount of \$1,845,400.

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 2021 is \$935,713. In addition, \$195,140 is being transferred to the Solid Waste Fund, \$367,876 to the Beach Renourishment Fund, \$129,081 to the Beach Services Fund, \$116,100 to the Storm Water Drainage Fund, \$178,650 to the Capital Improvement Fund, \$92,040 to the Park Improvement Fund, and \$244,000 to the Street Improvement Fund.

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2021**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2019</u>	<u>FY 2021</u>	<u>FY 2021</u>	<u>ACCT.#</u>
30% ADVERTISING ALLOCATION	\$ 1,237,500	\$ 1,296,000	\$ 1,296,000	4-5-756-180
<u>Services Grand Strand</u>				
1 NMB Chamber of Commerce	459,018	955,592	451,000	4-5-756-181
2 NMB Chamber of Commerce - Carolina Music in the Park	-	50,000	30,600	4-5-756-181
3 NMB Chamber of Commerce - Carolina Songwriters Festival	-	50,000	20,500	4-5-756-181
4 NMB Chamber of Commerce - Mentor Cup	-	35,000	17,500	4-5-756-181
5 The Long Bay Symphony	7,917	34,000	12,600	4-5-756-183
6 NMB Area Historical Museum	15,175	-	-	4-5-756-183
7 NMB Community Band	9,500	12,200	12,200	4-5-756-183
8 Carolina Master Chorale	5,000	10,000	5,000	4-5-756-183
<u>Public Safety Department</u>				
9 Public Safety Salary Supplement	112,633	500,000	138,000	1-5-4xx-011
10 Public Safety Overtime	81,000	150,000	61,750	1-5-4xx-014
11 Public Safety Special Events Overtime	31,000	100,000	36,400	1-5-4xx-014
12 Memorial Day Weekend/Harley Davidson Week	54,333	167,000	53,090	1-5-422-130
13 Beach Patrol Salary/Benefit Supplement	31,333	100,000	34,400	1-5-424-012
14 Patrol Vehicles	76,500	360,000	86,000	1-5-422-360
15 Detective Vehicle	9,750	31,000	13,670	1-5-431-360
16 Community Service Educational Brochures	933	2,500	1,084	1-5-424-113
17 Beach Safety Education	1,025	2,000	940	1-5-424-111
18 Beach Patrol Side by Side Replacement	7,657	14,000	5,980	1-5-424-370
19 Beach Patrol Medical Supplies	3,633	6,000	3,473	1-5-424-111
20 Haz Mat Monitors	8,575	-	-	1-5-453-111
21 Bailout Systems	10,333	-	-	1-5-453-370
22 Knox Box Key Access System	1,800	-	-	1-5-453-370
23 Fire Apparatus Replacement Plan	190,875	695,000	178,650	08-5-456-360
24 Battery Powered Extraction Equipment	-	45,000	19,850	1-5-453-370
25 Fire & Life Safety Community Service Materials	3,367	4,000	1,662	1-5-454-113

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2021**

	<u>BUDGET</u>	<u>REQUEST</u>	<u>BUDGET</u>	<u>GL</u>
	<u>FY 2019</u>	<u>FY 2021</u>	<u>FY 2021</u>	<u>ACCT.#</u>
<u>Public Works Department</u>				
26 Beach Renourishment Monitoring	21,792	75,000	29,900	10-5-742-132
27 Beach Water Quality Monitoring	72,792	275,000	116,100	3-5-930-132
28 Underground Utility Conversion	128,833	500,000	122,000	9-5-940-901
29 Handicap Beach Access Ramps & Parking Improvements	140,117	500,000	122,000	9-5-940-303
30 Intersection & Sidewalk Improvements	41,667	150,000	50,000	1 to 9-5-940
31 Street Dept. Overtime (Main St. Services)	7,417	20,000	6,000	1-5-652-014
32 Sanitation Overtime (trash collection)	36,333	100,000	32,400	15-5-671-014
33 Litter Collection	69,167	221,000	62,260	15-5-673-011
34 Beach Cleaning	88,333	308,000	100,480	15-5-674-all
<u>Parks & Grounds</u>				
35 Public Grounds Salary Supplement	49,500	369,549	101,868	1-5-754-011
36 Public Toilet Rentals/Maintenance	12,417	36,083	12,542	1-5-754-130
37 Parking Lot Resurfacing	23,333	62,300	20,221	1-5-754-130
38 Right-of-Way & Beach Access Maintenance	37,158	146,283	46,740	1-5-754-130
39 Sand Fence & Dune Maintenance	97,667	317,660	92,636	10-5-742-xxx
40 Landscaping	22,042	71,618	30,013	1-5-754-111
41 Christmas Decorating	6,667	15,300	6,171	1-5-754-111
42 Christmas Decorating - Christmas Show	84,500	-	-	18-5-781-370
43 Park Improvements	75,833	220,000	92,040	07-5-743-302
<u>Recreation Department</u>				
44 Summer Concert Series	7,417	19,738	11,149	1-5-743-xxx
45 Mayfest on Main	23,667	86,000	40,200	1-5-743-xxx
46 St. Patrick's Day Festival and Parade	14,083	40,500	19,000	1-5-743-xxx
47 Irish Italian Festival	6,233	16,300	9,280	1-5-743-xxx
48 Music on Main	18,850	47,925	22,000	1-5-743-xxx
49 DIVA Run	21,750	98,766	42,800	1-5-743-xxx
50 Movies at McLean Park	2,900	5,966	2,300	1-5-743-xxx
51 Wheelchair Sports	4,583	-	-	1-5-743-xxx
52 Family Fun Run	1,867	-	-	1-5-743-xxx
53 Masters Swim Meet	2,500	-	-	1-5-743-xxx
54 Monday after the Masters	4,533	12,052	6,310	1-5-743-xxx
55 SC SCY State	-	4,500	2,300	1-5-743-xxx

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2021**

	<u>BUDGET</u>	<u>REQUEST</u>	<u>BUDGET</u>	<u>GL</u>
	<u>FY 2019</u>	<u>FY 2021</u>	<u>FY 2021</u>	<u>ACCT.#</u>
<u>Athletics</u>				
56 Bid/Support Fees for Sports Tourism Events	34,333	50,000	26,200	1-5-742-141
57 Sports Tourism Conference Travel	5,750	13,000	5,920	1-5-742-141
58 Sports Event Support	9,083	29,000	18,400	1-5-742-141
<u>Beach Services</u>				
59 Lifeguard Salaries	101,667	575,000	124,200	16-5-761-012
60 Junior Lifeguard Camp	1,667	3,000	1,430	16-5-761-xxx
61 USLA Lifeguard Competition	750	2,000	1,090	16-5-761-111
62 Lifeguard Tower Replacement	3,483	6,300	2,361	16-5-761-111
<u>Finance</u>				
63 Beach Renourishment	<u>462,292</u>	<u>750,000</u>	<u>237,340</u>	10-5-742-xxx
x TOTAL	<u>\$ 4,101,833</u>	<u>\$ 9,767,132</u>	<u>\$ 4,096,000</u>	

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

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
180	30% Advertising Allocation	\$ 1,214,011	\$ 1,237,791	\$ 1,237,500	\$ 1,237,500	\$ 1,296,000
181	NMB Chamber of Commerce	337,651	264,000	459,018	\$ 459,018	519,600
183	Services to Other Agencies	<u>8,843</u>	<u>25,000</u>	<u>37,592</u>	<u>37,592</u>	<u>29,800</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,560,505</u>	<u>\$ 1,526,791</u>	<u>\$ 1,734,110</u>	<u>\$ 1,734,110</u>	<u>\$ 1,845,400</u>

DIVISION NARRATIVE

This division provides for the 30% Accommodations Tax advertising money as well as stipends to other agencies that are not part of the City Government.

BUDGET ANALYSIS

The increase in this division is due to a increase in the 65% funds to outside agencies.

CAPITAL IMPROVEMENT FUNDS

The City of North Myrtle Beach will budget five Capital Project Funds for FY 2021. 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.

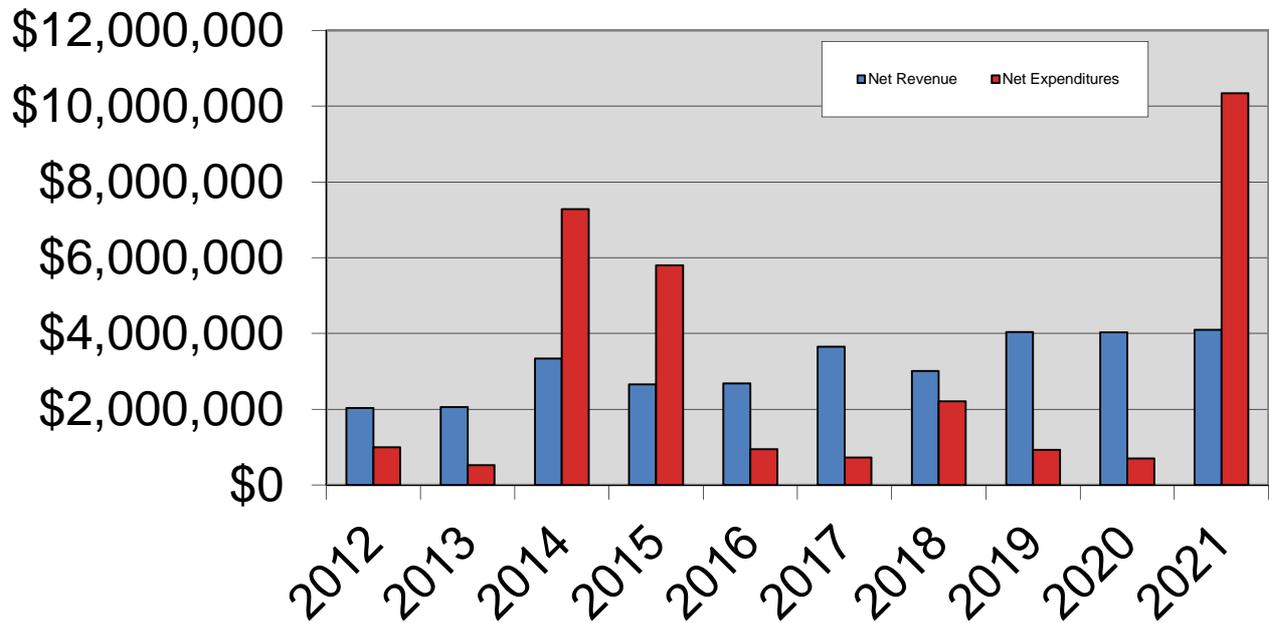
**STORM WATER DRAINAGE FUND
FUND 03**

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 ten most recent 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 \$46,500,950 while total expenditures are \$37,505,360. These amounts reflect the construction of five ocean outfalls and numerous smaller drainage projects.

This fund will see the beginning of the 6th ocean outfall at 18th Avenue North. It is estimated that this project will take approximately 2 fiscal years to finish. Total costs of the project is estimated at \$14,000,000.

**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 and will remain the same for this fiscal year.

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

**FISCAL YEAR ENDING JUNE 30, 2021
DETAIL OF REVENUES**

SOURCE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
Storm Water Drainage Fees	\$ 2,893,778	\$ 2,920,715	\$ 2,945,000	\$ 2,945,000	\$ 2,970,000
Storm Water Penalties	11,291	11,620	11,000	11,000	11,000
Interest/Misc.	499	3,727	-	-	-
Grants - State	-	1,000,000	1,000,000	1,000,000	1,000,000
Transfers In - Accommodations Tax	102,023	103,833	72,792	72,792	116,100
TOTAL REVENUES	\$ 3,007,591	\$ 4,039,895	\$ 4,028,792	\$ 4,028,792	\$ 4,097,100

SUMMARY OF EXPENDITURES

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
GL# 03-5-930-xxx					
Lobbying (130)	\$ 50,000	\$ 70,000	\$ 90,000	\$ 60,000	\$ 60,000
Beach Water Monitoring (132)	85,744	165,052	165,000	165,000	173,250
Vactor Truck (361)	-	351,421	-	-	-
Miscellaneous Drainage Proj. (307)	1,820,586	56,114	700,000	200,000	-
18th Ave. N. Ocean Outfall (934)	-	150	-	-	9,500,000
Drainage In-house (998)	-	-	-	-	300,000
Overhead Allocation	252,698	285,193	289,297	277,745	308,146
Principal and Interest (03-5-930-4xx)	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,209,028	\$ 927,930	\$ 1,244,297	\$ 702,745	\$ 10,341,396
EXCESS (DEFICIT)	\$ 798,563	\$ 3,111,965	\$ 2,784,495	\$ 3,326,047	\$ (6,244,296)
Beginning Fund Balance	\$ (560,254)	\$ 238,309	\$ 3,350,273	\$ 3,350,274	\$ 6,676,321
Ending Fund Balance	\$ 238,309	\$ 3,350,274	\$ 6,134,768	\$ 6,676,321	\$ 432,025

STORM WATER DRAINAGE FUND

This fund provides for no fee increase for FY 2021. The next three fiscal years will see the construction of the 18th Avenue North Ocean Outfall at an estimated cost of \$14,000,000. 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

- Begin the construction of the 18th Avenue North Ocean Outfall.

**PARK IMPROVEMENT FUND
FUND 07**

The Park Improvement Fund was used to construct the North Myrtle Beach Tourism and Sports Park. This fund will now see the expansion of that park by an additional 96 acres that was purchased in FY 2020.

For FY 2021 this fund will account for the expansion of the sports park for the next several year. Also significant infrastructure improvements will be needed within the new park expansion. Six softball fields and seven soccer fields will be included in the expansion as well as several other amenities yet to be determined. The plans for the expansion may be deferred due to the loss of revenues as a result of the economic shutdown.

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

FISCAL YEAR ENDING JUNE 30, 2021					
REVENUES AND EXPENDITURES					
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Transfers - GF	\$ -	\$ -	\$ -	\$ -	\$ 3,555,000
Transfers - A-Tax	-	-	-	-	92,040
Bond/Loan Proceeds	-	-	-	4,250,000	30,000,000
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,250,000</u>	<u>\$ 33,647,040</u>
<u>EXPENDITURES</u> GL# 07-5-xxx-xxx					
Land (743-300)	\$ -	\$ -	\$ -	\$ 4,250,000	\$ -
Park Improvements (743-302)	-	-	-	-	8,000,000
Principal	-	-	-	1,562,885	2,147,452
Interest	-	-	-	96,909	65,607
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,909,794</u>	<u>\$ 10,213,059</u>
EXCESS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,659,794)</u>	<u>\$ 23,433,981</u>
Beginning Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,659,794)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,659,794)</u>	<u>\$ 21,774,187</u>

**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 of non-enterprise fund capital 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 2021 this fund will include the completion of a new warehouse/clinic as well as the purchase of a new pumper truck . The major project to be undertaken in this fund is the initial funding for a new EEOC and data maintenance center near the NMB Sports & Tourism Park. This new facility will also include Fire Station #6.

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

Fiscal Year Ending June 30, 2021					
REVENUES AND EXPENDITURES					
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Surplus Sales	\$ 57,599	\$ 106,816	\$ 50,000	\$ 50,000	\$ 50,000
Interest	1,515	1,140	-	-	-
Barefoot Fire Station Permit Fees	42,800	10,190	5,000	5,000	5,000
Grants: Public/Private	44,233	592,885	-	-	-
Accom. Tax Transfer In	-	-	190,875	190,875	178,650
Ins. Reserve Transfer In	-	-	500,000	500,000	-
General Fund Transfer In	1,850,000	2,225,000	3,420,000	3,420,000	2,775,000
TOTAL REVENUES	<u>\$ 1,996,147</u>	<u>\$ 2,936,031</u>	<u>\$ 4,165,875</u>	<u>\$ 4,165,875</u>	<u>\$ 3,008,650</u>
<u>EXPENDITURES</u> GL# 08-5-xxx-xxx					
Lobbying (290-130)	\$ 50,000	\$ 271,892	\$ 90,000	\$ 70,000	\$ 90,000
Tennis Rehab McLean Park (290-320)	49,911	1,747	195,000	195,000	-
Planning Software (290-329)	-	72,428	-	-	-
Equipment (290-311)	152,654	286,154	342,500	342,500	103,000
Vehicles (290-312)	181,821	93,105	-	-	-
Parking (290-335)	-	522,070	-	-	-
IT In-House (290-382)	344,281	306,823	250,000	300,000	300,000
Sports Park Buildings/Impr. (290-324)	-	171,730	-	480,000	-
Sports Park Fencing/Bleachers (290-330)	-	-	-	250,000	-
Jail Improvements (290-325)	316,687	68,808	-	-	-
53rd Ave. Fishing Pier (290-332)	-	142,125	-	-	-
Wetland Bridge - Park (290-328)	220,971	93,497	-	-	-
Municipal Roofs (290-338)	-	-	200,000	200,000	-
NMB Access Control (290-334)	-	277,315	-	-	-
NMB Warehouse/Clinic (290-333)	-	18,631	750,000	1,150,000	1,000,000
Fire Station Driveways (290-340)	-	-	-	150,000	-
Fire Truck (Pumper) (290-360)	-	-	-	-	692,000
Sea Mt. Lot - Station 2 (290-388)	-	171,067	-	-	-
Ingram Dunes - Land (290-387)	-	1,108,935	-	-	-
EEOC/Data Center (290-389)	-	-	-	75,000	2,000,000
Transfer to NMB Ent. Fund (907-707)	100,000	-	-	-	-
Capital Projects Contingency (907-999)	527,671	-	1,840,000	-	500,000
TOTAL EXPENDITURES	<u>\$ 1,943,996</u>	<u>\$ 3,606,327</u>	<u>\$ 3,667,500</u>	<u>\$ 3,212,500</u>	<u>\$ 4,685,000</u>
EXCESS (DEFICIT)	<u>\$ 52,151</u>	<u>\$ (670,296)</u>	<u>\$ 498,375</u>	<u>\$ 953,375</u>	<u>\$ (1,676,350)</u>
Beginning Fund Balance	<u>\$ 1,417,420</u>	<u>\$ 1,469,571</u>	<u>\$ 1,630,367</u>	<u>\$ 799,275</u>	<u>\$ 1,752,650</u>
Ending Fund Balance	<u>\$ 1,469,571</u>	<u>\$ 799,275</u>	<u>\$ 2,128,742</u>	<u>\$ 1,752,650</u>	<u>\$ 76,300</u>

**STREET IMPROVEMENT FUND
FUND 09**

The Street Improvement Fund records the various street and drainage projects that are not ordinary maintenance issues. The revenue received from Horry County for Road Fees is receipted in this fund. For FY 2021, the City will transfer in \$1,100,000 from the General Fund and \$244,000 from the Accommodations Tax Fund for various projects. Total revenues are projected to be \$4,254,000, and expenditures will be \$4,095,000, leaving \$1,579,536 in Fund Balance.

Projects budgeted for FY 2021 include beach access improvements, sidewalks/bicycle lanes, intersection improvements, road resurfacing, and underground utilities.

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

Fiscal Year Ending June 30, 2021					
REVENUES AND EXPENDITURES					
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
REVENUES					
General Fund Transfer In	\$ 1,000,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Accommodations Tax Transfer In	103,534	152,500	268,950	268,950	244,000
Grants	3,604,234	1,052,235	2,575,000	3,025,000	550,000
Other Contributions/Misc.	6,737	46,806	20,000	20,000	20,000
Underground Utilities Reimb.	4,410,001	-	1,640,000	1,640,000	1,575,000
Underground Util.-N.Beach Dev.	-	-	30,000	30,000	30,000
Horry County Road Fee	829,026	767,862	850,000	850,000	735,000
TOTAL REVENUES	\$ 9,953,532	\$ 3,119,403	\$ 6,483,950	\$ 6,933,950	\$ 4,254,000
EXPENDITURES GL# 09-5-940-xxx					
Beach Access/Parking Improv. (304)	\$ 123,627	\$ 163,833	\$ 150,000	\$ 150,000	\$ 150,000
Sidewalks/Bicycle Lane (305)	182,667	29,652	150,000	150,000	150,000
Roads (310)	-	-	-	350,000	-
Intersection Improvements (311)	177,173	-	250,000	350,000	250,000
Road Resurfacing (312)	2,520,129	1,052,971	1,500,000	1,800,000	1,200,000
Coastal N. Town Intersection (323)	215,000	215,000	-	-	-
Barefoot Bridge Paint/Maint (320)	77,500	77,500	80,000	77,500	80,000
Water Tower Road	597,652	-	-	-	-
Little River Neck Bike Path	-	-	-	-	-
In-House Paving/Resurfacing (998)	282,428	280,212	400,000	400,000	300,000
Underground Utilities - 48th S. (901)	-	71,127	-	-	-
E.Coast Greenway-WaterTowerRd (903)	2,126	-	-	-	-
11th Avenue Road Widening (313)	2,164,331	728,096	-	-	-
Crescent Beach Undgrd.Util. (905)	4,214,214	(271,541)	1,450,000	1,450,000	-
Crescent Beach Road Widening (906)	1,590,659	694,113	1,500,000	1,000,000	-
Ocean Blvd. (29th N. to Sea Mt.) (907)	138,223	361,564	-	-	-
North Ocean Blvd. Underground (908)	-	-	250,000	250,000	1,750,000
Main St. Sign	-	-	350,000	350,000	-
Land/Easements (325)	-	112,500	-	-	-
Contractual Services RTA	-	-	-	-	15,000
Street Projects Contingency (999)	114,136	-	1,400,000	-	200,000
TOTAL EXPENDITURES	\$ 12,399,865	\$ 3,515,027	\$ 7,480,000	\$ 6,327,500	\$ 4,095,000
EXCESS (DEFICIT)	\$ (2,446,333)	\$ (395,624)	\$ (996,050)	\$ 606,450	\$ 159,000
Beginning Fund Balance	\$ 3,656,043	\$ 1,209,710	\$ 848,348	\$ 814,086	\$ 1,420,536
Ending Fund Balance	\$ 1,209,710	\$ 814,086	\$ (147,702)	\$ 1,420,536	\$ 1,579,536

**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. A third and fourth renourishment projects were completed by the Army Corp of Engineers in 2017 and 2018 at their costs. A fifth renourishment project was completed in 2019 at the Army Corp of Engineers cost as well.

The financial summary below outlines the fund's history and projections from FY 2018 through the FY 2021 budget. The FY 2021 Budget continues the reconstruction of beach front walkovers and accesses. This project will continue through FY 2022 at a cost of \$300,000 per year.

Fiscal Year Ending June 30, 2021					
REVENUES AND EXPENDITURES					
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
SC Reimbursement	\$ 227,500	\$ 663,348	\$ 75,000	\$ -	\$ -
Accommodations Tax Transfer	648,978	807,675	484,084	484,084	367,876
FEMA Reimbursements	109,016	-	-	-	-
Interest	-	1,239	-	-	-
TOTAL REVENUES	<u>\$ 985,494</u>	<u>\$ 1,472,262</u>	<u>\$ 559,084</u>	<u>\$ 484,084</u>	<u>\$ 367,876</u>
<u>EXPENDITURES</u> GL# 10-5-742-xxx					
Walkovers/Ramps (111)	\$ 89,423	\$ 99,146	\$ 300,000	\$ 300,000	\$ 300,000
Beach Renourishment Monitoring (1	491,722	-	125,000	125,000	125,000
Fencing/Dune Grass Restroation	504,581	118,976	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,085,726</u>	<u>\$ 218,122</u>	<u>\$ 425,000</u>	<u>\$ 425,000</u>	<u>\$ 425,000</u>
EXCESS (DEFICIT)	<u>\$ (100,232)</u>	<u>\$ 1,254,140</u>	<u>\$ 134,084</u>	<u>\$ 59,084</u>	<u>\$ (57,124)</u>
Beginning Fund Balance	<u>\$ (139,753)</u>	<u>\$ (239,985)</u>	<u>\$ 1,014,155</u>	<u>\$ 1,014,155</u>	<u>\$ 1,073,239</u>
Ending Fund Balance	<u>\$ (239,985)</u>	<u>\$ 1,014,155</u>	<u>\$ 1,148,239</u>	<u>\$ 1,073,239</u>	<u>\$ 1,016,115</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 prepayed 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. This should be the last year of improvement costs associated with the first dredge. Evaluation of the second dredge is currently underway.

**FISCAL YEAR ENDING JUNE 30, 2021
REVENUES AND EXPENDITURES**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
REVENUES					
Interest	\$ 33,177	\$ 29,753	\$ 1,601	\$ 9,812	\$ -
TOTAL REVENUES	<u>\$ 33,177</u>	<u>\$ 29,753</u>	<u>\$ 1,601</u>	<u>\$ 9,812</u>	<u>\$ -</u>
EXPENDITURES GL# 11-5-xxx-xxx					
Cherry Grove Dredging Project					
Dredging	\$ 1,781,617	\$ 1,158,075	\$ 767,000	\$ 150,000	\$ 600,000
Contingency	24,900	-	-	-	-
Agent Fees	-	-	-	5,500	5,000
TOTAL EXPENDITURES	<u>\$ 1,806,517</u>	<u>\$ 1,158,075</u>	<u>\$ 767,000</u>	<u>\$ 155,500</u>	<u>\$ 605,000</u>
EXCESS (DEFICIT)	<u>\$ (1,773,340)</u>	<u>\$ (1,128,322)</u>	<u>\$ (765,399)</u>	<u>\$ (145,688)</u>	<u>\$ (605,000)</u>
Beginning Fund Balance	<u>\$ 3,732,429</u>	<u>\$ 1,959,089</u>	<u>\$ 1,848,700</u>	<u>\$ 830,767</u>	<u>\$ 685,079</u>
Ending Fund Balance	<u>\$ 1,959,089</u>	<u>\$ 830,767</u>	<u>\$ 1,083,301</u>	<u>\$ 685,079</u>	<u>\$ 80,079</u>

**CHERRY GROVE DREDGE FUND
FUND 32**

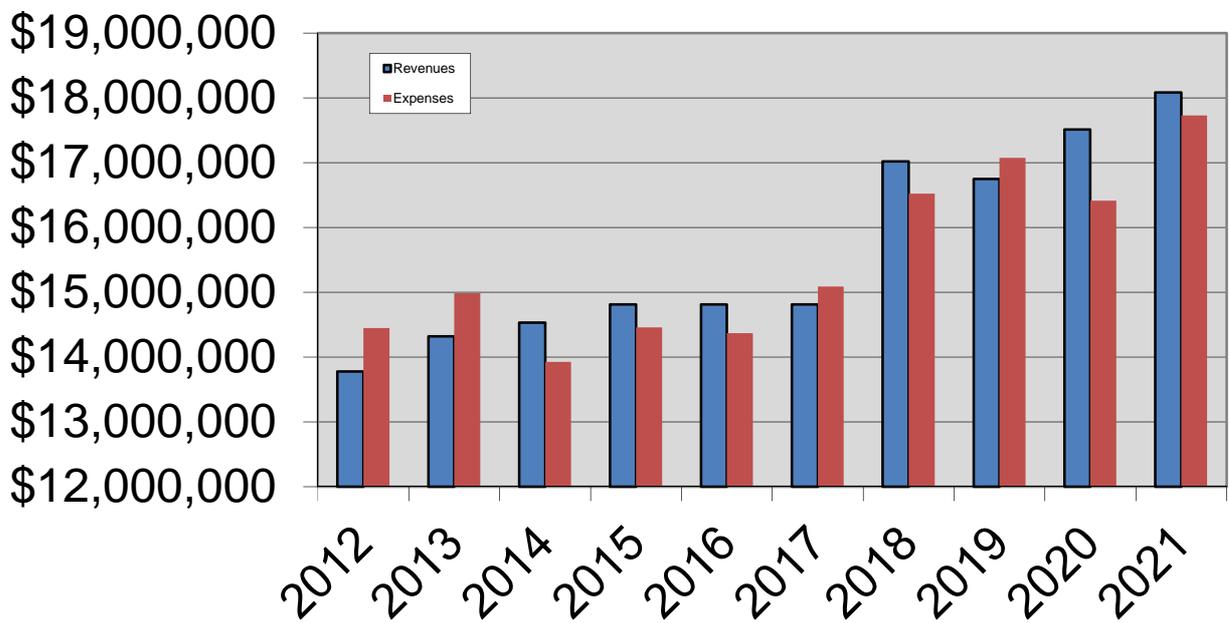
This fund will provide for the payment of debt on the Cherry Grove Dredge Project. FY 2021 will be the last year of the original dredging that took place in 2016-17. A second dredge project may follow depending on the evaluation of the channels currently underway. Should a second dredge project be undertaken the assessments cannot exceed \$2,400 per year.

**FISCAL YEAR ENDING JUNE 30, 2021
REVENUES AND EXPENDITURES**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
REVENUES					
Special Assessments	\$ 1,326,960	\$ 1,307,402	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000
Interest	2,981	3,970	-	-	-
CG Assessments	6,612	-	-	-	-
TOTAL REVENUES	\$ 1,336,553	\$ 1,311,372	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000
EXPENDITURES GL# 11-5-xxx-xxx					
Principal	1,180,000	1,177,000	1,280,000	1,280,000	971,000
Interest	66,150	49,748	35,834	35,834	18,042
Agent Fees	26,927	13,588	500	500	500
TOTAL EXPENDITURES	\$ 1,273,077	\$ 1,240,336	\$ 1,316,334	\$ 1,316,334	\$ 989,542
EXCESS (DEFICIT)	\$ 63,476	\$ 71,036	\$ 33,666	\$ 33,666	\$ 360,458
Beginning Fund Balance	\$ -	\$ 63,476	\$ 1,848,700	\$ 134,512	\$ 168,178
Ending Fund Balance	\$ 63,476	\$ 134,512	\$ 1,882,366	\$ 168,178	\$ 528,636

**WATER & SEWER
UTILITY FUND**

**WATER & SEWER UTILITY FUND
DEPARTMENT OF PUBLIC WORKS
REVENUES AND EXPENSES COMPARISON
BUDGETS FOR PAST 10 FISCAL YEARS**



The chart above reflects a surplus of \$352,136 for FY 2021. The rate structure for the fiscal year has an increase in both sewer rates and water rates based on the increase from Grand Strand Water & Sewer. The Water Contract with Grand Strand Water & Sewer has been paid off as of March of 2020 which will result in \$1,500,000 of savings per year.

WATER & SEWER UTILITY FUND

The Water and Sewer Fund at this time has no debt service. This budget does allow for a \$6,000,000 Revenue Bond should every large project be undertaken during this fiscal year. It is unlikely the City of North Myrtle Beach will issue the proposed bond issue due to the ongoing economic issues with the coronavirus as of this writing.

The following table illustrates the comparative data for revenues in the Water and Sewer Fund. An estimated 300 new customers should be added during the year.

FISCAL YEAR ENDING JUNE 30, 2021 DETAIL OF REVENUES

SOURCE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
Operating Revenues:					
Water Usage	\$ 7,854,804	\$ 7,843,655	\$ 8,300,000	\$ 8,238,000	\$ 8,485,000
Sewer Usage	5,317,451	5,917,208	6,250,000	6,168,000	6,375,000
Water Taps	94,650	72,700	75,000	75,000	75,000
Sewer Taps	31,132	25,500	30,000	30,000	30,000
Service Charges	65,332	69,165	75,000	75,000	75,000
Penalties	57,404	63,268	80,000	65,000	80,000
Miscellaneous	23,315	6,877	2,500	2,500	2,500
Total Operating Revenues	\$ 13,444,088	\$ 13,998,373	\$ 14,812,500	\$ 14,653,500	\$ 15,122,500
Non-Operating Revenues:					
Interest	\$ 69,200	\$ 142,735	\$ 125,000	\$ 125,000	\$ 125,000
Tower Rental	178,652	210,319	185,000	185,000	185,000
Other Non-Operating	132,712	61,420	50,000	50,000	50,000
Total Non-Operating Revenues	\$ 380,564	\$ 414,474	\$ 360,000	\$ 360,000	\$ 360,000
Contributed Capital:					
Water Impact Fees	\$ 1,383,024	\$ 968,611	\$ 1,400,000	\$ 1,350,000	\$ 1,400,000
Sewer Impact Fees	1,277,572	814,315	1,200,000	1,150,000	1,200,000
Other Contributed Capital	536,571	550,785	-	-	-
Total Contributed Capital	\$ 3,197,167	\$ 2,333,711	\$ 2,600,000	\$ 2,500,000	\$ 2,600,000
TOTAL REVENUES & CONTRIBUTED CAPITAL	\$ 17,021,819	\$ 16,746,558	\$ 17,772,500	\$ 17,513,500	\$ 18,082,500

FISCAL YEAR ENDING JUNE 30, 2021 SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
312	Utility Billing	\$ 642,440	\$ 698,349	\$ 702,741	\$ 694,346	\$ 775,072
611	Public Works Administration	756,061	743,688	864,611	803,082	928,450
622	Waste Water Treatment	2,599,640	2,676,483	2,290,799	2,209,030	2,475,128
632	Wells/Lifts Maintenance	1,649,525	1,928,788	2,180,094	1,921,621	2,311,001
642	Construction/Maintenance	4,595,773	4,836,531	4,656,184	4,474,134	4,679,268
901	Depreciation / Amortization	3,362,664	3,236,537	3,202,500	3,411,537	3,436,537
911	Bond Interest/Agent Fees	174,956	108,588	46,275	44,275	-
906	Overhead Allocation from Gen Fund	2,742,256	2,846,250	2,961,283	2,855,137	3,124,908
TOTAL OPERATING EXPENSES		\$ 16,523,315	\$ 17,075,214	\$ 16,904,487	\$ 16,413,162	\$ 17,730,364
EXCESS (DEFICIT)		\$ 498,504	\$ (328,656)	\$ 868,013	\$ 1,100,338	\$ 352,136
Transfer In/(Out)		\$ -				
Change In Net Position		\$ 498,504	\$ (328,656)	\$ 868,013	\$ 1,100,338	\$ 352,136
BEGINNING NET POSITION		\$ 91,263,632	\$ 91,762,136	\$ 91,433,480	\$ 91,433,480	\$ 92,533,818
ENDING NET POSITION		\$ 91,762,136	\$ 91,433,480	\$ 92,301,493	\$ 92,533,818	\$ 92,885,954

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 \$15.465 million of improvements are scheduled for this budget year. The following benchmarks, goals, and priorities are established for FY 2020:

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

FY2016	344
FY2017	212
FY2018	525
FY2019	178
FY2020	150
FY2021	150

- Comply 100% with all State and Federal permit requirements.
- Maintain adequate treatment capacity for growth.
- 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 \$1,500,000 and \$3,000,000 of operating equipment annually. However, due to some significant capital needs for FY 2021, the operational capital will be toward the high end of replacement equipment. The following list covers the scheduled replacements and improvements for the FY 2021 budget year which will be funded by operational cash.

**FISCAL YEAR ENDING JUNE 30, 2021
DETAIL OF CAPITAL OUTLAY
OPERATING BUDGET**

<u>Division</u>	<u>Capital Item</u>	<u>FY 2020 PROPOSED</u>	<u>GL ACCT.#</u>
Finance/Utility Billing	Radio Telephone Read/Computer Updates	\$ 300,000	2-5-920-232
PW/Administration	GIS Mapping, Modeling, Asset Mgt	100,000	2-5-920-270
PW/Wastewater Tr.	Truck	65,000	2-5-920-260
PW/Wells & Lifts	Pump Station Telemetry	100,000	2-5-920-255
	Electrical Upgrades HSPS	1,250,000	2-5-920-255
	Pump Station Control Panels	150,000	2-5-920-255
PW/Construction	Crew Trucks/Pickup Trucks	100,000	2-5-920-260
	Boring Tools	25,000	2-5-920-270
	Kabota Mini Excavator	75,000	2-5-920-270
	In-House CIP	300,000	2-5-920-xxx
	GRAND TOTALS	\$ 2,465,000	

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 2021 the expenditures listed below outline the capital projects that will be paid by Impact Fees.

Impact Fee rates which by ordinance are adjusted annually by 5% will be suspended for FY 2021 due to low inflation. The City will undertake these projects when it is necessary to put them into place. The current pandemic may have a significant impact on the projects listed below.

The following table summarizes the financial projections for Impact Fees and bonded capital for the current budget.

**FISCAL YEAR ENDING JUNE 30, 2021
DETAIL OF CAPITAL OUTLAY
IMPACT FEES/BONDED CAPITAL SUMMARY**

	<u>GL ACCT.#</u>	<u>WATER AND SEWER IMPACT</u>
BEGINNING BALANCE (ESTIMATED)		\$ -
CONTRIBUTED CAPITAL:		
Water		1,400,000
Sewer		1,200,000
Bond Proceeds		6,500,000
2020 Carryover		1,900,000
TOTAL REVENUES / CONTRIBUTED CAPITAL		<u><u>\$ 11,000,000</u></u>
 EXPENDITURES:	 <u>GL Acct.#</u>	
<u>Water and Sewer Impact Fees:</u>		
North End Water Crossing	02-5-922-230	\$ 1,750,000
Sewer Line Upgrades	02-5-922-250	1,750,000
Water Tower LRNR Area	02-5-922-243	500,000
Sewer Lines (Slip Lines)	02-5-922-250	500,000
30" Water Line (HSPS to 33rd Ave. South	02-5-922-230	3,000,000
Ground Storage Tank	02-5-922-243	2,500,000
Water Line Replacements/Upgrades	02-5-922-230	1,000,000
TOTAL EXPENDITURES		<u><u>\$ 11,000,000</u></u>
 ENDING BALANCE (ESTIMATED)		<u><u>\$ -</u></u>

02-5-312 UTILITY BILLING

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	372,335	400,714	\$ 417,385	417,385	469,587
012	SALARY, PART-TIME	11,306	29,152	20,000	20,000	20,000
014	OVERTIME	2,196	2,243	3,250	3,000	3,250
021	FICA	28,318	31,543	30,844	30,844	34,499
022	EMPLOYEE RETIREMENT	43,960	49,035	50,628	48,382	56,752
023	EMPLOYEE INSURANCE	84,480	88,366	92,160	92,160	108,000
030	TRAINING	2,515	2,745	3,000	2,745	3,000
040	WORKERS COMPENSATION	5,887	6,273	6,610	6,610	7,393
050	AWARDS	5,843	6,113	6,664	6,664	8,055
	* SUBTOTAL PERSONNEL *	<u>\$ 556,840</u>	<u>\$ 616,184</u>	<u>\$ 630,541</u>	<u>\$ 627,790</u>	<u>\$ 710,536</u>
110	CLOTHING/UNIFORMS	1,762	1,311	2,400	2,000	2,400
111	MATERIALS/SUPPLIES	8,798	4,653	9,500	8,000	9,500
112	OFFICE SUPPLIES	429	239	1,500	1,000	1,500
113	PRINTING/BINDING	-	-	200	-	200
120	COMMUNICATIONS	4,050	4,302	2,400	4,000	4,500
130	CONTRACTUAL SERVICES	113,289	113,038	118,000	118,000	121,000
131	REPAIRS/MAINTENANCE	2,261	356	3,750	-	3,750
132	PROFESSIONAL SERVICES	-	297	-	-	-
134	CREDIT CARD FEES	62,681	63,749	70,000	68,000	70,000
140	SUBSCRIPTIONS/DUES	-	-	175	-	175
141	TRAVEL	-	-	500	500	500
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	4,436	1,962	5,000	5,000	5,000
150	FUEL	8,060	8,798	12,000	12,000	12,000
152	DAMAGE CLAIMS	-	11,271	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 205,766</u>	<u>\$ 209,976</u>	<u>\$ 225,625</u>	<u>\$ 218,500</u>	<u>\$ 230,725</u>
	** TOTAL EXPENSES **	<u>\$ 762,606</u>	<u>\$ 826,160</u>	<u>\$ 856,166</u>	<u>\$ 846,290</u>	<u>\$ 941,261</u>
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 38,130	\$ 41,432	\$ 42,808	\$ 42,315	\$ 47,063
	SOLID WASTE FUND 10%	<u>76,261</u>	<u>82,492</u>	<u>85,617</u>	<u>84,629</u>	<u>94,126</u>
	** LESS OVERHEAD TOTAL **	<u>\$ 114,391</u>	<u>\$ 123,924</u>	<u>\$ 128,425</u>	<u>\$ 126,944</u>	<u>\$ 141,189</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	<u>5,775</u>	<u>3,887</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
	TOTAL NET WATER & SEWER FUND	<u>\$ 642,440</u>	<u>\$ 698,349</u>	<u>\$ 702,741</u>	<u>\$ 694,346</u>	<u>\$ 775,072</u>

DIVISION 312 UTILITY BILLING

DIVISION NARRATIVE

This division provides for nine full-time employees: a Utility Billing Supervisor, a Data Maintenance Technician, a Utility Billing Office Manager, 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. 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 Utility Billing Office Manager oversees the day to day operations of the Utility Billing Office. This employee oversees the 3 Cashiers and their work flow.

The Meter Reader Coordinator is responsible for installing new radio read connections as well as maintaining the already existing infrastructure. 16,842 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. As a result of growth in Utility Billing accounts an additional cashier was added for FY 2021.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Utility Billing Supervisor	1	23
Data Maintenance Technician	1	17
Utility Billing Office Manager	1	15
Meter Reader Coordinator	1	14
Meter Reader	2	11
Cashier/Accounting Clerk	<u>3</u>	11
TOTAL	<u>9</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. The 10.3% increase in expenses is mainly due to the addition of another full time cashier.

02-5-611 PUBLIC WORKS ADMINISTRATION

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	625,165	700,380	\$ 761,255	\$ 750,000	\$ 825,294
012	SALARY, PART-TIME	0	0	-	-	-
014	OVERTIME	3,479	3,267	4,000	3,000	4,000
015	SPECIAL ALLOWANCE	6,600	6,600	7,800	6,600	6,600
021	FICA	43,857	47,685	52,803	51,204	57,221
022	EMPLOYEE RETIREMENT	79,089	85,181	96,789	95,436	103,972
023	EMPLOYEE INSURANCE	84,551	85,738	103,680	91,680	108,000
025	HEALTH INS-RETIRED	11,898	0	25,000	25,000	25,000
030	TRAINING	6,538	9,669	20,000	10,000	20,000
040	WORKERS COMPENSATION	4,753	5,535	5,739	5,739	6,220
050	AWARDS	5,746	6,194	7,497	6,700	8,055
	* SUBTOTAL PERSONNEL *	<u>\$ 871,676</u>	<u>\$ 950,249</u>	<u>\$ 1,084,563</u>	<u>\$ 1,045,359</u>	<u>\$ 1,164,362</u>
110	CLOTHING/UNIFORMS	2,177	1,788	\$ 4,700	\$ 2,500	\$ 4,700
111	MATERIALS/SUPPLIES	17,525	26,000	38,000	25,000	38,000
112	OFFICE SUPPLIES	2,701	3,395	4,500	3,200	4,500
113	PRINTING/BINDING	86	190	3,500	151	3,500
120	COMMUNICATIONS	7,066	6,274	16,000	7,500	16,000
130	CONTRACTUAL SERVICES	12,314	10,706	10,000	9,000	10,000
131	REPAIRS & MAINTENANCE	0	6,965	5,000	6,055	5,000
132	PROFESSIONAL SERVICES	15,396	16,877	6,000	9,977	6,000
140	SUBSCRIPTIONS & DUES	6,576	11,560	15,000	13,000	15,000
141	TRAVEL / BUSINESS	0	111	8,000	111	8,000
142	ADVERTISING	632	365	500	500	500
150	VEHICLE OPERATIONS	4,172	1,418	4,000	2,500	4,000
151	FUEL	4,755	4,492	6,000	4,000	6,000
	* SUBTOTAL OPERATING *	<u>\$ 73,400</u>	<u>\$ 90,141</u>	<u>\$ 121,200</u>	<u>\$ 83,494</u>	<u>\$ 121,200</u>
	** TOTAL EXPENSES **	<u><u>\$ 945,076</u></u>	<u><u>\$ 1,040,390</u></u>	<u><u>\$ 1,205,763</u></u>	<u><u>\$ 1,128,853</u></u>	<u><u>\$ 1,285,562</u></u>
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 47,254	\$ 52,020	\$ 60,288	\$ 56,443	\$ 64,278
	SOLID WASTE FUND 15%	<u>141,761</u>	<u>178,308</u>	<u>180,864</u>	<u>169,328</u>	<u>192,834</u>
	** LESS OVERHEAD TOTAL **	<u>\$ 189,015</u>	<u>\$ 230,328</u>	<u>\$ 241,152</u>	<u>\$ 225,771</u>	<u>\$ 257,112</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	<u>-</u>	<u>66,374</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
	TOTAL NET WATER & SEWER FUND	<u><u>\$ 756,061</u></u>	<u><u>\$ 743,688</u></u>	<u><u>\$ 864,611</u></u>	<u><u>\$ 803,082</u></u>	<u><u>\$ 928,450</u></u>

DIVISION 611 PUBLIC WORKS ADMINISTRATION

DIVISION NARRATIVE

The Administration Division is comprised of nine 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>
City Engineer, Director of Public Works	1	33
Utility Superintendent	1	29
Engineering Manager	1	27
Engineer Project Manager	1	25
Engineering Intern	1	21
GIS Technician	1	17
Engineering Assistant	1	17
Administrative Assistant II	<u>2</u>	15
TOTAL	<u>9</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 7.4% increase in expenses is due to increases in both operating and personnel costs.

02-5-622 WASTEWATER TREATMENT

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 350,409	\$ 408,815	\$ 428,480	\$ 425,000	\$ 447,913
014	OVERTIME	9,110	10,866	8,000	8,000	8,000
021	FICA	26,202	30,548	31,208	29,661	32,598
022	EMPLOYEE RETIREMENT	43,931	51,124	53,784	53,782	56,253
023	EMPLOYEE INSURANCE	64,251	66,320	80,640	70,000	72,000
024	UNEMPLOYMENT INSURANCE	-	4,890	-	-	-
030	TRAINING	351	3,380	2,400	2,400	2,400
040	WORKERS COMPENSATION	5,087	5,522	5,456	5,456	5,699
050	AWARDS	4,363	5,437	5,831	5,831	6,265
	* SUBTOTAL PERSONNEL *	\$ 503,704	\$ 586,902	\$ 615,799	\$ 600,130	\$ 631,128
110	CLOTHING/UNIFORMS	\$ 6,312	\$ 8,271	\$ 7,000	\$ 6,800	\$ 7,000
111	MATERIALS/SUPPLIES	168,922	187,696	163,500	163,500	163,500
112	OFFICE SUPPLIES	1,077	88	2,500	100	2,500
120	COMMUNICATIONS	4,227	5,340	14,000	6,000	14,000
121	UTILITIES	420,283	398,654	450,000	430,000	450,000
130	CONTRACTUAL SERVICES	835,463	838,646	828,000	828,000	828,000
131	REPAIRS/MAINTENANCE	583,608	607,441	126,000	126,000	300,000
132	PROFESSIONAL SERVICES	38,811	2,921	28,000	5,000	28,000
140	SUBSCRIPTIONS/DUES	4,650	4,680	9,500	5,500	9,500
141	TRAVEL	-	-	1,000	-	1,000
142	ADVERTISING	1,224	-	500	-	500
150	VEHICLE OPERATIONS	18,209	17,392	25,000	20,000	20,000
151	FUEL	13,150	17,245	20,000	18,000	20,000
152	DAMAGE CLAIMS	-	1,207	-	-	-
	* SUBTOTAL OPERATING *	\$ 2,095,936	\$ 2,089,581	\$ 1,675,000	\$ 1,608,900	\$ 1,844,000
	** TOTAL EXPENSES **	\$ 2,599,640	\$ 2,676,483	\$ 2,290,799	\$ 2,209,030	\$ 2,475,128

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.

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. Personnel in this division also perform electrical and mechanical maintenance and repairs and are subject to emergency call out 24-hours per day.

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>
Supervisor, Wastewater Treatment	1	21
Electrician / Instrumentation Technician	1	18
Laboratory Manager	1	17
Wastewater Operators (class A, B, C or D)	<u>4</u>	13,18
TOTAL	<u>7</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 increase of 8.0% is mainly due to an increase in Repairs & Maintenance.

02-5-632 WELLS/LIFTS MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 378,350	\$ 436,925	\$ 498,087	\$ 478,000	\$ 582,657
014	OVERTIME	27,853	40,471	25,000	25,000	25,000
021	FICA	29,537	34,673	36,093	34,707	41,928
022	EMPLOYEE RETIREMENT	45,697	51,801	58,825	56,588	66,968
023	EMPLOYEE INSURANCE	95,040	98,489	103,680	103,680	132,000
030	TRAINING	2,100	3,350	6,500	3,350	6,500
040	WORKERS COMPENSATION	9,619	10,371	10,462	10,462	12,153
050	AWARDS	6,514	7,027	7,497	7,497	9,845
	* SUBTOTAL PERSONNEL *	<u>\$ 594,710</u>	<u>\$ 683,107</u>	<u>\$ 746,144</u>	<u>\$ 719,284</u>	<u>\$ 877,051</u>
110	CLOTHING/UNIFORMS	\$ 7,805	\$ 12,363	\$ 9,700	\$ 9,700	\$ 9,700
111	MATERIALS/SUPPLIES	364,643	443,008	377,500	365,000	377,500
112	OFFICE SUPPLIES	1,061	3,888	10,000	5,000	10,000
120	COMMUNICATIONS	10,010	11,637	16,000	11,000	16,000
121	UTILITIES	350,262	352,470	390,000	350,000	390,000
130	CONTRACTUAL SERVICES	2,046	8,335	5,000	8,335	5,000
131	REPAIRS/MAINTENANCE	221,085	311,227	508,000	350,000	508,000
132	PROFESSIONAL SERVICES	44,007	56,958	50,500	56,952	50,500
140	SUBSCRIPTIONS/DUES	235	303	1,750	1,250	1,750
141	TRAVEL	-	88	5,000	100	5,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	19,756	14,024	30,000	15,000	30,000
151	FUEL	27,480	31,380	30,000	30,000	30,000
152	DAMAGE CLAIMS	6,425	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 1,054,815</u>	<u>\$ 1,245,681</u>	<u>\$ 1,433,950</u>	<u>\$ 1,202,337</u>	<u>\$ 1,433,950</u>
	** TOTAL EXPENSES **	<u>\$ 1,649,525</u>	<u>\$ 1,928,788</u>	<u>\$ 2,180,094</u>	<u>\$ 1,921,621</u>	<u>\$ 2,311,001</u>

DIVISION 632 WELLS/LIFTS MAINTENANCE

DIVISION NARRATIVE

The Wells/Lifts Maintenance Division is comprised of eleven 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
- 103 sanitary sewer pump stations
- Six deep water wells (primary emergency standby)

Average water usage last year was 5.3 MGD (million gallons per day) with a peak month average of 8.9 MGD.

Average sewer usage was 3.0 MGD with a peak month average of 8.4 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>
Supervisor, Wells & Lifts	1	21
Electrician	1	17
Electrician's Helper	1	13
Pump Mechanic I and II	<u>8</u>	13,15
TOTAL	<u>11</u>	

DETAIL OF CAPITAL OUTLAY

** SEE WATER AND SEWER CAPITAL OUTLAY SCHEDULE **

BUDGET ANALYSIS

This division provides for an increased level service over the previous year. The 6.0% increase in expenses is due to the addition of two pump mechanics.

02-5-642 CONSTRUCTION/MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 957,122	\$ 967,945	\$ 1,065,105	\$ 1,030,000	\$ 1,086,449
014	OVERTIME	21,030	37,554	25,000	25,000	25,000
021	FICA	70,260	73,736	78,488	70,685	80,024
022	EMPLOYEE RETIREMENT	98,836	104,882	110,939	109,702	114,749
023	EMPLOYEE INSURANCE	226,340	237,521	253,440	232,000	264,000
030	TRAINING	4,049	9,980	12,000	10,000	12,000
040	WORKERS COMPENSATION	134,010	24,104	23,982	24,003	24,452
050	AWARDS	16,196	16,145	18,326	16,145	19,690
	* SUBTOTAL PERSONNEL *	\$ 1,527,843	\$ 1,471,867	\$ 1,587,280	\$ 1,517,535	\$ 1,626,364
110	CLOTHING/UNIFORMS	\$ 19,273	\$ 20,557	\$ 24,904	\$ 22,000	\$ 24,904
111	MATERIALS/SUPPLIES	500,582	513,927	425,000	420,000	425,000
112	OFFICE SUPPLIES	394	3,402	3,000	3,500	3,000
113	PRINTING/BINDING	-	39	-	-	-
120	COMMUNICATIONS	10,803	12,549	31,000	15,000	15,000
130	CONTRACTUAL SERVICES	2,342,921	2,516,154	2,800,000	2,525,000	2,600,000
131	REPAIRS/MAINTENANCE	107,946	151,069	55,000	55,000	55,000
132	PROFESSIONAL SERVICES	6,055	9,399	15,000	10,000	15,000
140	SUBSCRIPTIONS/DUES	3,583	6,211	6,500	6,066	6,500
141	TRAVEL	120	32	3,000	33	3,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	50,815	58,699	55,000	55,000	55,000
151	FUEL	43,730	41,610	50,000	45,000	50,000
152	DAMAGE CLAIMS	5,001	31,016	-	-	-
	* SUBTOTAL OPERATING *	\$ 3,091,223	\$ 3,364,664	\$ 3,468,904	\$ 3,156,599	\$ 3,252,904
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	\$ 23,293	\$ -	\$ 400,000	\$ 200,000	\$ 200,000
	** TOTAL EXPENSES **	\$ 4,595,773	\$ 4,836,531	\$ 4,656,184	\$ 4,474,134	\$ 4,679,268

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 251 miles of water pipeline, 221 miles of sewer pipeline and 1,572 fire hydrants, and 14,300 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 requires licensed operators. Distribution and collection operators are required to obtain mandatory continuing education credit hours.

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>
Construction/Maintenance Supervisor	1	21
Crew Leader II	2	17
Crew Leader I	6	14
Heavy Equipment Operator	7	13
Maintenance Specialist / Motor Equipment Operator	<u>6</u>	11
TOTAL	<u>22</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. This division will see a slight decrease of .5% for FY 2021.

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, 2019 was \$134,779,164. The accumulated depreciation as of June 30, 2019 was \$52,779,916.

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 which will end this fiscal year.

DETAIL OF EXPENSES		02-5-901-xxx				
CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 2,526,127	\$ 2,726,948	\$ 2,575,000	\$ 2,575,000	\$ 2,600,000
515	AMORTIZATION	<u>836,537</u>	<u>836,537</u>	<u>627,500</u>	<u>836,537</u>	<u>836,537</u>
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 3,362,664</u>	<u>\$ 3,563,485</u>	<u>\$ 3,202,500</u>	<u>\$ 3,411,537</u>	<u>\$ 3,436,537</u>

BOND INTEREST AND FEES

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

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

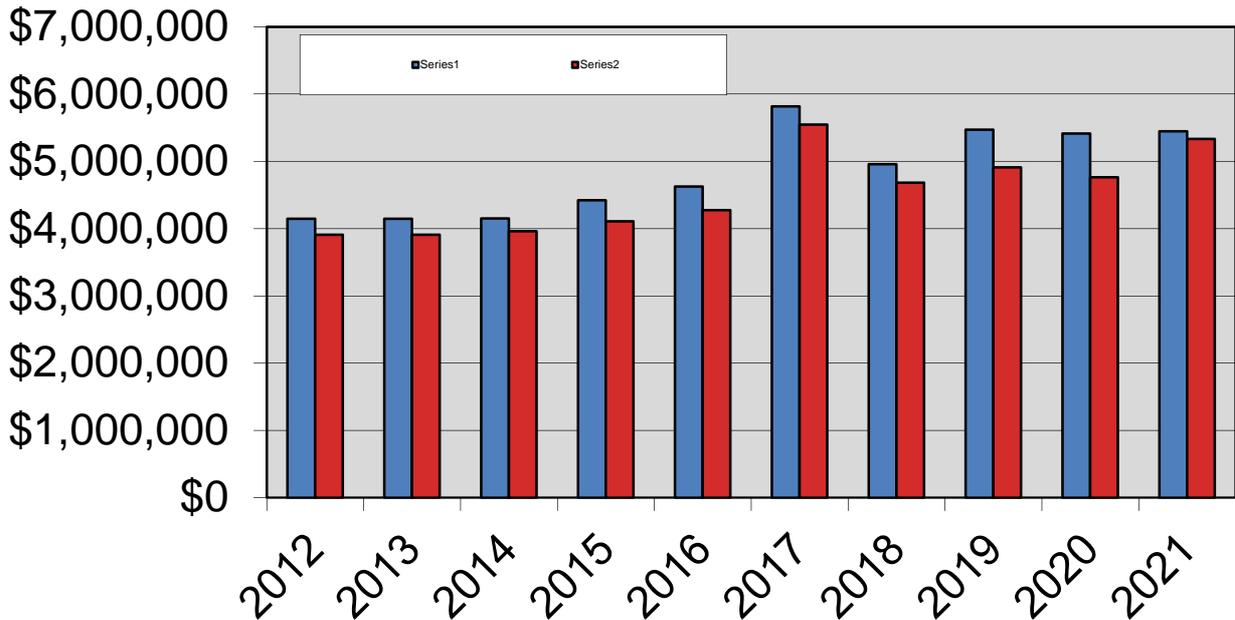
DETAIL OF EXPENSES		02-5-911-xxx				
CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	\$ 227,969	\$ 108,588	\$ 44,275	\$ 44,275	\$ -
420	BOND AGENT FEES	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>
* TOTAL BOND INTEREST & FEES *		<u>\$ 227,969</u>	<u>\$ 108,588</u>	<u>\$ 46,275</u>	<u>\$ 44,275</u>	<u>\$ -</u>

SOLID WASTE FUND

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**SOLID WASTE FUND
DEPARTMENT OF PUBLIC WORKS**

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



The chart above reflects a surplus of \$113,560 for FY 2021. Solid Waste rates will remain the same for both residential and commercial customers. These rates will allow the fund to remain profitable even though it is the same as the previous year.

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 Solid Waste Fund are substantially below those in surrounding jurisdictions.

SOLID WASTE FUND

The following table illustrates the comparative data for revenues in the Solid Waste Fund. Revenues show a slight increase of 2.0%.

**FISCAL YEAR ENDING JUNE 30, 2021
DETAIL OF REVENUES**

SOURCE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
Solid Waste Services Fees	\$ 4,417,560	\$ 5,150,805	\$ 5,200,000	\$ 5,150,000	\$ 5,225,000
Trash Bags	1,536	-	-	-	-
Late Payment Penalties	23,643	26,335	27,500	27,500	27,500
Miscellaneous	124	200	-	-	-
Adjustments	(2,398)	-	-	-	-
Grants	275,881	111,422	40,000	40,000	-
Interest	2,320	3,317	-	-	-
Accommodations Tax Transfer	237,251	178,959	193,833	193,833	195,140
TOTAL REVENUES	\$ 4,955,917	\$ 5,471,038	\$ 5,461,333	\$ 5,411,333	\$ 5,447,640

**FISCAL YEAR ENDING JUNE 30, 2021
SUMMARY OF EXPENSES**

DIV.#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
661	Commercial Collection	\$ 480,847	\$ 448,490	\$ 497,226	\$ 468,804	\$ 512,172
663	Transfer Station	929,425	1,000,128	1,071,175	883,100	1,070,885
671	Residential Collection	1,035,257	1,080,164	1,109,473	1,081,668	1,151,658
673	Trash/Litter Collection	348,857	322,701	359,848	319,365	367,542
674	Beach Cleaning	210,978	208,662	257,323	243,691	263,998
675	Recycling	368,724	495,897	417,839	399,170	425,647
	Contingency	-	-	-	-	65,000
901	Depreciation Expense	555,110	558,827	550,000	560,000	570,000
906	Overhead Allocation	753,972	797,179	828,105	806,094	907,178
TOTAL OPERATING EXPENSES		\$ 4,683,170	\$ 4,912,048	\$ 5,090,989	\$ 4,761,892	\$ 5,334,080
EXCESS (DEFICIT)		\$ 272,747	\$ 558,990	\$ 370,344	\$ 649,441	\$ 113,560
BEGINNING NET POSITION		\$ 4,433,834	\$ 4,706,581	\$ 5,265,571	\$ 5,265,571	\$ 5,915,012
ENDING NET POSITION		\$ 4,706,581	\$ 5,265,571	\$ 5,635,915	\$ 5,915,012	\$ 6,028,572

SOLID WASTE FUND

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

FISCAL YEAR ENDING JUNE 30, 2021 DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
663	Station Building/Yard Improvements	\$ 500,000	15-5-950-320
663	Roll-off Truck	175,000	15-5-950-361
663	Transfer Truck	180,000	15-5-950-361
671	Residential Truck	375,000	15-5-950-361
673	4x4 F250 Pickup Truck	36,000	15-5-950-361
674	4x4 F250 Pickup Truck	36,000	15-5-950-360
	TOTAL CAPITAL OUTLAY	\$ 1,302,000	

Performance Benchmarks, Goals, and Priorities

The following benchmarks, goals, and priorities are provided for FY 2021, along with programs already in place:

- Provide on-time collection for all bulk containers.
- Ensure clean container sites throughout the city.
- Improve recycle collection rate over previous year.
- Reduce bulk containers in single family neighborhood areas.
- Staff yard for customer service during operating hours.
- Reduce vehicle accidents under last fiscal year.
- Track missed pick-ups and maintain a rate of 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 201,214	\$ 215,896	\$ 221,903	\$ 221,903	\$ 233,027
014	OVERTIME	16,634	21,851	21,600	21,600	21,600
021	FICA	15,552	17,031	17,654	17,156	18,460
022	EMPLOYEE RETIREMENT	22,072	24,200	26,300	26,300	27,151
023	EMPLOYEE INSURANCE	41,364	44,180	46,080	46,080	48,000
040	WORKERS COMPENSATION	4,985	5,206	5,357	5,357	5,602
050	AWARDS	<u>2,895</u>	<u>3,112</u>	<u>3,332</u>	<u>3,332</u>	<u>3,332</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 304,716</u>	<u>\$ 331,476</u>	<u>\$ 342,226</u>	<u>\$ 341,728</u>	<u>\$ 357,172</u>
110	CLOTHING/UNIFORMS	\$ 5,431	\$ 3,659	\$ 6,000	\$ 5,000	\$ 6,000
111	MATERIALS/SUPPLIES	38,493	20,337	40,000	35,000	40,000
112	OFFICE SUPPLIES	60	-	1,000	500	1,000
113	PRINTING	-	-	1,000	-	1,000
120	COMMUNICATIONS	459	2,109	1,000	1,128	1,000
130	CONTRACTUAL SERVICES	235	254	-	-	-
131	REPAIRS/MAINTENANCE	27,664	10,680	-	348	-
132	PROFESSIONAL SERVICES	141	373	1,000	100	1,000
140	SUBSCRIPTIONS/DUES	-	-	-	-	-
150	VEHICLE OPERATIONS	76,397	50,441	75,000	55,000	75,000
151	FUEL	27,251	29,161	30,000	30,000	30,000
152	DAMAGE CLAIMS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 176,131</u>	<u>\$ 117,014</u>	<u>\$ 155,000</u>	<u>\$ 127,076</u>	<u>\$ 155,000</u>
	** TOTAL EXPENSES **	<u>\$ 480,847</u>	<u>\$ 448,490</u>	<u>\$ 497,226</u>	<u>\$ 468,804</u>	<u>\$ 512,172</u>

DIVISION 661 COMMERCIAL COLLECTION

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader I	1	14
Heavy Equipment Operator	2	13
Heavy Equipment Operator/Welder	<u>1</u>	13
TOTAL	<u>4</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 overall 3.0% increase in expenses is due to growth in personnel costs.

15-5-663 TRANSFER STATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 137,069	\$ 134,977	\$ 141,382	\$ 132,000	\$ 139,708
014	OVERTIME	16,248	23,807	16,500	16,500	16,500
021	FICA	10,535	11,698	11,368	10,692	11,247
022	EMPLOYEE RETIREMENT	14,017	15,650	17,761	17,018	17,902
023	EMPLOYEE INSURANCE	31,680	33,137	34,560	31,000	36,000
040	WORKERS COMPENSATION	6,842	6,730	7,105	7,105	7,029
050	AWARDS	2,172	2,334	2,499	1,685	2,499
	* SUBTOTAL PERSONNEL *	<u>\$ 218,563</u>	<u>\$ 228,333</u>	<u>\$ 231,175</u>	<u>\$ 216,000</u>	<u>\$ 230,885</u>
110	CLOTHING/UNIFORMS	\$ 3,550	\$ 2,930	\$ 4,000	\$ 3,000	\$ 4,000
111	MATERIALS/SUPPLIES	12,591	9,169	15,000	10,000	15,000
121	UTILITIES	3,623	3,855	5,000	4,000	5,000
130	CONTRACTUAL SERVICES	613,799	607,355	700,000	590,000	700,000
131	REPAIRS/MAINTENANCE	2,413	50,658	25,000	20,000	25,000
132	PROFESSIONAL SERVICES	81	68	1,000	100	1,000
150	VEHICLE OPERATIONS	37,489	57,025	55,000	55,000	55,000
151	FUEL	37,316	40,735	35,000	35,000	35,000
	* SUBTOTAL OPERATING *	<u>\$ 710,862</u>	<u>\$ 771,795</u>	<u>\$ 840,000</u>	<u>\$ 717,100</u>	<u>\$ 840,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 929,425</u></u>	<u><u>\$ 1,000,128</u></u>	<u><u>\$ 1,071,175</u></u>	<u><u>\$ 933,100</u></u>	<u><u>\$ 1,070,885</u></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>
Heavy Equipment Operator	<u>3</u>	13
TOTAL	<u>3</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 with only a slight increase in expenses.

15-5-671 RESIDENTIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 535,086	\$ 584,896	\$ 607,555	\$ 590,000	\$ 626,135
014	OVERTIME	46,681	46,222	45,000	45,000	45,000
021	FICA	42,103	45,634	45,679	44,216	46,979
022	EMPLOYEE RETIREMENT	63,535	70,876	67,542	64,391	68,103
023	EMPLOYEE INSURANCE	114,400	121,504	126,720	120,000	132,000
030	TRAINING	-	-	2,500	-	2,500
040	WORKERS COMPENSATION	14,624	15,792	16,314	16,314	16,778
050	AWARDS	7,962	8,449	9,163	8,247	9,163
	* SUBTOTAL PERSONNEL *	<u>\$ 824,391</u>	<u>\$ 893,373</u>	<u>\$ 920,473</u>	<u>\$ 888,168</u>	<u>\$ 946,658</u>
110	CLOTHING/UNIFORMS	\$ 12,607	\$ 10,474	\$ 10,000	\$ 9,000	\$ 10,000
111	MATERIALS/SUPPLIES	26,805	8,060	55,000	50,000	55,000
120	COMMUNICATIONS	2,284	1,560	5,000	5,000	5,000
130	CONTRACTUAL SERVICES	33	14	-	-	-
132	PROFESSIONAL SERVICES	375	332	3,000	1,000	3,000
140	SUB / DUES	212	212	-	-	-
141	TRAVEL	-	-	2,000	-	2,000
142	ADVERTISING	132	120	2,000	500	2,000
150		110,323	109,604	80,000	80,000	80,000
151		43,180	51,536	32,000	48,000	48,000
152		14,915	4,879	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 210,866</u>	<u>\$ 186,791</u>	<u>\$ 189,000</u>	<u>\$ 193,500</u>	<u>\$ 205,000</u>
	** TOTAL EXPENSES **	<u>\$ 1,035,257</u>	<u>\$ 1,080,164</u>	<u>\$ 1,109,473</u>	<u>\$ 1,081,668</u>	<u>\$ 1,151,658</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 22,000 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>
Operations Manager / Solid Waste	1	27
Supervisor, Sanitation	1	21
Crew Leader I	1	14
Heavy Equipment Operator	3	13
Motor Equipment Operator	4	11
Tradesworker	<u>1</u>	9
TOTAL	<u>11</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 3.8% increase in expenses is due to growth in personnel costs.

15-5-673 TRASH/LITTER COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 142,220	\$ 144,952	\$ 154,555	\$ 142,000	\$ 159,597
012	SALARY, PART-TIME	-	-	10,920	-	10,920
014	OVERTIME	17,382	23,469	16,500	16,500	16,500
021	FICA	11,188	12,022	12,920	11,254	13,278
022	EMPLOYEE RETIREMENT	18,528	20,645	19,645	18,314	20,373
023	EMPLOYEE INSURANCE	28,160	33,137	34,560	34,560	36,000
040	WORKERS COMPENSATION	4,350	4,310	4,549	4,549	4,675
050	AWARDS	<u>2,172</u>	<u>2,357</u>	<u>2,499</u>	<u>2,438</u>	<u>2,499</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 224,000</u>	<u>\$ 240,892</u>	<u>\$ 256,148</u>	<u>\$ 229,615</u>	<u>\$ 263,842</u>
110	CLOTHING/UNIFORMS	\$ 4,032	\$ 2,739	\$ 4,000	\$ 3,000	\$ 4,000
111	MATERIALS/SUPPLIES	44,072	7,027	26,200	15,000	26,200
132	PROFESSIONAL SERVICES	212	128	1,000	250	1,000
150	VEHICLE OPERATIONS	36,374	30,352	40,000	39,000	40,000
151	FUEL	39,302	40,977	32,500	32,500	32,500
152	DAMAGE CLAIMS	<u>865</u>	<u>586</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 124,857</u>	<u>\$ 81,809</u>	<u>\$ 103,700</u>	<u>\$ 89,750</u>	<u>\$ 103,700</u>
	** TOTAL EXPENSES **	<u>\$ 348,857</u>	<u>\$ 322,701</u>	<u>\$ 359,848</u>	<u>\$ 319,365</u>	<u>\$ 367,542</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>
Heavy Equipment Operator	2	13
Motor Equipment Operator	<u>1</u>	11
TOTAL	<u>3</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 13.9% increase is due to normal growth in both personnel and operating expenses.

15-5-674 BEACH CLEANING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY	\$ 75,109	\$ 72,958	\$ 79,528	\$ 75,000	\$ 84,503
012	SALARY, PART-TIME	21,060	21,157	43,680	40,000	43,680
014	OVERTIME	16,375	13,063	16,925	16,925	16,925
021	FICA	7,802	8,268	9,809	9,700	10,158
022	EMPLOYEE RETIREMENT	7,942	8,052	9,672	9,300	9,938
023	EMPLOYEE INSURANCE	21,120	22,092	23,040	23,040	24,000
024	UNEMPLOYEE INSURANCE	-	-	-	-	-
040	WORKERS COMPENSATION	3,289	3,474	3,503	3,503	3,628
050	AWARDS	1,448	1,535	1,666	1,723	1,666
	* SUBTOTAL PERSONNEL *	\$ 154,145	\$ 150,599	\$ 187,823	\$ 179,191	\$ 194,498
110	CLOTHING/UNIFORMS	\$ 2,580	\$ 1,889	\$ 3,000	\$ 3,000	\$ 3,000
111	MATERIALS/SUPPLIES	1,610	3,114	10,000	5,000	10,000
132	PROFESSIONAL SERVICES	186	32	1,500	1,500	1,500
150	VEHICLE OPERATIONS	28,817	25,295	30,000	30,000	30,000
151	FUEL	23,640	26,668	25,000	25,000	25,000
152	DAMAGE CLAIMS	-	1,065	-	-	-
	* SUBTOTAL OPERATING *	\$ 56,833	\$ 58,063	\$ 69,500	\$ 64,500	\$ 69,500
	** TOTAL EXPENSES **	\$ 210,978	\$ 208,662	\$ 257,323	\$ 243,691	\$ 263,998

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>
Motor Equipment Operator	<u>2</u>	11
TOTAL	<u>2</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 2.6% increase in expenditures is due to growth in personnel costs.

15-5-675 RECYCLING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 147,394	\$ 165,500	\$ 172,767	\$ 168,000	\$ 177,511
014	OVERTIME	16,200	18,662	17,400	17,400	17,400
021	FICA	12,286	13,228	13,882	13,534	14,229
022	EMPLOYEE RETIREMENT	15,189	18,003	20,124	19,772	20,802
023	EMPLOYEE INSURANCE	44,880	44,183	46,080	44,160	48,000
030	TRAINING	-	18	-	-	-
040	WORKERS COMPENSATION	4,399	4,104	4,754	4,104	4,873
050	AWARDS	2,895	3,058	3,332	3,220	3,332
	* SUBTOTAL PERSONNEL *	<u>\$ 243,243</u>	<u>\$ 266,756</u>	<u>\$ 278,339</u>	<u>\$ 270,190</u>	<u>\$ 286,147</u>
110	CLOTHING/UNIFORMS	\$ 4,970	\$ 3,709	\$ 4,500	\$ 4,000	\$ 4,500
111	MATERIALS/SUPPLIES	57,477	99,821	65,000	60,000	65,000
113	PRINTING/BINDING	-	-	3,000	980	3,000
130	CONTRACTUAL SERVICES	-	-	1,000	-	1,000
132	PROFESSIONAL SERVICES	115	-	-	-	-
150	VEHICLE OPERATIONS	28,277	35,405	35,000	33,000	35,000
150	FUEL	34,642	33,910	31,000	31,000	31,000
152	DAMAGE CLAIMS	-	56,296	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 125,481</u>	<u>\$ 229,141</u>	<u>\$ 139,500</u>	<u>\$ 128,980</u>	<u>\$ 139,500</u>
	** TOTAL EXPENSES **	<u><u>\$ 368,724</u></u>	<u><u>\$ 495,897</u></u>	<u><u>\$ 417,839</u></u>	<u><u>\$ 399,170</u></u>	<u><u>\$ 425,647</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>
Heavy Equipment Operator/Welder	1	13
Motor Equipment Operator	1	11
Tradesworker	<u>2</u>	9
TOTAL	<u>4</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 1.9% increase in expenses is due to a growth in personnel 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, 2019 was \$8,275,186. The accumulated depreciation as of June 30, 2019 was \$6,183,809.

DETAIL OF EXPENSES		15-5-901-510				
CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 555,110	\$ 558,827	\$ 550,000	\$ 560,000	\$ 570,000
TOTAL DEPRECIATION		\$ 555,110	\$ 558,827	\$ 550,000	\$ 560,000	\$ 570,000

CONTINGENCY

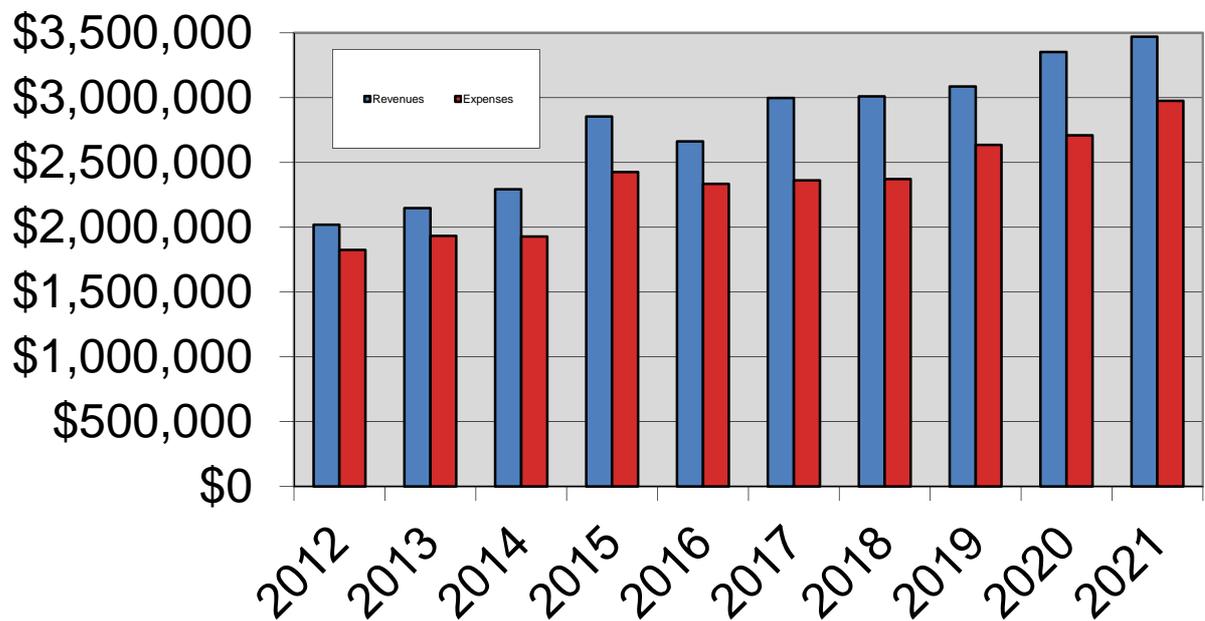
DETAIL OF EXPENSES		15-5-901-189				
CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
<u>DEPRECIATION</u>						
189	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ 65,000
TOTAL CONTINGENCY		\$ -	\$ -	\$ -	\$ -	\$ 65,000

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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 \$494,764 for FY 2021. 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, 2021

DETAIL OF REVENUES

REVENUES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
Rental (Umbrellas & Chairs)	\$ 2,314,075	\$ 2,394,645	\$ 2,650,000	\$ 2,650,000	\$ 2,800,000
Italian Ice Sales	309,790	360,849	300,000	310,000	300,000
Sales (Drinks, Food, Misc)	138	258	10,000	10,000	10,000
Amusement Sales	63,399	48,134	75,000	75,000	-
Accommodations Tax Transfer	185,585	157,805	107,567	107,567	129,081
Local Accommodations Tax Transfer	327,121	321,058	363,862	363,862	397,150
Miscellaneous	11,503	17,569	20,000	20,000	20,000
Less Sales Tax	(202,968)	(213,173)	(185,000)	(185,000)	(185,000)
TOTAL REVENUES	\$ 3,008,643	\$ 3,087,145	\$ 3,341,429	\$ 3,351,429	\$ 3,471,231

FISCAL YEAR ENDING JUNE 30, 2021

SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
760	Beach Services - Concessions	\$ 834,534	\$ 874,511	\$ 1,029,916	\$ 969,255	\$ 1,077,624
761	Beach Services - Lifeguards	766,564	770,449	752,067	745,358	752,067
906	Depreciation	169,205	168,535	150,000	168,000	160,000
906	Overhead Allocations	601,414	622,456	614,189	626,160	686,776
906	Transfer Out NMB Enterprise Fund	-	200,000	300,000	300,000	300,000
TOTAL OPERATING EXPENSES		\$ 2,371,717	\$ 2,635,951	\$ 2,846,172	\$ 2,808,773	\$ 2,976,467
EXCESS (DEFICIT)		\$ 636,926	\$ 451,194	\$ 495,257	\$ 542,656	\$ 494,764
BEGINNING NET POSITION		\$ 392,940	\$ 1,029,866	\$ 1,481,060	\$ 1,481,060	\$ 2,023,716
ENDING NET POSITION		\$ 1,029,866	\$ 1,481,060	\$ 1,976,317	\$ 2,023,716	\$ 2,518,480

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, 2021
DETAIL OF CAPITAL OUTLAY**

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
760	Beach Truck	\$ 62,000	16-5-760-360
760	Building Improvements	24,000	16-5-760-320
760	Carts	48,000	16-5-760-370
761	Gator (Side by Side)	14,000	16-5-761-360
	TOTAL CAPITAL OUTLAY	\$ 148,000	

Performance Benchmarks, Goals, and Priorities

The goals and priorities set forth in FY 2020 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 2021:

- Continue to grow online reservation program.
- Utilize Beach Services POS software to be more efficient and accountable.
- Grow the cash reserves within the fund to one years expense equivalent.

16-5-760 BEACH SERVICES - CONCESSIONS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ -	\$ 3,311	\$ -	\$ -	\$ 41,667
012	PT- CONCESSIONS	510,515	531,939	635,000	625,000	635,000
013	PT- COMMISSIONS	38,053	35,711	36,760	36,760	38,244
014	OVERTIME	-	-	-	-	-
017	PT-SLIDE SECURITY	9,401	6,156	13,000	13,000	-
021	FICA	25,395	27,051	52,384	30,000	54,691
022	RETIREMENT	-	247	-	-	3,333
023	INSURANCE	-	7	-	-	12,000
024	UNEMPLOYMENT INSURANCE	-	-	-	-	-
030	TRAINING	63	24	500	-	5,000
040	WORKERS COMPENSATION	10,995	10,955	10,955	10,995	10,955
050	AWARDS	-	-	180	-	180
	* SUBTOTAL PERSONNEL *	\$ 594,422	\$ 615,401	\$ 748,779	\$ 715,755	\$ 801,070
110	CLOTHING/UNIFORMS	\$ 713	\$ 1,941	\$ 3,000	\$ 2,500	\$ 3,000
111	MATERIALS/SUPPLIES	18,368	29,790	18,000	18,000	18,000
112	OFFICE SUPPLIES	189	-	1,900	200	1,900
113	PRINTING/BINDING	7,059	-	5,500	5,500	5,500
120	COMMUNICATIONS	39,973	31,913	41,022	35,000	41,022
130	CONTRACTUAL SERVICES	368	120	1,000	500	1,000
131	REPAIRS/MAINTENANCE	8,523	12,363	17,000	15,000	17,000
132	PROFESSIONAL SERVICE+A28:C	6,630	3,323	23,000	5,000	23,000
134	CREDIT CARD FEES	29,082	33,456	27,025	35,000	30,282
140	SUBSCRIPTIONS & DUES	60	-	-	-	-
141	TRAVEL/BUSINESS	29	26	1,500	100	1,500
142	ADVERTISING	200	-	500	200	500
150	VEHICLE OPERATIONS	11,321	11,282	11,000	11,000	11,000
151	FUEL	17,211	17,640	21,000	20,000	21,600
152	DAMAGE CLAIMS	3,345	-	-	-	-
160	HIPPO INSURANCE	15,500	-	15,500	15,500	-
185	ITALIAN ICE / SUPPLIES	81,541	117,256	92,940	90,000	100,000
186	BOTTLED DRINKS	-	-	750	-	750
187	PREPACKAGED FOODS	-	-	500	-	500
	* SUBTOTAL OPERATING *	\$ 240,112	\$ 259,110	\$ 281,137	\$ 253,500	\$ 276,554
	** TOTAL EXPENSES**	\$ 834,534	\$ 874,511	\$ 1,029,916	\$ 969,255	\$ 1,077,624

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

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Beach Services Manager	<u>1</u>	15
TOTAL	<u>1</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The 4.6% increase in expenses is due to addition of a Beach Services Manager.

16-5-761 BEACH SERVICES - LIFEGUARDS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
012	PT - LIFEGUARDS	\$ 608,156	\$ 589,647	\$ 575,000	\$ 575,000	\$ 575,000
013	LIFEGUARD BONUSES	29,350	34,400	43,000	43,000	43,000
021	FICA	35,663	34,582	47,277	47,277	47,277
024	UNEMPLOYMENT INSURANCE	267	-	-	-	-
030	TRAINING	995	1,690	3,700	2,500	3,700
040	WORKERS COMPENSATION	11,640	12,360	12,360	12,360	12,360
050	AWARDS	-	-	2,000	1,000	2,000
	* SUBTOTAL PERSONNEL *	<u>\$ 686,071</u>	<u>\$ 672,679</u>	<u>\$ 683,337</u>	<u>\$ 681,137</u>	<u>\$ 683,337</u>
110	CLOTHING/UNIFORMS	\$ 18,579	\$ 28,403	\$ 17,360	\$ 17,360	\$ 17,360
111	MATERIALS/SUPPLIES	27,328	37,638	18,150	18,150	18,150
113	PRINTING/BINDING	350	486	-	-	-
120	COMMUNICATIONS	8,813	8,813	9,000	9,000	9,000
130	CONTRACTUAL SERVICES	279	281	-	-	-
131	REPAIRS/MAINTENANCE	153	5,011	7,800	6,000	7,800
132	PROFESSIONAL SERVICES	4,881	1,028	-	-	-
140	SUBSCRIPTIONS & DUES	4,450	3,880	3,920	3,920	3,920
141	TRAVEL	5,873	4,933	2,000	2,000	2,000
142	ADVERTISING	1,070	889	3,500	1,500	3,500
150	VEHICLE OPERATIONS	7,319	2,947	6,000	5,875	6,000
151	FUEL	1,398	3,461	1,000	416	1,000
	* SUBTOTAL OPERATING *	<u>\$ 80,493</u>	<u>\$ 97,770</u>	<u>\$ 68,730</u>	<u>\$ 64,221</u>	<u>\$ 68,730</u>
	** TOTAL EXPENSES **	<u>\$ 766,564</u>	<u>\$ 770,449</u>	<u>\$ 752,067</u>	<u>\$ 745,358</u>	<u>\$ 752,067</u>

DIVISION 761 BEACH SERVICES- LIFEGUARDS

DIVISION NARRATIVE

The Beach Services-Lifeguards includes approximately 115 part-time employees that are hired during the summer as lifeguards. This division will provide for daily lifeguard services at 59 lifeguard stands along the nine miles of beach front in North Myrtle Beach from mid May through October 1st..

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2021.

DETAIL OF LIFEGUARD BONUSES

Rookie Academy Bonus (seven day academy)	\$600
Recertification Bonus (two day recertification)	\$400
Weekend Bonus (per Holiday weekend)	\$100

*Bonuses will not be paid unless an 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

There is no increase in costs associated for this division for FY 2021.

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, 2019 was \$2,177,301. The accumulated depreciation as of June 30, 2019 was \$1,665,789.

DETAIL OF EXPENSES 16-5-906-510

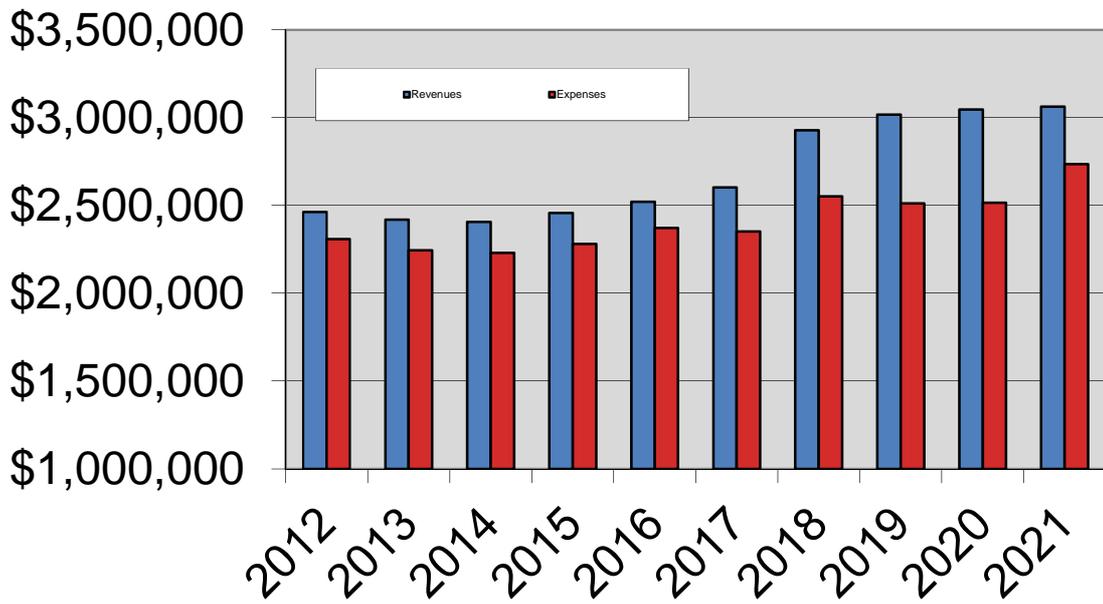
CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	<u>\$ 169,205</u>	<u>\$ 168,535</u>	<u>\$ 150,000</u>	<u>\$ 168,000</u>	<u>\$ 160,000</u>
* TOTAL DEPRECIATION*		<u>\$ 169,205</u>	<u>\$ 168,535</u>	<u>\$ 150,000</u>	<u>\$ 168,000</u>	<u>\$ 160,000</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 \$379,021 for FY 2021.

**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, 2021

DETAIL OF REVENUES

REVENUES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
Aquatic Membership Fees	\$ 1,656,287	\$ 1,731,409	\$ 1,700,000	\$ 1,775,000	\$ 1,800,000
Aquatic Enrollment Fees	66,541	67,751	60,000	66,000	60,000
Aquatic Day Memberships	54,500	54,865	59,000	59,000	59,000
Operating Program Fees	258,808	276,077	250,000	258,000	250,000
Sales (Merch. & Food)	46,340	51,443	47,500	47,500	47,500
Property Sales/Interest/Rent	21	345	-	-	-
Miscellaneous	2,719	4,354	2,000	2,000	2,000
Non-Operating Program Fees	18,930	2,954	15,000	15,000	15,000
Local Accommodations Tax Transfer	823,205	827,386	823,205	823,205	830,000
TOTAL REVENUES	<u>\$ 2,927,351</u>	<u>\$ 3,016,584</u>	<u>\$ 2,956,705</u>	<u>\$ 3,045,705</u>	<u>\$ 3,063,500</u>

FISCAL YEAR ENDING JUNE 30, 2021

SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
770	Administration	\$ 1,037,257	\$ 1,004,791	\$ 936,601	\$ 911,991	\$ 994,133
771	Aquatics	248,615	282,444	315,158	286,538	389,507
772	Activity Specialist	195,159	176,959	194,466	193,446	216,885
773	Fitness	257,604	258,789	279,826	275,501	284,581
774	Custodians	149,329	135,711	158,228	158,108	156,656
970	Depreciation / Amortization	294,324	294,596	295,000	295,000	295,000
970	Overhead Allocations	235,530	243,170	237,996	237,585	260,090
970	Bond Interest/Agent Fees	169,440	114,658	107,522	107,522	87,627
TOTAL OPERATING EXPENSES		<u>\$ 2,587,258</u>	<u>\$ 2,511,118</u>	<u>\$ 2,524,797</u>	<u>\$ 2,465,691</u>	<u>\$ 2,684,479</u>
EXCESS (DEFICIT)		<u>\$ 340,093</u>	<u>\$ 505,466</u>	<u>\$ 431,908</u>	<u>\$ 580,014</u>	<u>\$ 379,021</u>
BEGINNING NET POSITION		<u>\$ 2,619,121</u>	<u>\$ 2,959,214</u>	<u>\$ 3,464,680</u>	<u>\$ 3,464,680</u>	<u>\$ 4,044,694</u>
ENDING NET POSITION		<u>\$ 2,959,214</u>	<u>\$ 3,464,680</u>	<u>\$ 3,896,588</u>	<u>\$ 4,044,694</u>	<u>\$ 4,423,715</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, 2021
DETAIL OF CAPITAL OUTLAY**

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

Performance Benchmarks, Goals, and Priorities

The following benchmarks, goals, and priorities are provided for in FY 2021, along with programs already in place:

- Continue to improve AFC social media presence through Facebook and the website.
- Increase the number of CPR classes offered to AFC members and the community.
- Increase the number of swimmers participating in our Summer Swim League by promoting through swim lessons.
- Increase Aquatic Staff in-service training sessions to ensure staff readiness and member safety. Hold staff training sessions on a monthly basis.
- Continue to upgrade and improve fitness equipment, programming and customer service. Continue to evolve and provide our members and community the best health & fitness experience possible.
- Advance relationships with CCU Exercise Science Program- Utilize Student Internships.
- Improve TV Audio Options for members overall listening quality.
- Increase opportunities to communicate with members outside of the facility. ie. monthly newsletter via email.

17-5-770 ADMINISTRATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 264,672	\$ 260,903	\$ 280,637	\$ 280,637	\$ 319,771
012	SALARY, PART-TIME	75,252	68,931	82,653	80,000	82,653
014	OVERTIME	437	1,124	-	200	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	25,593	24,927	26,157	26,369	28,975
022	EMPLOYEE RETIREMENT	32,642	33,070	36,488	37,044	40,917
023	EMPLOYEE INSURANCE	42,220	41,430	46,080	46,080	60,000
024	UNEMPLOYMENT INSURANCE	-	-	-	-	-
030	TRAINING	297	362	650	500	650
040	WORKERS COMPENSATION	2,666	2,856	2,906	2,906	3,219
050	AWARDS	2,896	2,334	3,332	3,332	4,450
	* SUBTOTAL PERSONNEL *	<u>\$ 452,075</u>	<u>\$ 441,337</u>	<u>\$ 484,303</u>	<u>\$ 482,468</u>	<u>\$ 546,035</u>
110	CLOTHING/UNIFORMS	\$ 935	\$ 385	\$ 700	\$ 300	\$ 700
111	MATERIALS/SUPPLIES	12,428	9,624	10,900	10,000	10,000
112	OFFICE SUPPLIES	5,409	6,303	10,400	10,400	10,400
113	PRINTING/BINDING	1,476	2,199	2,000	1,500	2,000
117	RESALE SUPPLIES	5,008	6,144	3,500	3,500	5,500
120	COMMUNICATIONS	1,580	1,512	2,000	2,000	2,000
121	UTILITIES	174,265	156,544	180,000	170,000	180,000
130	CONTRACTUAL SERVICES	57,929	58,524	52,838	52,838	56,338
131	REPAIRS/MAINTENANCE	258,681	243,613	116,000	116,000	103,200
132	PROFESSIONAL SERVICES	521	36	875	500	925
134	CREDIT CARD FEES	12,889	13,988	10,500	10,500	10,500
140	SUBSCRIPTIONS/DUES	1,271	1,196	985	985	985
141	TRAVEL/BUSINESS	305	3,328	5,000	1,000	5,000
142	ADVERTISING	52,485	60,058	56,600	50,000	60,550
151	FUEL	-	-	-	-	-
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 585,182</u>	<u>\$ 563,454</u>	<u>\$ 452,298</u>	<u>\$ 429,523</u>	<u>\$ 448,098</u>
	** TOTAL EXPENSES **	<u>\$ 1,037,257</u>	<u>\$ 1,004,791</u>	<u>\$ 936,601</u>	<u>\$ 911,991</u>	<u>\$ 994,133</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>
Aquatic & Fitness Center Director	1	25
Assistant Aquatic & Fitness Center Director	1	21
Customer Service Supervisor	1	15
Secretary / Receptionist	<u>1</u>	10
TOTAL	<u>4</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. The 6.1% increase in total expenses is due to growth in personnel costs and repairs and maintenance.

17-5-771 AQUATICS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 78,015	\$ 87,335	\$ 89,612	\$ 89,612	\$ 94,418
012	SALARY, PART-TIME	77,449	83,573	84,221	84,221	90,000
014	OVERTIME	320	82	-	-	-
021	FICA	11,761	12,940	12,516	12,516	13,278
022	EMPLOYEE RETIREMENT	8,339	9,719	9,342	9,342	9,886
023	EMPLOYEE INSURANCE	21,120	22,102	23,040	23,040	24,000
024	UNEMPLOYMENT INSURANCE	-	175	-	-	-
030	TRAINING	355	1,725	-	-	500
040	WORKERS COMPENSATION	1,267	1,318	1,391	1,391	1,475
050	AWARDS	1,448	1,556	1,666	1,666	1,780
	* SUBTOTAL PERSONNEL *	<u>\$ 200,074</u>	<u>\$ 220,525</u>	<u>\$ 221,788</u>	<u>\$ 221,788</u>	<u>\$ 235,337</u>
110	CLOTHING/UNIFORMS	\$ 32	\$ 37	\$ 500	\$ 250	\$ 600
111	MATERIALS/SUPPLIES	20,099	26,615	34,955	24,000	34,955
112	OFFICE SUPPLIES	82	-	-	-	-
113	PRINTING/BINDING	-	-	-	-	-
130	CONTRACTUAL SERVICES	1,868	2,579	7,700	5,000	7,700
131	REPAIRS/MAINTENANCE	21,125	28,265	44,300	30,000	105,000
132	PROFESSIONAL SERVICES	4,241	3,609	3,900	3,500	3,900
140	SUBSCRIPTIONS/DUES	1,094	814	2,015	2,000	2,015
	* SUBTOTAL OPERATING *	<u>\$ 48,541</u>	<u>\$ 61,919</u>	<u>\$ 93,370</u>	<u>\$ 64,750</u>	<u>\$ 154,170</u>
	** TOTAL EXPENSES **	<u>\$ 248,615</u>	<u>\$ 282,444</u>	<u>\$ 315,158</u>	<u>\$ 286,538</u>	<u>\$ 389,507</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>
Aquatic Supervisor	1	15
Assistant Aquatic Supervisor	<u>1</u>	12
TOTAL	<u>2</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. The 23.6% increase in total expenses is due to growth in personnel costs and a large pool rehab.

17-5-772 ACTIVITY SPECIALIST

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 60,272	\$ 51,652	\$ 46,175	\$ 46,175	\$ 52,376
012	SALARY, PART-TIME	87,691	82,405	102,720	102,000	98,113
014	OVERTIME	-	26	-	-	-
021	FICA	11,119	10,307	11,018	11,018	11,136
022	EMPLOYEE RETIREMENT	7,787	5,453	6,109	6,109	6,566
023	EMPLOYEE INSURANCE	11,440	11,924	11,520	11,520	12,000
030	TRAINING	432	180	500	500	500
040	WORKERS COMPENSATION	1,194	1,294	1,191	1,191	1,204
050	AWARDS	724	778	833	833	890
	* SUBTOTAL PERSONNEL *	<u>\$ 180,659</u>	<u>\$ 164,019</u>	<u>\$ 180,066</u>	<u>\$ 179,346</u>	<u>\$ 182,785</u>
110	CLOTHING/UNIFORMS	\$ 655	\$ 385	\$ 600	\$ 600	\$ 600
111	MATERIALS/SUPPLIES	12,713	12,310	12,800	12,800	32,800
112	OFFICE SUPPLIES	14	-	-	-	-
113	PRINTING/BINDING	53	-	-	-	-
132	PROFESSIONAL SERVICES	1,065	245	1,000	700	700
	* SUBTOTAL OPERATING *	<u>\$ 14,500</u>	<u>\$ 12,940</u>	<u>\$ 14,400</u>	<u>\$ 14,100</u>	<u>\$ 34,100</u>
	** TOTAL EXPENSES **	<u>\$ 195,159</u>	<u>\$ 176,959</u>	<u>\$ 194,466</u>	<u>\$ 193,446</u>	<u>\$ 216,885</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>
Activities Director	<u>1</u>	17
TOTAL	<u>1</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. The 11.5% increase in total expenses is due to a significant change in materials & supplies in this division.

17-5-773 FITNESS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 41,400	\$ 48,939	\$ 49,032	\$ 49,032	\$ 51,945
012	SALARY, PART-TIME	124,113	122,454	124,176	124,000	125,268
014	OVERTIME	182	143	-	-	-
021	FICA	13,144	13,001	12,817	12,804	13,114
022	EMPLOYEE RETIREMENT	5,550	3,803	3,923	3,923	4,156
023	EMPLOYEE INSURANCE	7,031	11,046	11,520	11,520	12,000
030	TRAINING	378	290	925	925	675
040	WORKERS COMPENSATION	1,040	1,037	1,039	1,039	1,063
050	AWARDS	704	758	833	833	890
	* SUBTOTAL PERSONNEL *	<u>\$ 193,542</u>	<u>\$ 201,471</u>	<u>\$ 204,265</u>	<u>\$ 204,076</u>	<u>\$ 209,111</u>
110	CLOTHING/UNIFORMS	\$ 459	\$ 48	\$ 450	\$ 450	\$ 450
111	MATERIALS/SUPPLIES	11,967	8,539	13,620	13,620	13,636
117	RESALE SUPPLIES	26,431	24,272	30,000	27,000	31,260
130	CONTRACTUAL SERVICES	5,882	6,936	24,636	24,000	14,000
131	REPAIRS/MAINTENANCE	18,167	15,407	3,500	3,500	14,000
132	PROFESSIONAL SERVICES	978	128	750	750	-
140	SUBSCRIPTIONS/DUES	179	48	1,105	1,105	624
141	TRAVEL/BUSINESS	-	1,940	1,500	1,000	1,500
	* SUBTOTAL OPERATING *	<u>\$ 64,063</u>	<u>\$ 57,318</u>	<u>\$ 75,561</u>	<u>\$ 71,425</u>	<u>\$ 75,470</u>
	** TOTAL EXPENSES **	<u>\$ 257,605</u>	<u>\$ 258,789</u>	<u>\$ 279,826</u>	<u>\$ 275,501</u>	<u>\$ 284,581</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>
Fitness Director	<u>1</u>	17
TOTAL	<u>1</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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 55,178	\$ 47,863	\$ 60,049	\$ 60,049	\$ 58,031
012	SALARY, PART-TIME	24,170	15,159	23,920	23,920	23,920
014	OVERTIME	1,074	1,912	1,500	1,500	1,500
021	FICA	6,076	4,854	6,325	6,325	6,175
022	EMPLOYEE RETIREMENT	4,370	3,783	4,924	4,924	4,762
023	EMPLOYEE INSURANCE	21,120	22,092	23,040	23,040	24,000
030	TRAINING	108	30	-	-	-
040	WORKERS COMPENSATION	644	676	684	684	668
050	AWARDS	1,448	1,448	1,666	1,666	1,600
	* SUBTOTAL PERSONNEL *	<u>\$ 114,188</u>	<u>\$ 97,817</u>	<u>\$ 122,108</u>	<u>\$ 122,108</u>	<u>\$ 120,656</u>
110	CLOTHING/UNIFORMS	\$ 383	\$ 43	\$ 1,000	\$ 1,000	\$ 1,000
111	MATERIALS/SUPPLIES	146	488	-	-	-
118	INSURANCE	34,612	36,478	35,000	35,000	35,000
132	PROFESSIONAL SERVICES	-	885	120	-	-
	* SUBTOTAL OPERATING *	<u>\$ 35,141</u>	<u>\$ 37,894</u>	<u>\$ 36,120</u>	<u>\$ 36,000</u>	<u>\$ 36,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 149,329</u></u>	<u><u>\$ 135,711</u></u>	<u><u>\$ 158,228</u></u>	<u><u>\$ 158,108</u></u>	<u><u>\$ 156,656</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>
Custodian	<u>2</u>	8
TOTAL	<u>2</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. A slight decrease is budgeted for FY 2021.

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, 2019 was \$10,744,589. The accumulated depreciation as of June 30, 2019 was \$4,107,455.

DETAIL OF EXPENSES 17-5-970-510

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 294,324	\$ 294,596	\$ 295,000	\$ 295,000	\$ 295,000
* TOTAL DEPRECIATION*		<u>\$ 294,324</u>	<u>\$ 294,596</u>	<u>\$ 295,000</u>	<u>\$ 295,000</u>	<u>\$ 295,000</u>

BOND INTEREST

DETAIL OF EXPENSES 17-5-970-415

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
<u>BOND INTEREST</u>						
415	BOND INTEREST	\$ 169,440	\$ 114,658	\$ 107,522	\$ 107,522	\$ 87,627
* TOTAL BOND INTEREST *		<u>\$ 169,440</u>	<u>\$ 114,658</u>	<u>\$ 107,522</u>	<u>\$ 107,522</u>	<u>\$ 87,627</u>

NMB ENTERPRISE FUND

NMB ENTERPRISE FUND

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, 2021

DETAIL OF REVENUES

REVENUES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
NMB Park Sponsorships	\$ 425,661	\$ 371,181	\$ 130,000	\$ 130,000	\$ 130,000
NMB Park Field/Tournament Rentals	-	-	105,000	105,000	105,000
NMB Park Rentals	-	-	30,000	30,000	30,000
NMB Park Admissions	-	-	45,000	45,000	45,000
NMB Park Concessions	395,760	395,862	330,000	330,000	330,000
NMB Park Vending	-	-	500	500	500
NMB Merchandise Sales	16,328	13,422	15,000	15,000	15,000
Revenue Share Activities	-	-	75,000	75,000	75,000
Christmas Light Show/ Village	330,135	355,153	450,000	450,000	450,000
Sales Tax	(64,106)	(46,861)	(30,000)	(30,000)	(30,000)
Miscellaneous	1,138	1,351	-	-	-
General Fund Transfer	50,000	150,000	365,000	365,000	365,000
Accommodations Tax Transfer	138,558	129,859	84,500	84,500	84,500
Carousel	-	-	100,000	100,000	100,000
CIP Transfer	100,000	-	-	-	-
Beach Services Transfer	100,000	200,000	300,000	300,000	300,000
TOTAL REVENUES	\$ 1,493,474	\$ 1,569,967	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

FISCAL YEAR ENDING JUNE 30, 2021

SUMMARY OF EXPENSES

Div #	DIVISION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
744	Concessions	\$ 325,125	\$ 406,530	\$ 389,786	\$ 374,786	\$ 422,599
781	Christmas Light Show/Village Operating	306,242	222,651	262,600	261,150	222,600
782	Carousel & Train	-	-	67,155	-	-
906	Depreciation	298,055	346,007	350,000	350,000	300,000
906	Overhead Allocations	540,878	648,954	657,129	657,129	774,227
906	Transfer - General Fund	-	-	75,000	75,000	75,000
	TOTAL EXPENSES	\$ 1,470,300	\$ 1,624,142	\$ 1,801,670	\$ 1,718,065	\$ 1,794,426
	EXCESS (DEFICIT)	\$ 23,174	\$ (54,175)	\$ 198,330	\$ 281,935	\$ 205,574
	BEGINNING NET POSITION	\$ 1,008,789	\$ 1,031,963	\$ 977,788	\$ 977,788	\$ 1,259,723
	ENDING NET POSITION	\$ 1,031,963	\$ 977,788	\$ 1,176,118	\$ 1,259,723	\$ 1,465,297

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 activities over time.

**FISCAL YEAR ENDING JUNE 30, 2021
DETAIL OF CAPITAL OUTLAY**

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
781	Christmas Lights	\$ 50,000	18-5-781-370
	Vehicle	<u>12,000</u>	18-5-781-360
	Total Capital	<u>\$ 62,000</u>	

Performance Benchmarks, Goals, and Priorities

The goals and priorities set forth in FY 2020 budget are underway and being accomplished as follows:

- Secure a Dip N Dots stand alone mobile unit, and increase sales \$20,000 compared to prior year.
- Renovate both concession pods at baseball/softball complex to accommodate ICEE Mix resulting in an increase of \$20,000 in concession revenue.

The following benchmarks, goals, and priorities are provided for in FY 2021:

- Design the expansion of the NMB Sports - Tourism Park.
- Redesign the Christmas Village and provide new amenities.
- Expand on the Christmas Light Show and provide for more sponsors.
- Evaluate all park activities to assure the best use of the facility.

18-5-744 NMB ENTERPRISE FUND - CONCESSIONS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ 41,892	\$ 64,215	\$ 77,260	\$ 77,260	\$ 83,972
012	SALARY, PART-TIME	68,708	75,867	68,485	68,485	68,500
014	OVERTIME	161	1,555	-	-	-
021	FICA	8,378	10,440	10,639	10,639	11,130
022	RETIREMENT	3,273	5,161	6,181	6,181	6,718
023	INSURANCE	10,560	18,438	23,040	23,040	24,000
024	UNEMPLOYEE INSURANCE	1,098	1,659	5,000	5,000	5,000
030	TRAINING	78	7,433	5,000	5,000	6,000
040	WORKERS COMPENSATION	1,733	2,999	2,915	2,915	3,049
050	AWARDS	704	1,462	1,666	1,666	1,780
	* SUBTOTAL PERSONNEL *	<u>\$ 136,585</u>	<u>\$ 189,229</u>	<u>\$ 200,186</u>	<u>\$ 200,186</u>	<u>\$ 210,149</u>
110	CLOTHING/UNIFORMS	\$ -	\$ 1,546	\$ 1,600	\$ 1,000	\$ 1,600
111	MATERIALS/SUPPLIES	8,751	5,881	20,000	9,000	33,000
112	OFFICE SUPPLIES	9	-	500	100	500
120	COMMUNICATIONS	-	319	-	-	250
130	CONTRACTUAL SERVICES	5,705	6,588	5,000	5,000	14,600
131	REPAIRS/MAINTENANCE	5,119	36,150	6,000	6,000	6,000
132	PROFESSIONAL SERVICES	6,692	4,162	1,500	1,500	1,500
134	CREDIT CARD FEES	6,357	11,223	5,000	5,000	5,000
140	SUBSCRIPTIONS & DUES	-	50	-	-	-
180	DRINKS FOR RESALE	38,828	34,875	40,000	40,000	40,000
181	PREPACKAGED FOODS RESALE	102,385	92,014	100,000	100,000	100,000
182	NON-FOOD ITEMS RESALE	14,694	24,493	10,000	10,000	10,000
	* SUBTOTAL OPERATING *	<u>\$ 188,540</u>	<u>\$ 217,301</u>	<u>\$ 189,600</u>	<u>\$ 177,600</u>	<u>\$ 212,450</u>
	** TOTAL EXPENSES **	<u><u>\$ 325,125</u></u>	<u><u>\$ 406,530</u></u>	<u><u>\$ 389,786</u></u>	<u><u>\$ 377,786</u></u>	<u><u>\$ 422,599</u></u>

DIVISION 744 NMB ENTERPRISE FUND - CONCESSIONS

DIVISION NARRATIVE

This division provides for one full-time Concessions Manager and one full-time Electrician/Instrumentation Technician. 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 and Sports Complex.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
General Concession Manager - Sports Park	1	15
Events Specialist	<u>1</u>	10
TOTAL	<u>2</u>	

DETAIL OF CAPITAL OUTLAY

** SEE NMB ENTERPRISE FUND CAPITAL OUTLAY SCHEDULE **

BUDGET ANALYSIS

The 8.4% increase in expenses is mostly due to supplies for the concession area. This division is growing sales. 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
030	TRAINING	\$ -	\$ 6,215	\$ -	\$ -	\$ -
	* SUBTOTAL PERSONNEL *	\$ -	\$ 6,215	\$ -	\$ -	\$ -
110	CLOTHING/UNIFORMS	\$ 2,832	\$ 5,725	\$ -	\$ -	\$ -
111	MATERIALS/SUPPLIES	102,601	85,226	33,750	33,750	33,750
113	PRINTING/BINDING	488	5,481	6,650	6,650	6,650
120	COMMUNICATIONS	-	-	1,200	-	1,200
130	CONTRACTUAL SERVICES	46,396	49,351	6,000	5,750	6,000
131	REPAIRS/MAINTENANCE	18,351	25,874	10,000	10,000	10,000
134	CREDIT CARD FEES	5,193	3,161	5,000	5,000	5,000
142	ADVERTISING	43,661	37,154	40,000	40,000	40,000
150	VEHICLE OPERATIONS	1,094	4,464	-	-	-
155	NMB DIRECT COSTS	21,478	-	110,000	110,000	120,000
		<u>\$ 242,094</u>	<u>\$ 216,436</u>	<u>\$ 212,600</u>	<u>\$ 211,150</u>	<u>\$ 222,600</u>
	** TOTAL EXPENSES **	<u>\$ 242,094</u>	<u>\$ 222,651</u>	<u>\$ 212,600</u>	<u>\$ 211,150</u>	<u>\$ 222,600</u>

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 2020, with the goal being to increase the number of visitors from the 90,000 that came in the previous year.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2021.

DETAIL OF CAPITAL OUTLAY

** SEE NMB ENTERPRISE FUND CAPITAL OUTLAY SCHEDULE **

BUDGET ANALYSIS

This division provides for the same level of service from the previous year's budget. The budget is relatively the same as the previous year.

18-5-782 SPORTS PARK AMUSEMENTS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
012	PART-TIME	\$ -	\$ -	\$ 30,000	\$ -	\$ -
021	FICA	-	-	2,295	-	-
040	WORKERS COMPENSATION	-	-	360	-	-
	* SUBTOTAL PERSONNEL *	\$ -	\$ -	\$ 32,655	\$ -	\$ -
110	CLOTHING/UNIFORMS	\$ -	\$ -	\$ 1,000	\$ -	\$ -
111	MATERIALS/SUPPLIES	-	-	5,000	-	-
120	COMMUNICATIONS	-	-	1,000	-	-
131	REPAIRS/MAINTENANCE	-	-	2,000	-	-
142	ADVERTISING	-	-	4,500	-	-
160	INSURANCE	-	-	21,000	-	-
	* SUBTOTAL OPERATING *	\$ -	\$ -	\$ 34,500	\$ -	\$ -
	** TOTAL EXPENSES **	\$ -	\$ -	\$ 67,155	\$ -	\$ -

DIVISION 782 SPORTS PARK AMUSEMENTS

**NMB ENTERPRISE FUND
DIVISION NARRATIVE**

The amenities for this division were never undertaken in FY 2019.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2021.

DETAIL OF CAPITAL OUTLAY

**** SEE NMB ENTERPRISE FUND CAPITAL OUTLAY SCHEDULE ****

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, 2019 was \$1,531,626. The accumulated depreciation as of June 30, 2019 was \$868,026.

DETAIL OF EXPENSES 18-5-970-510

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	<u>\$ 298,055</u>	<u>\$ 346,007</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 300,000</u>
* TOTAL DEPRECIATION*		<u>\$ 298,055</u>	<u>\$ 346,007</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 300,000</u>

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INSURANCE RESERVE FUND

**INSURANCE RESERVE FUND
FUND 19**

The Insurance Reserve Fund was created during FY 2012 with the City's transition from the South Carolina Local Government Assurance Group to Blue Cross and Blue Shield of South Carolina 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, 2021
DETAIL OF REVENUES**

SOURCE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
Interest	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Misc Revenues	309	20,436	-	250	-
Health Insurance:					
Wellness Nonparticipation	54,436	37,250	40,000	19,000	20,000
Contributions from Retiree & Retiree Dependents	518,093	601,222	450,000	517,000	532,000
Contributions from Dependents	640,855	641,944	646,000	684,000	759,000
Reinsurance Reimbursements	286,038	1,112,157	-	80,000	-
Prescription Rebates	119,331	121,968	-	97,000	-
HRA Forfeitures	6,878	-	-	5,000	-
Employee Premiums	3,944,912	4,149,220	4,647,360	4,488,120	5,076,000
Workers Compensation:					
Subrogation Recovery	12,434	3,116	-	-	-
Employee Premiums	395,754	422,665	437,975	434,692	470,021
Property/Liability:					
Insurance Reimbursements	400,000	434,226	-	-	-
Transfer from Capital Improvement Fund	-	-	500,000	-	600,000
Insurance Premiums	505,500	500,000	525,500	600,000	-
TOTAL REVENUES	\$ 6,884,540	\$ 8,044,204	\$ 7,247,835	\$ 6,925,062	\$ 7,458,021

**FISCAL YEAR ENDING JUNE 30, 2021
DETAIL OF EXPENSES**

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
Health Insurance:					
Claim Expenditures	\$ 4,557,618	\$ 6,740,510	\$ 4,000,000	\$ 4,690,000	\$ 4,830,700
Admin Fees, Misc. Exp, Aggregate Premium	661,181	626,186	661,500	745,000	767,350
Wellness Expenses	269,016	204,552	210,000	210,000	210,000
Clinic Expenses	1,300	213,620	156,000	346,840	365,000
Workers Compensation:					
Claim Expenditures	425,798	208,028	231,000	300,000	300,000
Admin Fees, Misc. Exp, Aggregate Premium	229,401	656,154	300,000	220,000	225,000
Property/Liability Insurance:					
Claim Expenditures	903,375	65,844	25,000	50,000	25,000
Admin Fees, Misc. Exp, Aggregate Premium	484,893	523,094	530,000	543,000	560,000
Overhead Allocations	30,719	40,224	39,608	39,612	41,900
OPEB Normal Costs	1,195,814	1,162,852	100,000	100,000	100,000
TOTAL EXPENSES	\$ 8,759,115	\$10,441,064	\$ 6,253,108	\$ 7,244,452	\$ 7,424,950
EXCESS (DEFICIT)	\$ (1,874,575)	\$ (2,396,860)	\$ 994,727	\$ (319,390)	\$ 33,071
BEGINNING NET RESOURCES	\$ (1,630,110)	\$ (3,504,685)	\$ (3,558,574)	\$ (5,901,545)	\$ (6,220,935)
ENDING NET RESOURCES	\$ (3,504,685)	\$ (5,901,545)	\$ (2,563,847)	\$ (6,220,935)	\$ (6,187,864)

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.

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PERSONNEL REPORT

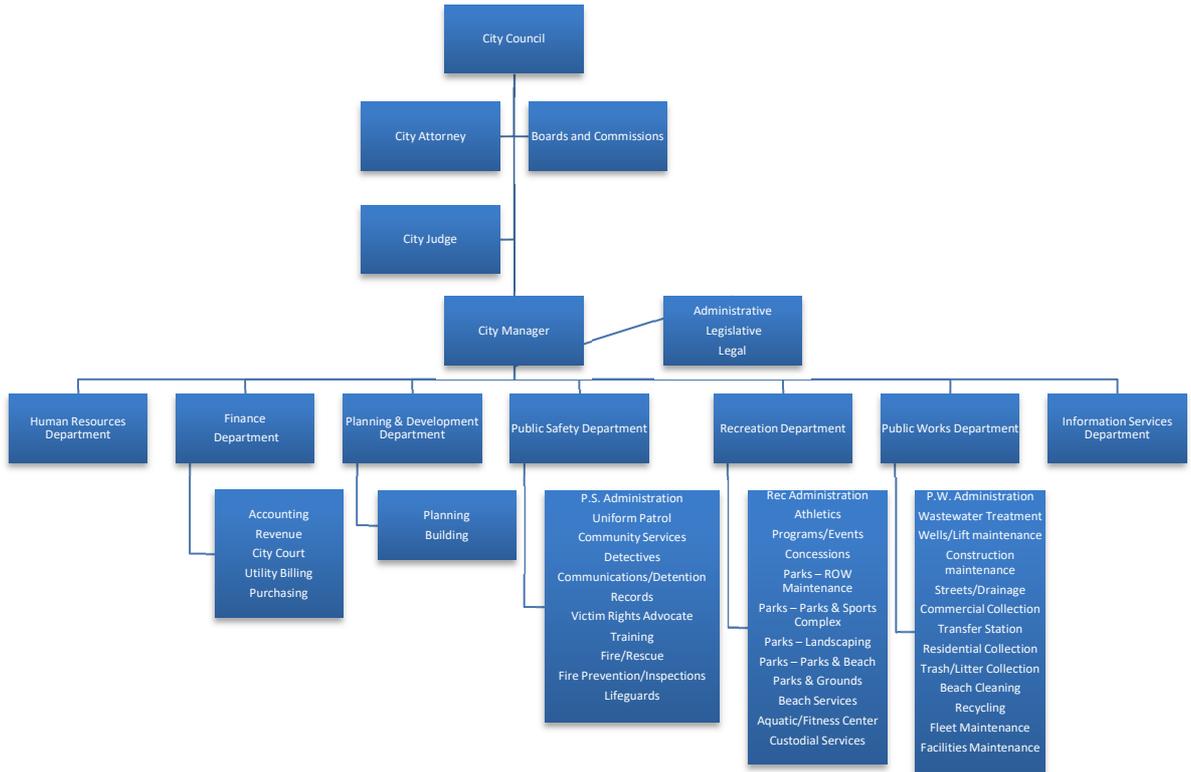
PERSONNEL REPORT

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 at this time will remain fixed. This budget includes some new positions as well as the filling of existing vacant positions, but due to the pandemic hiring will be put on hold until the City Manager feels comfortable with the economy. The filling of both existing and new positions will be done on a case by case basing depending on financial resources and needs.

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 30 for FY 2021. Changes by division are illustrated below:

D E P T	Div.#	CLASSIFICATION	FY 2017 ADOPTED	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 ADOPTED	FY 2021 ADOPTED
G E N G O V T	211	Legislative	8	8	8	8	8
	221	Administrative	1	1	3 ^{2,3}	3	3
	232	City Court	5	5	5	5	5
	242	Legal	2	2	2	2	2
	252	Human Resources	8 ¹	8	5 ^{3,4,5}	5	6 ⁶
IS	262	Information Services	8 ⁷	8	8	8	8
F I N	312	Utility Billing	8	8	8	8	9 ⁸
	342	Accounting	6	6	7 ⁴	7	7
	352	Revenue	6	6	6	6	8 ^{9,10}
	822	Purchasing	4	4	4	4	4
P U B L I C S A F E T Y	411	Public Safety Admin.	6 ^{11,12}	6	7 ¹⁸	7	8 ²¹
	422	Uniform Patrol	58 ¹³	61 ¹⁶	61	61	60 ²²
	424	Community Services	9	10 ¹⁷	10	11 ¹⁹	10 ²³
	431	Detectives	11	11	10 ¹⁸	10	10
	442	Communication/Detention	19	19	19	20 ²⁰	24 ²⁴
	444	Records	5 ¹⁴	5	5	5	5
	445	Victim Rights Advocate	1	1	1	1	1
	452	Public Safety Training	4 ¹⁵	4	4	4	6 ^{22,25}
	453	Fire / Rescue	49 ¹⁵	49	49	49	60 ^{21,26}
	454	Fire Prevention/Inspection	4	4	4	4	4
P & D	521	Planning	9	9	9	9	10 ²³
	522	Building	9	9	9	9	9
P U B L I C W O R K S	611	Public Works Admin.	8	8	9 ²⁹	9	9
	622	Wastewater Treatment	7	7	7	7	7
	632	Wells/Lifts Maintenance	9	9	9	9	11 ³¹
	642	Construction Maintenance	19	22 ²⁷	22	22	22
	652	Streets/Drainage	19	23 ²⁸	23	23	26 ³²
	661	Commercial Collection	4	4	4	4	4
	663	Transfer Station	3	3	3	3	3
	671	Residential Collection	11	11	11	11	11
	673	Trash/Litter Collection	3	3	3	3	3
	674	Beach Cleaning	2	2	2	2	2
	675	Recycling	4	4	4	4	4
	832	Fleet Maintenance	5	5	5	5	5
	842	Facility Maint.	8	8	3 ³⁰	3	3
P & R	741	Recreation - Admin	5 ³³	5	5	5	5
	742	Recreation - Athletics	6	6	5 ³⁸	5	6 ⁴³
	743	Recr - Programs/Events	4 ³⁴	4	4 ³⁹	4	4
	744	Recreation - Sports Park	1 ³⁵	1	2 ⁴⁰	2 ⁴²	2
	750-5	Parks & Grounds	17 ³⁶	17	23 ^{38,41}	26	28 ⁴⁴
	760	Beach Services	-	-	-	-	1 ⁴⁵
	770-4	Aquatics/Fitness Center	10 ³⁷	10	10	10	10
TOTALS			385	396	398	403	433

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

Employees by Department (continued)

General Government

- 1 Added 1 Human Resources Technician Position for FY 2017.
- 2 Transferred 1 Public Information Officer from 252 to 221 during FY 2019 for FY 2020 budget.
- 3 Added 1 Assistant to the City Manager Position during FY 2019 for FY 2020 budget.
- 4 Transferred 1 Grants & Special Projects Coordinator from 252 to 342 during FY 2019 for FY 2020 budget.
- 5 Removed 1 Assistant City Manager Position during FY 2019 for FY 2020 budget.
- 6 Added 1 Human Resources Director Position during FY 2020 for FY 2021 budget.

Information Services

- 7 Added 1 Computer Technician Position for FY 2017.

Finance

- 8 Added 1 Cashier/Accounting Clerk for FY 2021.
- 9 Added 1 Cashier/Parking Clerk Position during FY 2020 for FY 2021 Budget.
- 10 Added 1 Business License/Hospitality Fee Auditor Position for FY 2021.

Public Safety

- 11 Transferred 1 Computer Technician II (262) to Computer Technician II (262) for FY 2017.
- 12 Added 1 Computer Technician II Position for FY 2017.
- 13 Added 2 PSO Positions for FY 2017.
- 14 Added 1 Records Clerk Position for FY 2017.
- 15 Added 1 Fire Lt. - Health and Safety Officer (452) by transferring from Firefighter (453) for FY 2017.
- 16 Added 3 PSO Positions for FY 2018.
- 17 Added 1 PSO - Community Services Position for FY 2018.
- 18 Transferred 1 Crime Analyst (431) to Quartermaster (411) during FY 2018 for FY 2019 budget.
- 19 Added 1 Code Enforcement Officer Position for FY 2020.
- 20 Added 2 Communications Technician/Jailer Position, and Eliminated 1 Detention Supervisor/Evidence Custodian Position during FY 2019 for FY 2020 budget.
- 21 Transferred 1 Chief of Fire Rescue/Emergency Preparedness Director from 453 to 411 during FY 2020 for FY 2021 Budget.
- 22 Transferred 1 Public Safety Sargeant (422) to PSO Training Officer (452).
- 23 Transferred 1 Code Enforcement Position from 424 to 521 during FY 2020 for FY2021 Budget.
- 24 Added 4 positions in FY2020 for FY2021 Budget due to split of Jailer and Communication Technician positions.
- 25 Added 1 Communications Training Officer Position for FY 2021.
- 26 Added 12 Firefighter positions in FY2020 for FY2021 Budget due to SAFER grant award.

Public Works

- 27 Added 1 Crew Leader II, 1 Heavy Equipment Operator, 1 Motor Equipment Operator for FY 2018.
- 28 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.
- 29 Added 1 Engineering Technician for FY 2019.
- 30 Transferred 1 Lead Custodian and 4 Custodians from 842 to 755 during 2019 for FY 2020 budget.
- 31 Added 2 Pump Mechanics for FY 2021.
- 32 Added 1 Right of Way Manager and 2 Equipment Operator/Mosquito Control Techs for FY 2021.

Parks & Recreation

- 33 Eliminated 1 Manager & 1 Employee Positions in the NMB Enterprise Fund for FY2016.
- 34 Added 1 General Concession Manager BS for FY 2017.
- 35 Added 2 Parks Maintenance Workers for FY 2017.
- 36 Added 1 Assistant Aquatic Supervisor for FY 2017.
- 37 Added 1 Marketing and Sales Coordinator for FY 2017.
- 38 Added 1 General Concession Manager SP for FY 2017.
- 39 Transferred 1 Asst. Athletic Director (742) to Crew Leader I (754) during FY 2018 for FY 2019 budget.
- 40 Added 1 Electrician for FY 2019.
- 41 Added 1 Special Events Worker, and Eliminated 1 Electrician during FY 2019 for FY 2020 budget.
- 42 Added 1 Special Events Worker, 1 Horticulturist, and 1 Irrigation Technician for FY 2020.
- 43 Added 1 Assistant Athletic Director for FY 2021.
- 44 Added 2 Special Events Worker for FY 2021.
- 45 Added 1 General Concession Manager during FY 2020 for FY 2021 budget.

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2012 for FY 2021

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Custodian	8	25,605	32,992	44,674
Maintenance Worker	9	27,748	35,753	48,416
Bridge Operator				
Lead Custodian				
Public Grounds Maintenance Worker				
Tradesworker				
Secretary/Receptionist-Aquatic & Fitness	10	29,891	38,514	52,159
Secretary/Receptionist-Recreation				
Speical Events Worker				
Cashier/Accounting Clerk	11	32,035	41,275	55,896
Cashier/Parking Clerk				
Meter Reader				
Motor Equipment Operator (MEO)				
Records Clerk				
Warehouse Clerk				
Wasterwater Operator D				
Animal Control Officer				
Communications Technician/Jailer				
Horticulturist				
Irrigation Technician				
Landscape Technician				
Maintenance Specialist / MEO				
Permit Clerk				
Assistant Aquatic Supervisor				
Accounting Clerk - A/P	13	36,321	46,801	63,377
Accounting Clerk - Payroll				
Administrative Assistant I - Human Resources				
Administrative Assistant I - Parks & Recreation				
Administrative Assistant I - Planning & Dev				
Electrician's Helper				
Equipment Operator / Mosquito Control Tech				
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, 2012 for FY 2021

<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	38,465	49,562	67,117
Business License Inspector				
Buyer				
City Clerk				
Code Enforcement Officer				
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	40,610	52,322	70,856
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				
Quartermaster Coordinator				
Sports Tourism Coordinator				
Utility Billing Office Manager				
Wastewater Operator B				
Event Coordinator	16	42,752	55,085	74,597
Human Resources Technician I				
Program Coordinator				
PSO - Beach Patrol				
PSO - Community Service				
PSO - Dare/Crime Prevention				
PSO - Firefighter				
PSO - Fire Lieutenant				
PSO - Lifeguard Coordinator				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2012 for FY 2021

<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	42,752	55,085	74,597
PSO - Rotating Detective				
Recreation Coordinator				
Safety Specialist				
Training Officer (PSO)				
Victim Witness Advocate				
Fire Lieutenant - Health And Safety Officer				
Activities Director	17	44,893	57,848	78,339
Assistant Purchasing Agent				
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				
Right of Way Manager				
Stormwater Program Compliance Manager				
Athletic & Sports Tourism Director	18	47,040	60,609	82,080
Business License/Hospitality Fee Auditor				
Community Center/Special Events Director				
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 I	19	49,180	63,371	85,818
Community Services Sergeant				
Computer Technician II				
Detective Sergeant				
Fire Training Captain				
Public Safety Sergeant				
Public Safety Sergeant - Beach Patrol				
Public Safety Sergeant - Training				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
 Effective July 1, 2012 for FY 2021

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Division Chief / Fire Marshal	20	51,325	66,128	89,559
Accountant II	21	53,469	68,894	93,296
Assistant Aquatic & Fitness Center Director				
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				
Senior Engineer Designer				
System Administrator/Virtual Environment Analyst				
Assistant to the City Manager	22	55,611	71,654	97,038
Captain-Professional Standards Div				
Grants/Special Projects Coordinator				
Planner				
Assistant Building Official	23	57,757	74,418	100,778
Utility Billing Supervisor				
Accounting Supervisor	24	59,897	77,180	104,518
Assistant Zoning Administrator				
Aquatic & Fitness Center Director	25	62,041	79,940	115,473
Beach Services Manager				
Engineering Project Manager				
Fleet Management Superintendent				
Human Resources Officer				
Public Grounds Superintendent				
Public Information Officer				
Revenue Supervisor / Risk Manager				
Senior Planner/Urban Designer				
Staff Engineer				
Superintendent, Distribution & Collections				
Superintendent, Facilities Maintenance				
Superintendent, Sanitation				
Superintendent, Streets & Drainage				
Superintendent, Wastewater Treatment				
Superintendent, Pumping Stations				
Superintendent of Recreation/Sports Tourism				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2012 for FY 2021

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Building Official	27	66,329	85,463	123,454
Engineering Manager				
Operations Manager/Solid Waste				
Operations Manager/Streets & Drainage				
Principal Planner				
Assistant Finance Director	28	68,472	88,227	127,443
Assistant Director, Planning & Development				
Chief of Fire Rescue/Emergency Preparedness Director				
Chief of Police	29	70,614	90,987	131,435
Operations Manager/Utilities				
Director of Information Services	31	82,404	106,175	153,372
Director, Planning & Development				
Human Resources Director				
Parks and Recreation Director				
Finance Director	32	90,977	117,225	169,332
Assistant City Manager	33	99,550	128,273	185,291
City Engineer, Director of Public Works				
Director of Public Safety				

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).

In FY 2006 the City enhanced their Health Reach Program with a voluntary comprehensive 12-month incentive-based Wellness Program. In FY 2019, the City further enhanced the program by setting up an in-house health clinic. This program provides immediate health services to all City employees as well as dependents on their City health insurance. It enhances the existing Wellness Program and will hopefully reduce costs associated with health.

Over thirty years ago, the City initiated 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 including a contribution to a Health Reimbursement Account based on the Wellness Program. 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 2021.

Employee Compensation

For FY 2021, 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.

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 2020 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, 2020 is estimated to be \$12,500,000.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
11,180,648	11,190,571	11,896,898	12,047,599	12,500,000	12,500,000	12,500,030

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 2021 the millage will be 45, which is 7.9 mils over the FY 2020 millage rate. 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 .045 (45 mils)	=	Real Estate Tax Bill
Assessed Market Value x .105 x .045 (45 mils)	=	Vehicle Tax Bill

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

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020 EST</u>	<u>FY 2021 EST</u>
All Assessed Value	\$384,000,000	\$384,615,000	\$394,931,000	\$451,842,500	\$460,000,000

COMMENTS: The millage rate for FY 2021 will be 45 mils. This is a 7.9 mil increase over the previous fiscal year. The estimate includes operational millage and an amount to cover debt service for park land expansion.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	BUDGET <u>FY 2020</u>	ESTIMATED <u>FY 2020</u>	BUDGET <u>FY 2021</u>
12,050,998	12,854,768	13,704,432	14,651,937	15,800,004	16,750,000	\$20,700,000

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 2010 and currently total \$1,028,413 as of July 1, 2019.

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 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
288,482	206,425	235,808	277,094	300,000	300,000	300,000

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 2021 are expected to remain at the same level as the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
187,351	98,522	105,142	112,861	110,000	110,000	110,000

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	\$50.00	1.70 per thousand
2	0 - 2,000	55.00	1.80 per thousand
3	0 - 2,000	60.00	1.90 per thousand
4	0 - 2,000	65.00	2.00 per thousand
5	0 - 2,000	70.00	2.10 per thousand
6	0 - 2,000	75.00	2.20 per thousand
7	0 - 2,000	80.00	2.30 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. This major tax revenue will remain the same as the previous fiscal year. Adjustments will be made based on the Coronavirus situation as time goes on.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET FY 2020</u>	<u>ESTIMATED FY 2020</u>	<u>BUDGET FY 2021</u>
Business License Fees						
5,612,612	5,905,979	6,716,490	7,046,271	7,600,000	7,500,000	7,800,000
Business License Penalties						
37,262	32,450	75,517	96,943	50,000	70,000	75,000

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 an increase over as the previous fiscal year. Residential and commercial construction continues to reflect solid growth. The Coronavirus Pandemic should not have much impact on this revenue source.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
624,571	596,314	710,309	765,729	750,000	750,000	750,000

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 2021 are estimated to remain the same as FY 2020.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
6,395	5,480	7,300	10,351	6,500	9,200	7,500

REVENUE ITEM: Other Permits

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

This revenue for FY 2021 is projected to remain steady over the next several years.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET FY 2020</u>	<u>ESTIMATED FY 2020</u>	<u>BUDGET FY 2021</u>
14,615	10,770	18,525	13,120	15,000	15,000	15,000

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

LEGAL AUTHORIZATION: Franchise Agreement

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

5% on gross charges

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
1,500,548	1,613,658	1,651,795	1,645,699	1,800,000	1,770,000	1,825,000

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 has begun to flatten out due to technology changes.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
655,518	651,758	594,572	691,719	710,000	700,000	710,000

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 the same as the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
82,926	83,051	96,674	98,373	100,000	100,000	100,000

REVENUE ITEM: Bail Bonds

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

The revenues listed below are net amounts kept by the City for fines and forfeitures. State fines are imposed in addition to the normal fine for the violation. Those fines are remitted directly to the State and are equal to 100% of the total fines collected by the City. Beginning July 1, 1997, the Victim Rights Act provided that the City also collect a \$25 surcharge on all municipal court convictions, and a \$12 surcharge on all driving under the influence violations. The budget amount for FY 2021 will remain the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2020</u>
361,623	384,602	329,253	336,398	328,000	328,000	328,000

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 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
5,164	17,254	11,544	9,789	12,000	12,000	12,000

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 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
4,876	43,989	12,657	119,821	5,000	90,869	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:

Interest income should remain flat over the foreseeable future.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
0	0	10,603	15,286	50,000	25,000	50,000

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 should have little change over the previous fiscal year.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
195,231	199,010	207,514	180,684	210,000	210,000	210,000

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 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
301,025	314,943	310,617	314,437	315,000	324,053	315,000

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 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
179,423	201,112	214,872	235,755	230,000	235,755	250,000

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 2021.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</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 was expected to remain flat. However, Covid-19 will reduce this revenue for the next fiscal year.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
211,799	236,069	227,335	231,298	245,000	235,000	245,000

REVENUE ITEM: Permit Fees for Alcoholic Beverages

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

COMMENTS:

This revenue source became effective January 1, 1997. However, legislative changes diverted the funds to the Myrtle Beach Air Base Development Board for five years. The quarterly payments to North Myrtle Beach began in FY 2006. Revenues for FY 2021 are projected to be the same as the previous year.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
168,101	231,650	172,560	169,540	200,000	200,000	200,000

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 are 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:

Revenues will go up again in FY 2021 due to the firemen's Safer Grant.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
256,013	661,171	334,932	665,610	226,960	226,960	226,960

REVENUE ITEM: Sales/Service Charges

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

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

DESCRIPTION OF REVENUE:

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

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

COMMENTS:

These minor revenue sources will be increased from last fiscal year due to parking fees.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
1,140,289	1,157,588	526,708	670,701	509,752	1,023,370	1,012,252

REVENUE ITEM: Interest on Investments: Water & Sewer Fund

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 may decrease due to Covid-19 and less cash.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
48,312	36,493	69,200	142,735	125,000	125,000	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, 2020:

Meter Size	Water Minimum Charge 1,000 gal/ERU	Sewer Minimum Charge 1,000 gal/ERU	Minimum Water Usage	Water Charge 1,000-30,000 Gal	Water Charge Over 30,000	Sewer Charge Per 1,000 Gal
¾" Res.	\$8.51	\$8.10	1	\$3.00	\$3.37	\$3.20
¾" Comm.	8.51	8.10	1	3.00	3.37	3.20
1"	31.28	30.40	4	3.00	3.37	3.20
1-1/2"	62.56	60.80	8	3.00	3.37	3.20
2'	150.30	142.00	20	3.00	3.37	3.20
3'	325.60	309.00	40	3.00	3.37	3.20
4'	596.40	568.00	80	3.00	3.37	3.20
6'	1246.00	1,187.00	160	3.00	3.37	3.20
8'	2650.00	2,526.00	320	3.00	3.37	3.20
Irrigation				3.37	3.37	

BASE:

Over 14,300 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 & Sewer Authority in the amount of 3 cents for water and 5 cents for sewer per their letter of April 2, 2019.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET FY 2020</u>	<u>ESTIMATED FY 2020</u>	<u>BUDGET FY 2021</u>
12,336,714	12,888,091	13,172,254	13,760,863	14,550,000	14,406,000	14,860,000

REVENUE ITEM: Water Taps

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

<u>Meter Capacity (gpm)</u>	<u>Normal Op. Range (gpm)</u>	<u>Meter Size</u>	<u>Tap Fee</u>
24	2 - 30	3/4"	\$ 720
40	2 - 50	1"	820
80	5 - 100	1-1/2"	1,080
128	8 - 160	2" D.M.	1,540
128	4 - 200	2" Turbine	1,540
280	5 - 450	3" Turbine	4,280
256	4 - 320	3" Compound	5,705
800	15 - 1250	4" Turbine	4,780
400	6 - 500	4" Compound	5,705
1600	30 - 2500	6" Turbine	Cost of Labor &
800	10 - 1000	6" Compound	Materials Plus 50%

BASE:

Water tap fees are based on the cost of material, labor, and overhead needed to provide water connections to the water system.

COMMENTS:

This revenue is expected to grow due to the raise in tap fees due to a cost study by 20% per year over the next four years.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET FY 2020</u>	<u>ESTIMATED FY 2020</u>	<u>BUDGET FY 2021</u>
8,800	88,335	94,560	72,700	75,000	75,000	75,000

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	\$500.00
6"	Over 120 Units	680.00
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 stable over the next fiscal year.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
27,230	32,126	31,132	25,500	20,000	30,000	30,000

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 should be stable for the next fiscal year.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
2,177,218	1,910,870	2,660,596	1,782,927	2,600,000	2,500,000	2,600,000

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 2020.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
64,233	50,371	57,404	63,268	\$80,000	\$65,000	\$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 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
68,439	65,676	65,332	69,165	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:

At this writing 13,943 stormwater drainage customers are billed monthly based on the fee schedule above.

COMMENTS:

This revenue source will remain consistent over the next fiscal year.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
2,111,131	2,854,369	2,894,711	2,920,715	2,945,000	2,945,000	2,970,000

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 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
10,110	9,377	11,290	11,620	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. Revenues have shown very slow growth over the last two years due to weather related issues such as hurricanes in September and October. Also the Covid-19 Pandemic may have a significant impact on this revenue source.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
3,549,183	4,010,315	3,844,368	3,919,670	3,918,750	4,080,000	4,075,000

REVENUE ITEM: Local Accommodation Tax & Hospitality Tax/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 Tax & Accommodations Tax **ACCOUNT CODE:** 05-320-200/210, 06-320-200/210

DESCRIPTION OF REVENUE:

An Ordinance dated March 18, 2019 authorized the enactment of a hospitality tax effective July 1, 2019 for Prepared foods. The Ordinance is in accordance with State Law and charges 2% on all prepared foods. Also passed on March 18, 2019 was an Ordinance authorizing the enactment of a 3% Transient Accommodations Tax. This 3% tax will also be effective July 1, 2019.

FEE SCHEDULE:

The City will receive 2% on the gross proceeds derived from the sale of all prepared food and beverages from all food service facilities, and admissions/amusements. 3% 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 may be significantly reduced due to Covid-19.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET FY 2020</u>	<u>ESTIMATED FY 2020</u>	<u>BUDGET FY 2021</u>
Hospitality Fees						
5,581,740	5,942,439	6,107,866	6,222,012	6,416,220	12,844,000	13,357,600
Hospitality Fee Penalties						
7,123	4,615	8,144	16,731	18,000	18,000	18,000

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, 2019:

Single-Family Residential Customer	\$22.00 per month
Single-Family Residential Customer (extra pick-up)	\$15.00 per month
Residential Roll Cart Service	\$22.00 per month
Residential Roll Cart-Rental Area (6% Property)	\$37.00 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)	\$18.50 per month
Dumpster Service (one pickup per week)	\$97.00 per month
Each additional pickup per week	\$94.00 per month
Commercial Roll Cart/Bag Service	\$35.00 per month
Commercial Roll Cart/Bag Service (extra pick-up)	\$15.00 per month
Special Waste Fee	\$77.00 per Pickup
<i>The Special Waste Fee includes Evictions, Carpet, Furniture changes, Contract Yard Waste, etc.</i>	
Yard Waste, Recycling & Special Waste	
Commercial	\$66.00 per month
Multi-Family	\$83.00 per month

BASE:

Over 12,250 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 remain consistent with FY 2020 due to no rate changes for FY 2021.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
4,303,978	4,355,146	4,417,560	5,150,805	5,200,000	5,150,000	5,225,000

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 will remain the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
24,941	20,696	23,643	26,335	27,500	27,500	27,500

REVENUE ITEM: Beach Services Sales and Rentals

LEGAL AUTHORIZATION: Code of Laws of South Carolina

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

DESCRIPTION OF REVENUE:

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

Concessions include all vending of Italian ice, other bottled drinks and prepackaged food on the beach, as well as the rental of umbrellas and chairs. Beginning summer of 2009 an inflatable water slide was added at the end of Main Street. 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 unless adversely affected by Covid-19 Pandemic.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
2,314,142	2,504,690	2,495,937	2,608,282	2,870,000	2,880,000	2,945,000

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 2,800 average member units for FY 2018. This number is on the conservative side, but with the local accommodations ½% transfer the fund should be above break-even for FY 2019. No rate changes are projected for the next fiscal year.

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. May lose some revenue due to Covid-19 Pandemic.

REVENUE HISTORY:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>BUDGET</u> <u>FY 2020</u>	<u>ESTIMATED</u> <u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>
2,039,671	1,981,005	2,104,146	2,089,198	2,133,500	2,222,500	2,233,500

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.

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

GLOSSARY OF TERMS

Appendix I

(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.

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

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statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

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

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

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

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

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

OVERHEAD ALLOCATION. Amounts paid by various funds to help supplement expenditures made in the General Fund and the Water and Sewer Fund. The percentage of overhead allocation is based on a cost-accounting effort conducted initially in 1985 and reviewed every year. 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.

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.

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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.