

City of North Myrtle Beach

South Carolina



BUDGET

Fiscal Year 2019

July 1, 2018 – June 30, 2019

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2019 BUDGET
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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2018-2019 Budget

F O R E W O R D

THE CITY

The City of North Myrtle Beach is located on the Atlantic Ocean and encompasses the northeastern section of the South Carolina coastal beach area known as the Grand Strand. North Myrtle Beach operates in and is governed by the laws of the State of South Carolina and also by its own charter which was first adopted by the electorate on May 7, 1968. The charter provides for a Council-Manager form of government. Legislative authority is vested in the Mayor and six Councilmembers elected at-large; provided, one councilmember shall be a resident of each of the following wards: Crescent Beach, Cherry Grove, Ocean Drive, Windy Hill, and two at-large. The terms of office are for four years each. The present term of councilmembers from Cherry Grove and Crescent Beach wards will expire during November 2019, along with one at-large member. The present term of the Mayor and the councilmembers from Ocean Drive, Windy Hill, and the other at-large councilmember will expire during November 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 2019 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

FY 2019 BUDGET CALENDAR

November 17	-	Budget Worksheets to Departments
December 15	-	Budget Worksheets to Finance Department
January 2 - 12	-	Review and compilation of all requests by Finance Department
Jan. 15 – Feb. 13	-	City Manager reviews all requests in light of revenue projections
Feb. 5 – Feb. 20	-	Compilation of Budget Retreat Manual
February 26 - 27	-	Budget Retreat
March 1 – 23	-	City Manager, Finance Director, and Finance staff review Budget Retreat priorities in light of updated revenue projections and prepare Budget Document
March 26 - 30	-	City Manager prepares Budget Message; assembling and typing of FY 2019 Proposed Budget
April 2 – 6	-	FY 2019 Proposed Budget reviewed and printed
April 16	-	FY 2019 Proposed Budget submitted to Council
	-	Public Hearing/First Reading of Proposed FY 2019 Budget Ordinance by City Council
May 7	-	Second Reading of Proposed FY 2019 Budget Ordinance by City Council
May 8 – 31	-	FY 2019 Approved Budget Written
June 15	-	Distribution of FY 2019 Budget Document

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

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

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

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

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

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

Financial Summaries: Summarizes all fund revenue and expenditure activity for the 2018-2019 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 not designated the Direct Marketing Organization (DMO) for this Budget Year. A local area DMO will be selected prior to the collection of the first quarters 30% Accommodations Tax Collections for FY 2019 which is budgeted at \$1,225,500. Mayor and Council will designate the North Myrtle Beach DMO upon the signing of a DMO contract.

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 \$23,000,000 NMB Sports Park throughout the nation for events such as Ultimate Frisbee, high school athletics, college softball and numerous other tournaments and activities during FY 2019. 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 2019 Budget, certain policies are followed in order to calculate revenue and expenditure estimates. These policies, which define the budget parameters, were followed in developing the budget for the annual budget retreat with the Mayor and City Council. The budget policies followed in developing the budget that was reviewed at the budget retreat are as follows:

1. The General Fund operational millage rate will increase to 37.1 mils. However, an additional 6.2 mils will continue to be assessed for the debt service on the 2011 General Obligation Park Bonds for a total millage rate of 43.3 mils. This is a two mil increase for the FY 2019 Budget.
2. Business License Fees will increase for FY 2019 by 25% of the difference between the FY 2018 rates for North Myrtle Beach and the FY 2018 rates for Myrtle Beach.
3. Water Fees will increase by 3 cents and Sewer Fees will increase 5 cents for FY 2019 due to an increase by GSWSA as well as an additional 7 cents per thousand for Sewer and \$1.68 added on to the base fee for Sewerage . The annual 5% increase for Impact Fees will be suspended for FY 2019.
4. The 1% Hospitality Fee on restaurants, transient accommodations and amusements will continue to fund capital in Public Safety, road and drainage projects and activities, beach related projects and services, recreational activities, and capital construction for recreational facilities.
5. 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. Other employee benefits will remain consistent with those of the current fiscal year except for hospitalization which will be bumped up by \$40 per month.
7. Employee pay ranges will be adjusted up 3.0% for the minimum and middle of the range and 4% for the upper end of the pay range. The pay matrix will be from 0.0% to 4.5% for FY 2019.
8. The General Fund will present a small surplus with revenues over expenditures.
9. General Fund Transfers will include a transfer to the Street Improvement Fund for \$1,100,000 to continue street resurfacing, street construction, sidewalks, intersection improvements and beach accesses, and the Capital Improvement Fund will receive \$2,225,000 for various capital improvements throughout the City. A \$150,000 transfer will be made to the North Myrtle Beach Enterprise Fund and a \$50,000 to 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 decided upon review of the spending plan from local DMOs as provided by State Law.
13. The 35% General Fund's Fund Balance policy will remain in effect for FY 2019. These funds are vital in maintaining the financial sustainability of the city as well as providing cash flow for low revenue months and possible contingencies such as hurricanes. Any excess over the 35% may be used for capital purchases or one-time major expenditures.
14. General Obligation Debt Service will be funded out of the General Fund except for the Park Improvement Bonds. FY 2019 is the final year of payment on the 2011 Park Improvement Bonds.
15. Equipment replacement will continue on a pay-as-you-go basis.
16. The City will continue to explore new technologies and purchase new computer systems/software in order to assist departments in the delivery of 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 other tourist related activities.

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 2019 in order to finalize the first dredging project.
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 24 months. The rate should not exceed 1 1/2% above the City's current CD rate at the respective banks.
27. Staff will continue to explore alternatives in order to provide additional ocean front parking.
28. Inter-fund borrowings will be allowed for the purpose of capital projects for up to 5 years with the lending fund receiving ½% interest above the current CD rate for City CD's.
29. The Water and Sewer Fund may issue a revenue bond for capital expansion not to exceed \$5 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. Monthly solid waste fees will be \$22 as of July 1st and will include a replacement can for residential users. Commercial rates will go up in accordance with the residential rate increase.

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City of North Myrtle Beach, South Carolina

PRINCIPAL OFFICIALS

July 1, 2018

Elected

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

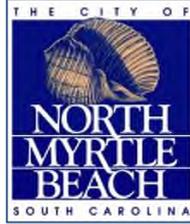
Appointed

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

Working Together to Make a Difference

OUR MISSION AS CITY EMPLOYEES

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



April 1, 2018

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, 2019.

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 2019 is 37.1 mils for operations and 6.2 mils for debt service on the 2011 General Obligation Park Improvement Bonds for a total millage rate of 43.3 mils. This represents a two mil increase over FY 2018. The overall budget for FY 2019 will be \$96,295,248 compared to \$103,953,668 for the previous fiscal year. This decline is a result of less spending on large capital projects.

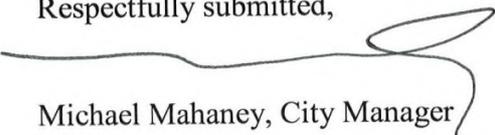
This budget also contains adjustments to the Business License Fees, Solid Waste Fees and Water & Sewer Fees. A discussion of each of these fee adjustments is in the Policy Section of the Budget Document pages v – vii.

Total full-time employment will go from 396 to 398 with the addition of an Engineer in the Water and Sewer Fund and an Electrician in the NMB Enterprise Fund. Funding of these two positions will come from savings on payments to contractors/vendors.

This year's budget provides for a small surplus 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, Assistant Finance Director Jamie Baker, Accounting Supervisor Lauren Richardson and Enterprise Accountant Nicole Adams for preparing this document.

Respectfully submitted,


Michael Mahaney, City Manager

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**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 2019 Fiscal Year. Capital expenditures make up a substantial portion of the total budgetary expenditures of \$96,295,248 including capital purchases in the enterprise funds. The City has functioned primarily under the pay-as-you-go financing methodology over the last 30 years.

<u>Department</u>	<u>Total Capital</u>
General Government	\$ 1,375,000
Finance	-
Information Services	414,500
Public Safety	739,757
Planning & Development	127,500
Public Works	20,825,000
Recreation & Parks	675,800
Support Services	78,000
Total Capital	<u>\$ 24,235,557</u>

<u>Fund</u>	<u>Total Capital</u>
General	\$ 1,367,057
Water & Sewer	10,465,000
Storm Water Drainage	1,175,000
Capital Improvement	1,835,000
Street Improvement	6,695,000
Cherry Grove Dredging	1,300,000
Solid Waste	1,140,000
Beach Services	128,500
Aquatics & Fitness Center	50,000
NMB Enterprise	80,000
Total Capital	<u>\$ 24,235,557</u>

GENERAL FUND CAPITAL

Capital purchases within the General Fund for FY 2019 have increased from the previous fiscal year. Budgeted capital purchases at this time still make up only a small percentage of the overall expenditures of the General Fund because many of the ongoing capital 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 2019:

<u>Division</u>	<u>Capital Item</u>	<u>Amount</u>
Information Services	Computers/Technology/Software	\$164,500
Public Safety, Administration	Vehicle	25,500
Public Safety, Uniform Patrol	Patrol Vehicles	290,000
	Various Non-Mobile Equipment	21,200
Community Services	ACO Truck	27,000
	Beach Patrol Truck	28,500
	Jet Ski	15,000
	Side by Side Gator	13,500
Detectives	Unmarked Vehicle	30,000
Fire Suppression	Medical Skid	30,000
	Non-Mobil Equipment	56,158
	Other Fire Equipment (Grant Funded)	184,969
Fire Prevention	Rehab. Fire Safety House	17,930
Code Enforcement	Truck	32,500
Streets	Pickup Truck	50,000
Athletics	Vehicle	35,000
Recreation, Special Events	Movie Screen (Mclean Park)	10,000
Parks, ROW Maintenance	Heavy Mower	38,000
Parks, Parks/Sport Com.	Various Mowers and Spreader	47,300
Parks- Landscaping	Truck/Trailer	75,000
	Walker MT23	12,000
Parks & Beach	Golf Cart & Gator	17,000
Parks & Grounds	Crew Cab	38,000
	Fuel Truck/Pump	30,000
Custodial/Facility Maintenance	F-250 Pickup	50,000
	Transit Van	<u>28,000</u>
Total General Fund Capital – FY 2019		<u>\$1,367,057</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 2020 through FY 2023:

<u>Category</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Building, Land & Improvements	\$ -	\$ 80,000	\$ 48,000	\$ 48,000
Heavy Equipment	70,000	70,000	70,000	70,000
Office Equipment	150,000	150,000	150,000	150,000
Motor Vehicles	547,000	507,500	469,500	478,000
Other Equipment	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
TOTAL General Fund Capital	<u>\$ 817,000</u>	<u>\$ 857,500</u>	<u>\$ 787,500</u>	<u>\$ 796,000</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 2023.

WATER AND SEWER FUND

Several major infrastructure improvements are budgeted for the Water and Sewer Fund for FY 2019. Due to the cost of several major infrastructure projects scheduled for this fiscal year, a possible bond issue for up to \$5,000,000 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 at this time.

The Water and Sewer Fund is projected to spend \$10,465,000 on capital projects/equipment for FY 2019. The majority of these funds will come from Impact Fees or a Revenue Bond for increased capacity. The largest capital expenditures will be \$2,500,000 for the White Point Ground Storage Tank and \$3,100,000 for water and sewer line improvements/extensions. 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:

WATER & SEWER OPERATING CAPITAL

<u>Division</u>	<u>Capital Item</u>	FY 2019 PROPOSED
Finance/Utility Billing	Radio Read System	\$ 200,000
PW/Administration	GIS Mapping, Modeling, Asset Mgt	350,000
PW/Wastewater Tr.	Mower	30,000
	Auma Actuators	50,000
	WWTP Improvements (Filter Beds & Aerators)	875,000
	Pump Station Telemetry (LR Neck Rd)	150,000
PW/Wells & Lifts	Electrical Upgrades HSPS #50	75,000
	Portable Generator	70,000
	Sewer Pump Replacements	300,000
	Rehab Cherry Grove Water Tank	1,250,000
	Crew Trucks/Pickup Trucks	160,000
PW/Construction	Backhoe Rubber Tire	160,000
	Maintenance Equipment	55,000
	Kabota Mini Excavator	65,000
	In-House CIP	<u>525,000</u>
GRAND TOTALS		<u>\$ 4,315,000</u>

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

WATER & SEWER IMPACT FEES CAPITAL

<u>Division</u>	<u>Capital Item</u>	<u>FY 2019 PROPOSED</u>
Wastewater Treatment	WWTP Improvements Design	\$ 500,000
Wells & Lifts	Misc. Sewer Extensions	300,000
	Sewer Pump Station Rehab.	300,000
Construction	Sewer Rehab./Replacement	250,000
	White Point Ground Storage Tank	2,500,000
	North End Water Crossing	1,500,000
	W&S Upgrades - Road Construction	<u>800,000</u>
Total Impact Fees Capital		\$ <u>6,150,000</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 2019 are as follows:

STREET IMPROVEMENT FUND

<u>Capital Item</u>	<u>FY 2019 PROPOSED</u>
Beach Access Impr. OCRM Grant	\$ 150,000
Sidewalk/Bicycle Lane	150,000
Road Intersection Improvements	250,000
Road Resurfacing	1,500,000
Road at Coastal North Town Center	215,000
Crescent Beach Underground Utilities	1,450,000
SOB Crescent Beach Road Widening	1,500,000
Barefoot Bridge Annual Maintenance	80,000
Little River Neck Bike Path	1,000,000
In-House Paving/Resurfacing	<u>400,000</u>
Total Street Improvement Fund	\$ <u>6,695,000</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 2019 are associated with the road widening and improvement project for South Ocean Blvd. from 16th South to 28th South as well as the road resurfacing projects throughout the City. Underground utilities are not capitalized since they belong to the various utilities.

Projects for FY 2020 through FY 2023 will continue with intersection improvements, underground utilities, sidewalks, and resurfacing. Over this four-year period, the City is projected to incur \$15,835,000 for these projects. The estimated projects for FY 2020 through FY 2023 are listed below for the Street Improvement Fund.

<u>Project</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</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	1,815,000	1,000,000	1,000,000	1,000,000
Underground Utilities	2,000,000	1,000,000	1,600,000	1,000,000
In-House Improvements/Bridge Maint.	480,000	480,000	480,000	480,000
TOTAL Street Improvement Fund	<u>\$ 4,795,000</u>	<u>\$ 3,480,000</u>	<u>\$ 4,080,000</u>	<u>\$ 3,480,000</u>

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for financial resources used for capital asset replacement, acquisition, and construction. The projects for FY 2019 are outlined in the chart below. Not all expenditures in the Capital Improvement Fund are classified as a capital expenditure such as the cost of lobbyist in order to obtain additional funds for large projects. Total expenditures for the budgeted fiscal year are \$1,925,000 that includes \$250,000 for In-house IT and \$1,375,000 for capital contingency.

CAPITAL EXPENDITURES

<u>Capital Item</u>	<u>FY 2019 PROPOSED</u>
Planning Software	\$ 95,000
Sports Park Fencing/Bleachers	75,000
Lighting - Wet Land Bridge	40,000
IT In-House CIP	250,000
Total Capital Expenditures	<u>\$ 460,000</u>

CHERRY GROVE DREDGING FUND

This fund will record all activity of the Cherry Grove Dredging Project for FY 2019. The total capital expenditures for this year are \$1,300,000 for the actual dredging project and mitigation. Future years will have expenditures for mitigation and debt interest. A 2nd dredge project may be undertaken in FY 2023.

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 \$1,140,000 of equipment/improvements to be bought in FY 2019 of which the largest purchase is a transfer station improvements of \$500,000.

Equipment outlays for fiscal years FY 2020 through FY 2023 are projected as follows:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
\$1,091,000	\$296,000	\$936,000	\$695,000

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 \$1,175,000 for FY 2019 that are Priority 1, 2 and 3 projects as identified by the Public Works Department due to the extensive rain since October of 2015. FY 2020 through FY 2023 will see the construction of an ocean outfall at 18th Avenue North. The funding for the 18th Avenue North Ocean Outfall will come from Stormwater Fees.

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 2023.

BEACH SERVICES FUND

Capital expenditures for Beach Services and Lifeguards will total \$128,500 for FY 2019. 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 \$49,000 and \$149,000 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

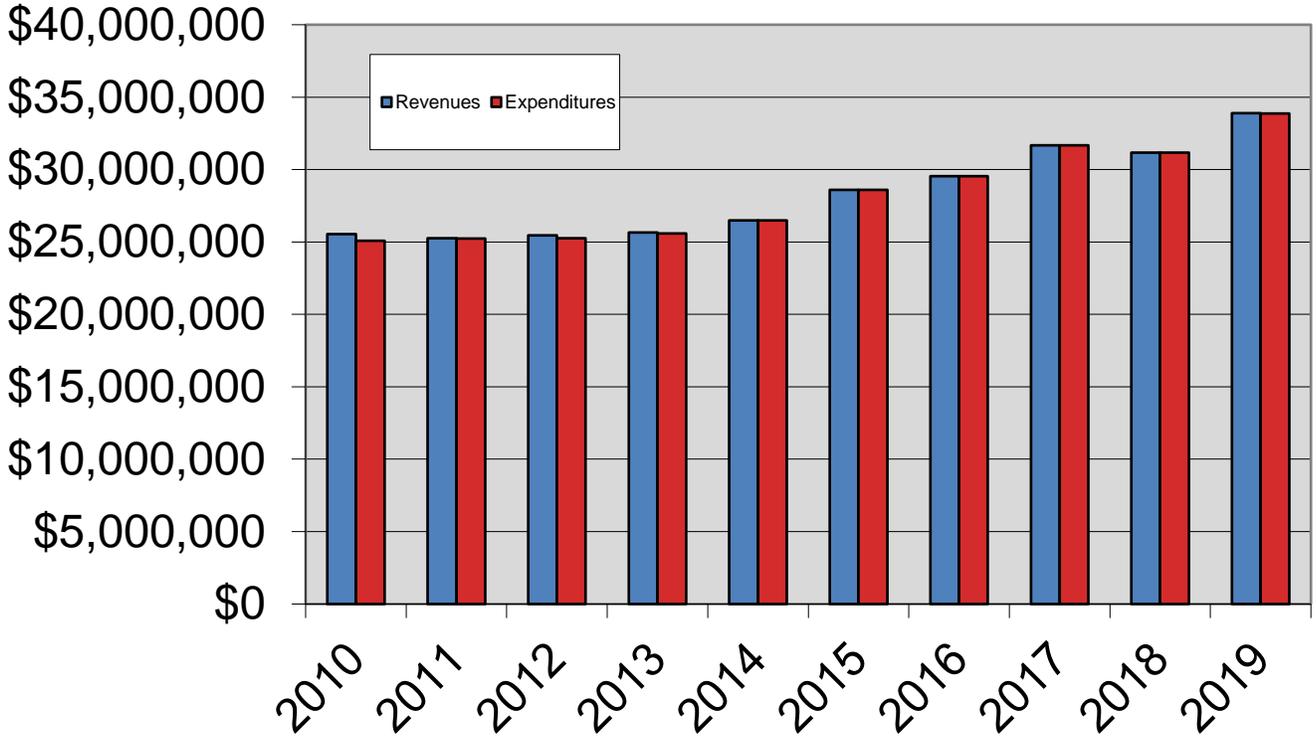
The NMB Enterprise Fund will begin its' second year of operations as a stand alone enterprise. The main function of this fund is to provide for the commercial and tourist related activities of the Sports & Tourism Park. Most of the capital at this time for the next five years will be geared to the Great Christmas Light Show. FY 2019 will see the expenditure of \$80,000 for improvements to the light show. Additional capital outlay has been estimated between \$50,000 to \$500,000 over the next five years.

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GENERAL FUND SUMMARY

GENERAL FUND

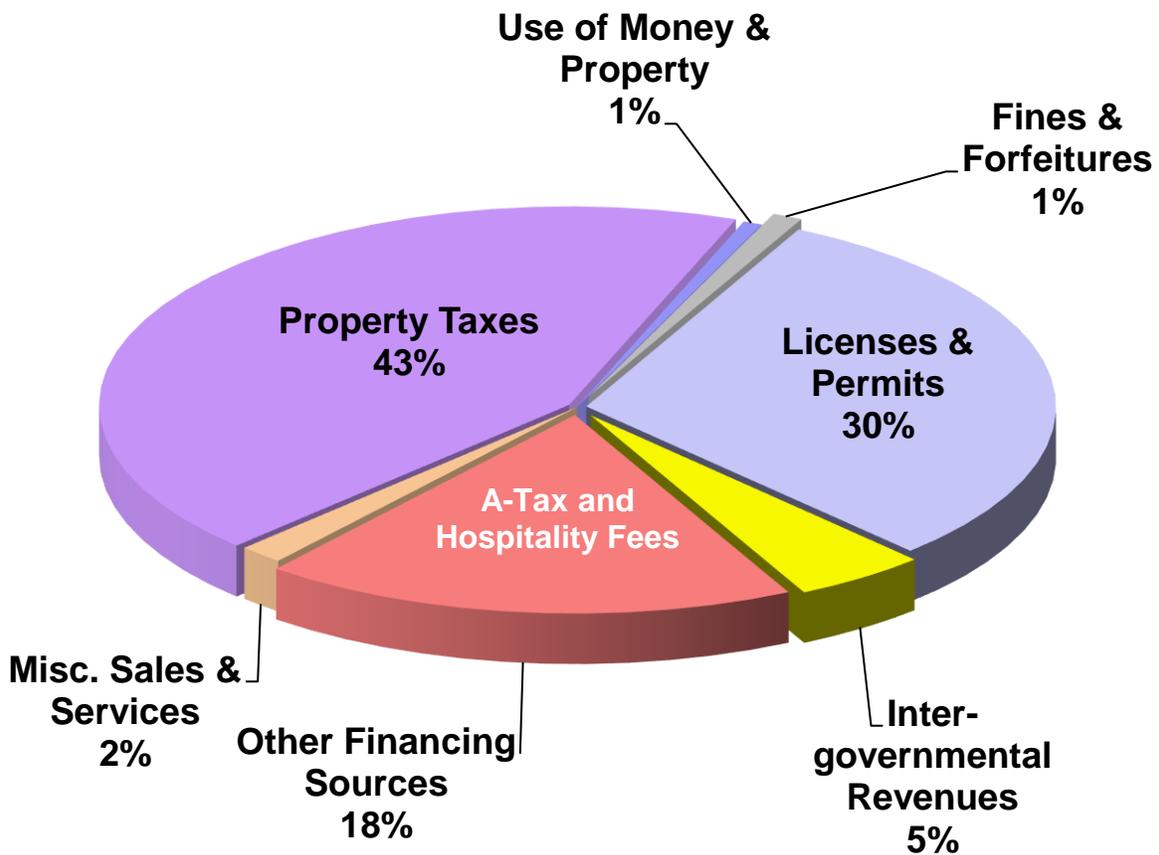
**REVENUES AND EXPENDITURES COMPARISON
BUDGETS FOR PAST 10 FISCAL YEARS**



The above chart reflects the fact that over the last ten years the City of North Myrtle Beach has maintained either a balanced budget for the General Fund or in some years a surplus. A significant part of the increase in the current budget is due to a two mil increase in the milage rate as well as a bump in Business License Fees. The increase in Business License Fees is further explained in the Revenue Section of this budget document.

GENERAL FUND REVENUES BY TYPE

The chart shown below illustrates the various General Fund revenue sources by type. Property Tax continues to be the highest source of revenues at 43%. Licenses and Permits are the second significant revenue source making up 30% of the FY 2019 budget. The third largest source of revenues is 18% 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
Current Property Taxes	\$ 12,050,998	\$ 12,854,769	\$ 13,200,000	\$ 13,440,000	\$ 14,300,000
Delinquent Property Taxes	475,833	304,946	400,000	400,000	375,000
Licenses & Permits	8,547,147	8,903,459	9,134,000	9,313,000	10,321,500
Fines & Forfeitures	373,506	401,856	351,000	390,561	351,000
Use of Money & Property	205,379	210,051	422,000	212,000	222,000
Intergovernmental Revenues	1,285,285	1,850,861	1,293,560	1,505,226	1,555,810
Sales & Services	1,065,329	1,157,588	460,001	487,807	460,000
Miscellaneous	89,539	85,178	40,000	86,598	65,000
Other Financing Sources	6,154,415	6,601,716	5,883,992	5,958,992	6,256,678
TOTAL	<u>\$ 30,247,431</u>	<u>\$ 32,370,424</u>	<u>\$ 31,184,553</u>	<u>\$ 31,794,184</u>	<u>\$ 33,906,988</u>

MILLAGE RATE AND ESTIMATED TAX COLLECTIONS FISCAL YEAR ENDING JUNE 30, 2019

	FY 2016 ACTUAL 39.3 MILS	FY 2017 ACTUAL 41.3MILS	FY 2018 BUDGETED 41.3MILS	FY 2018 ESTIMATED 41.3MILS	FY 2019 BUDGETED 43.3MILS
Real & Personal Property	\$ 12,332,065	\$ 13,194,766	\$ 13,500,000	\$ 13,740,000	\$ 14,600,000
Estimated Non-Collectible	(281,067)	(339,997)	(300,000)	(300,000)	(300,000)
TOTAL CURRENT	<u>\$ 12,050,998</u>	<u>\$ 12,854,769</u>	<u>\$ 13,200,000</u>	<u>\$ 13,440,000</u>	<u>\$ 14,300,000</u>
Delinquent Property Taxes	288,482	206,425	275,000	275,000	250,000
Tax Penalties	187,351	98,521	125,000	125,000	125,000
TOTAL DELINQUENT	<u>\$ 475,833</u>	<u>\$ 304,946</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 375,000</u>
TOTAL TAX REVENUE	<u>\$ 12,526,831</u>	<u>\$ 13,159,715</u>	<u>\$ 13,600,000</u>	<u>\$ 13,840,000</u>	<u>\$ 14,675,000</u>

FISCAL YEAR ENDING JUNE 30, 2019
DETAIL OF REVENUE
GENERAL FUND

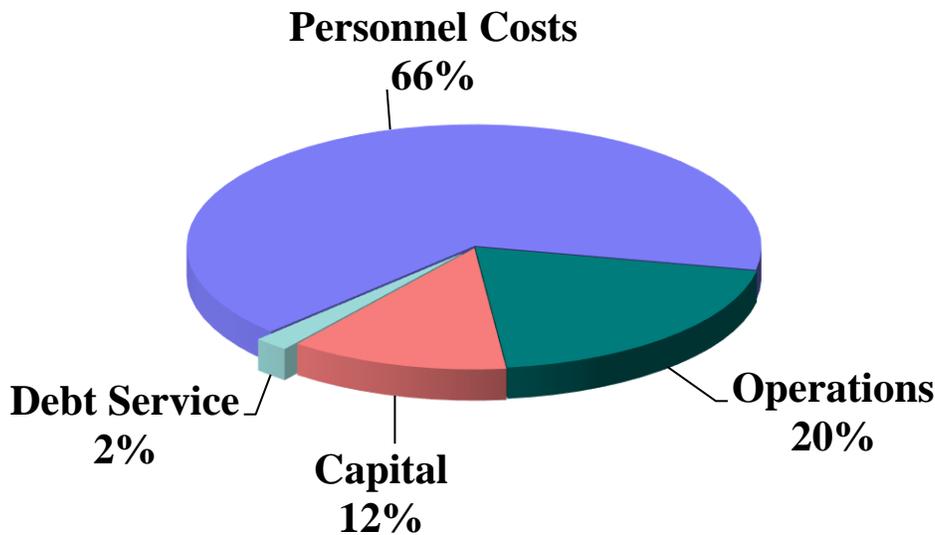
	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
Beginning Fund Balance	\$ 11,636,074	\$ 11,180,648	\$ 11,627,483	\$ 11,190,571	\$ 12,435,020
TAXES:					
Current Taxes	12,050,998	12,854,769	13,200,000	13,440,000	14,300,000
TOTAL CURRENT TAXES:	\$ 12,050,998	\$ 12,854,769	\$ 13,200,000	\$ 13,440,000	\$ 14,300,000
Delinquent Property Taxes	\$ 288,482	\$ 206,425	\$ 275,000	\$ 275,000	\$ 250,000
Tax Penalties	187,351	98,521	125,000	125,000	125,000
TOTAL DELINQUENT TAXES:	\$ 475,833	\$ 304,946	\$ 400,000	\$ 400,000	\$ 375,000
LICENSES & PERMITS:					
Business License Fees	\$ 5,612,612	\$ 5,905,979	\$ 6,100,000	\$ 6,150,000	\$ 7,050,000
Business License Penalties	37,262	32,450	40,000	35,000	40,000
Building Permits	624,571	596,314	625,000	625,000	625,000
Inspection Fees	6,395	5,480	4,000	5,500	4,000
Other Permits	27,315	14,770	15,000	15,000	15,000
Santee Cooper Franchise Fees	1,318,045	1,430,505	1,400,000	1,530,000	1,630,000
Horry Electric Franchise Fees	182,503	183,152	190,000	190,000	190,000
TWC Cable Franchise Fees	567,174	564,711	590,000	590,000	590,000
HTC Cable Franchise Fees	88,344	87,047	80,000	87,500	87,500
Gas Franchise Fees	82,926	83,051	90,000	85,000	90,000
TOTAL LICENSES & PERMITS	\$ 8,547,147	\$ 8,903,459	\$ 9,134,000	\$ 9,313,000	\$ 10,321,500
FINES & FORFEITURES:					
Fines / Bail Bonds	\$ 746,022	\$ 688,306	\$ 700,000	\$ 700,000	\$ 700,000
Victims Assistance	51,423	48,033	60,000	60,000	60,000
Improper Parking Fines	5,163	17,254	5,000	12,000	5,000
Seizures	4,876	43,989	5,000	38,561	5,000
Bail Bondsman Fee	1,844	-	1,000	-	1,000
Less transfer to State	(435,822)	(395,726)	(420,000)	(420,000)	(420,000)
TOTAL FINES & FORFEITURES	\$ 373,506	\$ 401,856	\$ 351,000	\$ 390,561	\$ 351,000
USE OF MONEY & PROPERTY:					
Interest	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Property Rental	195,231	199,010	200,000	200,000	200,000
Verizon Sites	-	-	200,000	-	-
Purchasing Card Reimbursement	10,148	11,041	12,000	12,000	12,000
USE OF MONEY & PROPERTY:	\$ 205,379	\$ 210,051	\$ 422,000	\$ 212,000	\$ 222,000

FISCAL YEAR ENDING JUNE 30, 2019
DETAIL OF REVENUE
GENERAL FUND

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
INTERGOVERNMENTAL:					
Local Government Tax	\$ 301,025	\$ 314,943	\$ 350,000	\$ 315,000	\$ 315,000
Homestead Exemption Tax	179,423	201,112	185,000	202,000	205,000
Business Inventory Tax	36,648	36,650	36,600	36,616	36,600
Accommodations Tax	211,799	236,069	235,000	245,000	229,250
Admissions Tax	87,107	89,173	-	90,000	50,000
Motor Carrier Tax	44,096	70,662	45,000	71,000	72,000
TNC Local Asses. Fees	-	9,431	10,000	12,000	13,000
Alcoholic Beverage Permit Fees	168,101	231,650	215,000	231,650	235,000
Government Grants	215,126	619,211	175,000	250,000	358,000
Horry County Recreation Grant	41,960	41,960	41,960	51,960	41,960
TOTAL INTERGOVERNMENTAL	\$ 1,285,285	\$ 1,850,861	\$ 1,293,560	\$ 1,505,226	\$ 1,555,810
SALES & SERVICES:					
Miscellaneous	\$ 34,431	\$ 6,210	\$ 40,001	\$ 40,807	\$ 40,000
Parking Lot Collections	12,535	25,951	30,000	30,000	30,000
Credit Card Service Charge	9,427	8,097	7,000	7,000	7,000
GIS Data	-	-	1,500	-	1,500
Fire Protection	93,576	148,124	110,000	110,000	110,000
City Codes and Ordinances	12,975	9,426	10,000	10,000	10,000
Street Work	10,932	450	6,000	10,000	6,000
Beach Service Franchise Fees	121,000	105,250	95,000	95,000	95,000
Recreation League Fees	100,035	58,188	90,000	90,000	90,000
Recreation Instructor Fees	4,050	16,911	10,500	15,000	10,500
Recreation Misc. Fees	53,920	109,536	60,000	80,000	60,000
NMB Park Sponsorships	112,455	137,393	-	-	-
NMB Park Rentals	30,500	19,329	-	-	-
NMB Park Admissions	31,777	50,878	-	-	-
NMB Park Concessions	313,523	320,082	-	-	-
NMB Merchandise Sales	15,187	21,716	-	-	-
NMB Park Registration	109,006	120,047	-	-	-
TOTAL SALES & SERVICES	\$ 1,065,329	\$ 1,157,588	\$ 460,001	\$ 487,807	\$ 460,000
MISCELLANEOUS:					
Insurance Reimbursements	\$ 38,794	\$ 38,384	\$ 25,000	\$ 50,000	\$ 40,000
Forfeitures-401	-	28,571	-	21,598	10,000
Miscellaneous - Other	50,745	18,223	15,000	15,000	15,000
TOTAL MISCELLANEOUS	\$ 89,539	\$ 85,178	\$ 40,000	\$ 86,598	\$ 65,000
OTHER FINANCING SOURCES:					
Accommodations Tax Transfer	\$ 1,285,483	\$ 1,528,826	\$ 901,592	\$ 901,592	\$ 835,245
Local Accommodations Tax Transfer	2,258,149	2,239,371	2,283,000	2,283,000	2,374,133
Local Hospitality Fees Transfer	2,485,783	2,589,019	2,699,400	2,699,400	2,807,300
Other Fund Transfer In	125,000	244,500	-	75,000	240,000
TOTAL OTHER FIN. SOURCES:	\$ 6,154,415	\$ 6,601,716	\$ 5,883,992	\$ 5,958,992	\$ 6,256,678
TOTAL REVENUES:	\$ 30,247,431	\$ 32,370,424	\$ 31,184,553	\$ 31,794,184	\$ 33,906,988
TOTAL AVAILABLE RESOURCES:	\$ 41,883,505	\$ 43,551,072	\$ 42,812,036	\$ 42,984,755	\$ 46,342,008

GENERAL FUND EXPENDITURES BY TYPE -- FY 2019

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

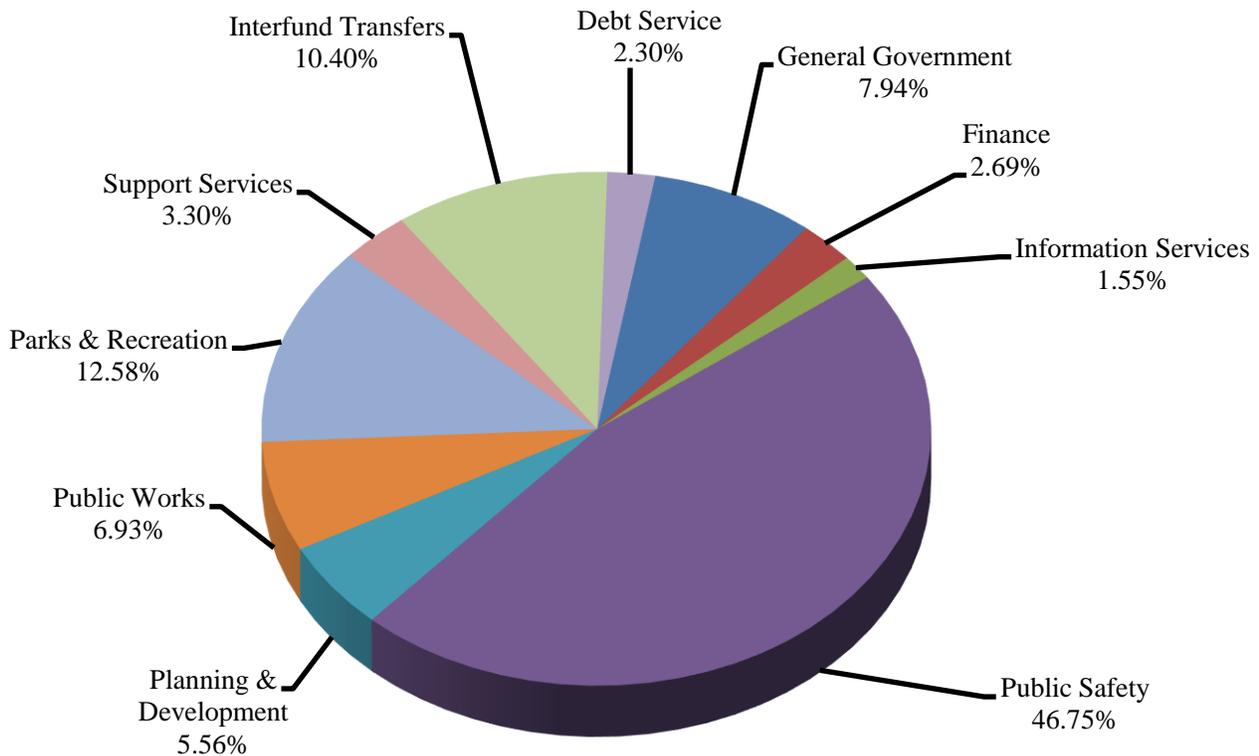
	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
Personnel and Training	\$ 22,531,525	\$ 23,492,007	\$ 24,321,164	\$ 23,945,255	\$ 26,085,990
Maintenance and Operations	7,941,241	8,115,418	7,454,154	7,374,955	7,972,617
Capital Expenditures	3,097,124	4,501,888	4,080,200	4,054,436	4,892,057
Debt Service Expenditures	935,003	935,003	758,224	605,893	777,565
TOTAL GENERAL FUND	\$ 34,504,893	\$ 37,044,316	\$ 36,613,742	\$ 35,980,539	\$ 39,728,229

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

GENERAL FUND EXPENDITURES BY DEPARTMENT -- FY 2019

Expenditures by Department is another useful way to review expenditures. The largest department within the General Fund is the Public Safety Department. This department also employs 55.6% 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 2016 ACTUAL*	FY 2017 ACTUAL*	FY 2018 BUDGETED*	FY 2018 ESTIMATED*	FY 2019 BUDGETED*
General Government	\$ 2,415,948	\$ 2,310,773	\$ 2,599,887	\$ 2,544,014	\$ 2,689,687
Information Services	373,735	487,860	461,990	404,369	526,091
Finance	772,893	817,995	878,072	895,742	911,253
Public Safety	13,770,355	14,752,406	14,458,606	14,246,476	15,838,283
Planning and Development	1,751,922	1,707,321	1,800,274	1,735,699	1,882,564
Public Works	2,373,028	2,059,380	2,178,796	2,125,884	2,347,094
Parks and Recreation	4,435,253	4,545,161	3,979,363	3,911,375	4,262,847
Support Services	998,681	1,220,196	1,109,341	1,120,285	1,117,795
Debt Service	935,003	935,003	758,224	605,893	777,565
Interfund Transfers	2,409,070	3,224,406	2,950,000	2,950,000	3,525,000
TOTAL GENERAL FUND	\$ 30,235,888	\$ 32,060,501	\$ 31,174,553	\$ 30,539,737	\$ 33,878,179

* 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, 2019
SUMMARY OF EXPENDITURES
GENERAL FUND

DIV. NO.	DIVISION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
210	GENERAL GOVERNMENT SERVICES	\$ 874,214	\$ 947,486	\$ 931,837	\$ 952,880	\$ 954,387
211	LEGISLATIVE	170,695	197,761	201,095	200,755	205,906
221	ADMINISTRATIVE	166,102	172,140	227,497	169,681	300,127
232	CITY COURT	486,986	498,938	508,396	494,915	530,353
242	LEGAL	238,018	286,744	219,704	227,620	237,057
252	HUMAN RESOURCES	479,933	507,704	511,359	498,162	461,858
TOTAL GENERAL GOVERNMENT SERV.		\$ 2,415,948	\$ 2,610,773	\$ 2,599,888	\$ 2,544,013	\$ 2,689,687
262	INFORMATION SERVICES	373,735	487,860	461,990	404,369	526,091
TOTAL INFORMATION SERVICES		373,735	487,860	461,990	404,369	526,091
342	ACCOUNTING	285,363	282,385	301,187	299,714	315,599
352	REVENUE	487,530	535,610	576,885	596,028	595,654
TOTAL FINANCE		772,893	817,995	878,072	895,742	911,253
411	PUBLIC SAFETY ADMIN.	649,265	734,561	728,179	654,859	1,186,310
422	UNIFORM PATROL	5,342,327	5,485,414	5,416,708	5,394,289	5,655,338
424	COMMUNITY SERVICES	826,956	1,005,046	924,604	890,275	1,061,552
431	DETECTIVES	1,020,858	1,039,271	1,069,090	1,037,134	1,054,076
442	COMMUNICATIONS/DETENTION	1,177,705	1,244,337	1,159,126	1,176,283	1,244,371
444	RECORDS	332,207	317,460	353,149	362,567	369,037
445	VICTIM RIGHTS ADVOCATE	76,471	77,004	83,706	81,438	88,775
452	PUBLIC SAFETY TRAINING	258,393	369,750	330,125	348,154	358,527
453	FIRE / RESCUE	3,789,137	4,123,790	4,054,610	3,959,686	4,431,511
454	FIRE PREVENTION/INSPECTION	297,036	355,773	339,309	341,791	388,786
TOTAL PUBLIC SAFETY		13,770,355	14,752,406	14,458,606	14,246,476	15,838,283
521	PLANNING	954,639	959,131	991,074	975,554	1,035,026
522	BUILDING	797,283	748,190	809,200	760,145	847,538
TOTAL PLANNING & DEVELOPMENT		1,751,922	1,707,321	1,800,274	1,735,699	1,882,564
652	STREETS / DRAINAGE	2,373,028	2,059,380	2,178,796	2,125,884	2,347,094
TOTAL PUBLIC WORKS		2,373,028	2,059,380	2,178,796	2,125,884	2,347,094
741	RECREATION (ADMINISTRATION)	339,559	319,373	328,494	331,754	352,999
742	RECREATION (ATHLETICS)	901,332	857,302	761,729	701,195	797,695
743	RECREATION (PROGRAMS/EVENTS)	854,211	1,025,776	1,040,336	993,446	1,040,647
744	RECREATION (SPORTS COMPLEX)	222,958	276,392	-	-	-
750	PARKS-ROW MAINTENANCE	-	-	379,030	382,262	410,448
751	PARKS-PARK / SPORTS COMPLEX	-	-	410,368	403,798	304,506
752	PARKS-LANDSCAPING	-	-	292,051	284,374	383,403
753	PARKS-PARKS & BEACH	-	-	501,947	502,969	547,524
754	PARKS / GROUNDS	2,117,193	2,066,318	265,408	311,577	425,625
TOTAL PARKS AND RECREATION		4,435,253	4,545,161	3,979,363	3,911,375	4,262,847
822	PURCHASING	145,228	148,262	182,358	187,274	140,153
832	FLEET MAINTENANCE	265,882	277,961	309,300	306,339	301,569
842	CUSTODIAL/FACILITY MAINT.	587,571	793,973	617,683	626,672	676,073
TOTAL SUPPORT SERVICES		998,681	1,220,196	1,109,341	1,120,285	1,117,795
911	DEBT SERVICE	935,003	935,003	758,224	605,893	777,565
915	OTHER FINANCING USES	2,409,070	3,224,406	2,950,000	2,950,000	3,525,000
TOTAL GENERAL FUND EXPENDITURES		30,235,888	32,360,501	31,174,554	30,539,736	33,878,179

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

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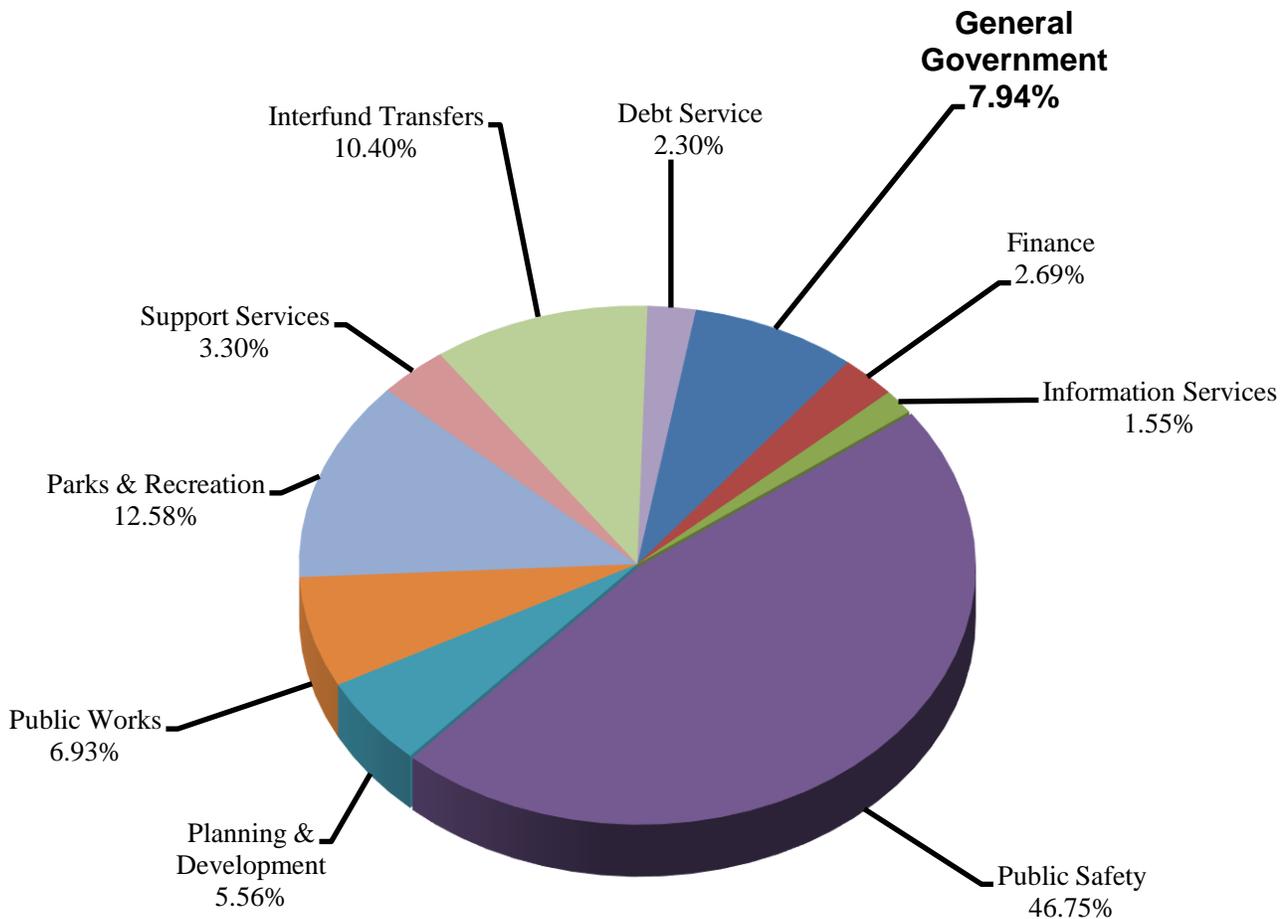
GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT

GENERAL FUND
GENERAL GOVERNMENT SERVICES DEPARTMENT

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

The chart below shows the portion of General Fund Expenditures allocated to the General Government Department, which reflects 7.94% of the overall resources appropriated in the General Fund for FY 2019.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 6.0% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2019
Regular Employees
GENERAL GOVERNMENT DEPARTMENT

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
GENERAL GOVERNMENT	-	-	-	-	-
LEGISLATIVE	8	8	8	8	8
ADMINISTRATIVE	1	1	1	1	2 ³
CITY COURT	5	5	5	5	5
LEGAL	2	2	2	2	2
HUMAN RESOURCES	<u>8</u>	<u>7</u> ¹	<u>8</u> ²	<u>8</u>	<u>7</u> ³
TOTAL	<u><u>24</u></u>	<u><u>23</u></u>	<u><u>24</u></u>	<u><u>24</u></u>	<u><u>24</u></u>

Footnotes:

¹ Administrative Assistant I position was eliminated for FY 2016.

² Human Resources Technician added for FY 2017.

³ Public Information Officer moved from Human Resources to Administrative in FY 2019.

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 \$2,689,688, the Water and Sewer Fund \$1,379,446, the Solid Waste Fund \$264,341, the Beach Services Fund \$197,656, the Aquatic Center Fund \$99,955, and the NMB Enterprise Fund \$8,882. 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
210	GENERAL GOVT. SERVICES	\$ 1,589,480	\$ 1,720,798	\$ 1,694,250	\$ 1,732,510	\$ 1,735,250
211	LEGISLATIVE	341,390	395,522	402,190	401,511	411,811
221	ADMINISTRATIVE	332,204	344,280	454,995	339,361	600,253
232	CITY COURT	486,986	498,938	508,396	494,915	530,353
242	LEGAL	476,036	573,488	439,409	455,240	474,114
252	HUMAN RESOURCES	<u>922,948</u>	<u>976,354</u>	<u>983,381</u>	<u>958,003</u>	<u>888,187</u>
TOTAL EXPENDITURES		<u><u>\$ 4,149,044</u></u>	<u><u>\$ 4,509,380</u></u>	<u><u>\$ 4,482,621</u></u>	<u><u>\$ 4,381,540</u></u>	<u><u>\$ 4,639,968</u></u>
GENERAL GOVT. OVERHEAD		<u><u>(1,733,096)</u></u>	<u><u>(1,898,607)</u></u>	<u><u>(1,882,733)</u></u>	<u><u>(1,837,527)</u></u>	<u><u>(1,950,280)</u></u>
NET GENERAL GOVERNMENT		<u><u>\$ 2,415,948</u></u>	<u><u>\$ 2,610,773</u></u>	<u><u>\$ 2,599,888</u></u>	<u><u>\$ 2,544,013</u></u>	<u><u>\$ 2,689,688</u></u>

**GENERAL FUND
GENERAL GOVERNMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The General Government Department continues to work toward the accomplishment of all FY 2018 departmental goals and priorities. Several of these goals are ongoing and will continue into future years.

- Continue to expand the city through various annexations.
- Promote the City and its tourist based economy through the North Myrtle Beach Chamber of Commerce and various festivals that have been assumed by the City.
- Continue to provide open communication to North Myrtle Beach residents regarding city initiatives through all mediums, including social media.
- Continue to seek new partnership with the private sector.

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

The following goals have been added for FY 2019:

- 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.

01-5-210 GENERAL GOVERNMENT SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	FICA	\$ 38,998	\$ -	\$ -	\$ -	\$ -
023	INSURANCE - RETIRED EMPL.	346,061	340,750	360,000	381,260	380,000
024	UNEMPLOYMENT INSURANCE	4,251	2,852	20,000	3,000	17,500
030	TRAINING	2,462	1,711	5,000	5,000	5,000
050	AWARDS	6,288	9,438	11,000	9,000	11,000
	* SUBTOTAL PERSONNEL *	<u>398,060</u>	<u>354,751</u>	<u>396,000</u>	<u>398,260</u>	<u>413,500</u>
111	MATERIALS/SUPPLIES	7,309	11,885	10,000	10,000	10,000
113	PRINTING/BINDING	12,222	14,073	30,000	20,000	30,000
120	COMMUNICATIONS	79,239	95,630	75,000	90,000	90,000
121	UTILITIES	495,668	560,213	500,000	540,000	520,000
130	CONTRACTUAL SERVICES	46,586	33,235	40,000	38,000	40,000
131	REPAIRS/MAINTENANCE	40,771	72,766	72,000	60,000	52,000
132	PROFESSIONAL SERVICES	7,120	11,960	9,250	9,250	12,250
140	SUBSCRIPTIONS/DUES	62,505	66,136	62,000	62,000	67,500
143	ELECTIONS	-	-	10,000	15,000	-
160	SCMIRF LIAB. INSURANCE	440,000	500,149	490,000	490,000	500,000
	* SUBTOTAL OPERATING *	<u>1,191,420</u>	<u>1,366,047</u>	<u>1,298,250</u>	<u>1,334,250</u>	<u>1,321,750</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,589,480</u>	<u>\$ 1,720,798</u>	<u>\$ 1,694,250</u>	<u>\$ 1,732,510</u>	<u>\$ 1,735,250</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 35%	556,317	601,232	592,988	606,379	607,338
	SOLID WASTE FUND 6%	95,369	103,248	101,655	103,951	104,115
	BEACH SERVICES FUND 2%	31,790	34,416	33,885	34,650	34,705
	AQUATIC CENTER FUND 2%	31,790	34,416	33,885	34,650	34,705
	**LESS OVERHEAD TOTAL **	<u>715,266</u>	<u>773,312</u>	<u>762,413</u>	<u>779,630</u>	<u>780,863</u>
TOTAL NET GENERAL FUND		<u>\$ 874,214</u>	<u>\$ 947,486</u>	<u>\$ 931,837</u>	<u>\$ 952,880</u>	<u>\$ 954,387</u>

DIVISION 210 GENERAL GOVERNMENT SERVICES

DIVISION NARRATIVE

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

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. On a budgetary basis, this division had an increase of 2.4% over last year. The majority of the increase is due to retiree health care costs, communications, and utilities.

01-5-211 LEGISLATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 191,345	\$ 224,066	\$ 225,506	\$ 225,506	\$ 230,433
014	OVERTIME	2,577	1,606	5,874	1,500	1,500
021	FICA	13,967	15,843	16,010	17,025	16,048
022	EMPLOYEE RETIREMENT	4,164	4,043	4,167	3,908	4,140
023	EMPLOYEE INSURANCE	68,086	70,560	73,920	73,920	73,920
030	TRAINING	6,749	28,524	14,000	25,000	23,000
040	WORKERS COMPENSATION	1,212	1,353	1,388	1,388	1,392
050	AWARDS	616	690	725	725	778
	* SUBTOTAL PERSONNEL *	<u>288,716</u>	<u>346,685</u>	<u>341,590</u>	<u>348,972</u>	<u>351,211</u>
111	MATERIALS/SUPPLIES	5,711	9,592	6,000	7,500	6,000
112	OFFICE SUPPLIES	227	560	2,000	1,000	2,000
113	PRINTING/BINDING	43	-	300	-	300
120	COMMUNICATIONS	991	888	2,000	1,100	2,000
131	REPAIRS/MAINTENANCE	-	-	300	-	300
132	PROFESSIONAL SERVICES	17,702	16,291	20,000	18,000	20,000
140	SUBSCRIPTIONS/DUES	3,638	3,439	3,300	3,439	3,300
141	TRAVEL / BUSINESS	22,063	17,817	25,000	20,000	25,000
142	ADVERTISING	2,299	250	1,700	1,500	1,700
	* SUBTOTAL OPERATING *	<u>52,674</u>	<u>48,837</u>	<u>60,600</u>	<u>52,539</u>	<u>60,600</u>
	** TOTAL EXPENDITURES **	<u>\$ 341,390</u>	<u>\$ 395,522</u>	<u>\$ 402,190</u>	<u>\$ 401,511</u>	<u>\$ 411,811</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	119,486	138,433	160,876	160,605	164,724
	SOLID WASTE FUND 6%	20,483	23,731	24,131	24,091	24,709
	BEACH SERVICES FUND 2%	17,070	19,776	8,044	8,030	8,236
	AQUATIC CENTER FUND 2%	13,656	15,821	8,044	8,030	8,236
	**LESS OVERHEAD TOTAL **	<u>170,695</u>	<u>197,761</u>	<u>201,095</u>	<u>200,756</u>	<u>205,905</u>
	TOTAL NET GENERAL FUND	<u>\$ 170,695</u>	<u>\$ 197,761</u>	<u>\$ 201,095</u>	<u>\$ 200,755</u>	<u>\$ 205,906</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 2.4% increase is due to an increase in training.

01-5-221 ADMINISTRATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 212,797	\$ 208,731	\$ 213,730	\$ 213,730	\$ 329,248
015	SPECIAL ALLOWANCE	8,340	8,540	8,340	9,540	9,540
021	FICA	11,514	10,700	11,548	10,600	17,617
022	EMPLOYEE RETIREMENT	31,214	31,174	32,060	32,060	49,387
023	EMPLOYEE INSURANCE	9,600	10,080	10,560	10,800	22,080
030	TRAINING	-	-	8,000	2,500	3,000
040	WORKERS COMPENSATION	1,181	1,240	1,282	1,282	1,975
050	AWARDS	578	629	725	660	1,556
	* SUBTOTAL PERSONNEL *	<u>275,224</u>	<u>271,094</u>	<u>286,245</u>	<u>281,172</u>	<u>434,403</u>
111	MATERIALS/SUPPLIES	1,555	1,213	2,000	7,723	2,000
112	OFFICE SUPPLIES	72	369	500	400	500
113	PRINTING/BINDING	43	-	-	-	-
120	COMMUNICATIONS	772	1,205	3,400	2,500	1,500
130	CONTRACTUAL SERVICES	6,509	7,361	7,000	7,000	7,000
131	REPAIRS/MAINTENANCE	-	-	600	-	600
132	PROFESSIONAL SERVICES	-	-	250	-	250
140	SUBSCRIPTIONS/DUES	1,733	1,769	3,000	2,000	2,000
141	TRAVEL / BUSINESS	636	231	2,000	-	2,000
142	ADVERTISING	-	-	-	566	-
190	CONTINGENT	45,660	61,038	150,000	38,000	150,000
	* SUBTOTAL OPERATING *	<u>56,980</u>	<u>73,186</u>	<u>168,750</u>	<u>58,189</u>	<u>165,850</u>
	** TOTAL EXPENDITURES **	<u>\$ 332,204</u>	<u>\$ 344,280</u>	<u>\$ 454,995</u>	<u>\$ 339,361</u>	<u>\$ 600,253</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	116,272	120,498	181,998	135,744	240,101
	SOLID WASTE FUND 6%	19,932	20,657	27,300	20,362	36,015
	BEACH SERVICES FUND 2%	16,610	17,214	9,100	6,787	12,005
	AQUATIC CENTER FUND 2%	13,288	13,771	9,100	6,787	12,005
	**LESS OVERHEAD TOTAL **	<u>166,102</u>	<u>172,140</u>	<u>227,498</u>	<u>169,680</u>	<u>300,126</u>
TOTAL NET GENERAL FUND		<u>\$ 166,102</u>	<u>\$ 172,140</u>	<u>\$ 227,497</u>	<u>\$ 169,681</u>	<u>\$ 300,127</u>

DIVISION 221 ADMINISTRATIVE

DIVISION NARRATIVE

This division provides for 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 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	<u>1</u>	25
TOTAL	<u>2</u>	

BUDGET ANALYSIS

This division provides for an increased level of service above the previous year's budget. The increase of 31.9% is due to the transfer of the Public Information Officer position to this department from Human Resources.

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 305,168	\$ 312,371	\$ 325,068	\$ 320,000	\$ 334,140
014	OVERTIME	15,264	12,277	10,000	10,000	12,000
021	FICA	24,023	22,914	23,120	23,120	23,884
022	EMPLOYEE RETIREMENT	42,174	41,408	40,845	40,845	46,218
023	EMPLOYEE INSURANCE	48,000	50,400	52,800	52,800	55,200
030	TRAINING	2,838	4,643	4,000	4,000	5,000
040	WORKERS COMPENSATION	2,335	2,411	2,513	2,475	2,596
050	AWARDS	3,078	3,349	3,625	3,625	3,890
	* SUBTOTAL PERSONNEL *	<u>442,880</u>	<u>449,773</u>	<u>461,971</u>	<u>456,865</u>	<u>482,928</u>
110	CLOTHING/UNIFORMS	-	-	425	-	425
111	MATERIALS/SUPPLIES	9,519	653	3,200	2,500	3,200
112	OFFICE SUPPLIES	1,904	2,419	7,500	6,000	6,000
113	PRINTING/BINDING	1,126	577	1,000	750	1,000
120	COMMUNICATIONS	6,030	6,751	4,500	4,500	7,000
130	CONTRACTUAL SERVICES	3,619	3,645	5,000	4,000	5,000
131	REPAIRS/MAINTENANCE	7,201	840	2,000	1,000	2,000
132	PROFESSIONAL SERVICES	6,153	5,552	10,000	9,000	10,000
140	SUBSCRIPTIONS/DUES	1,351	3,120	2,300	2,300	2,300
141	TRAVEL / BUSINESS	7,203	7,373	10,000	8,000	10,000
142	ADVERTISING	-	-	500	-	500
152	DAMAGE CLAIMS	-	18,235	-	-	-
	* SUBTOTAL OPERATING *	<u>44,106</u>	<u>49,165</u>	<u>46,425</u>	<u>38,050</u>	<u>47,425</u>
380	OFFICE FURNITURE	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 486,986</u>	<u>\$ 498,938</u>	<u>\$ 508,396</u>	<u>\$ 494,915</u>	<u>\$ 530,353</u>

DIVISION 232 CITY COURT

DIVISION NARRATIVE

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

The City Judge holds bench trials each Wednesday throughout the year, in addition to a week of jury trials every other month. The Judge disposes of less than 7,200 cases per year, either through bond forfeiture or trial.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
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 4.3% increase is due to an increase in personnel costs.

01-5-242 LEGAL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 172,276	\$ 175,220	\$ 171,602	\$ 171,602	\$ 180,532
012	SALARY, PART-TIME	-	10,424	20,000	15,000	20,000
014	OVERTIME	2,176	1,901	1,000	2,000	1,000
015	SPECIAL ALLOWANCE	6,300	6,300	6,300	6,300	6,300
021	FICA	13,215	13,589	13,097	12,600	13,704
022	EMPLOYEE RETIREMENT	17,968	17,358	18,670	18,670	19,641
023	EMPLOYEE INSURANCE	28,800	30,240	21,120	31,680	33,120
030	TRAINING	4,745	6,380	4,500	4,500	4,500
040	WORKERS COMPENSATION	1,261	1,306	1,445	1,445	1,511
050	AWARDS	1,231	1,339	1,450	1,468	1,556
	* SUBTOTAL PERSONNEL *	<u>247,972</u>	<u>264,057</u>	<u>259,184</u>	<u>265,265</u>	<u>281,864</u>
111	MATERIALS/SUPPLIES	2,243	169	1,500	4,000	1,500
112	OFFICE SUPPLIES	1,976	1,406	1,500	1,000	1,500
120	COMMUNICATIONS	1,336	1,272	2,500	1,750	2,500
130	CONTRACTUAL SERVICES	52,500	112,500	77,000	77,000	90,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	39,357	36,911	75,000	75,000	75,000
140	SUBSCRIPTIONS/DUES	16,315	23,308	19,225	19,225	19,250
141	TRAVEL / BUSINESS	1,854	1,644	3,000	2,000	2,000
152	DAMAGE CLAIMS	112,483	121,773	-	10,000	-
	* SUBTOTAL OPERATING *	<u>228,064</u>	<u>298,983</u>	<u>180,225</u>	<u>189,975</u>	<u>192,250</u>
380	FURN. / OFFICE EQUIPMENT	-	10,448	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>10,448</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 476,036</u>	<u>\$ 573,488</u>	<u>\$ 439,409</u>	<u>\$ 455,240</u>	<u>\$ 474,114</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	166,613	200,721	175,764	182,096	189,646
	SOLID WASTE FUND 6%	28,562	34,409	26,365	27,314	28,447
	BEACH SERVICES FUND 2%	23,802	28,674	8,788	9,105	9,482
	AQUATIC CENTER FUND 2%	19,041	22,940	8,788	9,105	9,482
	**LESS OVERHEAD TOTAL **	<u>238,018</u>	<u>286,744</u>	<u>219,705</u>	<u>227,620</u>	<u>237,057</u>
TOTAL NET GENERAL FUND		<u>\$ 238,018</u>	<u>\$ 286,744</u>	<u>\$ 219,704</u>	<u>\$ 227,620</u>	<u>\$ 237,057</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 7.9% is due to a increase in contractual services expenditures.

01-5-252 HUMAN RESOURCES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 576,362	\$ 637,107	\$ 659,210	\$ 645,000	\$ 579,167
012	SALARY, PART-TIME	30,731	338	-	2,000	4,000
014	OVERTIME	406	128	-	200	-
015	SPECIAL ALLOWANCE	5,600	5,400	4,200	5,400	4,200
021	FICA	44,636	44,975	46,145	45,000	41,116
022	EMPLOYEE RETIREMENT	73,465	81,567	77,113	76,500	74,730
023	EMPLOYEE INSURANCE	69,657	80,640	84,480	81,000	77,280
030	TRAINING	22,322	25,983	9,000	12,339	10,000
040	WORKERS COMPENSATION	5,221	5,455	5,933	5,933	5,248
050	AWARDS	4,349	5,378	5,800	5,831	5,446
	* SUBTOTAL PERSONNEL *	<u>832,749</u>	<u>886,971</u>	<u>891,881</u>	<u>879,203</u>	<u>801,187</u>
111	MATERIALS/SUPPLIES	25,977	32,625	20,000	20,000	20,000
112	OFFICE SUPPLIES	3,932	3,316	5,000	3,500	5,000
113	PRINTING/BINDING	854	357	3,000	1,000	3,000
120	COMMUNICATIONS	1,858	1,436	5,000	2,000	5,000
130	CONTRACTUAL SERVICES	11,160	11,135	10,000	10,000	10,000
131	REPAIRS/MAINTENANCE	-	-	-	-	-
132	PROFESSIONAL SERVICES	31,465	32,749	40,000	35,000	35,000
140	SUBSCRIPTIONS/DUES	5,733	7,194	5,000	5,300	5,000
141	TRAVEL / BUSINESS	3,023	571	2,500	1,000	3,000
142	ADVERTISING	-	-	1,000	1,000	1,000
	* SUBTOTAL OPERATING *	<u>84,002</u>	<u>89,383</u>	<u>91,500</u>	<u>78,800</u>	<u>87,000</u>
380	OFFICE FURNITURE	6,197	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>6,197</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 922,948</u>	<u>\$ 976,354</u>	<u>\$ 983,381</u>	<u>\$ 958,003</u>	<u>\$ 888,187</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	239,966	253,853	196,676	239,501	177,637
	SOLID WASTE FUND 8%	73,836	78,108	78,670	76,640	71,055
	BEACH SERVICES FUND 15%	92,295	97,635	147,507	95,800	133,228
	AQUATIC CENTER FUND 4%	36,918	39,054	39,335	38,320	35,527
	NMB ENTERPRISE FUND 1%	-	-	9,834	9,580	8,882
	**LESS OVERHEAD TOTAL **	<u>443,015</u>	<u>468,650</u>	<u>472,022</u>	<u>459,841</u>	<u>426,329</u>
	TOTAL NET GENERAL FUND	<u>\$ 479,933</u>	<u>\$ 507,704</u>	<u>\$ 511,359</u>	<u>\$ 498,162</u>	<u>\$ 461,858</u>

DIVISION 252 HUMAN RESOURCES

DIVISION NARRATIVE

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

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Assistant City Manager	1	33
Human Resources Officer	1	25
Grants/Special Projects Coordinator	1	22
Human Resources Technician I & II	3	16/17
Administrative Assistant II- Human Resources	<u>1</u>	15
TOTAL	<u>7</u>	

BUDGET ANALYSIS

This division provides for a decreased level of service from the previous year's budget. The 9.7% decrease is due to the transfer of the Public Information Officer to the Administrative division.

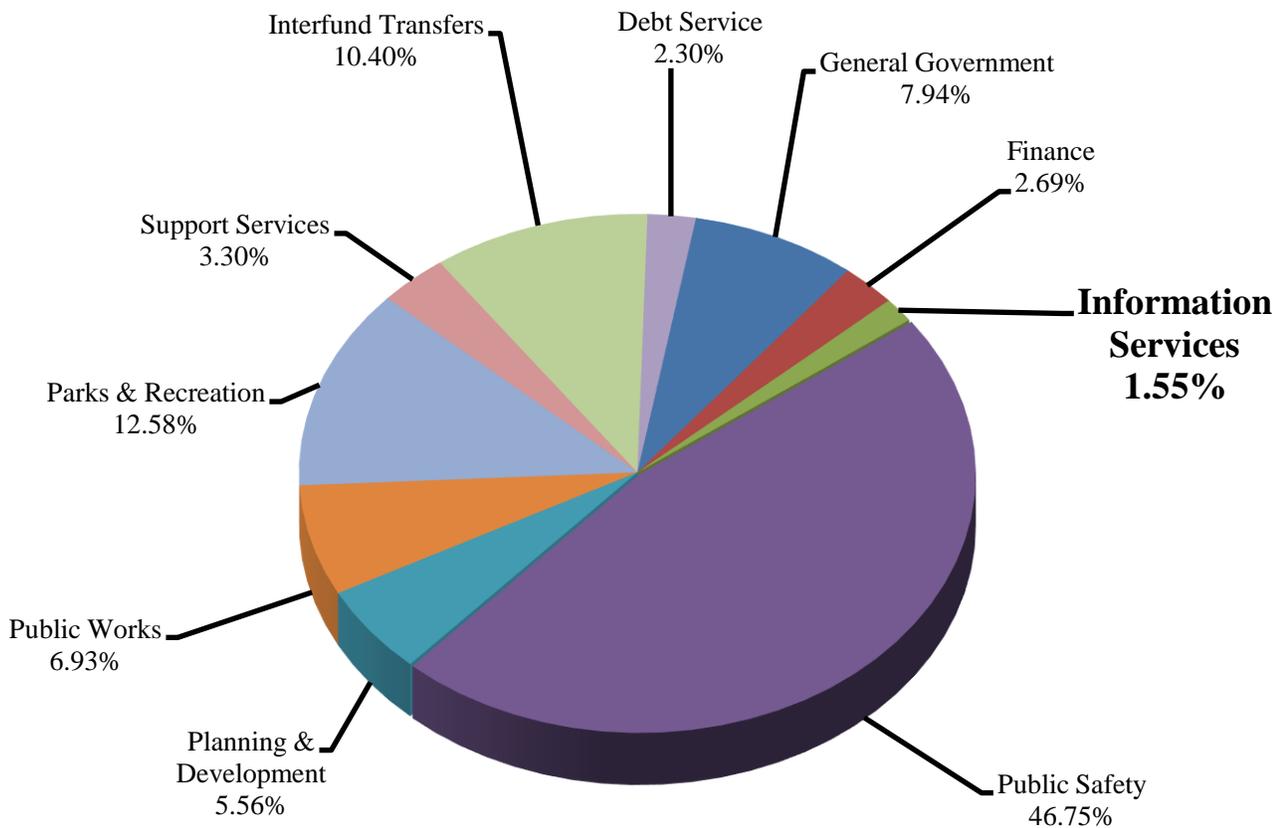
GENERAL FUND EXPENDITURES

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 1.55% of the overall resources appropriated in the General Fund for FY 2019.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 2.0% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2019
Regular Employees
INFORMATION SERVICES DEPARTMENT

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
INFORMATION SERVICES	<u>7</u>	<u>7</u>	<u>8</u> ¹	<u>8</u>	<u>8</u>
TOTAL	<u><u>7</u></u>	<u><u>7</u></u>	<u><u>8</u></u>	<u><u>8</u></u>	<u><u>8</u></u>

Footnotes:

¹ Computer Technician position was added in FY 2017.

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 \$526,091; the Water and Sewer Fund \$401,427; the Solid Waste Fund \$80,285, the Beach Services Fund \$40,143, the Aquatic Center Fund \$26,762, and the NMB Enterprise Fund \$13,381. 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 \$250,000 for In House Capital.

SUMMARY OF EXPENDITURES
INFORMATION SERVICES DEPARTMENT

DIV. NO.	DIVISION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
262	INFORMATION SERVICES	\$ 1,093,500	\$ 1,100,639	\$ 1,141,363	\$ 1,128,225	\$ 1,338,089
TOTAL EXPENDITURES		<u>\$ 1,093,500</u>	<u>\$ 1,100,639</u>	<u>\$ 1,141,363</u>	<u>\$ 1,128,225</u>	<u>\$ 1,338,089</u>
INFORMATION SERVICES OVERHEAD		<u>(459,270)</u>	<u>(462,268)</u>	<u>(479,373)</u>	<u>(473,856)</u>	<u>(561,998)</u>
IN HOUSE CAPITAL		<u>(260,495)</u>	<u>(150,511)</u>	<u>(200,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>
NET INFORMATION SERVICES		<u>\$ 373,735</u>	<u>\$ 487,860</u>	<u>\$ 461,990</u>	<u>\$ 404,369</u>	<u>\$ 526,091</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 are provided for FY 2019:

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

01-5-262 INFORMATION SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 446,668	\$ 478,118	\$ 515,021	\$ 515,000	\$ 551,036
012	SALARY, PART-TIME	21,499	-	-	-	-
014	OVERTIME	6,096	6,944	6,000	6,000	6,000
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	35,837	35,249	37,376	37,300	39,933
022	EMPLOYEE RETIREMENT	55,785	52,142	58,835	58,000	68,166
023	EMPLOYEE INSURANCE	67,200	75,014	84,480	84,480	88,320
030	TRAINING	279	-	12,000	1,000	10,000
040	WORKERS COMPENSATION	2,955	3,102	3,126	3,126	3,342
050	AWARDS	4,369	4,743	6,525	6,525	6,525
	* SUBTOTAL PERSONNEL *	<u>646,088</u>	<u>660,712</u>	<u>728,763</u>	<u>716,831</u>	<u>778,722</u>
111	MATERIALS/SUPPLIES	71,467	43,271	30,000	30,000	35,000
112	OFFICE SUPPLIES	3,330	9,940	8,000	8,000	8,000
113	PRINTING/BINDING	-	150	-	-	-
120	COMMUNICATIONS	3,702	6,157	6,000	6,000	6,000
130	CONTRACTUAL SERVICES	195,178	211,539	205,000	211,609	329,167
131	REPAIRS/MAINTENANCE	3,258	3,468	-	-	-
132	PROFESSIONAL SERVICES	2,185	7,375	10,000	7,500	10,000
140	SUBSCRIPTIONS/DUES	1,100	2,212	5,000	2,500	6,000
141	TRAVEL / BUSINESS	269	125	-	-	-
150	VEHICLE OPERATIONS	550	-	300	300	200
151	FUEL	151	150	300	300	500
151	DAMAGE CLAIMS	-	-	-	1,210	-
	* SUBTOTAL OPERATING *	<u>281,190</u>	<u>284,387</u>	<u>264,600</u>	<u>267,419</u>	<u>394,867</u>
380	BUILDING IMPROVEMENTS	-	18,762	-	-	-
380	FURN. / OFFICE EQUIPMENT	166,222	136,778	148,000	143,975	164,500
	* SUBTOTAL CAPITAL *	<u>166,222</u>	<u>155,540</u>	<u>148,000</u>	<u>143,975</u>	<u>164,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,093,500</u>	<u>\$ 1,100,639</u>	<u>\$ 1,141,363</u>	<u>\$ 1,128,225</u>	<u>\$ 1,338,089</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	338,985	341,198	342,409	349,750	401,427
	SOLID WASTE FUND 6%	65,610	66,038	68,482	67,694	80,285
	BEACH SERVICES FUND 3%	32,805	33,019	34,241	33,847	40,143
	AQUATIC CENTER FUND 2%	21,870	22,013	22,827	22,565	26,762
	NMB ENTERPRISE FUND 1%	-	-	11,414	-	13,381
	**LESS OVERHEAD TOTAL **	<u>459,270</u>	<u>462,268</u>	<u>479,373</u>	<u>473,856</u>	<u>561,998</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	<u>260,495</u>	<u>150,511</u>	<u>200,000</u>	<u>250,000</u>	<u>250,000</u>
	TOTAL NET GENERAL FUND	<u>\$ 373,735</u>	<u>\$ 487,860</u>	<u>\$ 461,990</u>	<u>\$ 404,369</u>	<u>\$ 526,091</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>	<u>Code</u>
Switching Equipment	\$ 39,000	380
Network Infrastructure Upgrades	25,000	380
Storage Upgrades	33,500	380
Equipment for R&D	12,000	380
Servers and Software	35,000	380
Surveillance Camera System Upgrades	<u>20,000</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 13.9% increase is due to a increase in personnel and operating costs.

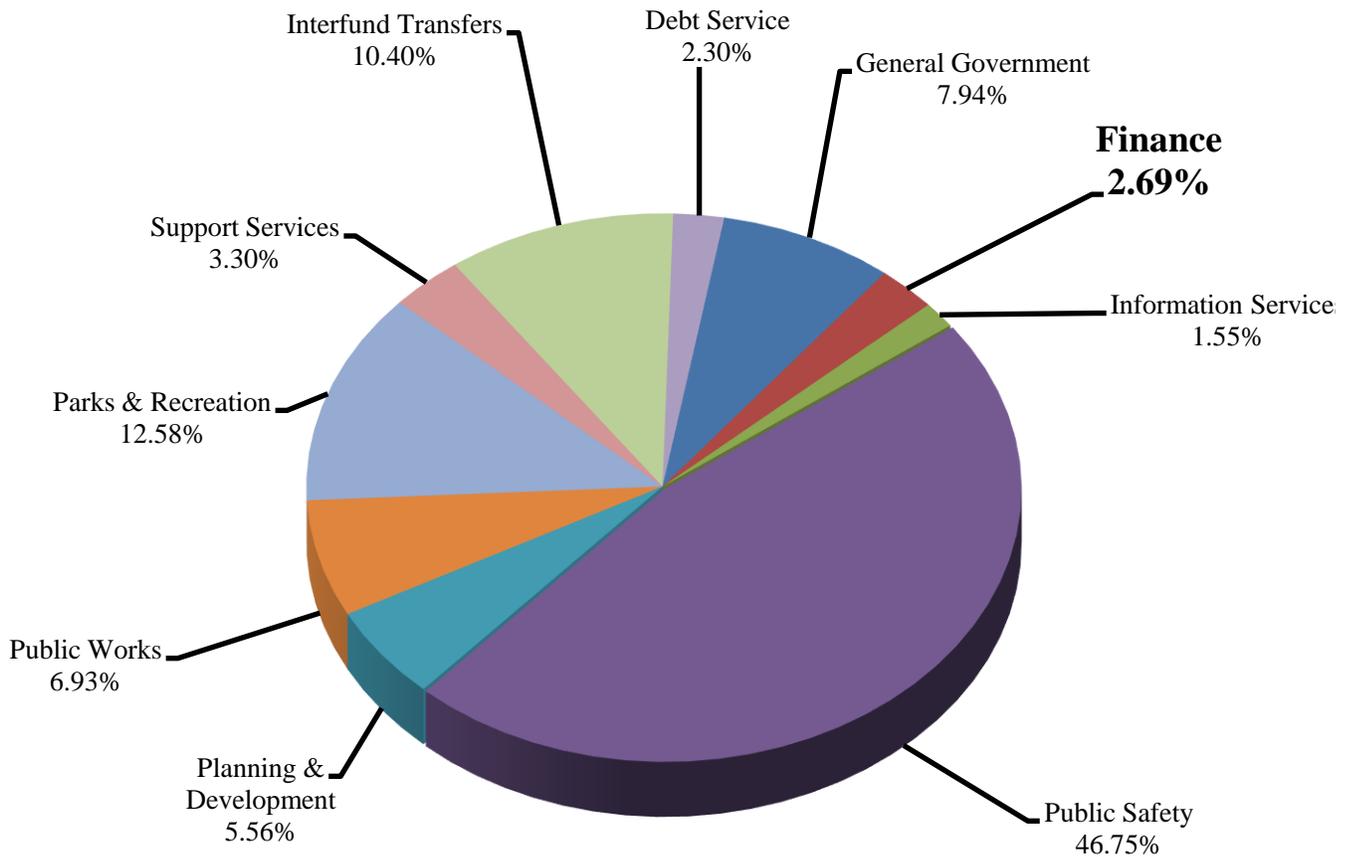
GENERAL FUND EXPENDITURES

FINANCE

**GENERAL FUND
FINANCE DEPARTMENT**

The Finance Department includes 2 divisions: Accounting and Revenue. The Finance Director also supervises both the Utility Billing Division, which is maintained in the Water and Sewer Fund, and the City Court division, which is a General Government function. The primary function of the Finance Department is to oversee the receipting, disbursement and safekeeping of resources. The department performs these numerous tasks through the use of an integrated computer network.

The chart below shows the portion of General Fund Expenditures allocated to the Finance Department, which reflects 2.69% of the overall resources appropriated in the General Fund for FY 2019.



Following is the five-year history of employees assigned to this department by division within the Finance Department of the General Fund. The total number of regular employees under the supervision of the Finance Department is 25. This is made up of Accounting, Revenue, Utility Billing, and City Court. The employees in this department make up 6.3% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2019
Regular Employees
FINANCE DEPARTMENT

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
ACCOUNTING	6	6	6	6	6
REVENUE	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL	<u><u>12</u></u>	<u><u>12</u></u>	<u><u>12</u></u>	<u><u>12</u></u>	<u><u>12</u></u>

A summary of expenditures for the past 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 \$911,253, the Water and Sewer Fund \$255,891, the Solid Waste Fund \$51,178, the Beach Services Fund \$127,946, the Storm Water Fund \$17,059, the Aquatics Center Fund \$34,119, the NMB Enterprise Fund \$17,059, and the Insurance Reserve Fund \$34,119. The Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, Storm Water Fund, Aquatics Center Fund, NMB Enterprise Fund, and the Insurance Reserve Fund each record its share of the Accounting Division as an overhead allocation and not as direct charges to individual object codes like it does for divisions directly assigned to it. The overhead rate for the Accounting Division is 30% for Water and Sewer, 6% for Solid Waste, 15% for Beach Services Fund, 2% for Storm Water Fund, 4% for the Aquatics Center, 2% for the NMB Enterprise Fund, and 4% for the Insurance Reserve Fund which correlates to the overall amount of time the divisions will spend on those activities.

SUMMARY OF EXPENDITURES
FINANCE DEPARTMENT

DIV. NO.	DIVISION	<u>FY 2016 ACTUAL</u>	<u>FY 2017 ACTUAL</u>	<u>FY 2018 BUDGETED</u>	<u>FY 2018 ESTIMATED</u>	<u>FY 2019 BUDGETED</u>
342	ACCOUNTING	\$ 771,252	\$ 763,689	\$ 814,025	\$ 810,037	\$ 852,970
352	REVENUE	<u>487,530</u>	<u>535,610</u>	<u>576,885</u>	<u>596,028</u>	<u>595,654</u>
TOTAL EXPENDITURES		<u><u>\$ 1,258,782</u></u>	<u><u>\$ 1,299,299</u></u>	<u><u>\$ 1,390,910</u></u>	<u><u>\$ 1,406,065</u></u>	<u><u>\$ 1,448,624</u></u>
FINANCE OVERHEAD		<u>(485,889)</u>	<u>(481,304)</u>	<u>(512,838)</u>	<u>(510,323)</u>	<u>(537,371)</u>
NET FINANCE		<u><u>\$ 772,893</u></u>	<u><u>\$ 817,995</u></u>	<u><u>\$ 878,072</u></u>	<u><u>\$ 895,742</u></u>	<u><u>\$ 911,253</u></u>

**GENERAL FUND
FINANCE DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Finance Department continues to work toward the accomplishment of its FY 2018 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 2018.
- Continue looking for new opportunities to enhance revenues through enforcement and monitoring.
- Review costs and continue to look for savings through internal audit function.
- Continue monitoring and evaluating self-insurance for health, workers compensation and liability costs, and provide recommendations to enhance financial aspects of the program.

The Finance Department continues to explore new ways of increasing service levels and productivity. The following goals, benchmarks, and priorities are provided for FY 2019:

- Prepare an award winning Comprehensive Annual Financial Report for FY 2019.
- Strengthen internal audit function and look for additional savings in expenses and expenditures.
- Look for new opportunities to enhance revenues through enforcement and monitoring.
- Continue monitoring and evaluating self-insurance for health, workers compensation and liability costs, and provide recommendations to enhance financial aspects of the program.

01-5-342 ACCOUNTING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 431,770	\$ 401,559	\$ 446,370	\$ 446,370	\$ 472,311
012	SALARY, PART-TIME	14,015	15,767	20,000	20,000	20,000
014	OVERTIME	168	14	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	32,100	28,755	33,579	33,579	35,446
022	EMPLOYEE RETIREMENT	47,436	41,532	49,952	46,664	49,132
023	EMPLOYEE INSURANCE	54,400	53,803	63,360	63,360	66,240
030	TRAINING	10,191	7,882	15,000	13,000	15,000
040	WORKERS COMPENSATION	4,870	4,651	4,664	4,664	4,923
050	AWARDS	3,844	3,593	4,550	4,550	4,868
	* SUBTOTAL PERSONNEL *	<u>604,194</u>	<u>562,956</u>	<u>642,875</u>	<u>637,587</u>	<u>673,320</u>
110	CLOTHING	160	-	-	-	-
111	MATERIALS/SUPPLIES	14,180	11,703	10,250	9,000	10,250
112	OFFICE SUPPLIES	3,813	3,198	2,000	3,000	2,000
113	PRINTING/BINDING	43	123	700	-	700
120	COMMUNICATIONS	5,410	7,079	4,000	7,000	7,000
130	CONTRACTUAL SERVICES	60,454	62,908	62,000	62,000	65,000
131	REPAIRS/MAINTENANCE	24	-	500	-	500
132	PROFESSIONAL SERVICES	78,079	90,022	88,000	88,000	90,000
140	SUBSCRIPTIONS/DUES	1,830	1,693	1,700	1,700	1,700
141	TRAVEL / BUSINESS	2,633	1,394	1,000	1,000	1,500
142	ADVERTISING	432	462	1,000	750	1,000
	* SUBTOTAL OPERATING *	<u>167,058</u>	<u>178,582</u>	<u>171,150</u>	<u>172,450</u>	<u>179,650</u>
380	FURN. / OFFICE EQUIPMENT	-	22,151	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>22,151</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 771,252</u>	<u>\$ 763,689</u>	<u>\$ 814,025</u>	<u>\$ 810,037</u>	<u>\$ 852,970</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	316,214	313,292	244,208	259,212	255,891
	SOLID WASTE FUND 6%	46,275	45,821	48,842	48,602	51,178
	BEACH SERVICES FUND 15%	77,125	76,369	122,104	121,506	127,946
	STORM WATER FUND 2%	15,425	15,274	16,281	16,201	17,059
	INSURANCE RESERVE FUND 4%	-	-	32,561	32,401	34,119
	NMB ENTERPRISE FUND 2%	-	-	16,281	-	17,059
	AQUATIC CENTER FUND 4%	30,850	30,548	32,561	32,401	34,119
	**LESS OVERHEAD TOTAL **	<u>485,889</u>	<u>481,304</u>	<u>512,838</u>	<u>510,323</u>	<u>537,371</u>
TOTAL NET GENERAL FUND		<u>\$ 285,363</u>	<u>\$ 282,385</u>	<u>\$ 301,187</u>	<u>\$ 299,714</u>	<u>\$ 315,599</u>

DIVISION 342 ACCOUNTING

DIVISION NARRATIVE

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

The Finance Director oversees the activities of the Finance Department which includes the Accounting Division, Revenue Division, and Utility Billing Division. The Finance Director, within the Accounting Division, oversees all disbursements and investments, reviews monthly financial statements, coordinates preparation and publication of the Comprehensive Annual Financial Report and Budget document, and ensures that proper accounting/financial records are maintained. The Finance Director also oversees the City Court Division.

The Assistant Finance Director is mainly responsible for internal auditing, financial reporting, tracking and requesting grant reimbursements, asset valuation, internal controls, 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. The Accounting Supervisor is also responsible for the annual budget worksheets and calculations, bank reconciliations, and directly oversees the activities of the Accounts Payable Clerk and the Payroll Clerk.

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Finance Director	1	32
Assistant Finance Director	1	28
Accounting Supervisor	1	24
Accountant - Enterprise Funds	1	19
Accounting Clerk- Payroll	1	13
Accounting Clerk- A/P	1	13
TOTAL	<u>6</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 4.8% increase is due to an increase in personnel costs.

01-5-352 REVENUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 317,253	\$ 324,452	\$ 339,906	\$ 339,906	\$ 361,873
012	SALARY, PART-TIME	498	20,866	15,000	21,000	21,000
014	OVERTIME	252	86	-	159	-
021	FICA	22,548	23,833	24,843	24,843	26,801
022	EMPLOYEE RETIREMENT	40,292	40,059	44,322	44,322	48,634
023	EMPLOYEE INSURANCE	57,600	60,480	63,360	63,360	66,240
030	TRAINING	1,933	508	4,000	2,000	4,000
040	WORKERS COMPENSATION	2,614	2,677	2,839	2,839	3,063
050	AWARDS	3,693	4,038	4,350	4,350	4,668
	* SUBTOTAL PERSONNEL *	<u>446,683</u>	<u>476,999</u>	<u>498,620</u>	<u>502,779</u>	<u>536,279</u>
110	CLOTHING	623	872	600	767	750
111	MATERIALS/SUPPLIES	6,627	10,380	9,000	8,300	10,000
112	OFFICE SUPPLIES	876	2,369	1,300	1,300	1,500
113	PRINTING/BINDING	-	2,783	1,640	1,640	3,000
120	COMMUNICATIONS	13,009	14,774	13,600	14,500	14,500
130	CONTRACTUAL SERVICES	5,668	5,900	5,500	5,500	6,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	69	-	-	-	-
134	CREDIT CARD FEES	10,835	18,624	10,500	15,000	16,000
140	SUBSCRIPTIONS/DUES	135	155	525	525	525
141	TRAVEL / BUSINESS	927	283	600	300	600
142	ADVERTISING	-	-	1,000	-	1,000
150	VEHICLE OPERATIONS	310	852	1,000	1,000	1,500
151	FUEL	1,768	1,559	2,500	2,000	3,500
152	DAMAGE CLAIMS	-	60	-	-	-
	* SUBTOTAL OPERATING *	<u>40,847</u>	<u>58,611</u>	<u>48,265</u>	<u>50,832</u>	<u>59,375</u>
360	MOTOR VEHICLES	-	-	30,000	42,417	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>42,417</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 487,530</u>	<u>\$ 535,610</u>	<u>\$ 576,885</u>	<u>\$ 596,028</u>	<u>\$ 595,654</u>

DIVISION 352 REVENUE

DIVISION NARRATIVE

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

The Revenue Supervisor is responsible for the supervision of Revenue Division personnel, processing of more than 9,100 business licenses, reconciliation of nearly 45,400 real and personal property taxes, the business license audit and inspection programs, administration of the Business License Software System, and risk management.

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Revenue Supervisor/Risk Manager	1	25
Safety Specialist/Business License Inspector	1	15
Business License Inspector	3	14
Municipal Fees Clerk	<u>1</u>	14
TOTAL	<u>6</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.3% increase is due to an increase in personnel costs.

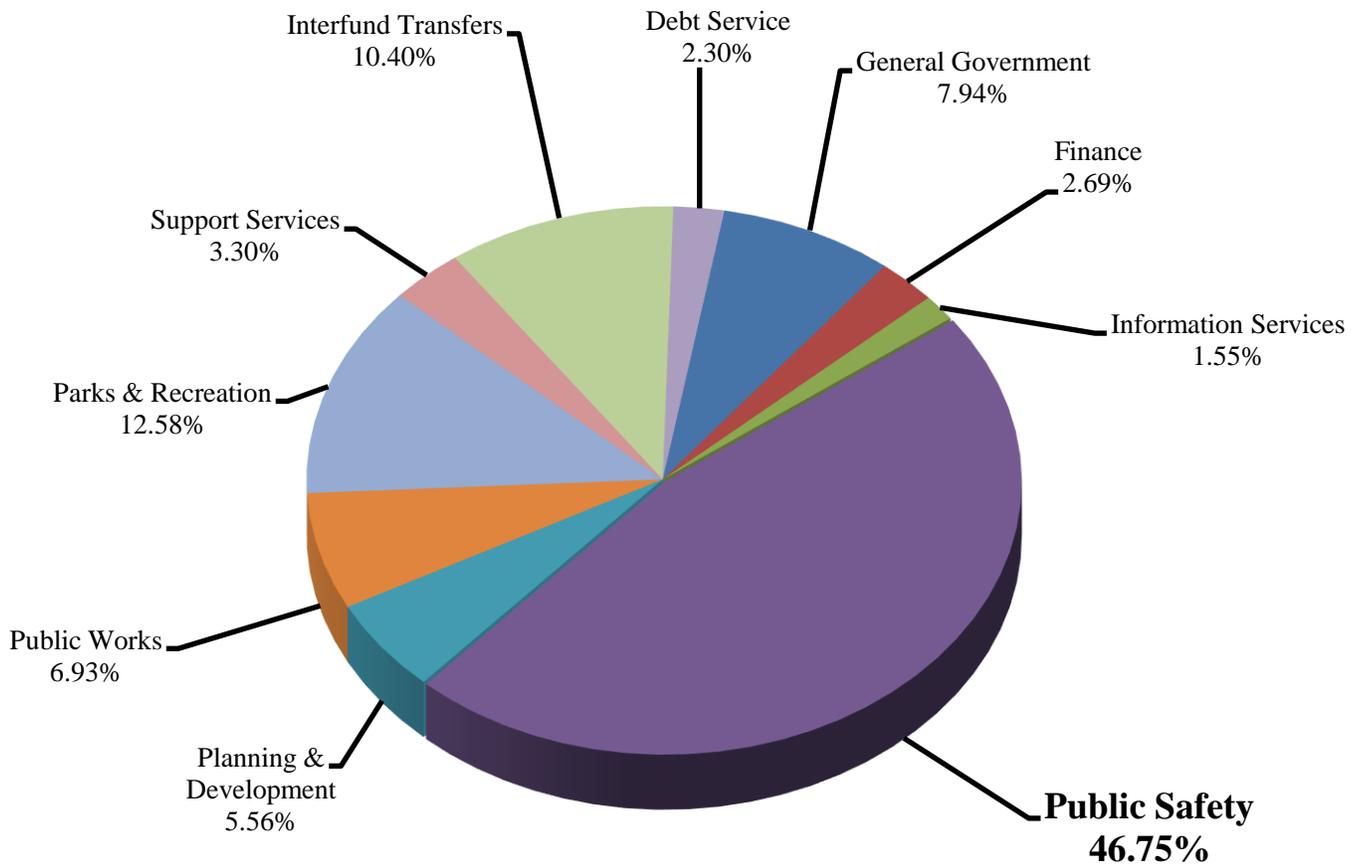
GENERAL FUND EXPENDITURES

PUBLIC SAFETY

**GENERAL FUND
PUBLIC SAFETY DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Public Safety Department, which reflects 46.75% of the overall resources appropriated in the General Fund for FY 2019.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 42.7% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2019

Regular Employees

PUBLIC SAFETY DEPARTMENT

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
PUBLIC SAFETY ADMINISTRATION	4	4	6 ²	6	7 ⁸
UNIFORM PATROL	56 ¹	56	58 ³	61 ⁶	61
COMMUNITY SERVICES	9	9	9	10 ⁷	10
DETECTIVES	11 ¹	11	11	11	10 ⁸
COMMUNICATION/DETENTION	19	19	19	19	19
RECORDS	4	4	5 ⁵	5	5
VICTIM RIGHTS ADVOCATE	1	1	1	1	1
TRAINING	3	3	4 ⁴	4	4
FIRE / RESCUE	50	50	49 ⁴	49	49
FIRE PREVENTION/SUPPRESSION	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
T O T A L	<u>161</u>	<u>161</u>	<u>166</u>	<u>170</u>	<u>170</u>

Footnotes:

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

² Added 2 Computer Technicians.

³ Added 2 new PSO positions.

⁴ Transferred 1 Firefighter to Training.

⁵ Added 1 Records Clerk position for FY 2017.

⁶ Added 3 PSO positions for FY 2018.

⁷ Added 1 PSO Community Services position for FY 2018.

⁸ Transferred 1 Crime Analyst position in Detectives to Quartermaster position in Administration.

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 \$15,838,283, the Water and Sewer Fund \$67,629, and Beach Services \$40,577. 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
411	PUBLIC SAFETY ADMINISTRATION	\$ 649,265	\$ 734,561	\$ 728,179	\$ 654,859	\$ 1,186,310
422	UNIFORM PATROL	5,342,327	5,496,338	5,416,708	5,394,289	5,685,338
424	COMMUNITY SERVICES	826,956	1,005,046	924,604	890,275	1,061,552
431	DETECTIVES	1,020,858	1,039,271	1,069,090	1,037,134	1,054,076
442	COMMUNICATIONS/DETENTION	1,280,114	1,352,540	1,259,920	1,278,568	1,352,577
444	RECORDS	332,207	317,460	353,149	362,567	369,037
445	VICTIM RIGHTS ADVOCATE	76,471	77,004	83,706	81,438	88,775
452	TRAINING	258,393	369,750	330,125	348,154	358,527
453	FIRE / RESCUE	3,789,137	4,127,446	4,054,610	3,959,686	4,461,511
454	FIRE PREVENTION/INSPECTION	<u>297,036</u>	<u>355,773</u>	<u>339,309</u>	<u>341,791</u>	<u>388,786</u>
	TOTAL EXPENDITURES	<u>\$ 13,872,764</u>	<u>\$ 14,875,189</u>	<u>\$ 14,559,400</u>	<u>\$ 14,348,761</u>	<u>\$ 16,006,489</u>
	PUBLIC SAFETY OVERHEAD	(102,409)	(108,203)	(100,794)	(102,285)	(108,206)
	DIRECT COSTS TO NMB ENT. FUND	-	(14,580)	-	-	(60,000)
	NET PUBLIC SAFETY	<u>\$ 13,770,355</u>	<u>\$ 14,752,406</u>	<u>\$ 14,458,606</u>	<u>\$ 14,246,476</u>	<u>\$ 15,838,283</u>

**GENERAL FUND
PUBLIC SAFETY DEPARTMENT**

Performance Benchmarks, Goals and Priorities

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

Other goals include:

- Implement a new software program to transmit all Solicitor case files via the Intranet versus having to hand deliver.
- Replace our end of life Tasers and enter into a 5-year lease agreement that will save approximately \$25,0000 over the life of the lease contract.
- Implement a new software program to better assist our Department in handling the increasing number of extra duty Police and Fire assignments and ever-expanding City sponsored events.
- Implement a sUAS [Drone] program for both Fire and Police with the goal of providing better and quicker service to the community. The sUAS program will assist our Department will search and rescue on land or sea, missing kids on the beach, pre and post surveys during critical events such as hurricanes, flooding, special events.
- Install a complete new modern jail locking system and replace several jail doors in the Detention area.
- Continue our major renovation projects at all our Fire Stations and Headquarters.
- Install a 500kw backup generator for Headquarters and install a 200kw generator for our Jail/Dispatch Center. The generators have been acquired via the 1033 Program. The only cost will be installation and electrical hook-
- Continue Command Staff development by enrolling staff in advanced command level training such as the National Fire Academy and/or the University of Louisville Administrative Officers Course.
- Continue to enhance and promote our Geo-Policing model. Geo-policing is the next logical step in community based policing where policing is decentralized to a defined geographical location and the officer assigned to the area works directly with all community stakeholders to address and resolve the issues that arise in the community.

01-5-411 PUBLIC SAFETY ADMINISTRATION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 390,771	\$ 464,050	\$ 464,236	\$ 400,000	\$ 529,203
014	OVERTIME	11,695	9,454	10,000	9,000	10,000
021	FICA	29,588	33,583	34,145	30,157	38,823
022	EMPLOYEE RETIREMENT	49,337	57,130	57,774	50,800	73,315
023	EMPLOYEE INSURANCE	44,800	59,640	63,360	50,700	66,240
030	TRAINING	8,203	5,878	11,200	10,000	11,400
040	WORKERS COMPENSATION	5,158	6,878	7,114	7,114	8,088
050	AWARDS	<u>3,041</u>	<u>3,935</u>	<u>4,350</u>	<u>4,290</u>	<u>5,446</u>
	* SUBTOTAL PERSONNEL *	<u>542,593</u>	<u>640,548</u>	<u>652,179</u>	<u>562,061</u>	<u>742,515</u>
110	CLOTHING/UNIFORMS	5,016	447	1,300	1,960	1,300
111	MATERIALS/SUPPLIES	10,454	6,127	2,650	5,360	10,650
112	OFFICE SUPPLIES	1,769	781	600	700	600
113	PRINTING/BINDING	333	1,500	300	-	300
120	COMMUNICATIONS	8,443	8,740	8,800	8,800	8,800
130	CONTRACTUAL SERVICES	19,974	32,721	29,200	30,365	383,345
131	REPAIRS/MAINTENANCE	11,642	4,091	750	750	800
132	PROFESSIONAL SERVICES	1,010	60	-	-	-
140	SUBSCRIPTIONS/DUES	3,442	5,983	1,650	3,186	1,900
141	TRAVEL / BUSINESS	3,551	2,455	250	702	250
142	ADVERTISING	-	30	-	-	-
150	VEHICLE OPERATIONS	84	-	-	489	-
151	FUEL	2,536	2,612	-	1,500	3,000
190	PS SCHOLARSHIP AWARDS	<u>6,500</u>	<u>7,350</u>	<u>5,000</u>	<u>10,000</u>	<u>7,350</u>
	* SUBTOTAL OPERATING *	<u>74,754</u>	<u>72,897</u>	<u>50,500</u>	<u>63,812</u>	<u>418,295</u>
321	BUILDING IMPROVEMENTS	-	21,116	-	-	-
360	MOTOR VEHICLES	-	-	25,500	28,986	25,500
380	FURN. / OFFICE EQUIPMENT	<u>31,918</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>31,918</u>	<u>21,116</u>	<u>25,500</u>	<u>28,986</u>	<u>25,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 649,265</u>	<u>\$ 734,561</u>	<u>\$ 728,179</u>	<u>\$ 654,859</u>	<u>\$ 1,186,310</u>

DIVISION 411 PUBLIC SAFETY ADMINISTRATION

DIVISION NARRATIVE

This division provides for seven employees: a Director of Public Safety, a Chief of Police, 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 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
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>7</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for an increased level of service above the previous year's budget. The 62.9% increase is due to the transfer of a position from Detectives to Public Safety Administration and a reclassification of contractual services from other divisions.

01-5-422 UNIFORM PATROL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 2,597,589	\$ 2,590,501	\$ 2,976,122	\$ 2,785,000	\$ 3,212,860
014	OVERTIME	330,232	350,334	150,000	250,000	150,000
021	FICA	221,846	215,522	218,829	212,500	235,400
022	EMPLOYEE RETIREMENT	418,681	411,975	442,168	450,000	573,990
023	EMPLOYEE INSURANCE	511,672	515,212	594,160	589,464	640,320
030	TRAINING	139,915	130,875	42,656	75,000	74,656
040	WORKERS COMPENSATION	72,510	75,262	78,153	78,153	84,071
050	AWARDS	34,447	39,053	44,225	40,155	47,458
	* SUBTOTAL PERSONNEL *	<u>4,326,892</u>	<u>4,328,734</u>	<u>4,546,313</u>	<u>4,480,272</u>	<u>5,018,755</u>
110	CLOTHING/UNIFORMS	62,227	65,434	27,695	38,940	26,315
111	MATERIALS/SUPPLIES	253,564	76,965	68,900	68,900	68,206
112	OFFICE SUPPLIES	484	808	3,000	3,000	3,500
113	PRINTING/BINDING	257	300	2,200	130	3,500
120	COMMUNICATIONS	60,856	66,314	55,000	72,000	55,000
130	CONTRACTUAL SERVICES	357,186	209,695	230,000	200,000	-
131	REPAIRS/MAINTENANCE	14,043	11,751	14,000	14,000	13,000
132	PROFESSIONAL SERVICES	18,920	29,900	21,600	21,600	21,862
137	CANINE PROGRAM	1,723	5,903	4,000	6,000	5,000
140	SUBSCRIPTIONS/DUES	2,994	4,178	2,500	3,000	2,500
141	TRAVEL / BUSINESS	9,667	8,794	6,500	6,500	6,500
142	ADVERTISING	1,034	462	-	-	-
150	VEHICLE OPERATIONS	91,223	111,845	50,000	75,000	50,000
151	FUEL	118,256	109,615	100,000	100,000	100,000
152	DAMAGE CLAIMS	8,485	3,063	-	14,520	-
	* SUBTOTAL OPERATING *	<u>1,000,919</u>	<u>705,027</u>	<u>585,395</u>	<u>623,590</u>	<u>355,383</u>
360	MOTOR VEHICLES	-	334,519	285,000	270,269	290,000
370	NON-MOBIL EQUIPMENT	14,516	128,058	-	20,158	21,200
	* SUBTOTAL CAPITAL *	<u>14,516</u>	<u>462,577</u>	<u>285,000</u>	<u>290,427</u>	<u>311,200</u>
	** TOTAL EXPENDITURES **	<u>\$ 5,342,327</u>	<u>\$ 5,496,338</u>	<u>\$ 5,416,708</u>	<u>\$ 5,394,289</u>	<u>\$ 5,685,338</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	-	10,924	-	-	30,000
	TOTAL NET GENERAL FUND	<u>\$ 5,342,327</u>	<u>\$ 5,485,414</u>	<u>\$ 5,416,708</u>	<u>\$ 5,394,289</u>	<u>\$ 5,655,338</u>

DIVISION 422 UNIFORM PATROL

DIVISION NARRATIVE

This division provides for 61 employees: four Lieutenants, eight Sergeants, and forty nine Public Safety Officers. This division utilizes four shifts year-round. On an average shift, eight vehicles patrol the City with at least one beat in each major area of the City and one beat for overall City use.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Lieutenant	4	21
Public Safety Sergeant	8	19
Public Safety Officer	<u>49</u>	16
TOTAL	<u>61</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Patrol Vehicles (7)	\$ 290,000	360
Small Unmanned Aircraft System (sUAS)	\$ 6,400	370
Traffic Cones	\$ 6,500	370
Stalker Pole Mounted Speed Feedback Signs	<u>\$ 8,300</u>	370
TOTAL	<u>\$ 311,200</u>	

BUDGET ANALYSIS

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

01-5-424 COMMUNITY SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 373,264	\$ 468,800	\$ 478,994	\$ 440,000	\$ 524,669
014	OVERTIME	26,278	40,022	15,000	25,000	15,000
021	FICA	29,688	36,840	35,568	33,480	38,856
022	EMPLOYEE RETIREMENT	55,406	70,023	69,967	70,866	91,604
023	EMPLOYEE INSURANCE	82,400	99,177	105,600	94,560	110,400
030	TRAINING	3,726	17,653	650	4,746	650
040	WORKERS COMPENSATION	58,347	9,071	9,880	9,880	10,793
050	AWARDS	4,940	6,640	7,250	6,435	7,780
	* SUBTOTAL PERSONNEL *	<u>634,049</u>	<u>748,226</u>	<u>722,909</u>	<u>684,967</u>	<u>799,752</u>
110	CLOTHING/UNIFORMS	6,451	4,331	3,200	3,855	3,900
111	MATERIALS/SUPPLIES	19,540	9,006	11,900	11,900	4,010
112	OFFICE SUPPLIES	934	181	250	250	250
113	PRINTING/BINDING	-	594	8,100	1,188	2,600
120	COMMUNICATIONS	6,751	14,051	6,000	8,000	2,500
130	CONTRACTUAL SERVICES	124,921	131,133	135,000	135,000	140,000
131	REPAIRS/MAINTENANCE	1,432	216	6,725	6,725	1,500
132	PROFESSIONAL SERVICES	510	1,680	-	870	1,000
140	SUBSCRIPTIONS/DUES	380	270	520	520	340
141	TRAVEL / BUSINESS	409	3,919	2,000	2,000	1,200
142	ADVERTISING	1,062	-	-	-	-
150	VEHICLE OPERATIONS	12,953	8,063	5,000	12,000	5,500
151	FUEL	17,564	16,365	15,000	15,000	15,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>192,907</u>	<u>189,809</u>	<u>193,695</u>	<u>197,308</u>	<u>177,800</u>
360	MOTOR VEHICLES	-	57,223	-	-	55,500
370	NON-MOBIL EQUIPMENT	-	-	8,000	8,000	28,500
380	FURN. / OFFICE EQUIPMENT	-	9,788	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>67,011</u>	<u>8,000</u>	<u>8,000</u>	<u>84,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 826,956</u>	<u>\$ 1,005,046</u>	<u>\$ 924,604</u>	<u>\$ 890,275</u>	<u>\$ 1,061,552</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>	<u>Code</u>
ACO Truck	\$ 27,000	360
Beach Patrol Truck	28,500	360
Jet Ski	15,000	360
Side by Side Gator	<u>13,500</u>	360
TOTAL	<u>\$ 84,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 14.8% increase is due to personnel costs and capital expenditures.

01-5-431 DETECTIVES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 604,871	\$ 587,454	\$ 618,727	\$ 570,000	\$ 609,413
012	SALARY, PART-TIME	17,937	17,869	18,000	18,000	18,000
014	OVERTIME	40,792	56,614	36,000	42,000	36,000
021	FICA	49,642	48,202	47,764	46,000	47,102
022	EMPLOYEE RETIREMENT	88,531	93,032	87,060	105,300	110,228
023	EMPLOYEE INSURANCE	102,765	100,800	116,160	105,120	110,400
030	TRAINING	7,012	7,074	9,000	9,000	9,000
040	WORKERS COMPENSATION	8,020	8,240	8,409	8,409	8,293
050	AWARDS	7,344	7,290	7,975	7,865	7,780
	* SUBTOTAL PERSONNEL *	<u>926,914</u>	<u>926,575</u>	<u>949,095</u>	<u>911,694</u>	<u>956,216</u>
110	CLOTHING/UNIFORMS	11,555	11,530	6,600	8,085	6,700
111	MATERIALS/SUPPLIES	15,278	1,310	15,915	12,000	15,320
112	OFFICE SUPPLIES	1,140	754	1,600	1,500	2,000
113	PRINTING/BINDING	546	171	250	250	250
120	COMMUNICATIONS	7,736	7,524	7,000	7,000	7,000
130	CONTRACTUAL SERVICES	10,475	31,357	30,740	6,000	5,000
131	REPAIRS/MAINTENANCE	4,430	-	-	-	-
132	PROFESSIONAL SERVICES	4,034	3,945	1,000	2,600	2,000
140	SUBSCRIPTIONS/DUES	1,170	1,170	1,140	1,140	1,140
141	TRAVEL / BUSINESS	1,234	657	550	550	1,000
142	ADVERTISING	50	-	500	500	250
150	VEHICLE OPERATIONS	4,936	8,500	5,000	7,000	6,000
151	FUEL	12,906	12,354	13,200	13,200	13,200
190	CONTINGENT	9,926	3,199	10,000	4,000	8,000
	* SUBTOTAL OPERATING *	<u>85,416</u>	<u>82,471</u>	<u>93,495</u>	<u>63,825</u>	<u>67,860</u>
321	BUILDING IMPROVEMENTS	-	5,625	-	33,229	-
360	MOTOR VEHICLES	8,528	24,600	26,500	28,386	30,000
	* SUBTOTAL CAPITAL *	<u>8,528</u>	<u>30,225</u>	<u>26,500</u>	<u>61,615</u>	<u>30,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,020,858</u>	<u>\$ 1,039,271</u>	<u>\$ 1,069,090</u>	<u>\$ 1,037,134</u>	<u>\$ 1,054,076</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. A part-time bailiff for the City court is charged here since July 1, 2002.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
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	\$ <u>30,000</u>	360
TOTAL	\$ <u><u>30,000</u></u>	

BUDGET ANALYSIS

This division provides for a decreased level of service from the previous year's budget. The 1.4% decrease is due to the reclassification of contractual services to Public Safety Administration .

01-5-442 COMMUNICATIONS/DETENTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 693,987	\$ 737,568	\$ 736,378	\$ 743,287	\$ 797,095
014	OVERTIME	69,284	65,156	30,000	30,000	30,000
021	FICA	58,576	59,234	55,946	55,946	57,897
022	EMPLOYEE RETIREMENT	104,507	113,397	107,998	116,796	141,891
023	EMPLOYEE INSURANCE	175,190	192,358	200,640	200,640	209,760
030	TRAINING	9,176	19,279	6,100	12,540	6,100
040	WORKERS COMPENSATION	15,062	15,308	15,328	15,328	16,542
050	AWARDS	11,039	13,351	13,775	13,373	14,782
	* SUBTOTAL PERSONNEL *	<u>1,136,821</u>	<u>1,215,651</u>	<u>1,166,165</u>	<u>1,187,910</u>	<u>1,274,067</u>
110	CLOTHING/UNIFORMS	7,242	5,112	2,000	2,500	2,000
111	MATERIALS/SUPPLIES	23,537	26,606	15,200	15,200	15,680
112	OFFICE SUPPLIES	1,067	1,099	1,500	1,500	1,500
120	COMMUNICATIONS	3,149	2,420	3,500	3,500	575
130	CONTRACTUAL SERVICES	47,607	42,615	50,000	45,000	27,700
131	REPAIRS/MAINTENANCE	33,872	21,232	10,000	10,000	19,500
132	PROFESSIONAL SERVICES	5,705	7,278	6,300	7,638	6,300
134	CREDIT CARD FEES	3,410	4,362	4,000	4,000	4,000
140	SUBSCRIPTIONS/DUES	846	846	930	930	930
141	TRAVEL / BUSINESS	146	18	-	-	-
142	ADVERTISING	354	-	-	-	-
150	VEHICLE OPERATIONS	-	134	-	65	-
151	FUEL	471	88	325	325	325
	* SUBTOTAL OPERATING *	<u>127,406</u>	<u>111,810</u>	<u>93,755</u>	<u>90,658</u>	<u>78,510</u>
380	FURN. / OFFICE EQUIPMENT	15,887	25,079	-	-	-
	* SUBTOTAL CAPITAL *	<u>15,887</u>	<u>25,079</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,280,114</u>	<u>\$ 1,352,540</u>	<u>\$ 1,259,920</u>	<u>\$ 1,278,568</u>	<u>\$ 1,352,577</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	64,006	67,627	62,996	63,928	67,629
	BEACH SERVICES FUND 3%	38,403	40,576	37,798	38,357	40,577
	**LESS OVERHEAD TOTAL **	<u>102,409</u>	<u>108,203</u>	<u>100,794</u>	<u>102,285</u>	<u>108,206</u>
	TOTAL NET GENERAL FUND	<u>\$ 1,177,705</u>	<u>\$ 1,244,337</u>	<u>\$ 1,159,126</u>	<u>\$ 1,176,283</u>	<u>\$ 1,244,371</u>

DIVISION 442 COMMUNICATIONS/DETENTION

DIVISION NARRATIVE

This division provides for 19 employees: one Detention Supervisor/ Evidence Custodian, four Lead Communication Technicians/Jailers, and fourteen Communication Technicians/Jailers. This division handles all radio, telephone, and teletype communications for both Police and Fire divisions.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Detention Supervisor/Evidence Custodian	1	18
Communications Technician/Lead Jailer	4	14
Communications Technician/Jailer	<u>14</u>	12
TOTAL	<u>19</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 7.4% increase is due to personnel costs.

01-5-444 RECORDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 169,136	\$ 196,298	\$ 222,005	\$ 220,000	\$ 237,700
014	OVERTIME	4,499	4,543	2,000	4,000	2,000
021	FICA	12,231	13,807	14,784	14,700	15,820
022	EMPLOYEE RETIREMENT	15,050	17,092	18,526	18,526	21,998
023	EMPLOYEE INSURANCE	38,400	42,840	52,800	52,800	55,200
030	TRAINING	5	560	1,929	5,000	-
040	WORKERS COMPENSATION	1,280	1,356	1,680	1,680	1,798
050	AWARDS	2,438	2,664	3,625	3,575	3,890
	* SUBTOTAL PERSONNEL *	<u>243,039</u>	<u>279,160</u>	<u>317,349</u>	<u>320,281</u>	<u>338,406</u>
110	CLOTHING/UNIFORMS	733	105	-	450	-
111	MATERIALS/SUPPLIES	16,437	11,997	18,000	18,000	24,071
112	OFFICE SUPPLIES	1,308	658	750	1,502	750
113	PRINTING/BINDING	615	1,330	3,500	2,000	3,500
120	COMMUNICATIONS	1,325	1,398	1,200	1,200	960
130	CONTRACTUAL SERVICES	10,918	10,945	12,000	11,000	1,000
131	REPAIRS/MAINTENANCE	280	-	-	7,714	-
132	PROFESSIONAL SERVICES	-	403	200	-	200
140	SUBSCRIPTIONS/DUES	220	195	150	225	150
141	TRAVEL / BUSINESS	473	291	-	195	-
	* SUBTOTAL OPERATING *	<u>32,309</u>	<u>27,322</u>	<u>35,800</u>	<u>42,286</u>	<u>30,631</u>
380	FURN. / OFFICE EQUIPMENT	<u>56,859</u>	<u>10,978</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>56,859</u>	<u>10,978</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 332,207</u>	<u>\$ 317,460</u>	<u>\$ 353,149</u>	<u>\$ 362,567</u>	<u>\$ 369,037</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 4.5% increase is due to personnel costs.

01-5-445 VICTIM RIGHTS ADVOCATE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 53,028	\$ 53,831	\$ 55,254	\$ 55,254	\$ 59,163
014	OVERTIME	873	863	400	640	400
021	FICA	4,014	3,940	4,118	4,136	4,408
022	EMPLOYEE RETIREMENT	4,441	4,358	4,452	4,452	4,765
023	EMPLOYEE INSURANCE	9,600	10,080	10,560	11,040	11,040
030	TRAINING	1,001	-	1,500	364	1,500
040	WORKERS COMPENSATION	532	546	557	557	596
050	AWARDS	609	663	725	725	778
	* SUBTOTAL PERSONNEL *	<u>74,098</u>	<u>74,281</u>	<u>77,566</u>	<u>77,168</u>	<u>82,650</u>
111	MATERIALS/SUPPLIES	330	248	1,850	1,000	1,850
112	OFFICE SUPPLIES	332	320	1,100	800	1,100
113	PRINTING/BINDING	120	749	1,300	1,300	1,300
120	COMMUNICATIONS	663	643	640	640	640
130	CONTRACTUAL SERVICES	-	-	-	-	35
132	PROFESSIONAL SERVICES	-	43	-	-	-
140	SUBSCRIPTIONS/DUES	30	30	150	30	150
141	TRAVEL / BUSINESS	-	-	100	-	50
190	CONTINGENT	898	690	1,000	500	1,000
	* SUBTOTAL OPERATING *	<u>2,373</u>	<u>2,723</u>	<u>6,140</u>	<u>4,270</u>	<u>6,125</u>
	** TOTAL EXPENDITURES **	<u>\$ 76,471</u>	<u>\$ 77,004</u>	<u>\$ 83,706</u>	<u>\$ 81,438</u>	<u>\$ 88,775</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 6.1% increase is due to personnel costs.

01-5-452 PUBLIC SAFETY TRAINING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 146,663	\$ 207,235	\$ 205,636	\$ 212,737	\$ 224,573
014	OVERTIME	8,652	17,405	1,000	4,222	1,000
021	FICA	12,177	16,224	15,291	15,500	16,692
022	EMPLOYEE RETIREMENT	21,031	31,846	29,425	29,425	38,441
023	EMPLOYEE INSURANCE	24,800	42,835	42,240	42,240	44,160
030	TRAINING	8,799	9,201	4,000	7,802	4,000
040	WORKERS COMPENSATION	3,361	3,895	4,133	4,133	4,511
050	AWARDS	1,218	2,651	2,900	2,960	2,900
	* SUBTOTAL PERSONNEL *	<u>226,701</u>	<u>331,292</u>	<u>304,625</u>	<u>319,019</u>	<u>336,277</u>
110	CLOTHING/UNIFORMS	1,213	4,915	1,500	3,657	1,500
111	MATERIALS/SUPPLIES	14,658	15,337	12,250	12,903	7,800
112	OFFICE SUPPLIES	1,562	784	1,000	1,000	1,000
113	PRINTING/BINDING	-	139	500	500	500
120	COMMUNICATIONS	2,367	2,689	2,600	2,600	2,600
130	CONTRACTUAL SERVICES	6,231	8,088	2,200	2,200	2,500
131	REPAIRS/MAINTENANCE	75	303	1,000	1,000	1,000
132	PROFESSIONAL SERVICES	255	1,020	-	825	-
140	SUBSCRIPTIONS/DUES	115	205	250	250	250
141	TRAVEL / BUSINESS	1,984	191	300	300	300
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	689	1,626	800	800	800
151	FUEL	2,543	3,161	3,100	3,100	4,000
	* SUBTOTAL OPERATING *	<u>31,692</u>	<u>38,458</u>	<u>25,500</u>	<u>29,135</u>	<u>22,250</u>
	** TOTAL EXPENDITURES **	<u>\$ 258,393</u>	<u>\$ 369,750</u>	<u>\$ 330,125</u>	<u>\$ 348,154</u>	<u>\$ 358,527</u>

DIVISION 452 PUBLIC SAFETY TRAINING

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Public Safety Sergeant Training	1	19
Fire Training Captain	1	19
Health & Safety Officer	1	16
PSO-Training Officer	<u>1</u>	16
TOTAL	<u>4</u>	

BUDGET ANALYSIS

This division provides the same level of service as the previous year's budget. The 8.6% increase is due to personnel costs.

01-5-453 FIRE / RESCUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 2,088,435	\$ 2,211,745	\$ 2,287,918	\$ 2,216,500	\$ 2,421,544
014	OVERTIME	227,545	231,746	90,000	180,000	90,000
021	FICA	173,164	177,606	171,210	172,548	180,831
022	EMPLOYEE RETIREMENT	320,631	335,899	335,279	359,664	420,736
023	EMPLOYEE INSURANCE	435,977	467,465	517,440	486,192	529,920
030	TRAINING	80,721	87,962	43,000	60,000	43,000
040	WORKERS COMPENSATION	46,200	46,623	47,558	47,558	50,231
050	AWARDS	28,224	32,502	35,525	35,162	38,122
	* SUBTOTAL PERSONNEL *	<u>3,400,897</u>	<u>3,591,548</u>	<u>3,527,930</u>	<u>3,557,624</u>	<u>3,774,384</u>
110	CLOTHING/UNIFORMS	63,911	98,429	46,500	51,742	80,550
111	MATERIALS/SUPPLIES	87,332	122,877	107,500	107,500	186,570
112	OFFICE SUPPLIES	2,036	3,171	1,000	1,000	1,000
113	PRINTING/BINDING	1,507	-	-	87	-
120	COMMUNICATIONS	3,448	3,558	9,800	9,800	10,350
130	CONTRACTUAL SERVICES	10,081	28,995	25,000	25,000	28,400
131	REPAIRS/MAINTENANCE	63,365	53,394	24,000	24,000	26,500
132	PROFESSIONAL SERVICES	13,017	23,893	16,000	16,000	16,250
140	SUBSCRIPTIONS/DUES	5,200	5,177	880	2,664	880
141	TRAVEL / BUSINESS	1,602	1,430	500	-	500
142	ADVERTISING	629	256	-	-	-
150	VEHICLE OPERATIONS	63,240	114,044	40,000	63,451	40,000
151	FUEL	28,439	31,916	25,000	25,000	25,000
152	DAMAGE CLAIMS	3,913	3,318	-	-	-
	* SUBTOTAL OPERATING *	<u>347,720</u>	<u>490,458</u>	<u>296,180</u>	<u>326,244</u>	<u>416,000</u>
321	BUILDING IMPROVEMENTS	25,560	45,440	-	-	-
360	MOTOR VEHICLES	-	-	47,500	47,500	30,000
370	NON-MOBIL EQUIPMENT	14,960	-	183,000	28,318	241,127
	* SUBTOTAL CAPITAL *	<u>40,520</u>	<u>45,440</u>	<u>230,500</u>	<u>75,818</u>	<u>271,127</u>
	** TOTAL EXPENDITURES **	<u>\$ 3,789,137</u>	<u>\$ 4,127,446</u>	<u>\$ 4,054,610</u>	<u>\$ 3,959,686</u>	<u>\$ 4,461,511</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	-	3,656	-	-	30,000
	TOTAL NET GENERAL FUND	<u>\$ 3,789,137</u>	<u>\$ 4,123,790</u>	<u>\$ 4,054,610</u>	<u>\$ 3,959,686</u>	<u>\$ 4,431,511</u>

DIVISION 453 FIRE / RESCUE

DIVISION NARRATIVE

This division provides for 49 employees: one Chief of Fire Rescue/Emergency Preparedness Director, three Battalion Chiefs and forty-five firefighters making up three shifts. Each shift works 24 hours on duty and 48 hours off for a 56-hour average workweek. The main fire station is staffed by four personnel per shift. The sub-stations are staffed by three firefighters each per shift. These personnel are supplemented by the Public Safety Officers.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Chief of Fire Rescue/Emergency Preparedness Director	1	28
Fire Battalion Chief	3	21
PSO - Firefighter	1	16
PSO - Fire Lieutenant	3	16
Fire Lieutenant	12	15
Firefighter-EMT / Firefighter	<u>29</u>	14/13
TOTAL	<u>49</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Medical Skid (Polaris XP 1000)	\$ 30,000	360
Haz-Mat Monitors	11,158	370
Extrication Equipment	45,000	370
Tech Rescue Tools	11,969	370
Mobile Air Supply Trailer (Grant Funded)	135,000	370
Washer/Extractor Firefighter Bunker Gear (Grant Funded)	<u>38,000</u>	370
TOTAL	<u>\$ 271,127</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 9.3% increase is a result of additional capital funded through grants, as well as personnel and operating cost increases.

01-5-454 FIRE PREVENTION/INSPECTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 186,119	\$ 205,673	\$ 211,581	\$ 211,581	\$ 231,335
014	OVERTIME	8,455	6,622	4,000	4,000	4,000
021	FICA	13,546	14,467	15,091	15,091	16,473
022	EMPLOYEE RETIREMENT	24,401	27,121	28,054	28,054	33,484
023	EMPLOYEE INSURANCE	28,800	41,160	42,240	42,240	44,160
030	TRAINING	1,480	2,444	2,175	2,376	2,175
040	WORKERS COMPENSATION	2,454	2,298	3,773	3,773	4,118
050	AWARDS	<u>2,438</u>	<u>2,649</u>	<u>2,900</u>	<u>2,860</u>	<u>3,112</u>
	* SUBTOTAL PERSONNEL *	<u>267,693</u>	<u>302,434</u>	<u>309,814</u>	<u>309,975</u>	<u>338,857</u>
110	CLOTHING/UNIFORMS	1,721	2,850	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	7,719	5,556	10,500	10,500	9,000
112	OFFICE SUPPLIES	1,574	598	500	500	500
113	PRINTING/BINDING	2,552	6,677	6,000	6,000	6,000
120	COMMUNICATIONS	2,758	3,805	2,800	2,800	4,544
130	CONTRACTUAL SERVICES	75	4,610	-	2,377	1,000
131	REPAIRS/MAINTENANCE	6,422	135	400	400	400
132	PROFESSIONAL SERVICES	748	871	500	1,139	500
140	SUBSCRIPTION/DUES	659	1,581	1,895	1,600	2,855
141	TRAVEL / BUSINESS	-	-	400	-	400
150	VEHICLE OPERATIONS	1,886	3,128	2,000	2,000	2,000
151	FUEL	<u>3,229</u>	<u>3,680</u>	<u>3,000</u>	<u>3,000</u>	<u>3,300</u>
	* SUBTOTAL OPERATING *	<u>29,343</u>	<u>33,491</u>	<u>29,495</u>	<u>31,816</u>	<u>31,999</u>
370	NON-MOBIL EQUIPMENT	<u>-</u>	<u>19,848</u>	<u>-</u>	<u>-</u>	<u>17,930</u>
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>19,848</u>	<u>-</u>	<u>-</u>	<u>17,930</u>
	** TOTAL EXPENDITURES **	<u>\$ 297,036</u>	<u>\$ 355,773</u>	<u>\$ 339,309</u>	<u>\$ 341,791</u>	<u>\$ 388,786</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>	<u>Code</u>
Rehab. Fire Safety House	\$ <u>17,930</u>	370
TOTAL	\$ <u>17,930</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 14.6% increase is due capital expenditures and personnel costs.

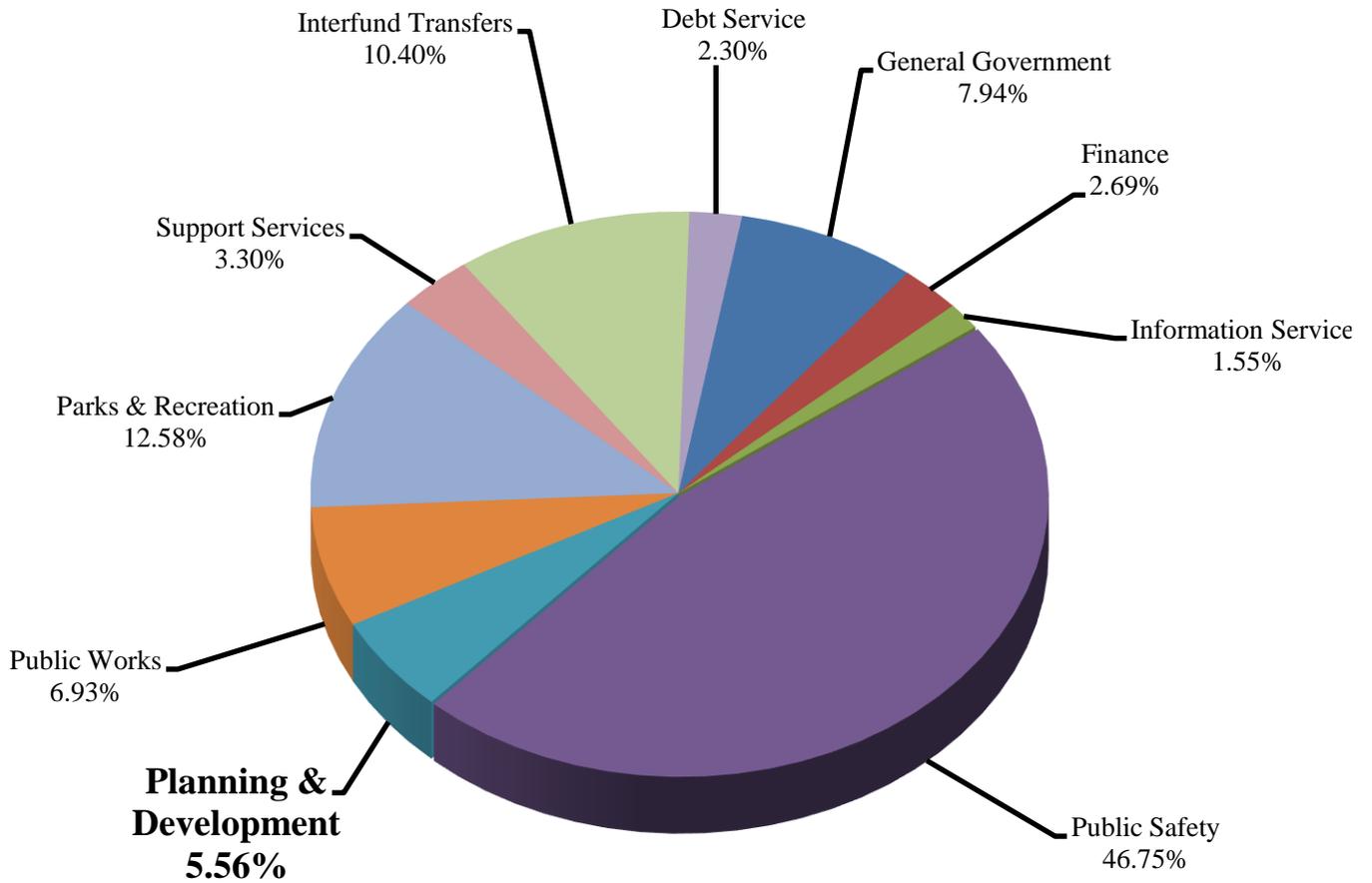
GENERAL FUND EXPENDITURES

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 5.56% of the overall resources appropriated in the General Fund for FY 2019.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 4.5% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2019
Regular Employees
PLANNING AND DEVELOPMENT DEPARTMENT

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
PLANNING	9	9	9	9	9
BUILDING	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
TOTAL	<u>18</u>	<u>18</u>	<u>18</u>	<u>18</u>	<u>18</u>

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 \$1,882,564 and the Water and Sewer Fund will provide \$44,607. 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
521	PLANNING	\$ 954,639	\$ 959,131	\$ 991,074	\$ 975,554	\$ 1,035,026
522	BUILDING	<u>839,245</u>	<u>787,568</u>	<u>851,790</u>	<u>800,153</u>	<u>892,145</u>
TOTAL EXPENDITURES		<u>\$ 1,793,884</u>	<u>\$ 1,746,699</u>	<u>\$ 1,842,864</u>	<u>\$ 1,775,707</u>	<u>\$ 1,927,171</u>
PLANNING/DEVELOPMENT OVERHEAD		<u>(41,962)</u>	<u>(39,378)</u>	<u>(42,590)</u>	<u>(40,008)</u>	<u>(44,607)</u>
NET PLANNING & DEVELOPMENT		<u>\$ 1,751,922</u>	<u>\$ 1,707,321</u>	<u>\$ 1,800,274</u>	<u>\$ 1,735,699</u>	<u>\$ 1,882,564</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 2018 goals and priorities. The following benchmarks, goals and priorities for FY 2019 include:

- Complete the Comprehensive Plan update.
- Provide updated population distribution information to City Council for consideration of voting district adjustments.
- Achieve recognition for additional segments of the East Coast Greenway.
- Assist in identification and design of additional beach parking.
- Assist in annexations to add high value land to the city and to fill gaps.
- Provide design assistance to any Council-initiated downtown revitalization efforts.
- Provide public assistance in understanding pending FEMA flood map changes.

01-5-521 PLANNING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 625,619	\$ 629,797	\$ 664,617	\$ 664,000	\$ 712,682
014	OVERTIME	13	1,300	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	47,650	46,545	47,852	47,852	51,313
022	EMPLOYEE RETIREMENT	70,616	68,829	72,152	72,152	86,493
023	EMPLOYEE INSURANCE	77,615	77,294	95,040	84,480	99,360
030	TRAINING	7,701	6,236	9,000	7,000	9,000
040	WORKERS COMPENSATION	3,745	3,847	3,988	3,988	4,276
050	AWARDS	5,968	6,147	7,025	6,895	7,502
	* SUBTOTAL PERSONNEL *	<u>844,327</u>	<u>845,395</u>	<u>905,074</u>	<u>891,767</u>	<u>976,026</u>
111	CLOTHING/UNIFORMS	-	300	300	300	300
111	MATERIALS/SUPPLIES	4,635	12,587	20,000	15,000	20,000
112	OFFICE SUPPLIES	5,159	6,034	6,500	6,250	6,000
113	PRINTING/BINDING	86	252	2,000	500	1,000
120	COMMUNICATIONS	3,698	4,413	4,800	4,800	4,800
130	CONTRACTUAL SERVICES	8,761	19,361	15,000	12,500	15,000
131	REPAIRS/MAINTENANCE	130	-	500	-	500
132	PROFESSIONAL SERVICES	74,053	58,073	-	10,000	-
140	SUBSCRIPTIONS/DUES	3,980	4,098	4,000	4,000	4,000
141	TRAVEL / BUSINESS	-	137	300	137	300
142	ADVERTISING	5,421	5,518	3,800	2,500	3,800
150	VEHICLE OPERATIONS	2,063	436	800	800	800
151	FUEL	2,167	1,641	3,000	2,000	2,500
152	DAMAGE CLAIMS	159	886	-	-	-
	* SUBTOTAL OPERATING *	<u>110,312</u>	<u>113,736</u>	<u>61,000</u>	<u>58,787</u>	<u>59,000</u>
360	MOTOR VEHICLES	-	-	25,000	25,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 954,639</u>	<u>\$ 959,131</u>	<u>\$ 991,074</u>	<u>\$ 975,554</u>	<u>\$ 1,035,026</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 4.4% increase is due to personnel costs.

01-5-522 BUILDING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 541,222	\$ 537,405	\$ 549,358	\$ 530,500	\$ 582,065
014	OVERTIME	137	3,192	-	1,000	-
021	FICA	41,900	38,947	37,906	36,500	40,162
022	EMPLOYEE RETIREMENT	54,906	54,739	55,016	54,000	56,849
023	EMPLOYEE INSURANCE	86,400	90,715	95,040	87,240	99,360
030	TRAINING	2,209	2,201	8,000	2,500	8,000
040	WORKERS COMPENSATION	4,283	4,319	4,395	4,395	4,657
050	AWARDS	5,653	6,262	6,825	6,745	7,302
	* SUBTOTAL PERSONNEL *	<u>736,710</u>	<u>737,780</u>	<u>756,540</u>	<u>722,880</u>	<u>798,395</u>
110	CLOTHING/UNIFORMS	2,100	4,200	4,200	4,200	4,200
111	MATERIALS/SUPPLIES	9,125	13,890	14,000	14,000	14,000
112	OFFICE SUPPLIES	2,830	4,195	3,000	3,000	3,000
113	PRINTING/BINDING	1,522	1,588	2,500	2,000	1,000
120	COMMUNICATIONS	4,554	5,087	11,500	9,000	11,000
130	CONTRACTUAL SERVICES	13,095	8,834	20,000	10,000	15,000
131	REPAIRS/MAINTENANCE	-	-	250	-	250
132	PROFESSIONAL SERVICES	8,534	11	-	72	-
140	SUBSCRIPTIONS/DUES	1,163	655	1,000	1,000	1,000
141	TRAVEL / BUSINESS	147	-	300	-	300
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	2,240	4,183	3,000	3,000	3,000
151	FUEL	8,355	7,145	8,000	6,000	8,000
	* SUBTOTAL OPERATING *	<u>53,665</u>	<u>49,788</u>	<u>68,250</u>	<u>52,272</u>	<u>61,250</u>
360	MOTOR VEHICLES	48,870	-	27,000	25,001	32,500
	* SUBTOTAL CAPITAL *	<u>48,870</u>	<u>-</u>	<u>27,000</u>	<u>25,001</u>	<u>32,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 839,245</u>	<u>\$ 787,568</u>	<u>\$ 851,790</u>	<u>\$ 800,153</u>	<u>\$ 892,145</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	<u>41,962</u>	<u>39,378</u>	<u>42,590</u>	<u>40,008</u>	<u>44,607</u>
TOTAL NET GENERAL FUND		<u>\$ 797,283</u>	<u>\$ 748,190</u>	<u>\$ 809,200</u>	<u>\$ 760,145</u>	<u>\$ 847,538</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>	<u>Code</u>
Truck	\$ 32,500	360
TOTAL	<u>\$ 32,500</u>	

BUDGET ANALYSIS

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

GENERAL FUND EXPENDITURES

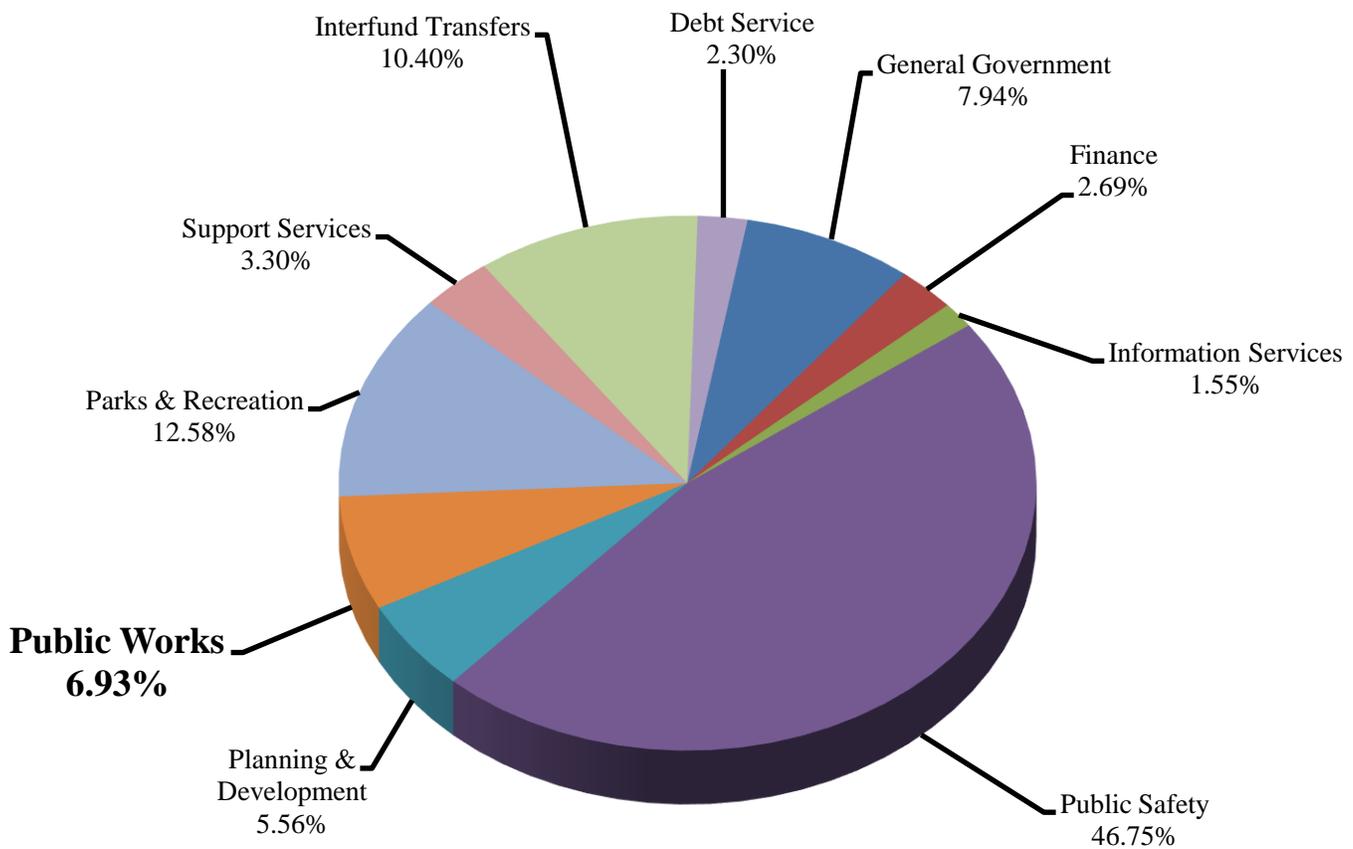
PUBLIC WORKS

**GENERAL FUND
PUBLIC WORKS DEPARTMENT**

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

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

The chart below shows the portion of General Fund Expenditures allocated to the Public Works Department, which reflects 6.93% of the overall resources appropriated in the General Fund for FY 2019.



Following is the five-year history of employees assigned to this department by division. The employees in this division make up 5.8% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2019
Regular Employees
PUBLIC WORKS DEPARTMENT

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
STREETS / DRAINAGE	<u>19</u>	<u>19</u>	<u>19</u>	<u>23</u> ¹	<u>23</u>
TOTAL	<u><u>19</u></u>	<u><u>19</u></u>	<u><u>19</u></u>	<u><u>23</u></u>	<u><u>23</u></u>

Footnotes:

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

A summary of expenditures for the past 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 will provide \$2,347,094, Water and Sewer Fund will provide \$152,616, and the Storm Water Fund will provide \$152,616. The overhead rate for the Streets and Drainage Division is 5% for Water and Sewer, and 5% for Storm Water. The Street Improvement Fund will provide \$400,000 for In House Capital.

SUMMARY OF EXPENDITURES
PUBLIC WORKS DEPARTMENT

DIV. NO.	DIVISION	<u>FY 2016 ACTUAL</u>	<u>FY 2017 ACTUAL</u>	<u>FY 2018 BUDGETED</u>	<u>FY 2018 ESTIMATED</u>	<u>FY 2019 BUDGETED</u>
652	STREETS / DRAINAGE	\$ 2,688,808	\$ 2,484,006	\$ 2,865,330	\$ 2,806,538	\$ 3,052,326
TOTAL EXPENDITURES		<u>\$ 2,688,808</u>	<u>\$ 2,484,006</u>	<u>\$ 2,865,330</u>	<u>\$ 2,806,538</u>	<u>\$ 3,052,326</u>
PUBLIC WORKS OVERHEAD		(268,881)	(176,225)	(286,534)	(280,654)	(305,232)
IN HOUSE CAPITAL		<u>(46,899)</u>	<u>(248,401)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>
NET PUBLIC WORKS		<u>\$ 2,373,028</u>	<u>\$ 2,059,380</u>	<u>\$ 2,178,796</u>	<u>\$ 2,125,884</u>	<u>\$ 2,347,094</u>

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

Performance Benchmarks, Goals and Priorities

Departmental goals and priorities for FY 2019 Capital Improvement Projects:

- Continue to 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

Departmental benchmarks, goals and priorities for FY 2019 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 expanded mosquito control program as directed by the state health officials, in cooperation with adjoining jurisdictions.
- Inspect/repair sidewalks as necessary to maintain pedestrian safety.
- Ensure beach drain pipes are inspected and adjusted as necessary to match beach renourishment project.

01-5-652 STREETS/DRAINAGE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 899,401	\$ 884,877	\$ 1,024,049	\$ 976,137	\$ 1,112,753
012	SALARY, PART-TIME	5,786	-	-	-	-
014	OVERTIME	67,124	60,358	35,000	50,000	45,000
021	FICA	73,044	67,975	76,252	73,882	83,358
022	EMPLOYEE RETIREMENT	106,259	101,033	116,693	110,000	125,957
023	EMPLOYEE INSURANCE	180,800	191,517	232,360	218,000	253,920
030	TRAINING	3,304	2,978	12,000	6,000	12,000
040	WORKERS COMPENSATION	23,783	24,262	26,476	26,476	28,944
050	AWARDS	11,731	12,453	14,500	15,221	17,894
	* SUBTOTAL PERSONNEL *	<u>1,371,232</u>	<u>1,345,453</u>	<u>1,537,330</u>	<u>1,475,716</u>	<u>1,679,826</u>
110	CLOTHING/UNIFORMS	10,687	10,538	11,000	11,000	11,000
111	MATERIALS/SUPPLIES	459,986	377,814	525,500	520,000	580,000
112	OFFICE SUPPLIES	1,971	2,716	3,000	3,000	3,000
113	PRINTING AND BINDING	-	43	2,000	-	2,000
120	COMMUNICATIONS	8,346	8,151	28,000	8,000	31,000
121	UTILITIES	530,126	568,311	550,000	550,000	550,000
130	CONTRACTUAL SERVICES	38,135	10,572	7,500	9,545	7,500
131	REPAIRS/MAINTENANCE	54,145	551	20,000	20,000	25,000
132	PROFESSIONAL SERVICES	25,479	119	2,500	2,000	2,500
140	SUBSCRIPTIONS/DUES	27	202	500	250	2,500
141	TRAVEL / BUSINESS	1,971	437	2,000	1,000	2,000
142	ADVERTISING	-	-	1,000	-	1,000
150	VEHICLE OPERATIONS	99,484	55,591	60,000	60,000	60,000
151	FUEL	38,224	35,733	45,000	42,000	45,000
152	DAMAGE CLAIMS	40	-	-	5,054	-
	* SUBTOTAL OPERATING *	<u>1,268,621</u>	<u>1,070,778</u>	<u>1,258,000</u>	<u>1,231,849</u>	<u>1,322,500</u>
360	MOTOR VEHICLES	32,070	67,775	70,000	83,227	50,000
370	NON-MOBIL EQUIPMENT	16,885	-	-	15,746	-
	* SUBTOTAL CAPITAL *	<u>48,955</u>	<u>67,775</u>	<u>70,000</u>	<u>98,973</u>	<u>50,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 2,688,808</u>	<u>\$ 2,484,006</u>	<u>\$ 2,865,330</u>	<u>\$ 2,806,538</u>	<u>\$ 3,052,326</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	118,081	118,081	143,266	140,327	152,615
	STORM WATER FUND 5%	118,081	118,081	143,267	140,327	152,616
	**LESS OVERHEAD TOTAL **	<u>268,881</u>	<u>176,225</u>	<u>286,534</u>	<u>280,654</u>	<u>305,232</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	46,899	248,401	400,000	400,000	400,000
	TOTAL NET GENERAL FUND	<u>\$ 2,373,028</u>	<u>\$ 2,059,380</u>	<u>\$ 2,178,796</u>	<u>\$ 2,125,884</u>	<u>\$ 2,347,094</u>

DIVISION 652 STREETS/DRAINAGE

DIVISION NARRATIVE

This division provides for 23 employees: a Superintendent, a Supervisor, a Stormwater Compliance Manager, one Bridge Crew Leader, four Crew Leaders, four Heavy Equipment Operators, four Maintenance Specialist / MEOs, three Tradesworkers, and four Bridge Operators. The employees in this division report to the Director of Public Works (the Director is charged directly to the Water & Sewer Utility Fund).

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Operations Manager/Streets and Drainage	1	27
Supervisor, Streets and Drainage	1	21
Bridge Crew Leader	1	17
Stormwater Program Compliance Manager	1	17
Crew Leader I / Crew Leader II	4	14/17
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>23</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Pickup Truck	<u>\$ 50,000</u>	360
TOTAL	<u>\$ 50,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 7.7% increase is due personnel and paving costs.

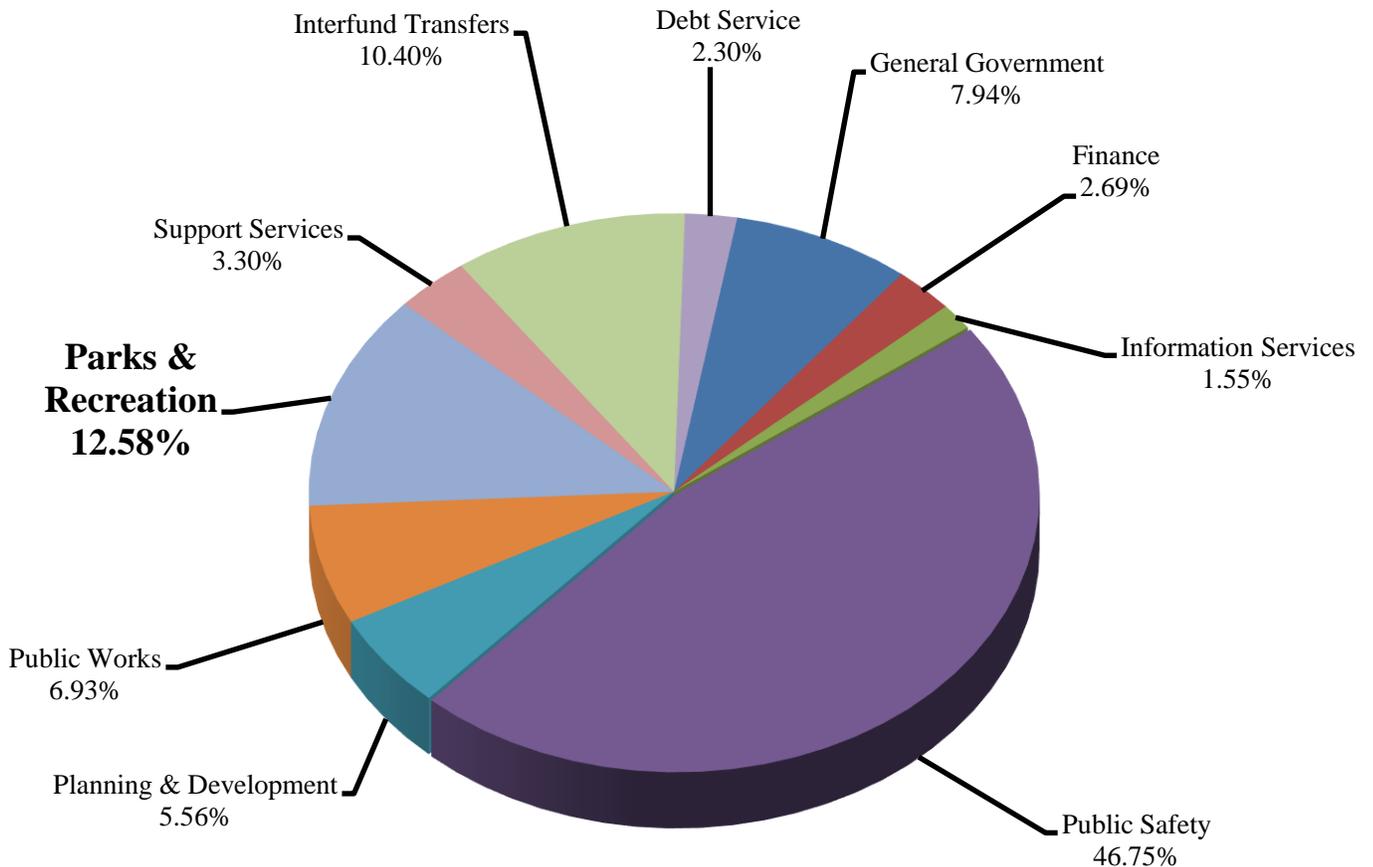
GENERAL FUND EXPENDITURES

PARKS & RECREATION

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

The Parks and Recreation Department includes 8 divisions: Recreation Administration, Athletics, Programs/Events, Parks - ROW Maintenance, 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 12.58% of the overall resources appropriated in the General Fund for FY 2019.



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 44. This is made up of Parks & Recreation, Beach Services, Aquatic & Fitness Center, and NMB Enterprise Fund. The employees in this department make up 11.1% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2019
Regular Employees
PARKS AND RECREATION DEPARTMENT

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
RECREATION - ADMINISTRATION	4	4	5 ³	5	5
RECREATION - ATHLETICS	6 ¹	6	6	6	5 ⁸
RECREATION - PROGRAMS/EVENTS	3 ²	3	4 ⁴	4	4
RECREATION - SPORTS PARK	0	0	1 ⁵	0 ⁷	0
PARKS - ROW MAINTENANCE	0	0	0	0	4 ⁹
PARKS - PARKS & SPORTS COMPLEX	0	0	0	0	5 ⁹
PARKS - LANDSCAPING	0	0	0	0	3 ⁹
PARKS - PARKS & BEACH	0	0	0	0	4 ⁹
PARKS - ADMINISTRATION	<u>15</u>	<u>15</u>	<u>17</u> ⁶	<u>17</u>	<u>2</u> ^{8,9}
TOTAL	<u>28</u>	<u>28</u>	<u>33</u>	<u>32</u>	<u>32</u>

Footnotes:

¹ Added 2 Assistant Athletic Directors, a Sports Tourism Coordinator, and a Secretary/Receptionist for FY 2015.

² Eliminated Program Coordinator position for FY 2015.

³ Added Beach Services Assistant position for FY 2017.

⁴ Added Marketing and Sales Coordinator position for FY 2017.

⁵ Added Concessions Manager position for FY 2017.

⁶ Added 2 Maintenance Workers position for FY 2017.

⁷ Moved General Concession Manager - Sports Park to Fund 18 for FY 2018.

⁸ Transferred 1 Assistant Athletic Director from Recreation - Athletics to Crew Leader I in Parks - Administration for FY 2019.

⁹ Divided Parks & Grounds Division into 5 separate division for FY 2019.

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 \$4,262,847, Beach Services will provide \$176,500, the Aquatic Center Fund will provide \$29,417, and the NMB Enterprise Fund will provide \$617,807. 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 Grounds Division is 4% for

SUMMARY OF EXPENDITURES
PARKS AND RECREATION DEPARTMENT

<u>DIV. NO.</u>	<u>DIVISION</u>	<u>FY 2016 ACTUAL</u>	<u>FY 2017 ACTUAL</u>	<u>FY 2018 BUDGETED</u>	<u>FY 2018 ESTIMATED</u>	<u>FY 2019 BUDGETED</u>
741	RECREATION - ADMINISTRATION	\$ 485,084	\$ 532,289	\$ 547,491	\$ 552,923	\$ 588,333
742	RECREATION - ATHLETICS	901,332	857,302	761,729	701,195	797,695
743	RECREATION - PROGRAMS/EVENTS	854,211	1,025,776	1,040,336	993,446	1,040,647
744	RECREATION - SPORTS PARK	222,958	276,392	-	-	-
750	PARKS-ROW MAINTENANCE	-	-	426,500	429,732	418,825
751	PARKS - PARKS & SPORTS COMPLEX	-	-	647,719	641,149	761,265
752	PARKS - LANDSCAPING	-	-	339,521	331,844	426,003
753	PARKS - PARKS & BEACH	-	-	549,417	550,439	608,360
754	PARKS - ADMINISTRATION	<u>2,147,582</u>	<u>2,140,165</u>	<u>410,348</u>	<u>456,517</u>	<u>495,443</u>
TOTAL EXPENDITURES		<u>\$ 4,611,167</u>	<u>\$ 4,831,924</u>	<u>\$ 4,723,061</u>	<u>\$ 4,657,245</u>	<u>\$ 5,136,571</u>
RECREATION OVERHEAD		(145,525)	(212,916)	(693,698)	(695,870)	(823,724)
IN HOUSE CAPITAL		<u>(30,389)</u>	<u>(73,847)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>
NET PARKS AND RECREATION		<u>\$ 4,435,253</u>	<u>\$ 4,545,161</u>	<u>\$ 3,979,363</u>	<u>\$ 3,911,375</u>	<u>\$ 4,262,847</u>

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The goals and priorities set forth in the FY 2018 budget are underway and being accomplished as follows:

- Continue recruiting sports tourism events and sponsors for NMBPSC.
- Oversee private sector enterprises at new park, i.e., Go Ape, Shark Wake Park, Segway
- Continue to explore private sector partnerships for facility and program development.
- Generate revenue through sponsorships, facility rentals, private/public ventures, and concessions to offset increase in general fund expenditures for park operations.
- Target and secure private sector partners to provide programs and activities in Amphitheater and Meadow.
- Generate revenue and inkind sponsorship programs to offset costs of Music on Main, Movies at McLean and other special events
- Design and implement a system to monetize the streaming at baseball/softball complex
- Implement use of PerfectMind software, replacing RecTrac and increasing online presence and capabilities of department.

As the City of North Myrtle Beach continues to grow, the demands on the Parks and Recreation Department also increase. The department offers a wide variety of recreational activities with a relatively small staff. The following benchmarks, goals and priorities are provided for in FY 2019:

- Create awareness of departmental offerings and sponsorship opportunities through marketing and branding.
- Continue to train staff on technical and customer service elements of job.
- Continue recruiting sports tourism events and sponsors for NMBPSC.
- Oversee private sector enterprises at new park, i.e., Go Ape, Shark Wake Park, Segway
- Continue to explore private sector partnerships for facility and program development.
- Generate revenue through sponsorships, facility rentals, private/public ventures, and concessions to offset
- Target and secure private sector partners to provide programs and activities in Amphitheater and Meadow.

01-5-741 RECREATION (ADMINISTRATION)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 268,432	\$ 309,763	\$ 325,885	\$ 325,885	\$ 356,999
012	SALARY, PART-TIME	17,651	17,018	17,373	17,373	17,721
014	OVERTIME	-	61	-	135	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	22,104	24,224	24,715	24,724	27,369
022	EMPLOYEE RETIREMENT	34,153	37,695	37,701	37,701	45,642
023	EMPLOYEE INSURANCE	38,400	48,689	52,800	52,800	55,200
030	TRAINING	125	7,415	500	7,086	500
040	WORKERS COMPENSATION	2,111	2,427	2,574	2,574	2,810
050	AWARDS	2,462	3,978	3,625	3,620	3,890
	* SUBTOTAL PERSONNEL *	<u>390,838</u>	<u>456,670</u>	<u>470,573</u>	<u>477,298</u>	<u>515,531</u>
110	CLOTHING/UNIFORMS	457	-	400	400	400
111	MATERIALS/SUPPLIES	32,321	8,288	16,445	15,000	9,845
112	OFFICE SUPPLIES	4,887	5,272	3,500	3,500	3,500
113	PRINTING/BINDING	21,604	23,354	16,725	16,725	16,725
120	COMMUNICATIONS	17,183	17,426	17,000	17,000	17,000
130	CONTRACTUAL SERVICES	6,106	12,748	14,848	14,000	14,848
131	REPAIRS/MAINTENANCE	8,125	2,348	4,500	3,500	4,500
132	PROFESSIONAL SERVICES	102	2,500	500	500	-
133	CREDIT CARD FEES	984	3,168	1,000	4,000	4,484
140	SUBSCRIPTIONS/DUES	564	376	500	500	500
141	TRAVEL / BUSINESS	209	139	1,000	500	1,000
142	ADVERTISING	30	-	500	-	-
150	VEHICLE OPERATIONS	343	-	-	-	-
152	DAMAGE CLAIMS	1,331	-	-	-	-
	* SUBTOTAL OPERATING *	<u>94,246</u>	<u>75,619</u>	<u>76,918</u>	<u>75,625</u>	<u>72,802</u>
	** TOTAL EXPENDITURES **	<u>\$ 485,084</u>	<u>\$ 532,289</u>	<u>\$ 547,491</u>	<u>\$ 552,923</u>	<u>\$ 588,333</u>
LESS OVERHEAD ALLOCATION TO:						
	BEACH SERVICES FUND 30%	97,017	106,458	109,498	110,585	176,500
	AQUATIC CENTER FUND 5%	24,254	26,614	27,375	27,646	29,417
	NMB ENTERPRISE FUND 5%	-	-	27,375	27,646	29,417
	**LESS OVERHEAD TOTAL **	<u>145,525</u>	<u>212,916</u>	<u>218,997</u>	<u>221,169</u>	<u>235,334</u>
	TOTAL NET GENERAL FUND	<u>\$ 339,559</u>	<u>\$ 319,373</u>	<u>\$ 328,494</u>	<u>\$ 331,754</u>	<u>\$ 352,999</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 7.5% increase is due to an increase in personnel costs and the credit card fee expenditures.

01-5-742 RECREATION (ATHLETICS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 289,592	\$ 248,316	\$ 288,420	\$ 250,000	\$ 273,482
012	SALARY, PART-TIME	64,444	71,957	58,030	58,030	61,100
014	OVERTIME	962	2,859	1,500	1,500	1,500
021	FICA	27,162	23,688	24,704	21,977	23,862
022	EMPLOYEE RETIREMENT	30,130	26,045	30,230	27,221	29,762
023	EMPLOYEE INSURANCE	57,600	52,939	63,360	55,200	55,200
030	TRAINING	1,680	1,290	3,400	6,214	5,000
040	WORKERS COMPENSATION	2,455	2,888	2,610	2,610	2,521
050	AWARDS	3,813	3,573	9,425	3,600	4,668
	* SUBTOTAL PERSONNEL *	<u>477,838</u>	<u>433,555</u>	<u>481,679</u>	<u>426,352</u>	<u>457,095</u>
110	CLOTHING/UNIFORMS	2,095	3,462	2,000	2,000	2,000
111	MATERIALS/SUPPLIES	140,359	120,474	115,700	115,000	115,700
112	OFFICE SUPPLIES	728	517	3,200	2,000	5,400
113	PRINTING/BINDING	752	-	1,500	-	2,500
120	COMMUNICATIONS	2,727	1,825	4,600	2,500	5,050
130	CONTRACTUAL SERVICES	54,242	62,279	60,500	60,500	65,000
131	REPAIRS/MAINTENANCE	5,425	1,633	-	-	-
132	PROFESSIONAL SERVICES	-	868	-	292	-
134	CREDIT CARD FEES	807	919	1,000	1,000	1,000
140	SUBSCRIPTIONS/DUES	8,162	6,466	5,800	5,800	6,200
141	TRAVEL / BUSINESS	123,759	143,560	80,500	80,500	97,500
142	ADVERTISING	4,142	4,700	3,000	2,750	3,000
150	VEHICLE OPERATIONS	2,034	488	750	1,001	750
151	FUEL	2,481	817	1,500	1,500	1,500
152	DAMAGE CLAIMS	692	-	-	-	-
	* SUBTOTAL OPERATING *	<u>348,405</u>	<u>348,008</u>	<u>280,050</u>	<u>274,843</u>	<u>305,600</u>
360	MOTOR VEHICLES	34,618	-	-	-	35,000
370	NON-MOBIL EQUIPMENT	40,471	75,739	-	-	-
	* SUBTOTAL CAPITAL *	<u>75,089</u>	<u>75,739</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 901,332</u>	<u>\$ 857,302</u>	<u>\$ 761,729</u>	<u>\$ 701,195</u>	<u>\$ 797,695</u>

DIVISION 742 RECREATION (ATHLETICS)

DIVISION NARRATIVE

This division provides for five full-time employees: a Superintendent of Recreation and Sports Tourism, an Athletic & Sports Tour Director, an 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	1	15
Sports Tourism Coordinator	1	15
Secretary/Receptionist - Recreation	<u>1</u>	10
TOTAL	<u>5</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 the same level of service from the previous year's budget. The 4.7% increase is due to an increase in capital expenditures.

01-5-743 RECREATION (PROGRAMS/EVENTS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 182,901	\$ 227,155	\$ 230,147	\$ 225,000	\$ 241,205
012	SALARY, PART-TIME	38,868	44,781	44,328	44,328	46,098
014	OVERTIME	941	2,519	-	1,000	-
021	FICA	15,948	20,000	19,762	19,464	20,686
022	EMPLOYEE RETIREMENT	20,091	25,357	26,446	25,803	27,680
023	EMPLOYEE INSURANCE	32,092	39,479	42,240	42,240	44,160
030	TRAINING	1,420	3,403	13,700	6,159	15,955
040	WORKERS COMPENSATION	1,509	1,903	2,059	2,059	2,155
050	AWARDS	2,592	3,388	2,900	3,685	3,930
	* SUBTOTAL PERSONNEL *	<u>296,362</u>	<u>367,985</u>	<u>381,582</u>	<u>369,738</u>	<u>401,869</u>
110	CLOTHING/UNIFORMS	960	2,406	1,900	1,900	900
111	MATERIALS/SUPPLIES	78,066	76,437	86,087	80,000	88,197
112	OFFICE SUPPLIES	-	16	-	-	-
113	PRINTING/BINDING	-	642	880	800	880
118	CLEANING SUPPLIES	3,959	10,990	7,000	7,000	10,000
120	COMMUNICATIONS	2,665	3,444	6,212	5,000	5,712
130	CONTRACTUAL SERVICES	344,790	330,681	400,000	375,000	380,000
131	REPAIRS/MAINTENANCE	25,294	1,307	10,000	8,000	10,000
132	PROFESSIONAL SERVICES	461	300	-	133	-
133	CLEAN CITY COMMITTEE	19,628	22,292	23,000	22,500	23,000
136	MUSEUM	33,225	123,568	30,000	30,000	42,964
140	SUBSCRIPTIONS/DUES	776	1,097	1,875	1,875	2,125
141	TRAVEL / BUSINESS	906	16	2,300	1,000	2,000
142	ADVERTISING	44,091	79,098	60,000	60,000	60,000
150	VEHICLE OPERATIONS	1,052	3,760	1,500	1,500	1,000
151	FUEL	1,726	1,737	2,000	2,000	2,000
152	DAMAGE CLAIMS	250	-	-	-	-
	* SUBTOTAL OPERATING *	<u>557,849</u>	<u>657,791</u>	<u>632,754</u>	<u>596,708</u>	<u>628,778</u>
360	MOTOR VEHICLES	-	-	26,000	27,000	-
370	NON-MOBILE EQUIPMENT	-	-	-	-	10,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>26,000</u>	<u>27,000</u>	<u>10,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 854,211</u>	<u>\$ 1,025,776</u>	<u>\$ 1,040,336</u>	<u>\$ 993,446</u>	<u>\$ 1,040,647</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>	<u>Code</u>
Movie Screen (Mclean Park)	<u>\$ 10,000</u>	370
TOTAL	<u><u>\$ 10,000</u></u>	

BUDGET ANALYSIS

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

01-5-750 PARKS-ROW MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ 142,271	\$ 133,450	\$ 151,626
012	SALARY, PART-TIME	-	-	14,040	14,040	14,742
014	OVERTIME	-	-	1,670	6,000	1,700
021	FICA	-	-	11,533	11,533	12,269
022	EMPLOYEE RETIREMENT	-	-	16,722	16,722	-
023	EMPLOYEE INSURANCE	-	-	42,240	42,240	44,160
030	TRAINING	-	-	3,700	3,000	1,300
040	WORKERS COMPENSATION	-	-	3,160	3,160	3,361
050	AWARDS	-	-	2,900	2,112	3,112
	* SUBTOTAL PERSONNEL *	<u>-</u>	<u>-</u>	<u>238,236</u>	<u>232,257</u>	<u>232,270</u>
110	CLOTHING/UNIFORMS	-	-	2,941	2,941	3,380
111	MATERIALS/SUPPLIES	-	-	23,700	23,700	23,225
120	COMMUNICATIONS	-	-	600	600	600
130	CONTRACTUAL SERVICES	-	-	61,000	61,000	63,000
131	REPAIRS/MAINTENANCE	-	-	9,500	9,500	6,500
132	PROFESSIONAL SERVICES	-	-	200	200	200
133	TREE CITY COMMITTEE	-	-	3,000	3,000	3,000
140	SUBSCRIPTIONS/DUES	-	-	620	620	650
150	VEHICLE OPERATIONS	-	-	14,600	22,714	40,000
151	FUEL	-	-	4,903	6,000	8,000
	* SUBTOTAL OPERATING *	<u>-</u>	<u>-</u>	<u>121,064</u>	<u>130,275</u>	<u>148,555</u>
361	HEAVY EQUIPMENT	-	-	67,200	67,200	38,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>67,200</u>	<u>67,200</u>	<u>38,000</u>
	** TOTAL EXPENDITURES **	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 426,500</u>	<u>\$ 429,732</u>	<u>\$ 418,825</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 2%	-	-	47,470	47,470	8,377
	**LESS OVERHEAD TOTAL **	<u>-</u>	<u>-</u>	<u>47,470</u>	<u>47,470</u>	<u>8,377</u>
	TOTAL NET GENERAL FUND	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 379,030</u>	<u>\$ 382,262</u>	<u>\$ 410,448</u>

DIVISION 750 PARKS- ROW MAINTENANCE

DIVISION NARRATIVE

This division provides for four full-time employees, one Crew Leader I, one Heavy Equipment Operator 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 I	1	14
Heavy Equipment Operator PR	1	13
Public Grounds Maintenance Worker	<u>2</u>	9
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Heavy Mower	<u>\$ 38,000</u>	361
TOTAL	<u>\$ 38,000</u>	

BUDGET ANALYSIS

FY 2018 was the first year of operation for this division. The Parks and Grounds division (754) was divided into smaller units to give management more opportunity to control expenses. The 8.3% increase is due to vehicle operations expenditures.

01-5-751 PARKS- PARKS / SPORTS COMPLEX

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ 211,408	\$ 205,820	\$ 226,003
012	SALARY, PART-TIME	-	-	77,273	77,273	93,977
014	OVERTIME	-	-	3,081	3,081	4,247
021	FICA	-	-	21,299	21,000	23,669
022	EMPLOYEE RETIREMENT	-	-	24,683	24,000	25,492
023	EMPLOYEE INSURANCE	-	-	52,800	52,800	55,200
030	TRAINING	-	-	2,750	2,750	2,750
040	WORKERS COMPENSATION	-	-	5,835	5,835	6,485
050	AWARDS	-	-	3,785	3,785	3,890
	* SUBTOTAL PERSONNEL *	<u>-</u>	<u>-</u>	<u>402,914</u>	<u>396,344</u>	<u>441,713</u>
110	CLOTHING/UNIFORMS	-	-	5,612	5,612	5,844
111	MATERIALS/SUPPLIES	-	-	140,495	140,495	158,900
112	OFFICE SUPPLIES	-	-	-	-	80
118	CUSTODIAL SUPPLIES	-	-	9,100	9,100	10,500
120	COMMUNICATIONS	-	-	1,728	1,728	1,728
130	CONTRACTUAL SERVICES	-	-	37,495	37,495	45,495
131	REPAIRS/MAINTENANCE	-	-	15,800	15,800	15,400
132	PROFESSIONAL SERVICES	-	-	200	200	200
140	SUBSCRIPTIONS/DUES	-	-	1,400	1,400	1,130
150	VEHICLE OPERATIONS	-	-	14,600	14,600	14,600
151	FUEL	-	-	18,375	18,375	18,375
	* SUBTOTAL OPERATING *	<u>-</u>	<u>-</u>	<u>244,805</u>	<u>244,805</u>	<u>272,252</u>
370	NON-MOBILE EQUIPMENT	-	-	-	-	47,300
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,300</u>
	** TOTAL EXPENDITURES **	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 647,719</u>	<u>\$ 641,149</u>	<u>\$ 761,265</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 60%	-	-	237,351	237,351	456,759
	**LESS OVERHEAD TOTAL **	<u>-</u>	<u>-</u>	<u>237,351</u>	<u>237,351</u>	<u>456,759</u>
	TOTAL NET GENERAL FUND	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 410,368</u>	<u>\$ 403,798</u>	<u>\$ 304,506</u>

DIVISION 751 PARKS- PARKS / SPORTS COMPLEX

DIVISION NARRATIVE

This division provides for five full-time employees, one Crew Leader I, one Facilities and Amenities Maintenance Specialist, one Heavy Equipment Operator, one Landscape Technician and one Public Grounds Maintenance Worker. The Complex also requires five PT Parks Custodians and three PT Public Grounds Maintenance Workers. These individual 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 I	1	14
Facilities and Amenities Maintenance Specialist	1	13
Heavy Equipment Operator PR	1	13
Landscape Technician	1	12
Public Grounds Maintenance Worker	<u>1</u>	9
TOTAL	<u>5</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Mowers	\$ 21,500	361
Spreader	7,800	361
Utility Vehicles (2)	<u>18,000</u>	361
TOTAL	<u>\$ 47,300</u>	

BUDGET ANALYSIS

FY 2018 was the first year of operation for this division. The Parks and Grounds division (754) was divided into smaller units to give management more opportunity to control expenses. The 25.8% decrease is due to a significant change in the overhead allocation to the NMB Enterprise Fund.

01-5-752 PARKS- LANDSCAPING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ 110,372	\$ 110,918	\$ 117,471
012	SALARY, PART-TIME	-	-	43,173	43,173	35,977
014	OVERTIME	-	-	2,809	2,809	2,114
021	FICA	-	-	11,414	11,414	10,889
022	EMPLOYEE RETIREMENT	-	-	13,149	13,149	13,530
023	EMPLOYEE INSURANCE	-	-	31,680	31,680	33,120
030	TRAINING	-	-	2,180	2,180	2,225
040	WORKERS COMPENSATION	-	-	3,127	3,127	3,111
050	AWARDS	-	-	2,235	2,112	2,334
	* SUBTOTAL PERSONNEL *	<u>-</u>	<u>-</u>	<u>220,139</u>	<u>220,562</u>	<u>220,771</u>
110	CLOTHING/UNIFORMS	-	-	2,870	2,870	2,747
111	MATERIALS/SUPPLIES	-	-	56,730	56,730	56,210
120	COMMUNICATIONS	-	-	600	600	1,500
130	CONTRACTUAL SERVICES	-	-	25,000	22,500	25,000
131	REPAIRS/MAINTENANCE	-	-	9,500	8,500	8,700
132	PROFESSIONAL SERVICES	-	-	200	200	200
140	SUBSCRIPTIONS/DUES	-	-	560	560	575
150	VEHICLE OPERATIONS	-	-	14,600	10,000	14,000
151	FUEL	-	-	9,322	9,322	9,300
	* SUBTOTAL OPERATING *	<u>-</u>	<u>-</u>	<u>119,382</u>	<u>111,282</u>	<u>118,232</u>
360	MOTOR VEHICLES	-	-	-	-	75,000
370	NON-MOBILE EQUIPMENT	-	-	-	-	12,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,000</u>
	** TOTAL EXPENDITURES **	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,521</u>	<u>\$ 331,844</u>	<u>\$ 426,003</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 10%	-	-	47,470	47,470	42,600
	**LESS OVERHEAD TOTAL **	<u>-</u>	<u>-</u>	<u>47,470</u>	<u>47,470</u>	<u>42,600</u>
	TOTAL NET GENERAL FUND	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 292,051</u>	<u>\$ 284,374</u>	<u>\$ 383,403</u>

DIVISION 752 PARKS-LANDSCAPING

DIVISION NARRATIVE

This division provides for three full-time employees, one Crew Leader I and two Public Grounds Maintenance Workers, as well as three PT Public Grounds Maintenance Workers. These individuals 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 I	1	14
Public Grounds Maintenance Worker	<u>2</u>	9
TOTAL	<u>3</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Truck and Trailer (Isuzu SLT Pro Series)	\$ 75,000	360
Walker MT23	<u>12,000</u>	361
TOTAL	<u>\$ 87,000</u>	

BUDGET ANALYSIS

FY 2018 was the first year of operation for this division. The Parks and Grounds division (754) was divided into smaller units to give management more opportunity to control expenses. The 31.3% increase is due to capital purchases.

01-5-753 PARKS-PARKS & BEACH

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ 166,941	\$ 172,205	\$ 175,492
012	SALARY, PART-TIME	-	-	51,205	50,000	42,200
014	OVERTIME	-	-	3,390	3,390	3,400
021	FICA	-	-	16,172	16,300	15,698
022	EMPLOYEE RETIREMENT	-	-	19,521	19,800	20,698
023	EMPLOYEE INSURANCE	-	-	42,240	42,240	44,160
030	TRAINING	-	-	2,875	4,216	4,300
040	WORKERS COMPENSATION	-	-	4,431	4,431	4,422
050	AWARDS	-	-	3,000	2,815	3,112
	* SUBTOTAL PERSONNEL *	<u>-</u>	<u>-</u>	<u>309,775</u>	<u>315,397</u>	<u>313,482</u>
110	CLOTHING/UNIFORMS	-	-	4,557	4,557	4,478
111	MATERIALS/SUPPLIES	-	-	72,365	72,365	83,815
118	CUSTODIAL SUPPLIES	-	-	2,650	2,650	2,650
120	COMMUNICATIONS	-	-	1,200	1,200	1,200
130	CONTRACTUAL SERVICES	-	-	35,000	35,000	122,160
131	REPAIRS/MAINTENANCE	-	-	23,895	23,895	38,000
132	PROFESSIONAL SERVICES	-	-	200	200	200
140	SUBSCRIPTIONS/DUES	-	-	575	575	775
150	VEHICLE OPERATIONS	-	-	14,600	10,000	13,500
151	FUEL	-	-	11,100	11,100	11,100
	* SUBTOTAL OPERATING *	<u>-</u>	<u>-</u>	<u>166,142</u>	<u>161,542</u>	<u>277,878</u>
360	MOTOR VEHICLES	-	-	73,500	73,500	17,000
370	NON-MOBILE EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>73,500</u>	<u>73,500</u>	<u>17,000</u>
	** TOTAL EXPENDITURES **	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 549,417</u>	<u>\$ 550,439</u>	<u>\$ 608,360</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 10%	-	-	47,470	47,470	60,836
	**LESS OVERHEAD TOTAL **	<u>-</u>	<u>-</u>	<u>47,470</u>	<u>47,470</u>	<u>60,836</u>
	TOTAL NET GENERAL FUND	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 501,947</u>	<u>\$ 502,969</u>	<u>\$ 547,524</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 I	1	14
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>	<u>Code</u>
Club Golf Cart	\$ 8,000	360
Gator	<u>9,000</u>	360
TOTAL	<u>\$ 17,000</u>	

BUDGET ANALYSIS

FY 2018 was the first year of operation for this division. The Parks and Grounds division (754) was divided into smaller units to give management more opportunity to control expenses. The 9.1% increase is due to contractual services.

01-5-754 PARKS AND GROUNDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 637,468	\$ 702,215	\$ 102,539	\$ 128,394	\$ 156,018
012	SALARY, PART-TIME	276,254	215,746	96,720	96,720	153,400
014	OVERTIME	20,276	31,103	5,500	5,500	2,420
021	FICA	70,370	68,084	14,947	17,065	22,764
022	EMPLOYEE RETIREMENT	76,905	82,684	12,552	13,500	18,368
023	EMPLOYEE INSURANCE	142,527	164,637	10,560	20,800	22,080
030	TRAINING	5,391	8,962	3,350	3,350	4,500
040	WORKERS COMPENSATION	17,594	17,995	4,095	4,095	6,237
050	AWARDS	9,358	11,785	865	1,408	1,556
	* SUBTOTAL PERSONNEL *	<u>1,256,143</u>	<u>1,303,211</u>	<u>251,128</u>	<u>290,832</u>	<u>387,343</u>
110	CLOTHING/UNIFORMS	15,929	16,971	2,020	5,000	6,800
111	MATERIALS/SUPPLIES	342,363	276,843	2,500	7,190	6,550
112	OFFICE SUPPLIES	2,464	4,909	1,800	1,500	700
113	PRINTING/BINDING	-	-	1,250	-	1,250
118	CUSTODIAL SUPPLIES	2,461	14,843	-	1,963	-
120	COMMUNICATIONS	6,011	4,966	3,000	3,000	1,800
130	CONTRACTUAL SERVICES	198,706	221,693	123,100	115,000	-
131	REPAIRS/MAINTENANCE	40,512	36,866	2,500	4,235	4,800
132	PROFESSIONAL SERVICES	3,118	16,554	17,000	15,000	-
133	TREE CITY COMMITTEE	1,720	2,057	-	-	-
140	SUBSCRIPTIONS/DUES	1,528	1,860	4,250	4,250	5,200
141	TRAVEL / BUSINESS	270	-	-	-	-
142	ADVERTISING	96	156	-	337	3,000
150	VEHICLE OPERATIONS	54,750	63,141	-	4,000	4,000
151	FUEL	46,782	41,353	1,800	3,000	6,000
152	DAMAGE CLAIMS	236	4,104	-	1,210	-
	* SUBTOTAL OPERATING *	<u>716,946</u>	<u>706,316</u>	<u>159,220</u>	<u>165,685</u>	<u>40,100</u>
302	PARK IMPROVEMENTS	89,571	-	-	-	-
360	MOTOR VEHICLES	-	41,873	-	-	38,000
361	HEAVY EQUIPMENT	84,922	88,765	-	-	-
370	NON-MOBIL EQUIPMENT	-	-	-	-	30,000
	* SUBTOTAL CAPITAL *	<u>174,493</u>	<u>130,638</u>	<u>-</u>	<u>-</u>	<u>68,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 2,147,582</u>	<u>\$ 2,140,165</u>	<u>\$ 410,348</u>	<u>\$ 456,517</u>	<u>\$ 495,443</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 4%	-	-	94,940	94,940	19,818
	**LESS OVERHEAD TOTAL **	<u>-</u>	<u>-</u>	<u>94,940</u>	<u>94,940</u>	<u>19,818</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	30,389	73,847	50,000	50,000	50,000
	TOTAL NET GENERAL FUND	<u>\$ 2,117,193</u>	<u>\$ 2,066,318</u>	<u>\$ 265,408</u>	<u>\$ 311,577</u>	<u>\$ 425,625</u>

DIVISION 754 PARKS AND GROUNDS

DIVISION NARRATIVE

This division provides for two full-time employees: a Public Grounds Superintendent, one Crew Leaders 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 I	1	14
TOTAL	<u>2</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Crew Cab	\$ 38,000	360
Fuel Truck/Pump	<u>30,000</u>	370
TOTAL	<u>\$ 68,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service above the previous year's budget with the addition of a Crew Leader I. The 60.4% increase is due to personnel and capital purchases.

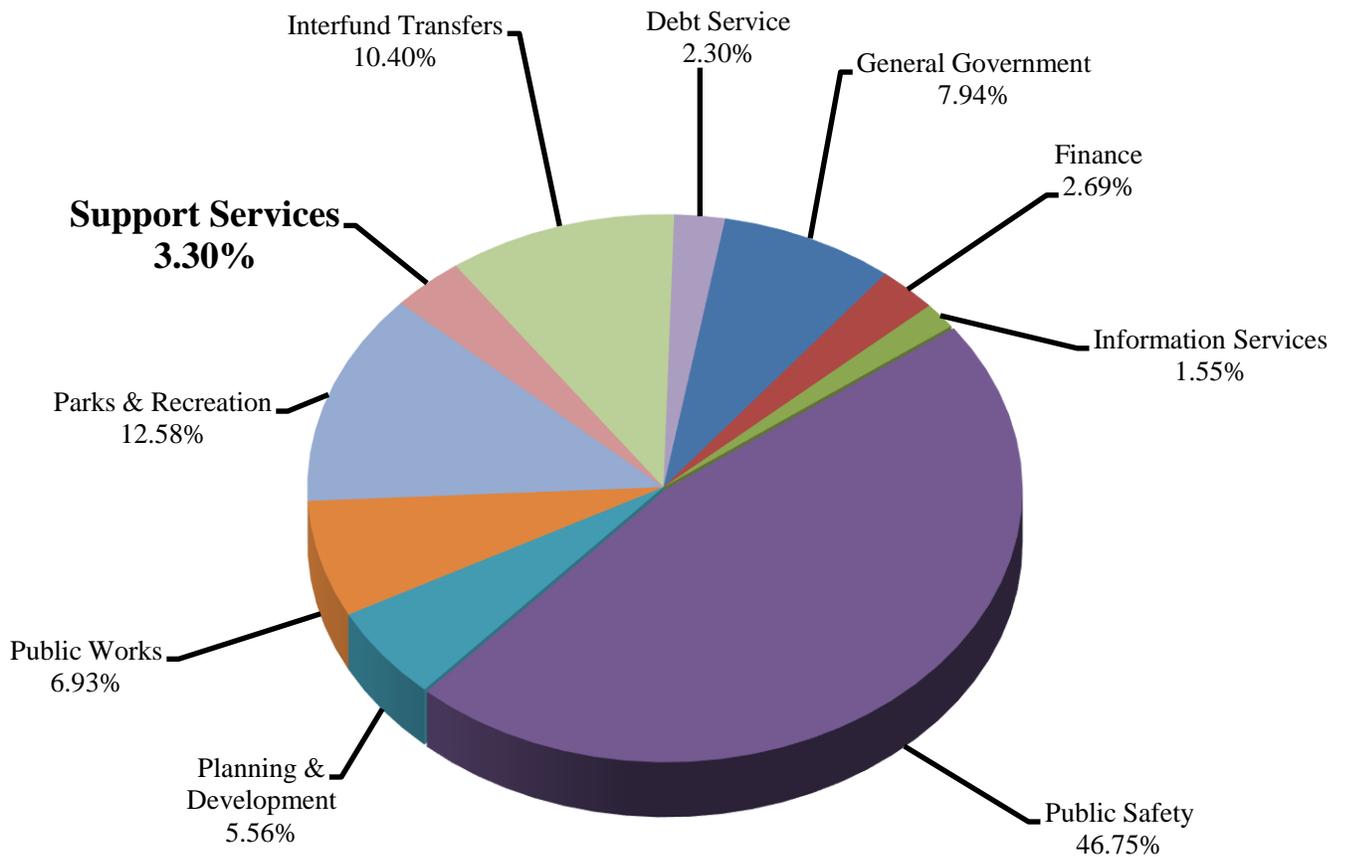
GENERAL FUND EXPENDITURES

SUPPORT SERVICES

**GENERAL FUND
SUPPORT SERVICES DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Support Services Department, which reflects 3.30% of the overall resources appropriated in the General Fund for FY 2019.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 4.3% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2019
Regular Employees
SUPPORT SERVICES DEPARTMENT

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
PURCHASING	4	4	4	4	4
FLEET MAINTENANCE	5	5	5	5	5
CUSTODIAL/FACILITIES MAINTENANCE	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
T O T A L	<u><u>17</u></u>	<u><u>17</u></u>	<u><u>17</u></u>	<u><u>17</u></u>	<u><u>17</u></u>

A summary of expenditures for the past 3 years of this department is provided below. Total expenditures include all amounts required from both the General Fund, the Water and Sewer Fund, the Solid Waste Fund, and the Aquatic Center Fund to accomplish the level of services and goals for this department. The General Fund will provide \$1,117,795, the Water and Sewer Fund \$510,632, the Solid Waste Fund \$155,476, the Beach Services Fund \$44,244, and the Aquatic Center Fund \$48,279. The Water and Sewer Fund, Solid Waste Fund, Beach Services Fund and Aquatic Center Fund record their share of these three divisions as an overhead allocation and not as direct charges to individual object codes like it does for divisions directly assigned to it. The overhead rates for these divisions are 51%, 4%, 1% and 2% respectively for the Purchasing Division, 16%, 20%, 4% and zero respectively for the Fleet Maintenance Division, and 25%, 4%, 2% and 4% respectively for Custodial/Facilities Maintenance Division.

SUMMARY OF EXPENDITURES
SUPPORT SERVICES DEPARTMENT

DIV. NO.	DIVISION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
822	PURCHASING	\$ 345,780	\$ 353,005	\$ 434,188	\$ 445,891	\$ 333,697
832	FLEET MAINTENANCE	443,136	463,269	515,500	510,565	502,616
842	CUSTODIAL/FACILITIES MAINT.	<u>903,955</u>	<u>1,221,497</u>	<u>950,282</u>	<u>964,109</u>	<u>1,040,113</u>
TOTAL EXPENDITURES		<u><u>\$ 1,692,871</u></u>	<u><u>\$ 2,037,771</u></u>	<u><u>\$ 1,899,970</u></u>	<u><u>\$ 1,920,565</u></u>	<u><u>\$ 1,876,426</u></u>
SUPPORT SERVICES OVERHEAD		<u><u>(694,190)</u></u>	<u><u>(817,575)</u></u>	<u><u>(790,629)</u></u>	<u><u>(800,280)</u></u>	<u><u>(758,631)</u></u>
NET SUPPORT SERVICES		<u><u>\$ 998,681</u></u>	<u><u>\$ 1,220,196</u></u>	<u><u>\$ 1,109,341</u></u>	<u><u>\$ 1,120,285</u></u>	<u><u>\$ 1,117,795</u></u>

**GENERAL FUND
SUPPORT SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Support Services Department continues to work toward the accomplishment of its FY 2018 goals:

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

As in other departments, new goals and priorities have been established for FY 2019. The following benchmarks, goals and priorities outline the more significant goals for the Support Services Department:

- Rebuild the Support Services facility and warehouse destroyed by the fire; this facility will also house the employee wellness clinic
- Continue to look for opportunities to either outsource or perform various services in house depending which method is proven to be most efficient and effective for both Facilities Maintenance and Fleet Management.
- Continue to work to make all facilities more energy efficient and upgrade facilities when necessary to include HVAC systems, LED lighting, roof replacement etc.

01-5-822 PURCHASING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 204,507	\$ 207,225	\$ 221,921	\$ 218,000	\$ 210,051
012	SALARY, PART-TIME	18,495	18,412	16,000	15,000	-
014	OVERTIME	1,179	562	1,500	1,500	1,500
021	FICA	16,764	16,435	17,238	16,884	15,232
022	EMPLOYEE RETIREMENT	26,101	25,980	27,727	26,294	25,342
023	EMPLOYEE INSURANCE	38,400	40,320	42,240	39,900	44,160
030	TRAINING	3,984	-	3,000	-	3,000
040	WORKERS COMPENSATION	2,617	2,908	3,112	2,908	2,750
050	AWARDS	2,482	2,699	3,900	2,915	3,112
	* SUBTOTAL PERSONNEL *	<u>314,529</u>	<u>314,541</u>	<u>336,638</u>	<u>323,401</u>	<u>305,147</u>
110	CLOTHING/UNIFORMS	2,057	1,652	2,500	1,500	2,500
111	MATERIALS/SUPPLIES	11,285	8,975	8,000	8,000	8,000
112	OFFICE SUPPLIES	2,263	4,694	3,800	3,800	3,800
113	PRINTING/BINDING	177	-	250	250	250
120	COMMUNICATIONS	4,058	3,665	4,000	4,000	5,000
130	CONTRACTUAL SERVICES	4,982	8,885	4,000	4,000	4,000
131	REPAIRS/MAINTENANCE	4,046	8,464	-	-	-
132	PROFESSIONAL SERVICES	85	112	-	-	-
140	SUBSCRIPTIONS/DUES	510	350	1,500	500	1,500
141	TRAVEL / BUSINESS	133	-	1,000	-	1,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	831	845	1,000	1,000	1,000
151	FUEL	824	822	1,000	16,820	1,000
152	DAMAGE CLAIMS	-	-	-	12,620	-
	* SUBTOTAL OPERATING *	<u>31,251</u>	<u>38,464</u>	<u>27,550</u>	<u>52,490</u>	<u>28,550</u>
380	OFFICE EQUIPMENT	-	-	70,000	70,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 345,780</u>	<u>\$ 353,005</u>	<u>\$ 434,188</u>	<u>\$ 445,891</u>	<u>\$ 333,697</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 51%	169,432	172,973	221,436	218,486	170,185
	SOLID WASTE FUND 4%	13,831	14,120	17,368	17,836	13,348
	BEACH SERVICES FUND 1%	3,458	3,530	4,342	4,459	3,337
	AQUATIC CENTER FUND 2%	13,831	14,120	8,684	17,836	6,674
	**LESS OVERHEAD TOTAL **	<u>200,552</u>	<u>204,743</u>	<u>251,830</u>	<u>258,617</u>	<u>193,544</u>
	TOTAL NET GENERAL FUND	<u>\$ 145,228</u>	<u>\$ 148,262</u>	<u>\$ 182,358</u>	<u>\$ 187,274</u>	<u>\$ 140,153</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 the same level of service as the previous year's budget. The 23.1% decrease is a result of no budgeted capital purchases for the current year.

01-5-832 FLEET MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 277,893	\$ 274,596	\$ 284,040	\$ 284,040	\$ 305,708
014	OVERTIME	12	309	1,000	1,000	1,000
021	FICA	20,583	19,837	20,238	20,238	21,776
022	EMPLOYEE RETIREMENT	30,222	29,745	31,296	29,637	31,908
023	EMPLOYEE INSURANCE	48,000	50,400	52,800	52,800	55,200
030	TRAINING	-	-	4,000	1,000	4,000
040	WORKERS COMPENSATION	5,513	5,490	5,701	5,701	6,134
050	AWARDS	3,078	3,349	3,625	3,625	3,890
	* SUBTOTAL PERSONNEL *	<u>385,301</u>	<u>383,726</u>	<u>402,700</u>	<u>398,041</u>	<u>429,616</u>
110	CLOTHING/UNIFORMS	4,401	4,669	5,000	5,000	5,000
111	MATERIALS/SUPPLIES	27,649	38,483	30,000	30,000	30,000
112	OFFICE SUPPLIES	712	974	1,000	1,000	1,000
113	PRINTING/BINDING	138	138	500	200	500
120	COMMUNICATIONS	2,696	2,467	2,000	2,000	2,000
130	CONTRACTUAL SERVICES	3,256	4,327	5,500	5,500	5,500
131	REPAIRS/MAINTENANCE	5,001	7,546	5,000	5,000	5,000
132	PROFESSIONAL SERVICES	318	77	-	-	-
140	SUBSCRIPTIONS/DUES	1,905	4,603	1,800	3,800	2,000
141	TRAVEL / BUSINESS	-	177	-	-	-
150	VEHICLE OPERATIONS	5,323	4,698	10,000	6,000	10,000
151	FUEL	6,436	3,899	10,000	10,000	12,000
152	DAMAGE CLAIMS	-	-	-	2,024	-
	* SUBTOTAL OPERATING *	<u>57,835</u>	<u>72,058</u>	<u>70,800</u>	<u>70,524</u>	<u>73,000</u>
360	MOTOR VEHICLES	-	-	42,000	42,000	-
380	OFFICE EQUIPMENT	-	7,485	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>7,485</u>	<u>42,000</u>	<u>42,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 443,136</u>	<u>\$ 463,269</u>	<u>\$ 515,500</u>	<u>\$ 510,565</u>	<u>\$ 502,616</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 16%	70,902	74,123	82,480	81,690	80,419
	SOLID WASTE FUND 20%	88,627	92,654	103,100	102,113	100,523
	BEACH SERVICES FUND 4%	17,725	18,531	20,620	20,423	20,105
	**LESS OVERHEAD TOTAL **	<u>177,254</u>	<u>185,308</u>	<u>206,200</u>	<u>204,226</u>	<u>201,047</u>
TOTAL NET GENERAL FUND		<u>\$ 265,882</u>	<u>\$ 277,961</u>	<u>\$ 309,300</u>	<u>\$ 306,339</u>	<u>\$ 301,569</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	4	14
TOTAL	<u>5</u>	

BUDGET ANALYSIS

This division provides for a reduced level of service under the previous year's budget with outsourcing of all Public Safety equipment. The 2.5% decrease is a result of no budgeted capital purchases for the current year.

01-5-842 CUSTODIAL / FACILITIES MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED	
011	SALARY, REGULAR	\$ 273,094	\$ 311,778	\$ 313,970	\$ 323,108	\$ 339,783	
012	SALARY, PART-TIME	-	5,310	25,000	15,000	-	
014	OVERTIME	12,841	11,364	1,500	11,000	5,000	
021	FICA	21,642	24,161	24,514	25,136	24,824	
022	EMPLOYEE RETIREMENT	30,574	32,727	32,759	35,421	36,566	
023	EMPLOYEE INSURANCE	70,400	80,640	84,480	84,480	88,320	
030	TRAINING	1,590	-	1,000	-	4,000	
040	WORKERS COMPENSATION	9,241	9,773	6,809	6,809	6,896	
050	AWARDS	4,409	5,358	5,750	5,811	6,224	
	* SUBTOTAL PERSONNEL *	<u>423,791</u>	<u>481,111</u>	<u>495,782</u>	<u>506,765</u>	<u>511,613</u>	
110	CLOTHING/UNIFORMS	3,329	4,446	5,000	5,000	5,000	
111	MATERIALS/SUPPLIES	45,119	56,300	50,000	50,000	50,000	
120	COMMUNICATIONS	1,401	1,710	2,000	2,000	3,500	
130	CONTRACTUAL SERVICES	87,689	218,186	110,000	110,000	130,000	
131	REPAIRS/MAINTENANCE	332,744	322,621	250,000	250,000	250,000	
132	PROFESSIONAL SERVICES	-	707	-	400	-	
142	ADVERTISING	40	-	500	-	500	
150	VEHICLE OPERATIONS	4,245	4,838	4,000	5,000	4,500	
151	FUEL	5,597	6,146	7,000	10,000	7,000	
152	DAMAGE CLAIMS	-	-	-	420	-	
	* SUBTOTAL OPERATING *	<u>480,164</u>	<u>614,954</u>	<u>428,500</u>	<u>432,820</u>	<u>450,500</u>	
360	MOTOR VEHICLES	-	76,418	26,000	24,524	78,000	
370	NON-MOBILE EQUIPMENT	-	49,014	-	-	-	
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>125,432</u>	<u>26,000</u>	<u>24,524</u>	<u>78,000</u>	
	** TOTAL EXPENDITURES **	<u>\$ 903,955</u>	<u>\$ 1,221,497</u>	<u>\$ 950,282</u>	<u>\$ 964,109</u>	<u>\$ 1,040,113</u>	
LESS OVERHEAD ALLOCATION TO:							
	WATER & SEWER FUND	25%	198,870	268,729	237,571	241,027	260,028
	SOLID WASTE FUND	4%	36,158	48,860	38,011	38,564	41,605
	BEACH SERVICES FUND	2%	45,198	61,075	19,006	19,282	20,802
	AQUATIC CENTER FUND	4%	36,158	48,860	38,011	38,564	41,605
	**LESS OVERHEAD TOTAL **		<u>316,384</u>	<u>427,524</u>	<u>332,599</u>	<u>337,437</u>	<u>364,040</u>
	TOTAL NET GENERAL FUND		<u>\$ 587,571</u>	<u>\$ 793,973</u>	<u>\$ 617,683</u>	<u>\$ 626,672</u>	<u>\$ 676,073</u>

DIVISION 842 CUSTODIAL / FACILITIES MAINTENANCE

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Facilities Supervisor	1	21
Facility Maintenance Technician	1	15
Lead Custodian	1	9
Custodian	4	8
Maintenance Worker	<u>1</u>	9
TOTAL	<u>8</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
F-250 Pickup	\$ 50,000	360
Transit Van	<u>28,000</u>	360
TOTAL	<u>\$ 78,000</u>	

This division provides for the same level of service as the previous year's budget. The 9.5% increase is due to capital purchases.

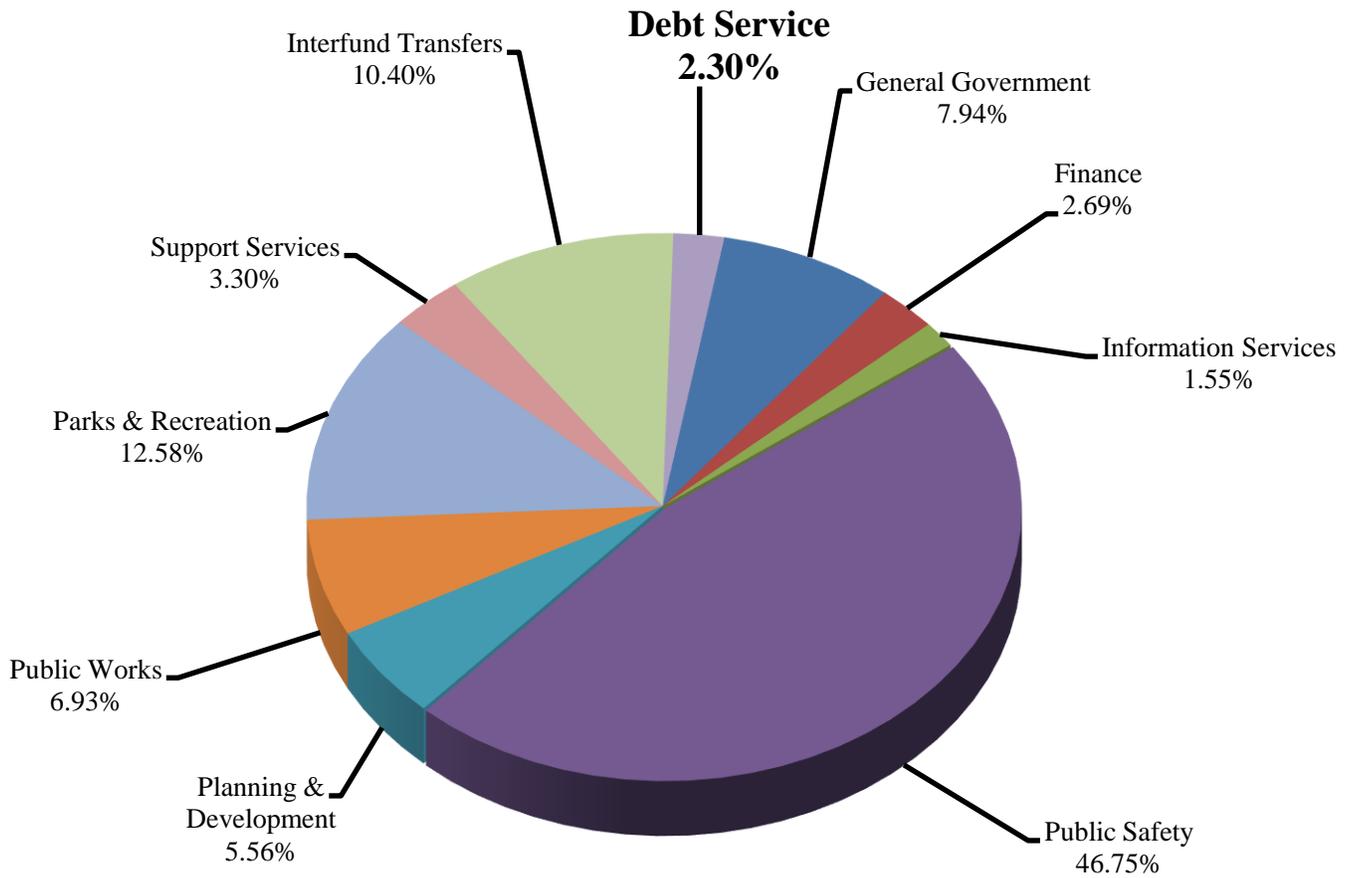
GENERAL FUND EXPENDITURES

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. The City of North Myrtle Beach maintains a Debt Service Fund for the General Obligation Park Bonds of 2011. All other General Obligation Debt is 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 2.30% of the overall resources appropriated in the General Fund for FY 2019.



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, 2019
01-5-911 DEBT SERVICE
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
410	DEBT/PRINCIPAL	\$ 843,370	\$ 869,915	\$ 568,186	\$ 568,186	\$ 586,709
415	DEBT/INTEREST	91,577	65,032	37,650	37,650	19,127
420	AGENTS FEES	<u>56</u>	<u>56</u>	<u>152,388</u>	<u>57</u>	<u>171,729</u>
TOTAL NET DEBT SERVICE		<u>\$ 935,003</u>	<u>\$ 935,003</u>	<u>\$ 758,224</u>	<u>\$ 605,893</u>	<u>\$ 777,565</u>

Performance Benchmarks, Goals & Priorities

The debt payments budgeted in this fund will be the final payment for the 2009 General Obligation Road Bond. As of this writing no other bond issuance is being considered for the General Fund.

DIVISION 911 DEBT SERVICE

DIVISION NARRATIVE

Overview of Debt Policies

Debt service payments for the General Fund are 2.30% of the total General Fund expenditures.

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

The debt limit imposed by the State of South Carolina on local governments prevents them from incurring high levels of debt without voter approval. Article 10, Section 14.7(a) of the South Carolina Constitution limits General Obligation debt to 8% of assessed value of all taxable property. The debt limit for North Myrtle Beach for FY 2019 is estimated at \$28,880,635 which is more than sufficient should the City need to borrow funds. The table below provides for the City's FY 2019 Legal Debt Margin.

COMPUTATION OF LEGAL DEBT MARGIN

JULY 1, 2018

ASSESSED VALUATION	<u>\$394,341,801</u>
Maximum General Obligation Debt Limit to 8% of Total Assessed Valuation	<u>\$31,547,344</u>
Outstanding Bonds Chargeable to Debt Limit	<u>\$2,666,709</u>
LEGAL DEBT LIMIT MARGIN - JULY 1, 2018	<u><u>\$28,880,635</u></u>

Short-Term Debt

This budget provides management the opportunity to borrow short-term funds up to 24 months at 1.5% over the city's current CD rate. This allows for flexibility in cash flows and the low cost funding of some capital purchases/projects.

Existing Debt

The following table lists the outstanding General Obligation Bonds as of July 1, 2018:

<u>General Obligation Bond</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding JULY 1, 2018</u>	<u>Final Due Date</u>
Municipal Roads	4/22/2009	3.26%	\$ 586,709	4/22/2019
NMB Park & Sports Complex	9/15/2011	1.57%	<u>2,080,000</u>	3/1/2019
		TOTAL	<u>\$ 2,666,709</u>	

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

<u>Fiscal</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2019	102,327	2,666,709	2,769,036

Conclusion

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

The City's overall financial position remains strong. Most revenues have begun to experience some growth and this budget for FY 2019 provides for a slight surplus. 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. After the final payoff of the above debt on April 22, 2019 the City will have no outstanding general obligation debt.

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 transfer to the Capital Improvement Fund for FY 2019 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, 2019
01-5-915 OTHER FINANCING USES
DETAIL OF EXPENDITURES

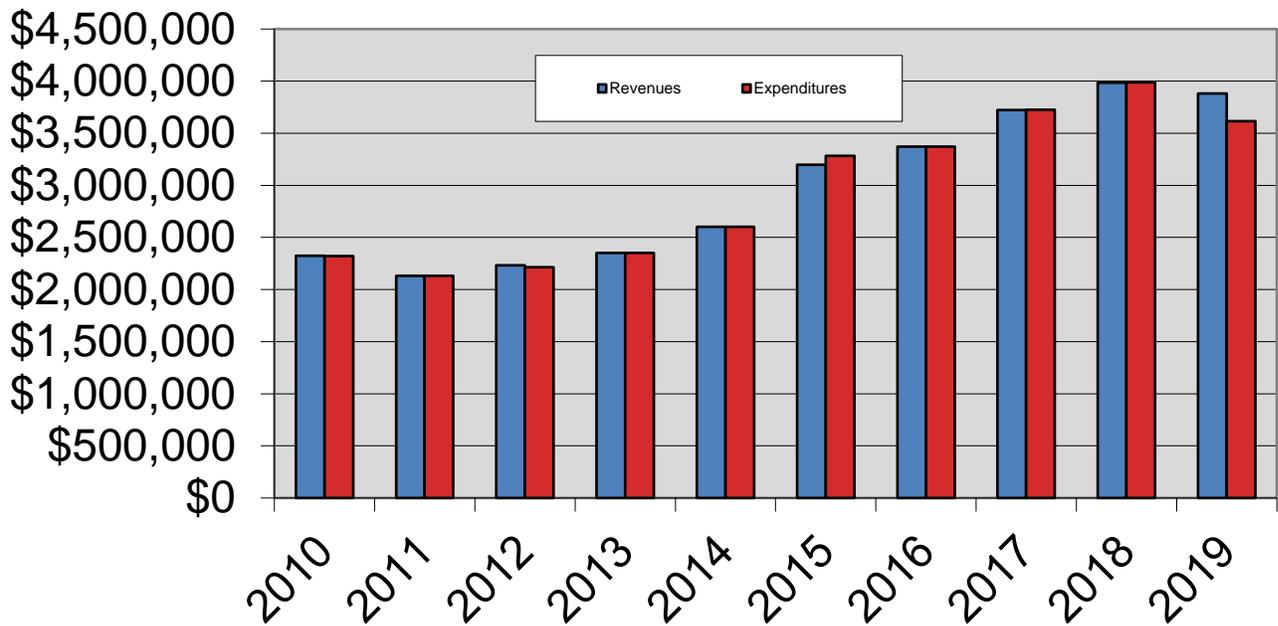
CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
708	Transfer to Capital Impr. Fund	\$ 1,800,000	\$ 2,225,000	\$ 1,850,000	\$ 1,850,000	\$ 2,225,000
709	Transfer to Street Impr. Fund	375,000	800,000	1,000,000	1,000,000	1,100,000
711	Transfer to Pension Trust Fund	34,070	49,406	50,000	50,000	50,000
718	Transfer to NMB Enter. Fund	<u>200,000</u>	<u>150,000</u>	<u>50,000</u>	<u>50,000</u>	<u>150,000</u>
TOTAL OTHER FINANCING USES		<u>\$ 2,409,070</u>	<u>\$ 3,224,406</u>	<u>\$ 2,950,000</u>	<u>\$ 2,950,000</u>	<u>\$ 3,525,000</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 2019 the City of North Myrtle Beach has budgeted a decrease in Accommodations Tax receipts.

The budget for FY 2019 is showing a surplus with \$3,880,750 for revenue and \$3,616,374 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 2018:

- 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 2019:

- The Destination Marketing Organization (DMO) has not been selected as of this writing.
- 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, 2019
REVENUES AND EXPENDITURES
ACCOMMODATIONS TAX FUND**

DIVISION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
REVENUES:					
Accommodations Tax Receipts	\$ 3,549,183	\$ 4,010,315	\$ 3,985,250	\$ 4,150,000	\$ 3,880,750
TOTAL REVENUES	<u>\$ 3,549,183</u>	<u>\$ 4,010,315</u>	<u>\$ 3,985,250</u>	<u>\$ 4,150,000</u>	<u>\$ 3,880,750</u>
EXPENDITURES:					
Public Safety	\$ 630,952	\$ 807,881	\$ 356,833	\$ 357,858	\$ 419,681
Public Works	486,936	507,739	1,090,266	1,175,020	1,279,134
Parks & Recreation	<u>2,460,407</u>	<u>2,694,753</u>	<u>2,540,096</u>	<u>2,506,343</u>	<u>1,917,559</u>
TOTAL EXPENDITURES	<u>\$ 3,578,295</u>	<u>\$ 4,010,373</u>	<u>\$ 3,987,195</u>	<u>\$ 4,039,221</u>	<u>\$ 3,616,374</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(29,112)</u>	<u>(58)</u>	<u>(1,945)</u>	<u>110,779</u>	<u>264,376</u>
FUND BALANCE - BEGINNING	<u>29,463</u>	<u>351</u>	<u>24,681</u>	<u>294</u>	<u>111,073</u>
FUND BALANCE - ENDING	<u>\$ 351</u>	<u>\$ 293</u>	<u>\$ 22,736</u>	<u>\$ 111,073</u>	<u>\$ 375,449</u>

The list on the following two pages specifies the programs to be funded by the Accommodations Tax Fund for FY2019. Some of the funds will be provided to outside agencies in the amount of \$1,250,500.

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 2019 is \$835,245. In addition, \$178,959 is being transferred to the Solid Waste Fund, \$807,675 to the Beach Renourishment Fund, \$157,805 to the Beach Services Fund, \$129,859 to the NMB Enterprise Fund, \$103,833 to the Storm Water Drainage Fund, and \$152,500 to the Street Improvement Fund.

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2019**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2019</u>	<u>ACCT.#</u>
30% ADVERTISING ALLOCATION	\$ 1,258,500	\$ 1,225,500	\$ 1,225,500	4-5-756-180
<u>Services Grand Strand</u>				
1 NMB Chamber of Commerce	350,043	1,104,655	-	4-5-756-181
2 The Long Bay Symphony	4,167	10,000	5,000	4-5-756-183
3 NMB Area Historical Museum	-	15,000	8,000	4-5-756-183
4 NMB Community Band	5,000	7,550	7,000	4-5-756-183
5 Carolina Master Chorale	-	10,000	5,000	4-5-756-183
<u>Public Safety Department</u>				
6 Public Safety Salary Supplement	76,667	500,000	126,667	1-5-4xx-011
7 Public Safety Overtime	41,167	150,000	45,417	1-5-4xx-014
8 Public Safety Special Events Overtime	-	100,000	30,833	1-5-4xx-014
9 Memorial Day Weekend	67,583	167,000	66,958	1-5-422-130
10 Beach Patrol Salary/Benefit Supplement	50,500	100,000	28,333	1-5-424-012
11 Patrol Vehicles	68,417	295,000	64,875	1-5-422-360
12 Detective Vehicle	8,825	28,000	7,367	1-5-431-360
13 Community Service Educational Brochures	3,833	2,500	900	1-5-424-113
14 Small Unmanned Aircraft System	-	6,400	3,243	1-5-422-370
15 Stalker Pole Mounted Speed Display Units	-	8,300	1,679	1-5-422-311
16 Beach Safety Education	1,083	2,000	879	1-5-424-111
17 Beach Patrol Side by Side Replacement	-	14,000	4,400	1-5-424-370
18 Beach Patrol Medical Supplies	-	6,000	2,600	1-5-424-111
19 Polaris XP 1000, Medical Skid, and Emergency Equip.	-	30,000	9,000	1-5-453-360
20 RKO Polaris Ranger Fire Rescue Unit	25,125	-	-	1-5-453-360
21 Haz Mat Monitors	-	11,158	4,234	1-5-453-111
22 Battery Powered Extraction Equipment	-	45,000	13,458	1-5-453-370
23 Tech Rescue Team	-	12,369	3,472	1-5-454-111
24 Fire & Life Safety Community Service Materials	1,933	4,000	1,167	1-5-454-113
25 Repairs to Fire Safety House	12,783	17,930	4,198	1-5-454-131
<u>Public Works Department</u>				
26 Beach Renourishment Monitoring	25,833	60,000	25,500	10-5-742-132
27 Beach Water Quality Monitoring	105,767	269,000	103,833	3-5-930-132
28 Underground Utility Conversion	48,667	300,000	59,167	9-5-940-901
29 Handicap Beach Access Ramps	58,667	300,000	93,333	9-5-940-303
30 Intersection & Sidewalk Improvements	35,833	100,000	29,167	1 to 9-5-940
31 Street Dept. Overtime (Main St. Services)	7,333	20,000	7,000	1-5-652-014
32 Sanitation Overtime (trash collection)	19,583	95,000	27,292	15-5-671-014
33 Litter Collection	75,042	175,000	52,167	15-5-673-011
34 Beach Cleaning	151,333	300,000	99,500	15-5-674-all

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2019**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2019</u>	<u>ACCT.#</u>
<u>Parks & Grounds</u>				
35 Public Grounds Salary Supplement	82,822	270,529	59,605	1-5-754-011
36 Public Toilet Rentals/Maintenance	10,554	28,690	10,884	1-5-754-130
37 Parking Lot Resurfacing	38,333	37,173	15,100	1-5-754-130
38 Right-of-Way & Beach Access Maintenance	34,707	129,475	37,061	1-5-754-130
39 Sand Fence & Dune Maintenance	84,754	555,200	143,967	10-5-742-xxx
40 Landscaping	39,453	47,232	22,649	1-5-754-111
41 Christmas Decorating	8,992	11,819	4,822	1-5-754-111
42 Christmas Decorating - Christmas Show	28,476	157,030	64,067	18-5-781-370
43 Wetland Habitat Foot Bridge	43,917	-	-	18-5-781-370
<u>Recreation Department</u>				
44 Summer Concert Series	11,336	14,738	6,367	1-5-743-xxx
45 Mayfest on Main	45,417	86,000	35,583	1-5-743-xxx
46 St. Patrick's Day Festival and Parade	21,901	40,500	16,271	1-5-743-xxx
47 Irish Italian Festival	11,795	16,300	7,646	1-5-743-xxx
48 Music on Main	28,080	41,825	19,243	1-5-743-xxx
49 DIVA Run	58,260	98,766	55,949	1-5-743-xxx
50 Movies at McLean Park	2,513	5,966	2,500	1-5-743-xxx
51 Susan G. Komen Race	1,292	-	-	1-5-743-xxx
52 Wheelchair Sports	4,833	10,000	4,500	1-5-743-xxx
53 Family Fun Run	2,573	4,300	2,004	1-5-743-xxx
54 Masters Swim Meet	2,475	4,500	2,104	1-5-743-xxx
55 Monday after the Masters	5,619	12,052	5,094	1-5-743-xxx
56 New Events	-	17,500	7,333	1-5-743-xxx
57 The Great Christmas Lights Show	71,250	165,000	65,792	18-5-781-xxx

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2019**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2019</u>	<u>ACCT.#</u>
<u>Athletics</u>				
58 Bid/Support Fees for Sports Tourism Events	19,400	48,000	16,533	1-5-742-141
59 Sports Tourism Conference Travel	4,313	9,500	4,442	1-5-742-141
60 Sports Event Support	11,917	35,000	14,458	1-5-742-141
<u>Beach Services</u>				
61 Lifeguard Salaries	173,167	575,000	153,125	16-5-761-012
62 Junior Lifeguard Camp	1,467	3,000	1,425	16-5-761-xxx
63 USLA Lifeguard Competition	2,250	2,000	921	16-5-761-111
64 Lifeguard Tower Replacement	2,596	6,300	2,334	16-5-761-111
65 Beach Equipment	11,833	-	-	16-5-761-xxx
66 Beach Parasail Operations Buoy Replacement	1,025	-	-	1-5-424-111
<u>Support Services Division</u>				
67 Custodial Services Restrooms	15,617	28,400	9,043	1-5-842-xxx
68 Repair & Maintenance of Beach Front Restrooms	11,434	39,550	11,355	1-5-842-xxx
69 Replace Roof in 1st Ave South Restroom	10,083	31,000	8,850	1-5-842-xxx
70 Replace Portable Restroom at Sea Mtn. Hwy.	16,849	-	-	1-5-842-xxx
<u>Finance</u>				
71 Beach Renourishment	562,208	2,500,000	638,208	10-5-742-xxx
TOTAL	<u>\$ 3,987,195</u>	<u>\$ 10,523,707</u>	<u>\$ 3,616,374</u>	

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

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
180	30% Advertising Allocation	\$ 1,120,795	\$ 1,266,415	\$ 1,258,500	\$ 1,310,526	\$ 1,225,500
181	NMB Chamber of Commerce	519,187	521,255	350,043	\$ 350,043	-
183	Services to Other Agencies	<u>13,166</u>	<u>11,445</u>	<u>9,167</u>	<u>9,167</u>	<u>25,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,653,148</u>	<u>\$ 1,799,115</u>	<u>\$ 1,617,710</u>	<u>\$ 1,669,736</u>	<u>\$ 1,250,500</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 decrease in this division is due to a decrease in the 65% funds to outside agencies.

CAPITAL IMPROVEMENT FUNDS

The City of North Myrtle Beach will budget five Capital Project Funds for FY 2019. 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.

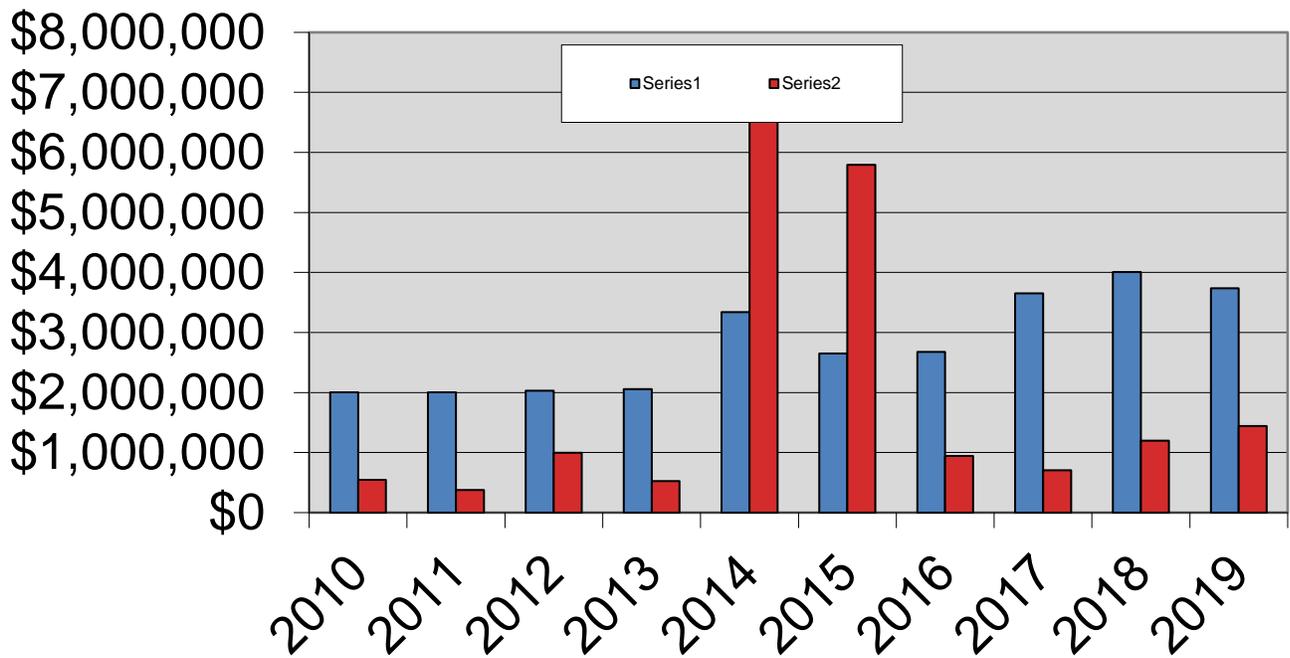
**STORM WATER DRAINAGE FUND
FUND 03**

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 \$43,172,334 while total expenditures are \$35,381,038. These amounts reflect the construction of five ocean outfalls and numerous smaller drainage projects.

This fund will only be dealing with small projects for FY 2019 due to the lack of funds after completing the Main Street Ocean Outfall and the Hillside Drainage Project. The next major project will be started in FY 2020 which is the 18th Avenue North Ocean Outfall. It is estimated that this project will take approximately 3 fiscal years to finish.

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

The Storm Water Drainage Fund was created during FY 2002 by adoption of the Storm Water Management Ordinance. This Capital Improvements Fund is used to record all revenues and expenditures related to the City's storm water drainage capital improvement plan including ocean outfalls. The monthly fee was adjusted at the beginning of FY 2017 to \$8/ERU and \$5.50/multi-family unit. These additional fees will be used to address drainage issues that have arisen due to the flooding and heavy rains that hit in October, 2015 as well as Hurricane Matthew in October, 2016.

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

**FISCAL YEAR ENDING JUNE 30, 2019
DETAIL OF REVENUES**

SOURCE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
Storm Water Drainage Fees	\$ 2,110,223	\$ 2,851,875	\$ 2,834,000	\$ 2,891,000	\$ 2,920,000
Penalties	10,102	9,377	11,000	11,000	11,000
Grants - State	500,000	700,000	700,000	1,000,000	700,000
Transfers In - Accommodations Tax	58,357	89,870	105,767	105,767	103,833
TOTAL REVENUES	<u>\$ 2,678,682</u>	<u>\$ 3,651,122</u>	<u>\$ 3,650,767</u>	<u>\$ 4,007,767</u>	<u>\$ 3,734,833</u>

SUMMARY OF EXPENDITURES

DESCRIPTION GL# 03-5-930-xxx	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
Lobbying (130)	\$ -	\$ 70,000	\$ 90,000	\$ 90,000	\$ 90,000
Beach Water Monitoring (132)	215,375	254,442	165,000	165,000	165,000
Vactor Truck (361)	-	-	-	-	375,000
Miscellaneous Drainage Proj. (307)	131,896	36,130	700,000	700,000	700,000
Hillside Retention Pond (900)	295,605	-	-	-	-
Main Street Drainage/Outfall (933)	26,716	-	-	-	-
18th Ave.N Drainage/Outfall (934)	150	-	-	-	-
Drainage In-house (998)	-	123,139	-	-	100,000
Overhead Allocation	230,104	224,267	247,400	243,383	268,521
Principal and Interest (03-5-930-4xx)	43,734	2,511,590	-	-	-
TOTAL EXPENDITURES	<u>\$ 943,580</u>	<u>\$ 3,219,568</u>	<u>\$ 1,202,400</u>	<u>\$ 1,198,383</u>	<u>\$ 1,698,521</u>
EXCESS (DEFICIT)	<u>\$ 1,735,102</u>	<u>\$ 431,554</u>	<u>\$ 2,448,367</u>	<u>\$ 2,809,384</u>	<u>\$ 2,036,312</u>
Beginning Fund Balance	<u>\$ (2,726,909)</u>	<u>\$ (991,807)</u>	<u>\$ (1,060,345)</u>	<u>\$ (560,253)</u>	<u>\$ 2,249,131</u>
Ending Fund Balance	<u>\$ (991,807)</u>	<u>\$ (560,253)</u>	<u>\$ 1,388,022</u>	<u>\$ 2,249,131</u>	<u>\$ 4,285,443</u>

STORM WATER DRAINAGE FUND

This fund provides for no fee increase for FY 2019. Small drainage projects are budgeted for this fiscal year, but FY 2020 through FY 2022 will provide for the construction of the 18th Avenue North Ocean Outfall at an estimated cost of \$12,000,000. The rates for all customers are as follows:

Single Family Residential Customer	\$8.00 per month
Condo Rate	\$5.50 per month
Commercial Rate	\$8.00 per ERU per month

NOTE: An Equivalent Runoff Unit has been established as an 8,700 square foot lot with 40% of impervious area. This ERU will be equivalent to the \$8.00 residential rate.

Performance Benchmarks, Goals and Priorities

- Finish Priority 1 through 3 drainage projects as defined by the Public Works report.
- Begin planning for the construction of the 18th Avenue North Ocean Outfall.

CAPITAL IMPROVEMENT FUND

FUND 08

The Capital Improvement Fund is used to account for financial resources designated for capital asset replacement, acquisition and improvement. All receipts from surplus sales 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 2019 no major individual capital items are budgeted, but various equipment purchases for General Government such as In-House IT projects, equipment, software, and some personnel costs will be allocated here for this fiscal year. A large contingency is budgeted for unusual opportunities that may arise during the year.

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

Fiscal Year Ending June 30, 2019					
REVENUES AND EXPENDITURES					
	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
REVENUES					
Surplus Sales	\$ 15,853	\$ 17,641	\$ 25,000	\$ 66,873	\$ 25,000
Interest	-	178	-	620	-
Barefoot Fire Station Permit Fees	20,610	17,520	5,000	28,155	5,000
Contributions from Private Entities	-	-	-	42,800	-
General Fund Transfer In	1,800,000	2,225,000	1,850,000	1,850,000	2,225,000
TOTAL REVENUES	<u>\$ 1,836,463</u>	<u>\$ 2,260,339</u>	<u>\$ 1,880,000</u>	<u>\$ 1,988,448</u>	<u>\$ 2,255,000</u>
EXPENDITURES GL# 08-5-xxx-xxx					
Lobbying (290-130)	\$ -	\$ 70,000	\$ 90,000	\$ 90,000	\$ 90,000
Small Park Improvements (290-310)	-	-	70,000	-	-
Planning Software	-	-	-	-	95,000
Equipment (290-311)	270,964	57,211	201,000	201,000	-
Public Safety Vehicles (290-312)	608,926	679,369	-	150,000	-
Main St. Improvements (290-322)	377,927	8,544	-	-	-
IT In-House (290-382)	260,506	150,511	200,000	250,000	250,000
Cherry Grove Dredging (690-301)	406,708	-	-	-	-
Sports Park Buildings (290-324)	-	2,425	350,000	350,000	-
Sports Park Fencing/Bleachers	-	-	-	-	75,000
Jail Improvements (290-325)	-	-	114,500	114,500	-
53rd Ave. N. Kayak Ramp (290-384)	39,053	33,971	-	-	-
Wetland Bridge - Park	-	-	-	220,000	40,000
Transfer to NMB Ent. Fund (907-707)	-	-	-	100,000	-
Capital Projects Contingency (907-999)	-	-	800,000	300,000	1,375,000
TOTAL EXPENDITURES	<u>\$ 1,964,084</u>	<u>\$ 1,002,031</u>	<u>\$ 1,825,500</u>	<u>\$ 1,775,500</u>	<u>\$ 1,925,000</u>
EXCESS (DEFICIT)	<u>\$ (127,621)</u>	<u>\$ 1,258,308</u>	<u>\$ 54,500</u>	<u>\$ 212,948</u>	<u>\$ 330,000</u>
Beginning Fund Balance	<u>\$ 286,732</u>	<u>\$ 159,111</u>	<u>\$ 1,417,419</u>	<u>\$ 1,417,419</u>	<u>\$ 1,630,367</u>
Ending Fund Balance	<u>\$ 159,111</u>	<u>\$ 1,417,419</u>	<u>\$ 1,471,919</u>	<u>\$ 1,630,367</u>	<u>\$ 1,960,367</u>

**STREET IMPROVEMENT FUND
FUND 09**

The Street Improvement Fund was established during FY 1989 with the initial infusion of \$500,000 through a residual equity transfer from the General Fund. The revenue received from Horry County for Road Fees is received in this fund. For FY 2019, the City will transfer in \$1,100,000 from the General Fund and \$152,500 from the Accommodations Tax Fund for various projects. Total revenues are projected to be \$6,077,500, and expenditures will be \$6,695,000, leaving \$230,848 in Fund Balance.

Projects budgeted for FY 2019 include beach access improvements, sidewalks/bicycle lanes, intersection improvements, road resurfacing, underground utilities as well as the rebuilding and widening of South Ocean Blvd.

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

Fiscal Year Ending June 30, 2019					
REVENUES AND EXPENDITURES					
	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
REVENUES					
General Fund Transfer In	\$ 650,000	\$ 800,000	\$ 1,000,000	\$ 1,000,000	\$ 1,100,000
Accommodations Tax Transfer In	75,600	88,000	107,334	107,334	152,500
Grants	76,514	868,504	3,370,000	4,882,500	2,575,000
Other Contributions/Misc.	-	850,000	50,000	276,381	20,000
Underground Utilities Reimb.	2,399,533	4,982,610	2,925,000	1,900,000	1,400,000
Underground Util.-N.Beach Dev.	61,856	-	-	142,238	30,000
Horry County Road Fee	<u>527,901</u>	<u>769,217</u>	<u>725,000</u>	<u>800,000</u>	<u>800,000</u>
TOTAL REVENUES	<u>\$ 3,791,404</u>	<u>\$ 8,358,331</u>	<u>\$ 8,177,334</u>	<u>\$ 9,108,453</u>	<u>\$ 6,077,500</u>
EXPENDITURES GL# 09-5-940-xxx					
Beach Access/Parking Improv. (304)	\$ 162,697	\$ -	\$ 100,000	\$ 115,303	\$ 150,000
Sidewalks/Bicycle Lane (305)	56,240	104,672	150,000	200,000	150,000
Intersection Improvements (311)	312,900	2,000	250,000	200,000	250,000
Road Resurfacing (312)	-	851,122	1,500,000	3,380,000	1,500,000
Coastal N. Town Intersection (323)	-	215,000	215,000	215,000	215,000
Barefoot Bridge Paint/Maint (320)	71,500	77,500	80,000	77,500	80,000
Park & Pay Lot (322)	45,933	-	-	-	-
Water Tower Road	-	-	-	500,000	-
Little River Neck Bike Path	-	-	-	-	1,000,000
In-House Paving/Resurfacing (998)	46,899	88,485	400,000	400,000	400,000
Underground Utilities - 48th S. (901)	2,547,177	169,331	-	-	-
E.Coast Greenway-WaterTowerRd (903)	-	261,923	-	2,126	-
11th Avenue Road Widening (313)	-	14,456	1,500,000	2,700,000	-
Crescent Beach Undgrd.Util. (905)	31,945	2,838,411	1,750,000	2,000,000	1,450,000
Crescent Beach Road Widening (906)	-	115,982	1,500,000	1,500,000	1,500,000
Ocean Blvd. (29th N. to Sea Mt.) (907)	11,238	1,775,192	-	-	-
North Ocean Blvd. Underground (908)	-	-	1,500,000	300,000	-
Land/Easements (325)	-	101,219	-	326,220	-
Street Projects Contingency (999)	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 3,286,529</u>	<u>\$ 6,615,293</u>	<u>\$ 8,945,000</u>	<u>\$ 11,916,149</u>	<u>\$ 6,695,000</u>
EXCESS (DEFICIT)	<u>\$ 504,875</u>	<u>\$ 1,743,038</u>	<u>\$ (767,666)</u>	<u>\$ (2,807,696)</u>	<u>\$ (617,500)</u>
Beginning Fund Balance	<u>\$ 1,408,131</u>	<u>\$ 1,913,006</u>	<u>\$ 1,268,006</u>	<u>\$ 3,656,044</u>	<u>\$ 848,348</u>
Ending Fund Balance	<u>\$ 1,913,006</u>	<u>\$ 3,656,044</u>	<u>\$ 500,340</u>	<u>\$ 848,348</u>	<u>\$ 230,848</u>

BEACH RENOURISHMENT FUND

FUND 10

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

The City provided the Army Corps of Engineers with \$3,752,000 to cover the City's and the State's share of the 2nd renourishment project. The State reimbursed the City the \$1,876,000 to cover their 17.5% share of the project that was done during FY 2009. The City received the final \$460,766 reimbursement from the Army Corp of Engineers in October 2011. A third renourishment project was completed by the Army Corp of Engineers in 2017 in the amount of \$10,600,000.

The financial summary below outlines the fund's history and projections from FY 2016 through the FY 2019 budget. The FY 2019 Budget includes maintenance of the sand fencing and dune grass restoration associated with the 2018 Beach Renourishment Project as well as beach monitoring. A renourishment project is currently approved by the Army Corps of Engineers for an additional 200,000 cu/yds of sand, but as of this writing funding for the project has not been approved.

**Fiscal Year Ending June 30, 2019
REVENUES AND EXPENDITURES**

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
<u>REVENUES</u>					
General Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
SC Reimbursement	-	-	3,750,000	227,500	-
Accommodations Tax Transfer	17,035	27,900	672,795	672,795	807,675
FEMA Reimbursements	-	-	-	109,017	-
Debt Proceeds	-	-	3,330,000	-	-
Interest	-	-	-	-	-
TOTAL REVENUES	<u>\$ 17,035</u>	<u>\$ 27,900</u>	<u>\$ 7,752,795</u>	<u>\$ 1,009,312</u>	<u>\$ 807,675</u>
<u>EXPENDITURES</u> GL# 10-5-742-xxx					
Walkovers/Ramps (111)	\$ 31,992	\$ 235,583	\$ 35,000	\$ 88,368	\$ 35,000
Beach Renourishment Monitoring (132)	36,704	190,179	40,000	40,000	125,000
Fencing/Dune Grass Restroration	-	-	-	-	300,000
Army Corp of Engineers	-	-	7,500,000	455,000	-
Debt Principal Payment	-	-	-	-	-
Interest	-	-	150,000	-	-
TOTAL EXPENDITURES	<u>\$ 68,696</u>	<u>\$ 425,762</u>	<u>\$ 7,725,000</u>	<u>\$ 583,368</u>	<u>\$ 460,000</u>
EXCESS (DEFICIT)	<u>\$ (51,661)</u>	<u>\$ (397,862)</u>	<u>\$ 27,795</u>	<u>\$ 425,944</u>	<u>\$ 347,675</u>
Beginning Fund Balance	<u>\$ 309,770</u>	<u>\$ 258,109</u>	<u>\$ (139,753)</u>	<u>\$ (139,753)</u>	<u>\$ 286,191</u>
Ending Fund Balance	<u>\$ 258,109</u>	<u>\$ (139,753)</u>	<u>\$ (111,958)</u>	<u>\$ 286,191</u>	<u>\$ 633,866</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.

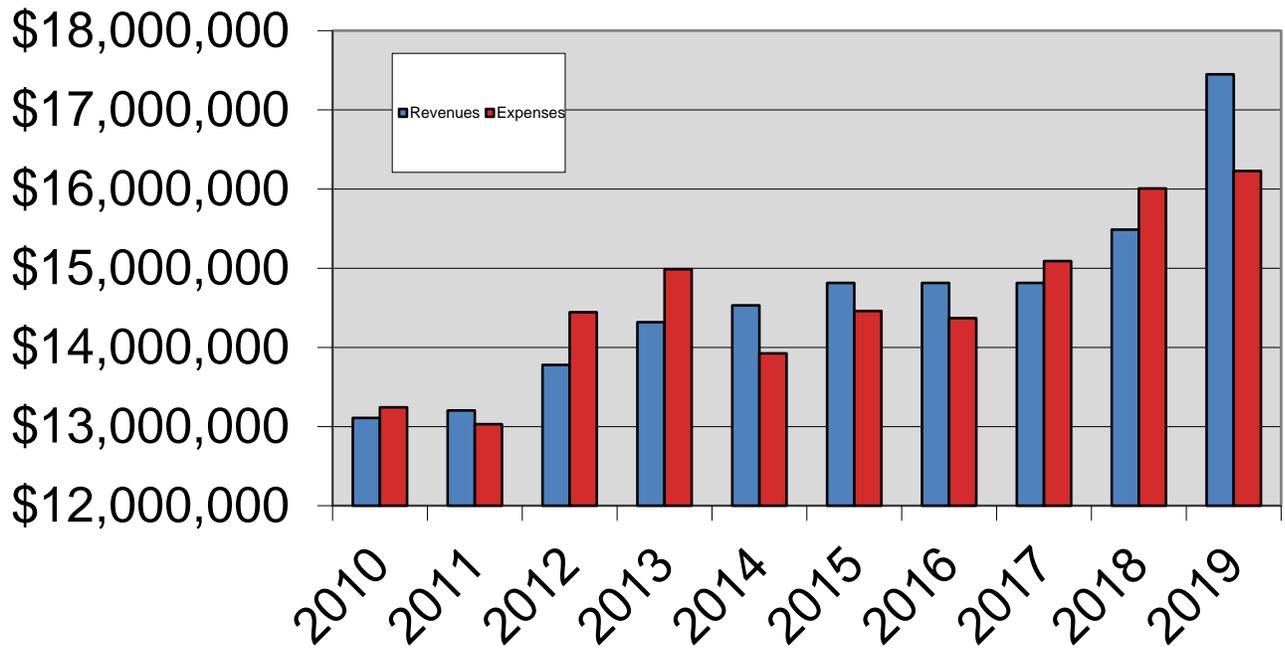
**FISCAL YEAR ENDING JUNE 30, 2019
REVENUES AND EXPENDITURES**

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Contribution - Private Entities	\$ -	\$ 1,325,856	\$ 1,550,000	\$ 1,550,000	\$ 1,550,000
Interest	-	23,699	-	16,000	-
CG Assessments	-	1,175,749	-	-	-
CG Assessment Bonds	-	6,334,500	-	-	-
TOTAL REVENUES	\$ -	\$ 8,859,804	\$ 1,550,000	\$ 1,566,000	\$ 1,550,000
<u>EXPENDITURES</u> GL# 11-5-xxx-xxx					
<u>Cherry Grove Dredging Project</u>					
Dredging	\$ -	\$ 3,590,484	\$ 2,300,000	\$ 1,950,000	\$ 1,200,000
Contingency	-	-	100,000	-	100,000
Principal	-	1,583,000	1,245,000	1,245,000	1,263,000
Interest	-	59,259	70,696	70,696	53,390
Agent Fees	-	68,497	500	7,630	500
TOTAL EXPENDITURES	\$ -	\$ 5,301,240	\$ 3,716,196	\$ 3,273,326	\$ 2,616,890
EXCESS (DEFICIT)	\$ -	\$ 3,558,564	\$ (2,166,196)	\$ (1,707,326)	\$ (1,066,890)
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 3,558,564	\$ 1,851,238
Ending Fund Balance	\$ -	\$ 3,558,564	\$ (2,166,196)	\$ 1,851,238	\$ 784,348

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 \$1,221,024 for FY 2019. The rate structure for the fiscal year has an increase in sewer rates, but water rates remaining the same. The minimum sewer rate will be increased from \$6.32 to \$8.00. This rate change will allow the fund to be profitable over the projected future.

WATER & SEWER UTILITY FUND

The Water and Sewer Fund continues to meet its 120% Debt Service coverage with a coverage amount of 314.1% for FY 2019. Through the year, the City should have no problem providing adequate debt service coverage for the Water and Sewer Fund.

The following table illustrates the comparative data for revenues in the Water and Sewer Fund. An estimated 650 new customers should be added during the year.

FISCAL YEAR ENDING JUNE 30, 2019 DETAIL OF REVENUES

SOURCE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
Operating Revenues:					
Water Usage	\$ 7,389,590	\$ 7,756,877	\$ 7,878,500	\$ 7,874,500	\$ 8,110,000
Sewer Usage	4,947,124	5,131,214	5,321,400	5,342,600	6,150,000
Water Taps	80,800	88,335	50,000	80,000	50,000
Sewer Taps	27,230	32,126	20,000	25,000	20,000
Service Charges	68,439	65,676	75,000	65,000	75,000
Penalties	64,233	50,371	80,000	60,000	80,000
Miscellaneous	9,979	19,058	-	-	-
Total Operating Revenues	\$ 12,587,395	\$ 13,143,657	\$ 13,424,900	\$ 13,447,100	\$ 14,485,000
Non-Operating Revenues:					
Interest	\$ 48,312	\$ 36,493	\$ 125,000	\$ 10,000	\$ 125,000
Tower Rental	209,400	351,780	185,000	185,000	185,000
Other Non-Operating	99,998	5,646	52,500	55,874	52,500
Total Non-Operating Revenues	\$ 357,710	\$ 393,919	\$ 362,500	\$ 250,874	\$ 362,500
Contributed Capital:					
Water Impact Fees	\$ 1,186,222	\$ 1,049,523	\$ 900,000	\$ 1,300,000	\$ 1,400,000
Sewer Impact Fees	990,996	861,347	800,000	1,100,000	1,200,000
Other Contributed Capital	228,964	649,526	-	50,000	-
Total Contributed Capital	\$ 2,406,182	\$ 2,560,396	\$ 1,700,000	\$ 2,450,000	\$ 2,600,000
TOTAL REVENUES & CONTRIBUTED CAPITAL	\$ 15,351,287	\$ 16,097,972	\$ 15,487,400	\$ 16,147,974	\$ 17,447,500

FISCAL YEAR ENDING JUNE 30, 2019 SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
312	Utility Billing	\$ 570,872	\$ 631,884	\$ 622,518	\$ 610,302	\$ 676,479
611	Public Works Administration	608,442	602,001	696,211	691,748	821,329
622	Waste Water Treatment	1,968,009	2,813,711	2,565,411	2,055,731	2,281,486
632	Wells/Lifts Maintenance	1,732,563	1,762,801	1,873,419	1,727,383	1,975,562
642	Construction/Maintenance	4,075,924	4,332,903	4,156,759	4,134,846	4,313,947
901	Depreciation / Amortization	3,170,223	3,219,429	3,236,537	3,236,537	3,236,537
911	Bond Interest/Agent Fees	237,759	227,969	171,925	170,225	108,888
906	Overhead Allocation from Gen Fund	2,473,837	2,672,085	2,685,259	2,652,287	2,812,248
TOTAL OPERATING EXPENSES		\$ 14,837,629	\$ 16,262,783	\$ 16,008,039	\$ 15,279,059	\$ 16,226,476
EXCESS (DEFICIT)		\$ 513,658	\$ (164,811)	\$ (520,639)	\$ 868,915	\$ 1,221,024
Transfer In/(Out)		\$ (150,208)	\$ -	\$ -	\$ -	\$ -
Change In Net Position		\$ 363,450	\$ (164,811)	\$ (520,639)	\$ 868,915	\$ 1,221,024
BEGINNING NET POSITION		\$ 91,133,740	\$ 91,497,190	\$ 91,332,379	\$ 91,332,379	\$ 92,201,294
ENDING NET POSITION		\$ 91,497,190	\$ 91,332,379	\$ 90,811,740	\$ 92,201,294	\$ 93,422,318

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 \$10.50 million of improvements are scheduled for this budget year. The following benchmarks, goals, and priorities are established for FY 2019:

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

FY2014	316
FY2015	438
FY2016	344
FY2017	441
FY2018	570, Estimate
FY2019	650, Estimate

- 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.
- Complete water and sewer tap and impact fee evaluation. Recommend rate adjustment where necessary.

WATER & SEWER UTILITY FUND

Capital replacement is an important aspect of any operation. The Water and Sewer Fund, which has assets of over \$100,000,000, replaces between \$900,000 and \$2,000,000 of operating equipment annually. However, due to some significant capital needs for FY 2019, the operational capital will be over \$4.3 million. The following list covers the scheduled replacements and improvements for the FY 2019 budget year which will be funded by operational cash.

**FISCAL YEAR ENDING JUNE 30, 2019
DETAIL OF CAPITAL OUTLAY
OPERATING BUDGET**

<u>DIVISION</u>	<u>ITEM</u>	<u>COST</u>	<u>GL ACCT.#</u>
312	Radio Read System/Computer Updates	\$ 200,000	2-5-920-232
611	GIS Mapping, Modeling, Asset Mgt	350,000	2-5-920-230
622	Mower	30,000	2-5-920-270
622	Auma Actuators	50,000	2-5-920-270
622	WWTP Improvements	875,000	2-5-920-250
632	Pump Station Telemetry (LR Neck Road)	150,000	2-5-920-255
632	Electrical Upgrades HSPS #50	75,000	2-5-920-255
632	Portable Generator	70,000	2-5-920-270
632	Sewer Pump Repairs	300,000	2-5-920-255
632	Rehab Cherry Grove Water Tank	1,250,000	2-5-920-243
642	Crew Trucks/Pickup Trucks	160,000	2-5-920-260
642	Backhoe - Rubber Tire	160,000	2-5-920-270
642	Maintenance Equipment	55,000	2-5-920-270
642	Kabota Mini Excavator	65,000	2-5-920-270
642	In-House CIP	525,000	2-5-920-xxx
	TOTAL	<u>\$ 4,315,000</u>	

WATER & SEWER UTILITY FUND

Impact fees are imposed on new customers who join the water and sewer system. The City has limited capacity which must be expanded as growth continues. The impact fees are used solely for the capital expansion of the system. For FY 2019 the expenditures listed below outline the capital projects that will be paid by Impact Fees. Revenues, as well as balances - both beginning and ending, are shown below.

Impact Fee rates which by ordinance are adjusted annually by 5% will be suspended for FY 2019 due to low inflation. The City will continue to pump excess sewage during the peak summer season to Grand Strand's Vereen Plant. If the following list of projects actually comes to fruition during FY 2019, then a revenue bond will have to be issued in order to provide the necessary funding.

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

FISCAL YEAR ENDING JUNE 30, 2019 DETAIL OF CAPITAL OUTLAY IMPACT FEES 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		5,000,000
TOTAL REVENUES / CONTRIBUTED CAPITAL		<u>\$ 7,600,000</u>
EXPENDITURES:	GL Acct.#	
<u>Water and Sewer Impact Fees:</u>		
Myrtle Beach Contract	n/a	\$ 798,160
Barefoot Capacity - GSWSA	n/a	580,000
White Point Ground Storage Tank	02-5-922-243	2,500,000
North End Water Crossing	02-5-922-230	1,500,000
Water and Sewer Upgrades for Road Construction	02-5-922-230/250	800,000
Wastewater Treatment Plant Improvements - Design	02-5-922-250	500,000
Sewer Rehabilitation - Replacement	02-5-922-250	250,000
Miscellaneous Sewer Extensions	02-5-922-250	300,000
Sewer Pump Station Rehabilitation	02-5-922-255	300,000
TOTAL EXPENDITURES		<u>\$ 7,528,160</u>
ENDING BALANCE (ESTIMATED)		<u>\$ 71,840</u>

02-5-312 UTILITY BILLING

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 352,866	\$ 367,387	\$ 369,233	\$ 360,000	\$ 394,923
012	SALARY, PART-TIME	18,233	12,200	20,000	13,000	20,000
014	OVERTIME	2,653	1,915	3,250	2,500	3,250
021	FICA	27,663	27,244	27,474	26,285	29,272
022	EMPLOYEE RETIREMENT	43,774	42,968	45,037	44,000	48,382
023	EMPLOYEE INSURANCE	75,241	80,640	84,480	83,000	88,320
030	TRAINING	-	-	3,000	1,000	3,000
040	WORKERS COMPENSATION	5,583	5,795	5,887	5,887	6,273
050	AWARDS	5,035	5,445	5,800	5,843	6,224
	* SUBTOTAL PERSONNEL *	<u>\$ 531,048</u>	<u>\$ 543,594</u>	<u>\$ 564,161</u>	<u>\$ 541,515</u>	<u>\$ 599,644</u>
110	CLOTHING/UNIFORMS	\$ 2,633	\$ 2,025	\$ 2,400	\$ 2,400	\$ 2,400
111	MATERIALS/SUPPLIES	16,109	8,920	8,500	8,200	9,500
112	OFFICE SUPPLIES	650	1,972	1,500	1,800	1,500
113	PRINTING/BINDING	-	-	200	-	200
120	COMMUNICATIONS	2,146	2,213	2,400	4,000	2,400
130	CONTRACTUAL SERVICES	110,012	107,758	118,000	118,000	118,000
131	REPAIRS/MAINTENANCE	314	2,790	3,750	1,500	3,750
132	PROFESSIONAL SERVICES	66	163	-	-	-
134	CREDIT CARD FEES	42,271	66,102	45,000	55,000	70,000
140	SUBSCRIPTIONS/DUES	-	-	175	-	175
141	TRAVEL / BUSINESS	1,241	44	500	500	500
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	1,711	6,504	5,000	6,500	5,000
151	FUEL	8,676	7,660	10,000	8,000	12,000
	* SUBTOTAL OPERATING *	<u>\$ 185,829</u>	<u>\$ 206,151</u>	<u>\$ 197,625</u>	<u>\$ 205,900</u>	<u>\$ 225,625</u>
	** TOTAL EXPENSES **	<u>\$ 716,877</u>	<u>\$ 749,745</u>	<u>\$ 761,786</u>	<u>\$ 747,415</u>	<u>\$ 825,269</u>
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 35,844	\$ 37,476	\$ 38,089	\$ 37,371	\$ 41,263
	SOLID WASTE FUND 10%	71,688	74,951	76,179	74,742	82,527
	** LESS OVERHEAD TOTAL **	<u>\$ 107,532</u>	<u>\$ 112,427</u>	<u>\$ 114,268</u>	<u>\$ 112,113</u>	<u>\$ 123,790</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	38,473	5,434	25,000	25,000	25,000
	TOTAL NET WATER & SEWER FUND	<u>\$ 570,872</u>	<u>\$ 631,884</u>	<u>\$ 622,518</u>	<u>\$ 610,302</u>	<u>\$ 676,479</u>

DIVISION 312 UTILITY BILLING

DIVISION NARRATIVE

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

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

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

The Meter Reader Coordinator is responsible for installing new radio read connections as well as maintaining the already existing infrastructure. 16,842 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. Due to the consolidation of the cashier function to one area, an additional Cashier was added in FY 2003 to handle all collections, including Building Permits, Impact Fees, Business Licenses, Hospitality Fees, and all other revenues of the City.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Utility Billing Supervisor	1	23
Data Maintenance Technician	1	17
Utility Billing Office Manager	0	15
Meter Reader Coordinator	1	14
Meter Reader	2	11
Cashier/Accounting Clerk	<u>3</u>	11
TOTAL	<u>8</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 8.3% increase in expenses is due to additional credit card fees as well as personnel costs.

02-5-611 PUBLIC WORKS ADMINISTRATION

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 581,404	\$ 612,767	\$ 631,713	\$ 651,080	\$ 733,965
012	SALARY, PART-TIME	5,514	4,987	-	-	-
014	OVERTIME	1,522	7,066	2,000	3,000	4,000
015	SPECIAL ALLOWANCE	6,600	6,600	6,600	6,600	7,800
021	FICA	42,860	43,054	43,726	44,477	50,920
022	EMPLOYEE RETIREMENT	77,755	76,097	79,191	82,666	92,079
023	EMPLOYEE INSURANCE	67,279	76,538	84,480	84,480	99,360
025	HEALTH INS-RETIRED	-	22,664	-	10,382	25,000
030	TRAINING	14,120	8,932	20,000	12,000	20,000
040	WORKERS COMPENSATION	4,661	4,734	4,753	4,753	5,535
050	AWARDS	4,271	5,316	5,800	5,747	7,002
	* SUBTOTAL PERSONNEL *	<u>\$ 805,986</u>	<u>\$ 868,755</u>	<u>\$ 878,263</u>	<u>\$ 905,185</u>	<u>\$ 1,045,661</u>
110	CLOTHING/UNIFORMS	\$ 2,214	\$ 2,372	\$ 4,000	\$ 3,000	\$ 4,000
111	MATERIALS/SUPPLIES	25,973	24,282	38,000	30,000	30,000
112	OFFICE SUPPLIES	1,588	4,159	4,500	3,000	4,500
113	PRINTING/BINDING	177	86	3,500	2,000	3,500
120	COMMUNICATIONS	10,724	10,689	15,000	9,000	12,000
130	CONTRACTUAL SERVICES	11,995	9,578	10,000	10,000	10,000
131	REPAIRS/MAINTENANCE	-	628	5,000	1,000	5,000
132	PROFESSIONAL SERVICES	5,291	216	6,000	2,500	6,000
140	SUBSCRIPTIONS/DUES	11,015	11,402	14,000	12,000	14,000
141	TRAVEL / BUSINESS	6,095	5,194	8,000	3,000	8,000
142	ADVERTISING	325	96	500	500	500
150	VEHICLE OPERATIONS	2,256	2,129	3,500	3,500	3,500
151	FUEL	4,264	4,828	5,000	5,000	5,000
	* SUBTOTAL OPERATING *	<u>\$ 81,917</u>	<u>\$ 75,659</u>	<u>\$ 117,000</u>	<u>\$ 84,500</u>	<u>\$ 106,000</u>
	** TOTAL EXPENSES **	<u>\$ 887,903</u>	<u>\$ 944,414</u>	<u>\$ 995,263</u>	<u>\$ 989,685</u>	<u>\$ 1,151,661</u>
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 44,395	\$ 63,090	\$ 49,763	\$ 49,484	\$ 57,583
	SOLID WASTE FUND 15%	133,186	126,179	149,289	148,453	172,749
	** LESS OVERHEAD TOTAL **	<u>\$ 177,581</u>	<u>\$ 189,269</u>	<u>\$ 199,052</u>	<u>\$ 197,937</u>	<u>\$ 230,332</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	101,880	153,144	100,000	100,000	100,000
	TOTAL NET WATER & SEWER FUND	<u>\$ 608,442</u>	<u>\$ 602,001</u>	<u>\$ 696,211</u>	<u>\$ 691,748</u>	<u>\$ 821,329</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
Operations Manager / Utilities	1	29
Engineering Manager	1	27
Engineering Technician	1	21
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 an increased level of service over the previous year. The 18.0% increase in expenses is due to the addition of an Engineering Intern position in this division.

02-5-622 WASTEWATER TREATMENT

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 330,115	\$ 358,257	\$ 398,881	\$ 364,400	\$ 433,725
014	OVERTIME	10,665	10,740	8,100	8,100	8,000
021	FICA	25,405	26,825	29,099	25,516	31,583
022	EMPLOYEE RETIREMENT	43,028	43,500	51,149	46,355	54,030
023	EMPLOYEE INSURANCE	54,376	65,537	73,920	70,560	77,280
030	TRAINING	32,239	1,719	2,400	2,400	2,400
040	WORKERS COMPENSATION	5,242	5,005	5,087	5,087	5,522
050	AWARDS	2,522	4,688	5,075	4,363	5,446
	* SUBTOTAL PERSONNEL *	<u>\$ 503,592</u>	<u>\$ 516,271</u>	<u>\$ 573,711</u>	<u>\$ 526,781</u>	<u>\$ 617,986</u>
110	CLOTHING/UNIFORMS	\$ 4,099	\$ 6,113	\$ 5,200	\$ 5,200	\$ 6,000
111	MATERIALS/SUPPLIES	185,432	166,244	140,000	140,000	163,500
112	OFFICE SUPPLIES	1,109	1,541	2,500	2,000	2,500
120	COMMUNICATIONS	478	735	14,000	5,000	14,000
121	UTILITIES	388,543	420,427	440,000	440,000	450,000
130	CONTRACTUAL SERVICES	645,761	880,737	769,500	820,000	828,000
131	REPAIRS/MAINTENANCE	62,207	687,776	550,000	50,000	126,000
132	PROFESSIONAL SERVICES	147,531	103,147	25,000	25,000	28,000
140	SUBSCRIPTIONS/DUES	780	4,599	7,000	5,500	7,000
141	TRAVEL / BUSINESS	202	652	1,000	250	1,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	17,407	11,415	22,000	22,000	22,000
151	FUEL	10,868	14,054	15,000	14,000	15,000
	* SUBTOTAL OPERATING *	<u>\$ 1,464,417</u>	<u>\$ 2,297,440</u>	<u>\$ 1,991,700</u>	<u>\$ 1,528,950</u>	<u>\$ 1,663,500</u>
	** TOTAL EXPENSES **	<u>\$ 1,968,009</u>	<u>\$ 2,813,711</u>	<u>\$ 2,565,411</u>	<u>\$ 2,055,731</u>	<u>\$ 2,281,486</u>

DIVISION 622 WASTEWATER TREATMENT

DIVISION NARRATIVE

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

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 11.1% decrease in expenses is due to a reduction in repairs and maintenance.

02-5-632 WELLS/LIFTS MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 439,289	\$ 432,742	\$ 455,941	\$ 434,000	\$ 493,555
014	OVERTIME	26,210	29,205	25,000	25,000	25,000
021	FICA	34,381	32,868	33,185	32,130	35,780
022	EMPLOYEE RETIREMENT	50,302	49,433	50,659	51,590	57,044
023	EMPLOYEE INSURANCE	86,400	90,720	95,040	95,040	99,360
030	TRAINING	32,830	1,800	6,000	1,800	6,000
040	WORKERS COMPENSATION	9,242	9,433	9,619	9,433	10,371
050	AWARDS	5,540	6,027	6,525	6,515	7,002
	* SUBTOTAL PERSONNEL *	<u>\$ 684,194</u>	<u>\$ 652,228</u>	<u>\$ 681,969</u>	<u>\$ 655,508</u>	<u>\$ 734,112</u>
110	CLOTHING/UNIFORMS	\$ 7,925	\$ 7,721	\$ 9,700	\$ 8,500	\$ 9,700
111	MATERIALS/SUPPLIES	340,561	389,608	360,000	345,000	365,000
112	OFFICE SUPPLIES	2,145	4,053	2,500	2,500	7,500
120	COMMUNICATIONS	7,998	7,560	16,000	9,000	12,000
121	UTILITIES	325,693	340,387	320,000	320,000	360,000
130	CONTRACTUAL SERVICES	1,486	1,669	5,000	2,500	5,000
131	REPAIRS/MAINTENANCE	243,852	267,762	375,000	275,000	375,000
132	PROFESSIONAL SERVICES	80,095	51,522	46,500	46,500	50,500
140	SUBSCRIPTIONS/DUES	350	355	1,250	1,250	1,250
141	TRAVEL / BUSINESS	241	32	5,000	5,000	5,000
142	ADVERTISING	-	-	500	200	500
150	VEHICLE OPERATIONS	15,746	15,179	25,000	25,000	25,000
151	FUEL	21,318	24,725	25,000	25,000	25,000
152	DAMAGE CLAIMS	959	-	-	6,425	-
	* SUBTOTAL OPERATING *	<u>\$ 1,048,369</u>	<u>\$ 1,110,573</u>	<u>\$ 1,191,450</u>	<u>\$ 1,071,875</u>	<u>\$ 1,241,450</u>
	** TOTAL EXPENSES **	<u>\$ 1,732,563</u>	<u>\$ 1,762,801</u>	<u>\$ 1,873,419</u>	<u>\$ 1,727,383</u>	<u>\$ 1,975,562</u>

DIVISION 632 WELLS/LIFTS MAINTENANCE

DIVISION NARRATIVE

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

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

- Eight water storage tanks having a total capacity of 7,250,000 gallons
- Two water booster pump stations
- 97 sanitary sewer pump stations
- Six deep water wells (primary emergency standby)

Average 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>6</u>	13,15
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 overall 5.5% increase in expenses is due to growth in personnel and utility costs.

02-5-642 CONSTRUCTION/MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 830,597	\$ 837,128	\$ 1,004,912	\$ 962,000	\$ 1,066,059
014	OVERTIME	22,146	24,732	22,000	22,000	25,000
021	FICA	63,368	61,565	73,938	65,928	78,556
022	EMPLOYEE RETIREMENT	91,113	90,793	110,347	104,100	114,929
023	EMPLOYEE INSURANCE	184,656	181,586	232,320	220,000	242,880
030	TRAINING	2,010	11,559	10,000	10,000	12,000
040	WORKERS COMPENSATION	66,059	19,686	22,592	130,000	24,003
050	AWARDS	11,751	11,480	15,950	12,730	17,116
	* SUBTOTAL PERSONNEL *	<u>\$ 1,271,700</u>	<u>\$ 1,238,529</u>	<u>\$ 1,492,059</u>	<u>\$ 1,526,758</u>	<u>\$ 1,580,543</u>
110	CLOTHING/UNIFORMS	\$ 14,748	\$ 16,002	\$ 20,700	\$ 16,500	\$ 24,904
111	MATERIALS/SUPPLIES	477,370	389,528	417,500	400,000	420,000
112	OFFICE SUPPLIES	975	2,426	3,000	2,500	3,000
113	PRINTING/BINDING	43	-	-	-	-
120	COMMUNICATIONS	4,976	5,302	34,000	8,000	31,000
130	CONTRACTUAL SERVICES	1,972,254	2,649,009	2,425,000	2,425,000	2,500,000
131	REPAIRS/MAINTENANCE	27,443	11,511	50,000	45,000	40,000
132	PROFESSIONAL SERVICES	4,187	7,339	12,000	10,000	12,000
140	SUBSCRIPTIONS/DUES	3,452	3,781	4,000	3,800	4,000
141	TRAVEL / BUSINESS	946	409	3,000	500	3,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	95,966	41,261	50,000	50,000	50,000
151	FUEL	40,868	33,134	45,000	45,000	45,000
152	DAMAGE CLAIMS	160,996	23,181	-	1,788	-
	* SUBTOTAL OPERATING *	<u>\$ 2,804,224</u>	<u>\$ 3,182,883</u>	<u>\$ 3,064,700</u>	<u>\$ 3,008,088</u>	<u>\$ 3,133,404</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	\$ -	\$ 88,509	\$ 400,000	\$ 400,000	\$ 400,000
	** TOTAL EXPENSES **	<u>\$ 4,075,924</u>	<u>\$ 4,332,903</u>	<u>\$ 4,156,759</u>	<u>\$ 4,134,846</u>	<u>\$ 4,313,947</u>

DIVISION 642 CONSTRUCTION/MAINTENANCE

DIVISION NARRATIVE

The Construction Maintenance Division is comprised of 22 employees as shown below. These employees report to the Utility Superintendent who in turn reports to the Public Works Director/City Engineer.

This division is responsible for the construction, operation, and maintenance of 251 miles of water pipeline, 221 miles of sewer pipeline and 1,572 fire hydrants, and 13,900 customer service connections.

Operation of the wastewater collection system and water distribution system (including fire protection) requires compliance with stringent regulations imposed by EPA and SCDHEC, which 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. The overall 3.8% increase in expenses is due to growth in personnel and contractual services.

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, 2017 was \$119,220,672. The accumulated depreciation as of June 30, 2017 was \$47,926,484.

The amortization expense is also based upon a useful life of the asset. Intangible assets are amortized over their useful lives. Intangible assets include the cost of purchasing water capacity from Grand Strand Water & Sewer.

DETAIL OF EXPENSES		02-5-901-xxx				
CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 2,333,686	\$ 2,382,892	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
515	AMORTIZATION	<u>836,537</u>	<u>836,537</u>	<u>836,537</u>	<u>836,537</u>	<u>836,537</u>
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 3,170,223</u>	<u>\$ 3,219,429</u>	<u>\$ 3,236,537</u>	<u>\$ 3,236,537</u>	<u>\$ 3,236,537</u>

BOND INTEREST AND FEES

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

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

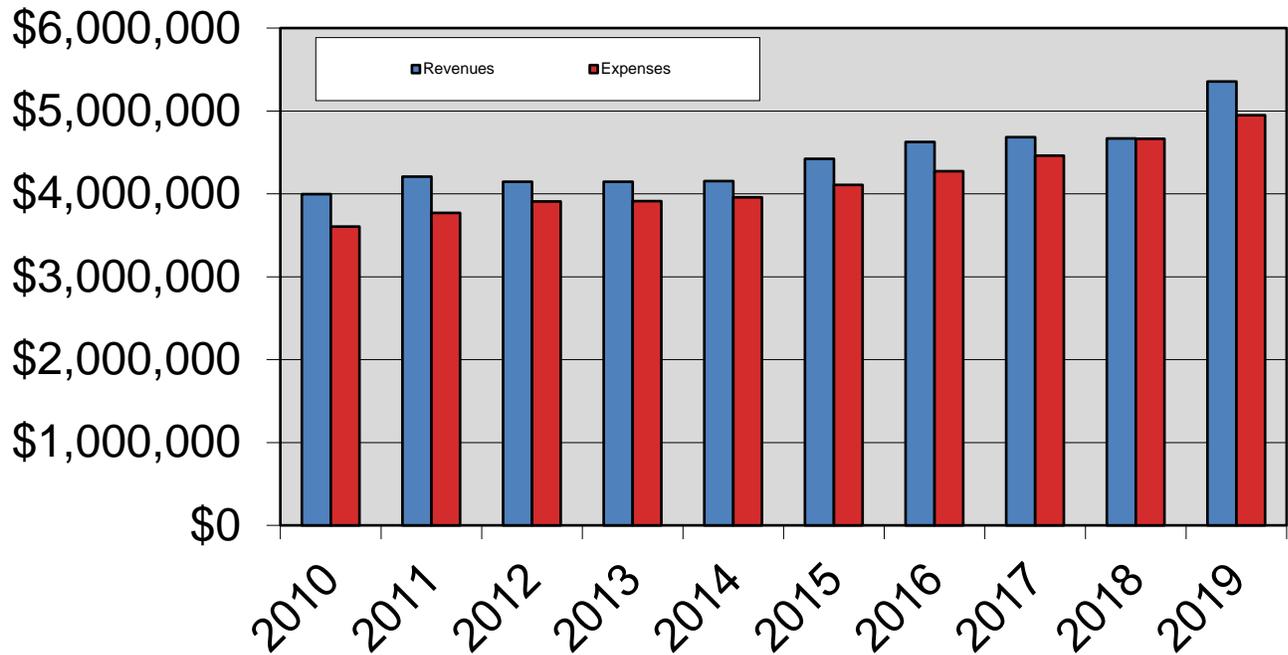
DETAIL OF EXPENSES		02-5-911-xxx				
CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	\$ 237,759	\$ 227,969	\$ 169,925	\$ 169,925	\$ 108,588
420	BOND AGENT FEES	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>300</u>	<u>300</u>
* TOTAL BOND INTEREST & FEES *		<u>\$ 237,759</u>	<u>\$ 227,969</u>	<u>\$ 171,925</u>	<u>\$ 170,225</u>	<u>\$ 108,888</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 \$408,792 for FY 2019. The residential rate will be increased to \$22 per month starting July 1st and the commercial rates will change accordingly. This rate change will allow the fund to be profitable over the projected future by covering the increased tipping fee from the Solid Waste Authority.

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 14.8% increase due to rate adjustments for both residential and commercial customers.

FISCAL YEAR ENDING JUNE 30, 2019

DETAIL OF REVENUES

SOURCE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
Solid Waste Services Fees	\$ 4,303,978	\$ 4,355,146	\$ 4,375,000	\$ 4,411,000	\$ 5,150,000
Trash Bags	7,488	7,338	8,000	1,536	-
Late Payment Penalties	24,941	20,696	27,500	22,000	27,500
Miscellaneous	34,860	19,263	-	-	-
Adjustments	(3,041)	(5,289)	-	-	-
Grants	-	1,182,817	10,000	250,881	-
Insurance Reimbursement	-	5,576	-	-	-
Interest	-	-	-	673	-
Accommodations Tax Transfer	290,833	231,819	245,958	245,958	178,959
TOTAL REVENUES	<u>\$ 4,659,059</u>	<u>\$ 5,817,366</u>	<u>\$ 4,666,458</u>	<u>\$ 4,932,048</u>	<u>\$ 5,356,459</u>

FISCAL YEAR ENDING JUNE 30, 2019

SUMMARY OF EXPENSES

DIV.#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
661	Commercial Collection	\$ 452,252	\$ 455,565	\$ 463,277	\$ 463,402	\$ 484,816
663	Transfer Station	801,500	889,931	999,339	926,722	1,054,648
671	Residential Collection	1,037,992	2,028,575	1,017,666	1,017,568	1,083,746
673	Trash/Litter Collection	292,994	334,155	340,005	309,716	338,529
674	Beach Cleaning	147,213	193,467	245,823	214,460	254,657
675	Recycling	380,310	351,222	389,964	357,241	374,714
901	Depreciation Expense	493,776	550,330	450,000	550,000	550,000
906	Overhead Allocation	693,557	744,410	759,392	750,362	806,556
TOTAL OPERATING EXPENSES		<u>\$ 4,299,594</u>	<u>\$ 5,547,655</u>	<u>\$ 4,665,466</u>	<u>\$ 4,589,471</u>	<u>\$ 4,947,667</u>
EXCESS (DEFICIT)		<u>\$ 359,465</u>	<u>\$ 269,711</u>	<u>\$ 992</u>	<u>\$ 342,577</u>	<u>\$ 408,792</u>
BEGINNING NET POSITION		<u>\$ 2,972,920</u>	<u>\$ 3,332,385</u>	<u>\$ 3,602,096</u>	<u>\$ 3,602,096</u>	<u>\$ 3,944,673</u>
ENDING NET POSITION		<u>\$ 3,332,385</u>	<u>\$ 3,602,096</u>	<u>\$ 3,603,088</u>	<u>\$ 3,944,673</u>	<u>\$ 4,353,465</u>

SOLID WASTE FUND

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

FISCAL YEAR ENDING JUNE 30, 2019 DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
663	Transfer Truck	\$ 160,000	15-5-950-361
663	Station Building/Yard Improvements	500,000	15-5-950-320
671	Automated Residential Truck	340,000	15-5-950-361
674	Surf Rake	80,000	15-5-950-361
674	4X4 Beach Tractor (Replacement)	60,000	15-5-950-361
	TOTAL CAPITAL OUTLAY	\$ 1,140,000	

Performance Benchmarks, Goals, and Priorities

The following benchmarks, goals, and priorities are provided for FY 2019, 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 over previous year.
- Track missed pick-ups and maintain rate less than 1%.
- Increase recycling on the beachfront and collect beach trash before cans overflow.
- Clean sand each day on the beach sections as needed based on usage.

15-5-661 COMMERCIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 191,522	\$ 194,128	\$ 205,575	\$ 204,730	\$ 215,036
014	OVERTIME	24,642	29,469	21,000	18,000	21,600
021	FICA	16,134	16,252	16,427	16,148	17,156
022	EMPLOYEE RETIREMENT	25,424	24,356	27,150	24,030	25,546
023	EMPLOYEE INSURANCE	39,198	40,330	42,240	41,360	44,160
040	WORKERS COMPENSATION	4,699	4,877	4,985	4,985	5,206
050	AWARDS	<u>2,462</u>	<u>2,679</u>	<u>2,900</u>	<u>2,895</u>	<u>3,112</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 304,081</u>	<u>\$ 312,091</u>	<u>\$ 320,277</u>	<u>\$ 312,148</u>	<u>\$ 331,816</u>
110	CLOTHING/UNIFORMS	\$ 3,537	\$ 4,412	\$ 5,000	\$ 4,500	\$ 5,000
111	MATERIALS/SUPPLIES	14,378	9,762	35,000	20,000	35,000
112	OFFICE SUPPLIES	407	674	1,000	750	1,000
120	COMMUNICATIONS	717	385	1,000	1,000	1,000
130	CONTRACTUAL SERVICES	-	478	-	-	-
131	REPAIRS/MAINTENANCE	-	449	-	27,504	-
132	PROFESSIONAL SERVICES	940	699	1,000	500	1,000
140	SUBSCRIPTIONS/DUES	1,055	-	-	-	-
150	VEHICLE OPERATIONS	97,998	92,934	70,000	70,000	80,000
151	FUEL	26,139	26,557	30,000	27,000	30,000
152	DAMAGE CLAIMS	<u>3,000</u>	<u>7,124</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 148,171</u>	<u>\$ 143,474</u>	<u>\$ 143,000</u>	<u>\$ 151,254</u>	<u>\$ 153,000</u>
	** TOTAL EXPENSES **	<u>\$ 452,252</u>	<u>\$ 455,565</u>	<u>\$ 463,277</u>	<u>\$ 463,402</u>	<u>\$ 484,816</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 4.6% increase in expenses is due to growth in personnel and operating costs.

15-5-663 TRANSFER STATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 126,402	\$ 120,685	\$ 134,994	\$ 129,600	\$ 133,046
014	OVERTIME	18,068	20,853	17,050	17,050	16,500
021	FICA	11,146	11,018	10,947	10,559	10,767
022	EMPLOYEE RETIREMENT	16,701	16,205	16,651	16,819	17,151
023	EMPLOYEE INSURANCE	28,800	31,124	31,680	31,680	33,120
040	WORKERS COMPENSATION	4,989	6,569	6,842	6,842	6,730
050	AWARDS	<u>1,847</u>	<u>2,009</u>	<u>2,175</u>	<u>2,172</u>	<u>2,334</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 207,953</u>	<u>\$ 208,463</u>	<u>\$ 220,339</u>	<u>\$ 214,722</u>	<u>\$ 219,648</u>
110	CLOTHING/UNIFORMS	\$ 2,038	\$ 2,827	\$ 3,000	\$ 3,000	\$ 3,000
111	MATERIALS/SUPPLIES	3,283	15,789	15,000	15,000	16,000
121	UTILITIES	3,241	3,691	5,000	3,500	5,000
130	CONTRACTUAL SERVICES	471,135	578,859	635,000	600,000	700,000
131	REPAIRS/MAINTENANCE	7,174	571	35,000	10,000	25,000
132	PROFESSIONAL SERVICES	194	66	1,000	500	1,000
150	VEHICLE OPERATIONS	52,889	47,060	55,000	50,000	55,000
151	FUEL	26,578	32,605	30,000	30,000	30,000
152	DAMAGE CLAIMS	<u>27,015</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 593,547</u>	<u>\$ 681,468</u>	<u>\$ 779,000</u>	<u>\$ 712,000</u>	<u>\$ 835,000</u>
	** TOTAL EXPENSES **	<u>\$ 801,500</u>	<u>\$ 889,931</u>	<u>\$ 999,339</u>	<u>\$ 926,722</u>	<u>\$ 1,054,648</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. The 5.5% increase in expenses is mostly due to contractual services which is the Horry County Solid Waste Authority tipping fee.

15-5-671 RESIDENTIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 470,623	\$ 481,496	\$ 541,455	\$ 541,455	\$ 586,661
014	OVERTIME	41,777	49,623	43,500	42,675	45,000
021	FICA	38,172	37,879	40,947	40,889	44,216
022	EMPLOYEE RETIREMENT	55,142	54,599	67,005	67,005	68,079
023	EMPLOYEE INSURANCE	96,000	100,800	116,160	112,640	121,440
030	TRAINING	-	-	2,500	-	2,500
040	WORKERS COMPENSATION	19,552	20,014	14,624	14,624	15,792
050	AWARDS	6,211	6,697	7,975	7,962	8,558
	* SUBTOTAL PERSONNEL *	<u>\$ 727,477</u>	<u>\$ 751,108</u>	<u>\$ 834,166</u>	<u>\$ 827,250</u>	<u>\$ 892,246</u>
110	CLOTHING/UNIFORMS	\$ 7,699	\$ 10,362	\$ 8,000	\$ 10,000	\$ 8,500
111	MATERIALS/SUPPLIES	30,503	58,385	50,000	45,000	55,000
120	COMMUNICATIONS	-	645	20,000	4,000	10,000
130	CONTRACTUAL SERVICES	-	1,077,560	-	12	-
132	PROFESSIONAL SERVICES	8,531	151	2,000	300	2,000
140	SUB / DUES	212	212	-	212	-
141	TRAVEL	20	43	2,000	50	2,000
142	ADVERTISING	120	120	1,500	132	2,000
150	VEHICLE OPERATIONS	103,003	99,062	70,000	100,000	80,000
151	FUEL	32,175	30,211	30,000	30,000	32,000
152	DAMAGE CLAIMS	128,252	716	-	612	-
	* SUBTOTAL OPERATING *	<u>\$ 310,515</u>	<u>\$ 1,277,467</u>	<u>\$ 183,500</u>	<u>\$ 190,318</u>	<u>\$ 191,500</u>
	** TOTAL EXPENSES **	<u><u>\$ 1,037,992</u></u>	<u><u>\$ 2,028,575</u></u>	<u><u>\$ 1,017,666</u></u>	<u><u>\$ 1,017,568</u></u>	<u><u>\$ 1,083,746</u></u>

DIVISION 671 RESIDENTIAL COLLECTION

DIVISION NARRATIVE

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

The Sanitation Division is responsible for the curbside collection of all municipal solid waste, including yard waste, recycling and white goods. In addition, personnel provide beach cleaning services and roadside litter collection. Approximately 10,500 residential customers are served each week. Approximately 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 6.5% increase in expenses is due to growth in personnel and operating costs.

15-5-673 TRASH/LITTER COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 140,726	\$ 132,329	\$ 146,680	\$ 142,530	\$ 144,990
012	SALARY, PART-TIME	-	-	10,920	-	10,920
014	OVERTIME	15,208	20,725	16,405	16,405	16,500
021	FICA	11,363	11,591	12,354	11,284	12,241
022	EMPLOYEE RETIREMENT	17,827	18,517	18,441	18,615	18,914
023	EMPLOYEE INSURANCE	28,000	28,533	31,680	28,160	33,120
040	WORKERS COMPENSATION	5,637	5,777	4,350	4,350	4,310
050	AWARDS	1,947	2,084	2,175	2,172	2,334
	* SUBTOTAL PERSONNEL *	<u>\$ 220,708</u>	<u>\$ 219,556</u>	<u>\$ 243,005</u>	<u>\$ 223,516</u>	<u>\$ 243,329</u>
110	CLOTHING/UNIFORMS	\$ 2,135	\$ 4,523	\$ 3,000	\$ 3,000	\$ 3,000
111	MATERIALS/SUPPLIES	8,918	39,723	28,000	20,000	26,200
132	PROFESSIONAL SERVICES	1,218	163	1,000	200	1,000
150	VEHICLE OPERATIONS	35,021	39,321	40,000	35,000	40,000
151	FUEL	24,526	29,206	25,000	28,000	25,000
152	DAMAGE CLAIMS	468	1,663	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 72,286</u>	<u>\$ 114,599</u>	<u>\$ 97,000</u>	<u>\$ 86,200</u>	<u>\$ 95,200</u>
	** TOTAL EXPENSES **	<u><u>\$ 292,994</u></u>	<u><u>\$ 334,155</u></u>	<u><u>\$ 340,005</u></u>	<u><u>\$ 309,716</u></u>	<u><u>\$ 338,529</u></u>

DIVISION 673 TRASH/LITTER COLLECTION

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
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 0.4% decrease is due to a reduction in materials and supplies for the fiscal year.

15-5-674 BEACH CLEANING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY	\$ 42,126	\$ 71,690	\$ 71,113	\$ 73,278	\$ 78,349
012	SALARY, PART-TIME	11,277	20,767	43,680	24,000	43,680
014	OVERTIME	10,876	16,374	16,750	16,000	16,925
021	FICA	4,589	7,531	9,208	7,929	9,727
022	EMPLOYEE RETIREMENT	5,468	7,800	9,713	8,956	9,366
023	EMPLOYEE INSURANCE	19,200	20,160	21,120	20,160	22,080
024	UNEMPLOYEE INSURANCE	9	300	-	-	-
040	WORKERS COMPENSATION	4,526	4,530	3,289	3,289	3,474
050	AWARDS	636	1,340	1,450	1,448	1,556
	* SUBTOTAL PERSONNEL *	<u>\$ 98,707</u>	<u>\$ 150,492</u>	<u>\$ 176,323</u>	<u>\$ 155,060</u>	<u>\$ 185,157</u>
110	CLOTHING/UNIFORMS	\$ 1,440	\$ 2,211	\$ 3,000	\$ 2,500	\$ 3,000
111	MATERIALS/SUPPLIES	2,393	3,157	10,000	3,500	10,000
130	CONTRACTUAL SERVICES	7	-	-	-	-
132	PROFESSIONAL SERVICES	179	274	1,500	400	1,500
150	VEHICLE OPERATIONS	17,482	14,858	30,000	30,000	30,000
151	FUEL	27,005	22,475	25,000	23,000	25,000
	* SUBTOTAL OPERATING *	<u>\$ 48,506</u>	<u>\$ 42,975</u>	<u>\$ 69,500</u>	<u>\$ 59,400</u>	<u>\$ 69,500</u>
	** TOTAL EXPENSES **	<u>\$ 147,213</u>	<u>\$ 193,467</u>	<u>\$ 245,823</u>	<u>\$ 214,460</u>	<u>\$ 254,657</u>

DIVISION 674 BEACH CLEANING

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
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 3.6% increase in expenditures is due to growth in personnel costs.

15-5-675 RECYCLING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 176,301	\$ 157,900	\$ 161,573	\$ 155,485	\$ 146,753
014	OVERTIME	16,930	18,877	14,375	14,375	17,400
021	FICA	15,290	13,144	12,844	12,400	11,983
022	EMPLOYEE RETIREMENT	19,412	16,697	18,573	17,800	17,202
023	EMPLOYEE INSURANCE	38,400	41,171	42,240	40,320	44,160
030	TRAINING	-	840	-	-	-
040	WORKERS COMPENSATION	5,842	6,163	4,399	4,399	4,104
050	AWARDS	3,058	2,679	2,900	2,895	3,112
	* SUBTOTAL PERSONNEL *	<u>\$ 275,233</u>	<u>\$ 257,471</u>	<u>\$ 256,904</u>	<u>\$ 247,674</u>	<u>\$ 244,714</u>
110	CLOTHING/UNIFORMS	\$ 2,690	\$ 4,730	\$ 4,000	\$ 4,500	\$ 4,000
111	MATERIALS/SUPPLIES	50,552	37,320	65,000	45,000	65,000
113	PRINTING/BINDING	-	-	3,000	-	-
130	CONTRACTUAL SERVICES	317	-	1,000	-	1,000
132	PROFESSIONAL SERVICES	169	166	60	67	-
150	VEHICLE OPERATIONS	30,104	22,106	35,000	35,000	35,000
150	FUEL	21,245	27,690	25,000	25,000	25,000
152	DAMAGE CLAIMS	-	1,739	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 105,077</u>	<u>\$ 93,751</u>	<u>\$ 133,060</u>	<u>\$ 109,567</u>	<u>\$ 130,000</u>
	** TOTAL EXPENSES **	<u>\$ 380,310</u>	<u>\$ 351,222</u>	<u>\$ 389,964</u>	<u>\$ 357,241</u>	<u>\$ 374,714</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 3.9% decrease in expenses is due to a reduction 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, 2017 was \$7,515,353. The accumulated depreciation as of June 30, 2017 was \$5,543,352.

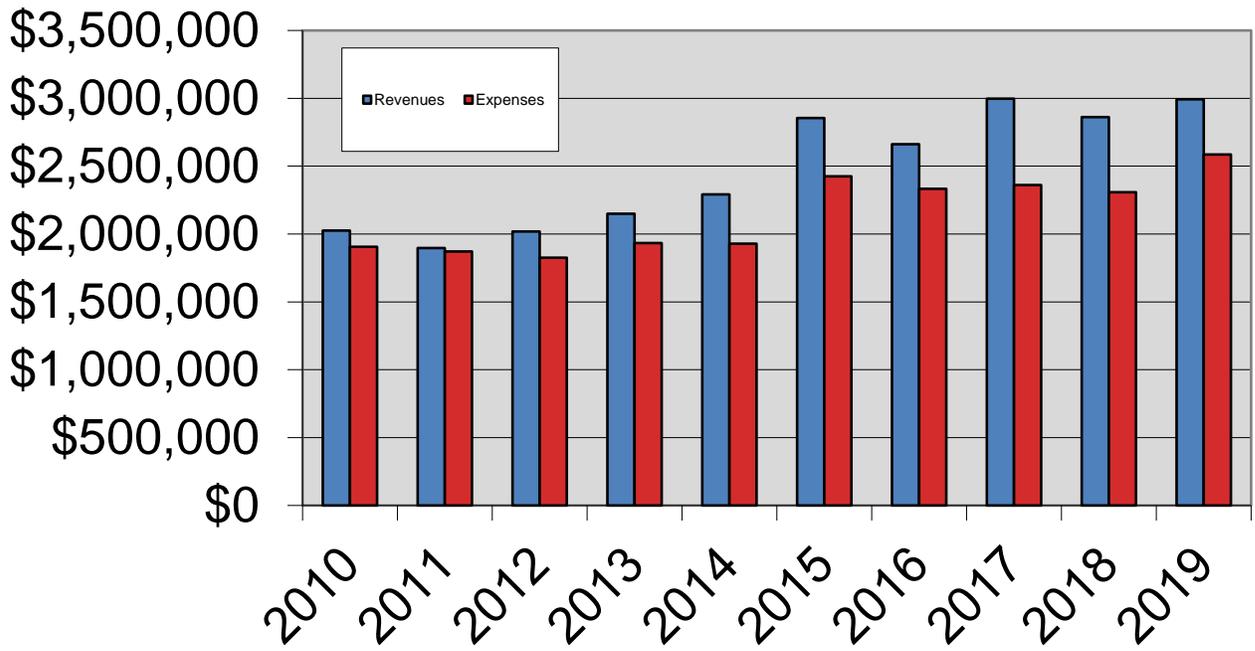
DETAIL OF EXPENSES		15-5-901-510				
CODE	CLASSIFICATION	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
		ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	<u>\$ 493,776</u>	<u>\$ 550,330</u>	<u>\$ 450,000</u>	<u>\$ 550,000</u>	<u>\$ 550,000</u>
TOTAL DEPRECIATION		<u>\$ 493,776</u>	<u>\$ 550,330</u>	<u>\$ 450,000</u>	<u>\$ 550,000</u>	<u>\$ 550,000</u>

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BEACH SERVICES FUND

BEACH SERVICES FUND

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



The chart above reflects a surplus of \$405,783 for FY 2019. 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, 2019

DETAIL OF REVENUES

REVENUES	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
Rental (Umbrellas & Chairs)	\$ 1,991,185	\$ 2,296,719	\$ 2,000,000	\$ 2,250,000	\$ 2,250,000
Italian Ice Sales	366,007	307,558	350,000	300,000	300,000
Sales (Drinks, Food, Misc)	3,373	402	10,000	6,000	10,000
Amusement Sales	106,935	72,287	125,000	75,000	75,000
Accommodations Tax Transfer	112,848	244,843	192,396	192,396	157,805
Local Accommodations Tax Transfer	399,013	624,915	318,295	318,295	363,862
Cont. Capital - Gen. Fixed Assets	3,835	-	-	-	-
Miscellaneous	16,011	12,420	20,000	30,000	20,000
Less Sales Tax	<u>(167,009)</u>	<u>(184,696)</u>	<u>(155,000)</u>	<u>(185,000)</u>	<u>(185,000)</u>
TOTAL REVENUES	<u>\$ 2,832,198</u>	<u>\$ 3,374,448</u>	<u>\$ 2,860,691</u>	<u>\$ 2,986,691</u>	<u>\$ 2,991,667</u>

FISCAL YEAR ENDING JUNE 30, 2019

SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
760	Beach Services - Concessions	\$ 858,106	\$ 815,265	\$ 869,864	\$ 822,201	\$ 872,751
761	Beach Services - Lifeguards	807,846	721,454	678,713	692,937	736,067
906	Depreciation	144,144	169,205	150,000	150,000	150,000
906	Overhead Allocations	516,400	601,414	609,682	606,023	627,066
906	Transfer Out NMB Ent. Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>200,000</u>
TOTAL OPERATING EXPENSES		<u>\$ 2,326,496</u>	<u>\$ 2,307,338</u>	<u>\$ 2,308,259</u>	<u>\$ 2,371,161</u>	<u>\$ 2,585,884</u>
EXCESS (DEFICIT)		<u>\$ 505,702</u>	<u>\$ 1,067,110</u>	<u>\$ 552,432</u>	<u>\$ 615,530</u>	<u>\$ 405,783</u>
BEGINNING NET POSITION		<u>\$ (1,631,065)</u>	<u>\$ (1,125,363)</u>	<u>\$ (58,253)</u>	<u>\$ (58,253)</u>	<u>\$ 557,277</u>
ENDING NET POSITION		<u>\$ (1,125,363)</u>	<u>\$ (58,253)</u>	<u>\$ 494,179</u>	<u>\$ 557,277</u>	<u>\$ 963,060</u>

BEACH SERVICES FUND

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

FISCAL YEAR ENDING JUNE 30, 2019 DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
760	Beach Truck	\$ 25,000	16-5-760-360
760	Chairs and Umbrellas	50,000	16-5-760-370
760	HVAC Warehouse	40,000	16-5-760-321
761	Gator (Side by Side)	<u>13,500</u>	16-5-761-360
TOTAL CAPITAL OUTLAY		<u>\$ 128,500</u>	

Performance Benchmarks, Goals, and Priorities

The goals and priorities set forth in FY 2018 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 2019:

- Continue to grow online reservation program.
- Develop and implement marketing plan to maintain sales.
- Begin to accumulate cash reserves within the fund.

16-5-760 BEACH SERVICES - CONCESSIONS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY	\$ 398	\$ -	\$ -	\$ -	\$ -
012	PT- CONCESSIONS	544,752	497,269	500,000	500,000	500,000
013	PT- COMMISSIONS	35,250	38,268	36,760	36,760	36,760
014	OVERTIME	281	-	-	-	-
017	PT-SLIDE SECURITY	12,245	9,525	13,000	13,000	13,000
021	FICA	32,775	25,081	42,057	35,000	42,057
024	UNEMPLOYMENT INSURANCE	2,038	574	-	-	-
030	TRAINING	-	-	500	-	500
040	WORKERS COMPENSATION	8,495	8,577	10,995	10,995	10,955
050	AWARDS	-	-	-	-	180
	* SUBTOTAL PERSONNEL *	<u>\$ 636,234</u>	<u>\$ 579,294</u>	<u>\$ 603,312</u>	<u>\$ 595,755</u>	<u>\$ 603,452</u>
110	CLOTHING/UNIFORMS	\$ 3,365	\$ 2,133	\$ 3,000	\$ 3,000	\$ 3,000
111	MATERIALS/SUPPLIES	19,242	16,607	18,000	18,000	18,000
112	OFFICE SUPPLIES	179	480	1,900	1,900	1,900
113	PRINTING/BINDING	7,322	1,860	5,500	5,500	5,500
120	COMMUNICATIONS	39,091	34,649	41,022	35,000	41,022
130	CONTRACTUAL SERVICES	1,616	6	1,000	1,000	1,000
131	REPAIRS/MAINTENANCE	9,995	13,448	17,000	10,000	17,000
132	PROFESSIONAL SERVICES	736	3,911	23,000	2,000	23,000
134	CREDIT CARD FEES	20,642	26,230	24,143	30,000	26,890
140	SUBSCRIPTIONS/DUES	117	122	-	-	-
141	TRAVEL/BUSINESS	-	75	1,500	1,500	1,500
142	ADVERTISING	323	-	500	500	500
150	VEHICLE OPERATIONS	19,054	14,777	11,000	11,000	11,000
151	FUEL	18,195	12,805	21,000	15,000	21,000
152	DAMAGE CLAIMS	-	738	-	296	-
160	HIPPO INSURANCE	-	15,500	15,500	15,500	15,500
185	ITALIAN ICE / SUPPLIES	81,905	91,053	81,237	75,000	81,237
186	BOTTLED DRINKS	-	-	750	750	750
187	PREPACKAGED FOODS	-	-	500	500	500
188	NON-FOOD ITEMS	90	1,577	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 221,872</u>	<u>\$ 235,971</u>	<u>\$ 266,552</u>	<u>\$ 226,446</u>	<u>\$ 269,299</u>
	** TOTAL EXPENSES**	<u><u>\$ 858,106</u></u>	<u><u>\$ 815,265</u></u>	<u><u>\$ 869,864</u></u>	<u><u>\$ 822,201</u></u>	<u><u>\$ 872,751</u></u>

DIVISION 760 BEACH SERVICES- CONCESSIONS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2019.

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The 1.0% increase in expenses is due to additional credit card fees since credit card payments are becoming increasingly more popular.

16-5-761 BEACH SERVICES - LIFEGUARDS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
012	PT - LIFEGUARDS	\$ 630,562	\$ 569,803	\$ 550,000	\$ 550,000	\$ 575,000
013	LIFEGUARD BONUSES	34,350	29,200	32,000	29,350	43,000
021	FICA	46,488	34,099	44,523	42,000	47,277
024	UNEMPLOYMENT INSURANCE	-	1,878	-	1,878	-
030	TRAINING	1,122	210	2,700	1,200	3,700
040	WORKERS COMPENSATION	11,280	11,280	11,640	11,280	12,360
050	AWARDS	109	148	2,000	148	2,000
	* SUBTOTAL PERSONNEL *	<u>\$ 723,911</u>	<u>\$ 646,618</u>	<u>\$ 642,863</u>	<u>\$ 635,856</u>	<u>\$ 683,337</u>
110	CLOTHING/UNIFORMS	\$ 32,386	\$ 29,074	\$ 19,480	\$ 19,480	\$ 17,360
111	MATERIALS/SUPPLIES	28,631	21,023	8,450	20,000	18,150
113	PRINTING/BINDING	468	457	-	-	-
120	COMMUNICATIONS	-	2,952	-	5,875	-
130	CONTRACTUAL SERVICES	345	362	-	267	-
131	REPAIRS/MAINTENANCE	965	2,816	500	500	7,800
132	PROFESSIONAL SERVICES	6,022	3,886	-	1,347	-
140	SUBSCRIPTIONS/DUES	4,820	4,115	3,920	4,450	3,920
141	TRAVEL/BUSINESS	2,837	6,968	2,500	4,162	2,000
142	ADVERTISING	3,111	26	1,000	1,000	3,500
150	VEHICLE OPERATIONS	3,286	3,141	-	-	-
151	FUEL	1,064	16	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 83,935</u>	<u>\$ 74,836</u>	<u>\$ 35,850</u>	<u>\$ 57,081</u>	<u>\$ 52,730</u>
	** TOTAL EXPENSES **	<u>\$ 807,846</u>	<u>\$ 721,454</u>	<u>\$ 678,713</u>	<u>\$ 692,937</u>	<u>\$ 736,067</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 2019.

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

The 8.5% increase in expenses is due to growth in personnel and operating costs, especially materials and supplies.

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, 2017 was \$1,974,145. The accumulated depreciation as of June 30, 2017 was \$1,339,361.

DETAIL OF EXPENSES 16-5-906-510

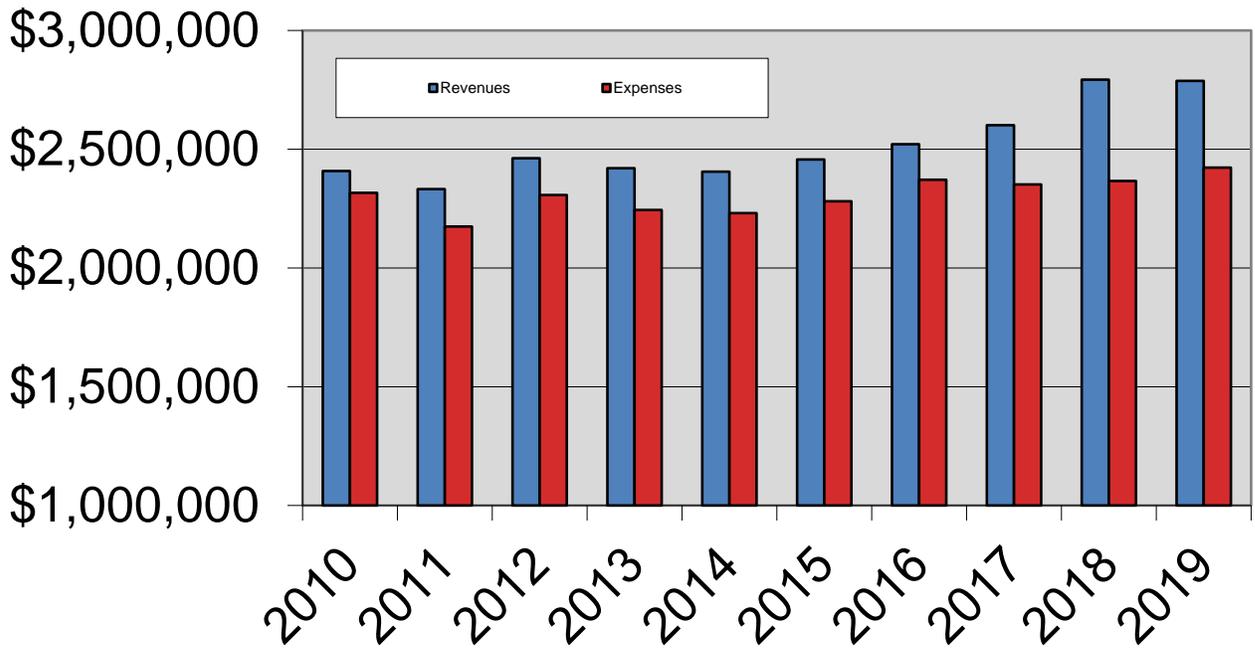
CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	<u>\$ 144,144</u>	<u>\$ 169,205</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>
* TOTAL DEPRECIATION*		<u>\$ 144,144</u>	<u>\$ 169,205</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>

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AQUATIC & FITNESS
CENTER FUND

AQUATIC AND FITNESS CENTER FUND

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



According to the chart above, revenues are projected to exceed expenses by \$365,812 for FY 2019.

**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, 2019

DETAIL OF REVENUES

REVENUES	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
Aquatic Membership Fees	\$ 1,538,251	\$ 1,542,151	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
Aquatic Enrollment Fees	52,011	58,233	55,000	55,000	55,000
Aquatic Day Memberships	49,820	49,465	59,000	59,000	59,000
Operating Program Fees	348,803	289,650	200,000	250,000	200,000
Sales (Merch. & Food)	52,634	38,854	40,000	40,000	40,000
Property Sales/Interest/Rent	6,270	-	-	-	-
Miscellaneous	(1,849)	2,651	1,000	1,000	1,000
Non-Operating Program Fees	4,647	13,533	15,000	15,000	10,000
Local Accommodations Tax Transfer	445,917	493,749	823,205	823,205	823,205
TOTAL REVENUES	\$ 2,496,504	\$ 2,488,286	\$ 2,793,205	\$ 2,843,205	\$ 2,788,205

FISCAL YEAR ENDING JUNE 30, 2019

SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
770	Administration	\$ 769,554	\$ 1,058,750	\$ 827,497	\$ 811,173	\$ 863,630
771	Aquatics	213,244	249,752	279,089	257,766	289,558
772	Activity Specialist	212,820	192,090	195,798	193,748	209,858
773	Fitness	338,167	273,579	279,095	258,227	278,268
774	Custodians	135,417	144,095	147,319	142,789	152,888
970	Depreciation / Amortization	287,824	292,463	275,000	275,000	275,000
970	Overhead Allocations	211,759	234,784	228,610	226,986	238,532
970	Bond Interest/Agent Fees	127,719	157,312	133,541	133,541	114,658
TOTAL OPERATING EXPENSES		\$ 2,296,504	\$ 2,602,825	\$ 2,365,949	\$ 2,299,230	\$ 2,422,393
EXCESS (DEFICIT)		\$ 200,000	\$ (114,539)	\$ 427,256	\$ 543,975	\$ 365,812
BEGINNING NET POSITION		\$ 2,533,660	\$ 2,733,660	\$ 2,619,121	\$ 2,619,121	\$ 3,163,096
ENDING NET POSITION		\$ 2,733,660	\$ 2,619,121	\$ 3,046,377	\$ 3,163,096	\$ 3,528,908

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, 2019 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 2019, along with programs already in place:

- Increase use of college interns from Coastal Carolina University.
- Implement high quality Health and Fitness assessment to increase the flow of members from McLeod Sea Coast Cardiac Rehab Phase 4 programming into AFC Fitness for Life program.
- Increase current number of participants in Dolphins Swim Team, Masters Swim Team, and swim lessons.
- Continue to offer lifeguard certification for our community each Spring and continue to recertify AFC lifeguards.
- Encourage more registrants to enroll in the Afterschool Program and Spring Break Program.
- Educate and train current staff to provide the best possible service to members.
- Due to the popularity of the water facilities, the lap pool, therapy pool, and hot tub will be resurfaced.

17-5-770 ADMINISTRATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 244,974	\$ 250,570	\$ 258,203	\$ 255,942	\$ 275,757
012	SALARY, PART-TIME	62,463	74,838	75,000	75,000	81,206
014	OVERTIME	198	227	-	361	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	24,727	25,142	23,991	23,854	25,701
022	EMPLOYEE RETIREMENT	32,894	31,812	34,161	33,784	35,714
023	EMPLOYEE INSURANCE	37,661	41,124	42,240	42,240	44,160
024	UNEMPLOYMENT INSURANCE	-	1,416	-	-	-
030	TRAINING	171	867	650	-	650
040	WORKERS COMPENSATION	2,566	2,653	2,666	2,272	2,856
050	AWARDS	2,462	2,759	2,900	2,895	2,900
	* SUBTOTAL PERSONNEL *	<u>\$ 413,516</u>	<u>\$ 436,808</u>	<u>\$ 445,211</u>	<u>\$ 441,748</u>	<u>\$ 474,344</u>
110	CLOTHING/UNIFORMS	\$ 719	\$ 128	\$ 300	\$ 839	\$ 300
111	MATERIALS/SUPPLIES	14,650	14,930	10,000	10,000	10,000
112	OFFICE SUPPLIES	7,208	6,160	10,400	7,500	10,400
113	PRINTING/BINDING	1,084	43	2,000	1,500	2,000
117	RESALE SUPPLIES	2,238	5,219	3,500	3,500	3,500
120	COMMUNICATIONS	1,146	1,357	2,000	1,500	2,000
121	UTILITIES	165,218	176,558	180,000	175,000	180,000
130	CONTRACTUAL SERVICES	42,750	52,148	50,126	50,000	50,126
131	REPAIRS/MAINTENANCE	53,230	102,834	50,000	50,000	57,000
132	PROFESSIONAL SERVICES	-	401	875	875	875
134	CREDIT CARD FEES	12,013	12,828	10,500	10,500	10,500
140	SUBSCRIPTIONS/DUES	1,649	1,555	985	1,211	985
141	TRAVEL/BUSINESS	586	1,942	5,000	2,000	5,000
142	ADVERTISING	53,547	48,409	56,600	55,000	56,600
151	FUEL	-	270	-	-	-
152	DAMAGE CLAIMS	-	197,160	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 356,038</u>	<u>\$ 621,942</u>	<u>\$ 382,286</u>	<u>\$ 369,425</u>	<u>\$ 389,286</u>
	** TOTAL EXPENSES **	<u><u>\$ 769,554</u></u>	<u><u>\$ 1,058,750</u></u>	<u><u>\$ 827,497</u></u>	<u><u>\$ 811,173</u></u>	<u><u>\$ 863,630</u></u>

DIVISION 770 ADMINISTRATION

DIVISION NARRATIVE

The Aquatic and Fitness Center is a division of the Parks and Recreation Department. The Administration Division is comprised of four full-time staff members that are devoted to operating the facility on a full-time basis and with the assistance of nearly 70 part-time employees. They strive to create and provide outstanding health and fitness programs to the City of North Myrtle Beach and the surrounding area. The Aquatic Center Director and Assistant Director manage all activities and with the aide of the various supervisors in the facility develop the programs that make this facility the top fitness center in the area.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
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 4.4% 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 54,436	\$ 77,094	\$ 78,133	\$ 78,195	\$ 84,547
012	SALARY, PART-TIME	77,210	76,782	80,198	78,000	80,198
014	OVERTIME	81	206	-	93	-
021	FICA	10,027	11,548	11,400	11,253	11,862
022	EMPLOYEE RETIREMENT	4,192	7,935	6,251	8,179	8,833
023	EMPLOYEE INSURANCE	12,000	20,160	21,120	21,120	22,080
024	UNEMPLOYMENT INSURANCE	-	450	-	450	-
030	TRAINING	19	35	500	500	500
040	WORKERS COMPENSATION	1,034	1,231	1,267	1,231	1,318
050	AWARDS	615	1,339	1,450	1,448	1,450
	* SUBTOTAL PERSONNEL *	<u>\$ 159,614</u>	<u>\$ 196,780</u>	<u>\$ 200,319</u>	<u>\$ 200,469</u>	<u>\$ 210,788</u>
110	CLOTHING/UNIFORMS	\$ 32	\$ 291	\$ 500	\$ 315	\$ 500
111	MATERIALS/SUPPLIES	19,871	20,987	24,355	20,000	24,355
112	OFFICE SUPPLIES	-	-	-	82	-
113	PRINTING/BINDING	-	106	-	-	-
130	CONTRACTUAL SERVICES	6,888	6,261	7,700	6,800	7,700
131	REPAIRS/MAINTENANCE	23,478	18,978	40,300	25,000	40,300
132	PROFESSIONAL SERVICES	2,778	5,908	3,900	3,600	3,900
140	SUBSCRIPTIONS/DUES	583	441	2,015	1,500	2,015
	* SUBTOTAL OPERATING *	<u>\$ 53,630</u>	<u>\$ 52,972</u>	<u>\$ 78,770</u>	<u>\$ 57,297</u>	<u>\$ 78,770</u>
	** TOTAL EXPENSES **	<u>\$ 213,244</u>	<u>\$ 249,752</u>	<u>\$ 279,089</u>	<u>\$ 257,766</u>	<u>\$ 289,558</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 3.8% increase in total expenses is due to growth in personnel costs.

17-5-772 ACTIVITY SPECIALIST

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 63,671	\$ 54,907	\$ 59,239	\$ 59,430	\$ 63,816
012	SALARY, PART-TIME	104,501	95,851	90,000	90,000	97,968
014	OVERTIME	-	270	-	271	-
021	FICA	12,769	11,486	11,044	11,078	11,972
022	EMPLOYEE RETIREMENT	7,767	7,564	8,436	7,785	8,443
023	EMPLOYEE INSURANCE	9,600	10,080	10,560	10,080	11,040
030	TRAINING	247	-	500	-	500
040	WORKERS COMPENSATION	1,143	1,149	1,194	1,149	1,294
050	AWARDS	<u>616</u>	<u>670</u>	<u>725</u>	<u>670</u>	<u>725</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 200,314</u>	<u>\$ 181,977</u>	<u>\$ 181,698</u>	<u>\$ 180,463</u>	<u>\$ 195,758</u>
110	CLOTHING/UNIFORMS	\$ 631	\$ 560	\$ 600	\$ 305	\$ 600
111	MATERIALS/SUPPLIES	11,142	9,373	12,800	12,800	12,800
132	PROFESSIONAL SERVICES	<u>733</u>	<u>180</u>	<u>700</u>	<u>180</u>	<u>700</u>
	* SUBTOTAL OPERATING *	<u>\$ 12,506</u>	<u>\$ 10,113</u>	<u>\$ 14,100</u>	<u>\$ 13,285</u>	<u>\$ 14,100</u>
	** TOTAL EXPENSES **	<u><u>\$ 212,820</u></u>	<u><u>\$ 192,090</u></u>	<u><u>\$ 195,798</u></u>	<u><u>\$ 193,748</u></u>	<u><u>\$ 209,858</u></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 7.2% increase in total expenses is due to growth in personnel costs.

17-5-773 FITNESS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 49,170	\$ 62,358	\$ 56,675	\$ 45,000	\$ 56,043
012	SALARY, PART-TIME	109,450	113,223	116,727	125,000	116,727
014	OVERTIME	-	121	-	-	-
021	FICA	12,238	12,340	12,832	12,580	12,785
022	EMPLOYEE RETIREMENT	7,649	7,743	8,071	5,895	7,446
023	EMPLOYEE INSURANCE	9,616	10,080	10,560	8,000	11,040
030	TRAINING	1,362	175	925	925	925
040	WORKERS COMPENSATION	966	1,028	1,040	1,040	1,037
050	AWARDS	616	670	725	704	725
	* SUBTOTAL PERSONNEL *	<u>\$ 191,067</u>	<u>\$ 207,738</u>	<u>\$ 207,555</u>	<u>\$ 199,144</u>	<u>\$ 206,728</u>
110	CLOTHING/UNIFORMS	\$ 245	\$ 168	\$ 450	\$ 450	\$ 450
111	MATERIALS/SUPPLIES	11,265	12,351	13,620	12,000	13,620
112	OFFICE SUPPLIES	252	54	140	-	140
117	RESALE SUPPLIES	32,762	23,500	30,075	25,000	30,075
130	CONTRACTUAL SERVICES	93,924	4,408	20,400	10,000	20,400
131	REPAIRS/MAINTENANCE	3,956	24,213	3,500	10,650	3,500
132	PROFESSIONAL SERVICES	526	1,042	750	803	750
140	SUBSCRIPTIONS/DUES	195	105	1,105	180	1,105
141	TRAVEL/BUSINESS	344	-	1,500	-	1,500
152	DAMAGE CLAIMS	3,631	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 147,100</u>	<u>\$ 65,841</u>	<u>\$ 71,540</u>	<u>\$ 59,083</u>	<u>\$ 71,540</u>
	** TOTAL EXPENSES **	<u><u>\$ 338,167</u></u>	<u><u>\$ 273,579</u></u>	<u><u>\$ 279,095</u></u>	<u><u>\$ 258,227</u></u>	<u><u>\$ 278,268</u></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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ 50,537	\$ 52,481	\$ 55,949	\$ 53,900	\$ 59,915
012	SALARY, PART-TIME	19,627	21,500	23,100	22,500	23,100
014	OVERTIME	861	1,183	1,500	1,000	1,500
021	FICA	5,584	5,688	5,961	5,728	6,254
022	EMPLOYEE RETIREMENT	4,275	4,267	4,475	4,475	4,793
023	EMPLOYEE INSURANCE	19,200	20,160	21,120	21,120	22,080
040	WORKERS COMPENSATION	608	618	644	618	676
050	AWARDS	<u>1,271</u>	<u>1,379</u>	<u>1,450</u>	<u>1,448</u>	<u>1,450</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 101,963</u>	<u>\$ 107,276</u>	<u>\$ 114,199</u>	<u>\$ 110,789</u>	<u>\$ 119,768</u>
110	CLOTHING/UNIFORMS	\$ 806	\$ 111	\$ 1,000	\$ 500	\$ 1,000
111	MATERIALS/SUPPLIES	327	-	-	-	-
118	CUSTODIAL SUPPLIES	32,288	36,708	32,000	31,500	32,000
132	PROFESSIONAL SERVICES	<u>33</u>	<u>-</u>	<u>120</u>	<u>-</u>	<u>120</u>
	* SUBTOTAL OPERATING *	<u>\$ 33,454</u>	<u>\$ 36,819</u>	<u>\$ 33,120</u>	<u>\$ 32,000</u>	<u>\$ 33,120</u>
	** TOTAL EXPENSES **	<u>\$ 135,417</u>	<u>\$ 144,095</u>	<u>\$ 147,319</u>	<u>\$ 142,789</u>	<u>\$ 152,888</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. The 3.8% increase in expenses is due to growth in personnel costs.

AQUATIC AND FITNESS CENTER FUND

DEPRECIATION

This account contains the depreciation expense for all of the capital assets in the Aquatic and Fitness Center Fund.

The depreciation expense is based upon the useful life of each asset. The valuation of capital assets as audited for the year ending June 30, 2017 was \$10,652,431. The accumulated depreciation as of June 30, 2017 was \$3,518,535.

DETAIL OF EXPENSES 17-5-970-510

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 287,824	\$ 292,463	\$ 275,000	\$ 275,000	\$ 275,000
* TOTAL DEPRECIATION*		\$ 287,824	\$ 292,463	\$ 275,000	\$ 275,000	\$ 275,000

BOND INTEREST

DETAIL OF EXPENSES 17-5-970-415

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
<u>BOND INTEREST</u>						
415	BOND INTEREST	\$ 127,719	\$ 157,312	\$ 133,541	\$ 133,541	\$ 114,658
* TOTAL BOND INTEREST *		\$ 127,719	\$ 157,312	\$ 133,541	\$ 133,541	\$ 114,658

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, 2019
DETAIL OF REVENUES**

REVENUES	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
NMB Park Sponsorships	\$ -	\$ 315,110	\$ 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	-	53,529	330,000	330,000	330,000
NMB Park Vending	-	-	500	6,000	500
NMB Merchandise Sales	-	-	15,000	15,000	15,000
Revenue Share Activities	-	-	75,000	75,000	75,000
Christmas Light Show/ Village	-	306,227	500,000	362,603	500,000
Sales Tax	-	(25,555)	(30,000)	(55,000)	(30,000)
Miscellaneous	-	180	-	650	-
General Fund Transfer	-	150,000	50,000	50,000	150,000
Accomodations Tax Transfer	-	-	143,643	143,643	129,859
Cont. Capital - Gen. Fixed Assets	-	323,634	-	-	-
Park Dev. Fund Transfer	-	341,615	-	-	-
CIP Transfer	-	-	-	100,000	-
Beach Services Transfer	-	-	-	100,000	200,000
TOTAL REVENUES	\$ -	\$ 1,464,740	\$ 1,394,143	\$ 1,437,896	\$ 1,680,359

**FISCAL YEAR ENDING JUNE 30, 2019
SUMMARY OF EXPENSES**

Div #	DIVISION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
744	Concessions	\$ -	\$ -	\$ 246,820	\$ 263,891	\$ 357,580
781	Christmas Light Show/Village Operating	-	279,712	138,000	233,597	198,000
906	Depreciation	-	177,730	985,033	280,000	280,000
906	Overhead Allocations	-	62,658	539,605	539,605	657,129
906	Transfer - General Fund	-	-	-	75,000	75,000
	TOTAL EXPENSES	\$ -	\$ 520,100	\$ 1,909,458	\$ 1,392,093	\$ 1,567,709
	EXCESS (DEFICIT)	\$ -	\$ 944,640	\$ (515,315)	\$ 45,803	\$ 112,650
	BEGINNING NET POSITION	\$ -	\$ -	\$ 944,640	\$ 944,640	\$ 990,443
	ENDING NET POSITION	\$ -	\$ 944,640	\$ 429,325	\$ 990,443	\$ 1,103,093

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, 2019
DETAIL OF CAPITAL OUTLAY**

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
781	Christmas Lights	\$ 80,000	18-5-781-370
		<u>\$ 80,000</u>	

Performance Benchmarks, Goals, and Priorities

The goals and priorities set forth in FY 2018 budget are underway and being accomplished as follows:

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

The following benchmarks, goals, and priorities are provided for in FY 2019:

- Control and manage inventory and hold cost to or below 35%.
- Continue to explore ideas and activities that could provide opportunity for growth within the City's Sports Park.
- Advertise an expanded Christmas Light Show and Christmas Village.
- Add at least 2 new light display attractions for the Great Christmas Light Show.

18-5-744 NMB ENTERPRISE FUND - CONCESSIONS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ 40,625	\$ 40,625	\$ 89,975
012	SALARY, PART-TIME	-	-	46,000	60,000	60,000
021	FICA	-	-	6,627	7,698	11,473
022	RETIREMENT	-	-	3,250	3,250	9,897
023	INSURANCE	-	-	10,560	10,560	22,080
040	WORKERS COMPENSATION	-	-	1,733	1,733	2,999
050	AWARDS	-	-	725	725	1,556
	* SUBTOTAL PERSONNEL *	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,520</u>	<u>\$ 124,591</u>	<u>\$ 197,980</u>
110	CLOTHING/UNIFORMS	\$ -	\$ -	\$ 800	\$ 800	\$ 1,600
111	MATERIALS/SUPPLIES	-	-	7,500	7,500	20,000
112	OFFICE SUPPLIES	-	-	500	500	500
130	CONTRACTUAL SERVICES	-	-	2,000	5,000	5,000
131	REPAIRS/MAINTENANCE	-	-	6,000	5,000	6,000
132	PROFESSIONAL SERVICES	-	-	1,500	1,500	1,500
134	CREDIT CARD FEES	-	-	5,000	5,000	5,000
180	DRINKS FOR RESALE	-	-	30,000	30,000	30,000
181	PREPACKAGED FOOD-RESALE	-	-	74,000	74,000	80,000
182	NON-FOOD ITEMS-RESALE	-	-	10,000	10,000	10,000
	* SUBTOTAL OPERATING *	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137,300</u>	<u>\$ 139,300</u>	<u>\$ 159,600</u>
	** TOTAL EXPENSES **	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 246,820</u></u>	<u><u>\$ 263,891</u></u>	<u><u>\$ 357,580</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
Electrician/Instrumentation Technician	<u>1</u>	18
TOTAL	<u>2</u>	

DETAIL OF CAPITAL OUTLAY

** SEE NMB ENTERPRISE FUND CAPITAL OUTLAY SCHEDULE **

BUDGET ANALYSIS

The 44.9% increase in expenses is mostly due to adding an Electrician/Instrumentation Technician for FY 2019. 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
040	WORKERS COMPENSATION	-	240	-	-	-
	* SUBTOTAL PERSONNEL *	\$ -	\$ 240	\$ -	\$ -	\$ -
110	CLOTHING/UNIFORMS	\$ -	\$ 1,528	\$ -	\$ 2,832	\$ -
111	MATERIALS/SUPPLIES	-	51,189	31,100	90,214	31,100
113	PRINTING/BINDING	-	-	7,900	488	7,900
120	COMMUNICATIONS	-	-	500	-	500
130	CONTRACTUAL SERVICES	-	109,757	5,750	40,281	5,750
131	REPAIRS/MAINTENANCE	-	271	750	3,102	750
134	CREDIT CARD FEES	-	2,111	2,000	2,000	2,000
142	ADVERTISING	-	50,468	40,000	43,586	40,000
150	VEHICLE OPERATIONS	-	-	-	1,094	-
	* SUBTOTAL OPERATING *	\$ -	\$ 215,324	\$ 88,000	\$ 183,597	\$ 88,000
	DIRECT COST TRANSFER	\$ -	\$ 64,148	\$ 50,000	\$ 50,000	\$ 110,000
	** TOTAL EXPENSES **	\$ -	\$ 279,712	\$ 138,000	\$ 233,597	\$ 198,000

DIVISION 781 CHRISTMAS LIGHT SHOW / VILLAGE

**NMB ENTERPRISE FUND
DIVISION NARRATIVE**

This division will account for all costs associated with the operations of the Christmas drive-thru light show and Christmas Village located at the NMB Park and Sports Complex. This division will make capital investments for FY 2019, with the goal being to increase the number of visitors from the 75,000 that came in the previous year.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2019.

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 43.5% increase is due to the addition of direct costs from Public Safety.

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, 2017 was \$1,114,490. The accumulated depreciation as of June 30, 2017 was \$223,963.

DETAIL OF EXPENSES 18-5-970-510

CODE	CLASSIFICATION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 46,233	\$ 177,730	\$ 985,033	\$ 280,000	\$ 280,000
* TOTAL DEPRECIATION*		\$ 46,233	\$ 177,730	\$ 985,033	\$ 280,000	\$ 280,000

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, 2019
DETAIL OF REVENUES**

SOURCE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
Interest	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Misc Revenues	1,979	52,758	-	-	-
Health Insurance:					
Wellness Nonparticipation	48,307	46,789	47,000	50,000	47,000
Contributions from Retiree & Retiree Dependents	401,951	388,990	410,000	513,000	513,000
Contributions from Dependents	629,877	632,883	639,000	634,068	639,000
Reinsurance Reimbursements	470,732	123,242	-	-	-
Prescription Rebates	-	66,741			
HRA Forfeitures	-	7,276			
Employee Premiums	3,437,829	3,741,893	4,110,680	3,983,816	4,335,360
Workers Compensation:					
Subrogation Recovery	3,605	-	-	-	-
Employee Premiums	367,626	386,814	395,753	501,872	422,665
Property/Liability:					
Insurance Reimbursements	-	-	-	1,459,000	-
Insurance Premiums	132,163	515,500	490,000	505,500	515,500
TOTAL REVENUES	<u>\$ 5,494,069</u>	<u>\$ 5,962,886</u>	<u>\$ 6,093,433</u>	<u>\$ 7,648,256</u>	<u>\$ 6,473,525</u>

**FISCAL YEAR ENDING JUNE 30, 2019
DETAIL OF EXPENSES**

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGETED	FY 2018 ESTIMATED	FY 2019 BUDGETED
Health Insurance:					
Claim Expenditures	\$ 3,935,117	\$ 4,165,350	\$ 3,752,106	\$ 3,671,949	\$ 3,855,557
Admin Fees, Misc. Exp, Aggregate Premium	837,337	898,846	875,657	1,004,070	1,054,273
Wellness Expenses	33,670	265,795	35,000	270,000	270,000
Workers Compensation:					
Claim Expenditures	411,763	459,526	380,000	228,854	240,000
Admin Fees, Misc. Exp, Aggregate Premium	103,559	214,025	189,264	285,000	300,000
Property/Liability Insurance:					
Claim Expenditures	500	-	25,000	481,143	25,000
Admin Fees, Misc. Exp, Aggregate Premium	225,844	444,823	460,000	857,425	530,000
Overhead Allocations	30,850	30,728	32,561	32,401	34,119
OPEB Normal Costs	244,056	1,529,190	100,000	100,000	100,000
TOTAL EXPENSES	<u>\$ 5,822,696</u>	<u>\$ 8,008,283</u>	<u>\$ 5,849,588</u>	<u>\$ 6,930,842</u>	<u>\$ 6,408,949</u>
EXCESS (DEFICIT)	<u>\$ (328,627)</u>	<u>\$ (2,045,397)</u>	<u>\$ 243,845</u>	<u>\$ 717,414</u>	<u>\$ 64,576</u>
BEGINNING NET RESOURCES	<u>\$ 743,914</u>	<u>\$ 415,287</u>	<u>\$ 609,640</u>	<u>\$ (1,630,110)</u>	<u>\$ (912,696)</u>
ENDING NET RESOURCES	<u>\$ 415,287</u>	<u>\$ (1,630,110)</u>	<u>\$ 853,485</u>	<u>\$ (912,696)</u>	<u>\$ (848,120)</u>

INSURANCE RESERVE FUND

Performance Benchmarks, Goals and Priorities

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

PERSONNEL REPORT

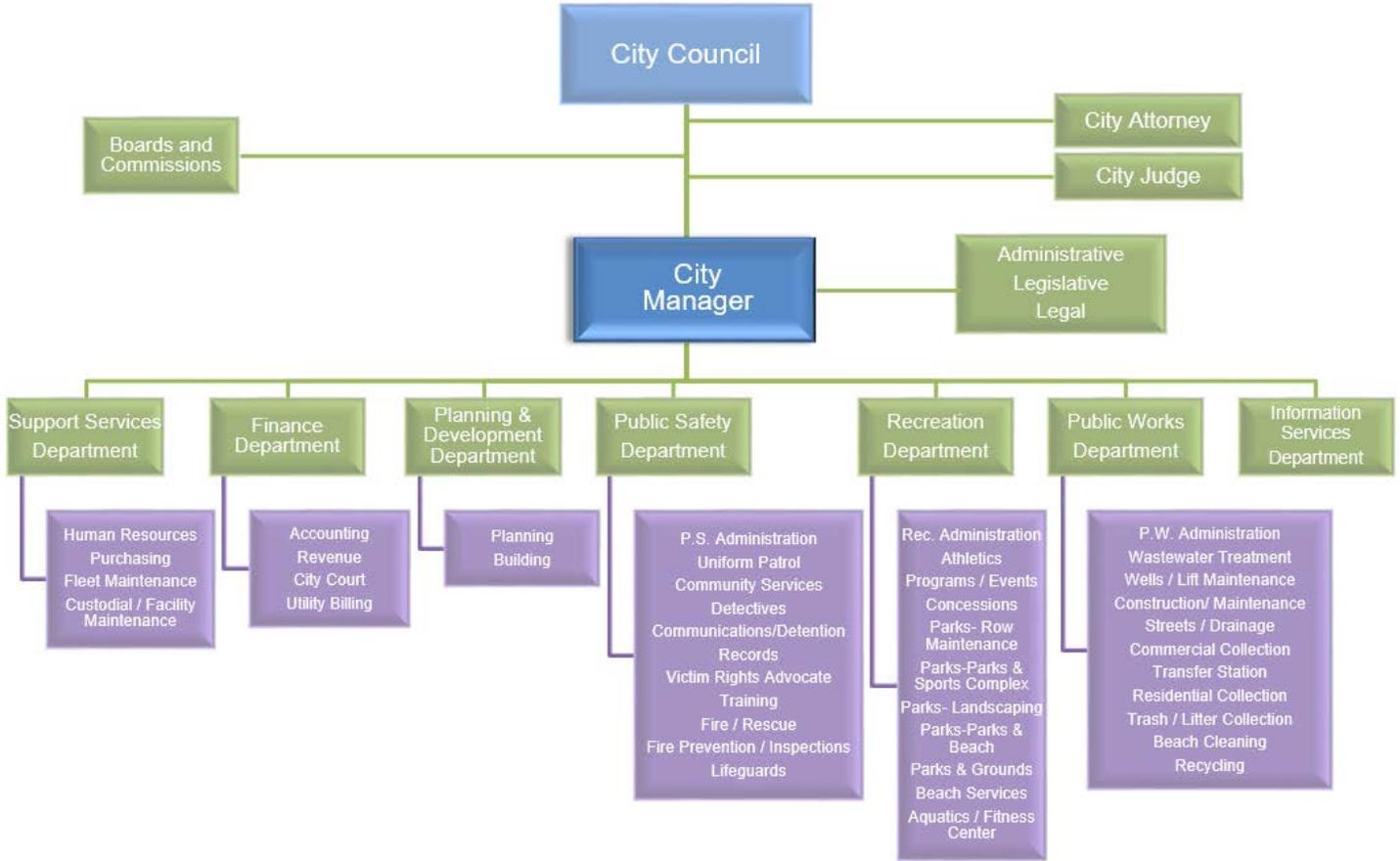
PERSONNEL REPORT

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

City Organization

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

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



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

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

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

The number of budgeted positions has been increased by 2 for FY 2019. Changes by division are illustrated below:

DEPT	Div.#	CLASSIFICATION	FY 2014 ADOPTED	FY 2015 ADOPTED	FY 2016 ADOPTED	FY 2017 ADOPTED	FY 2018 ADOPTED	FY 2019 ADOPTED
GENERAL GOV'T	211	Legislative	8	8	8	8	8	8
	221	Administrative	1	1	1	1	1	1
	232	City Court	5	5	5	5	5	5
	242	Legal	2	2	2	2	2	2
	252	Human Resources	8	8	7 ¹	8 ²	8	8
IS	262	Information Services	7 ³	7	7	8 ^{4,5}	8	8
FIN	312	Utility Billing	8	8	8	8	8	8
	342	Accounting	6	6	6	6	6	6
	352	Revenue	6	6	6	6	6	6
PUBLIC SAFETY	411	Public Safety Admin.	4	4	4	6 ^{5,6}	6	7 ¹³
	422	Uniform Patrol	56 ⁷	56	56	58 ⁸	61 ¹¹	61
	424	Community Services	9	9	9	9	10 ¹²	10
	431	Detectives	11 ⁷	11	11	11	11	10 ¹³
	442	Communication/Detention	19	19	19	19	19	19
	444	Records	4	4	4	5 ⁹	5	5
	445	Victim Rights Advocate	1	1	1	1	1	1
	452	Public Safety Training	3	3	3	4 ¹⁰	4	4
	453	Fire / Rescue	50	50	50	49 ¹⁰	49	49
	454	Fire Prevention/Inspection	4	4	4	4	4	4
P & D	521	Planning	10	9 ¹⁴	9	9	9	9
	522	Building	9	9	9	9	9	9
PUBLIC WORKS	611	Public Works Admin.	8	8	8	8	8	9 ¹⁸
	622	Wastewater Treatment	6	6	7 ¹⁵	7	7	7
	632	Wells/Lifts Maintenance	9	9	9	9	9	9
	642	Construction Maintenance	19	19	19	19	22 ¹⁶	22
	652	Streets/Drainage	19	19	19	19	23 ¹⁷	23
	661	Commercial Collection	4	4	4	4	4	4
	663	Transfer Station	3	3	3	3	3	3
	671	Residential Collection	11	11	11	11	11	11
	673	Trash/Litter Collection	3	3	3	3	3	3
	674	Beach Cleaning	2	2	2	2	2	2
675	Recycling	4	4	4	4	4	4	
P & R	741	Recreation - Admin	4	4	4	5 ¹⁹	5	5
	742	Recreation - Athletics	2 ²⁰	6 ²¹	6	6	6	5 ³¹
	743	Recr - Programs/Events	4 ²²	3 ²³	3	4 ²⁹	4	4
	744	Recreation - Sports Park	-	-	-	1 ³⁰	1	2 ³²
	750-4	Parks & Grounds	15 ²⁴	15	15	17 ²⁵	17	18 ³¹
	770-4	Aquatics/Fitness Center	9	9	9	10 ²⁶	10	10
	780	NMB Enterprise Fund	-	2 ²⁷	- ²⁸	-	-	-
SUPP	822	Purchasing	4	4	4	4	4	4
	832	Fleet Maintenance	5 ³³	5	5	5	5	5
	842	Custodial/Facility Maint.	8 ³⁴	8	8	8	8	8
TOTALS			370	374	372	385	396	398

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

Employees by Department (continued)

General Government

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

Information Services

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

Public Safety

- ⁵ Added 1 Computer Technician II (411) by transferring from Computer Technician II (262) for FY 2017.
- ⁶ Added 1 Computer Technician II Position for FY 2017.
- ⁷ Eliminated 1 Detective Lt. position for FY 2014, and transferred in 2 Rotating Detectives (431) from PSO (422).
- ⁸ Added 2 PSO Positions for FY 2017.
- ⁹ Added 1 Records Clerk Position for FY 2017.
- ¹⁰ Added 1 Fire Lt. - Health and Safety Officer (452) by transferring from Firefighter (453) for FY 2017.
- ¹¹ Added 3 PSO Positions for FY 2018.
- ¹² Added 1 PSO - Community Services Position for FY 2018.
- ¹³ Transferred 1 Crime Analyst (431) to Quartermaster (411) during FY 2018 for FY 2019 budget.

Planning & Development

- ¹⁴ Eliminated 1 Planning Technician during FY 2014 due to attrition.

Public Works

- ¹⁵ Added 1 Electrician Position for FY2016.
- ¹⁶ Added 1 Crew Leader II, 1 Heavy Equipment Operator, 1 Motor Equipment Operator for FY 2018.
- ¹⁷ 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.
- ¹⁸ Added 1 Engineering Technician for FY 2019.

Parks & Recreation

- ¹⁹ Added 1 General Concession Manager BS for FY 2017.
- ²⁰ Added 1 Superintendent of Sports Tourism/Athletics (742) during FY 2013 for FY 2014 budget.
- ²¹ Added 2 Assistant Athletic Director and 1 Secretary/Receptionist (742) and Sports Tourism Coordinator during FY 2014 for FY 2015 budget.
- ²² Added 1 Superintendent of Programs/Special Events& 1 Program coordinator (743) during FY 2013 for FY 2014 budget.
- ²³ Eliminated 1 Program Coordinator (743) position not filled during FY 2014 transfer 1 position to division 742.
- ²⁴ Added 4 Parks Maintenance Workers (754) for FY 2014 to start work after 1-1-2014.
- ²⁵ Added 2 Parks Maintenance Workers (754) for FY 2017.
- ²⁶ Added 1 Assistant Aquatic Supervisor (771) for FY 2017.
- ²⁷ Add 1 Manager and 1 Employee in the New NMB Enterprise Fund for FY 2015.
- ²⁸ Eliminated 1 Manager & 1 Employee Positions in the NMB Enterprise Fund for FY2016.
- ²⁹ Added 1 Marketing and Sales Coordinator (743) for FY 2017.
- ³⁰ Added 1 General Concession Manager SP for FY 2017.
- ³¹ Transferred 1 Assistant Athletic Director (742) to Crew Leader I (754) during FY 2018 for FY 2019 budget.
- ³² Add 1 Electrician (744) for FY 2019.

Support Services

- ³³ Eliminated 1 Mechanic for FY 2014.
- ⁴⁴ Eliminated 1 Custodian during FY 2014.

Employee Benefits

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

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

The City’s health insurance program is that of an “experience-rated” format (cost based on actual claims) at this time, instead of the pool coverage plan. The experience rating allows the City to match premiums with actual health insurance costs while continuing to offer four separate levels of coverage (employee, employee-spouse, employee-children, and full family).

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

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

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

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

The City initiated an “Employee of the Month” and “Supervisor of the Quarter” award in 1988-89. The Employee of the Month award recognizes two employees each month for outstanding service to their departments and the City. The Supervisor of the Quarter award is given to those supervisors who go above and beyond the call of duty to see that their employees perform at their best. These programs are proposed to continue in FY 2019.

Employee Compensation

For FY 2019, the salary ranges have been increased on the following pages by 3.0% for the minimum range, 3.0% for the mid-point range, and 4.0% for the maximum range in an to attempt to minimize compression in the ranges.

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

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2018 for FY 2019

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Custodian	8	25,351	31,867	42,110
Maintenance Worker	9	27,473	34,534	45,637
Bridge Operator				
Lead Custodian				
Public Grounds Maintenance Worker				
Tradesworker				
Secretary/Receptionist-Aquatic & Fitness	10	29,595	37,201	49,165
Secretary/Receptionist-Recreation				
Cashier/Accounting Clerk	11	31,718	39,868	52,687
Meter Reader				
Motor Equipment Operator (MEO)				
Records Clerk				
Warehouse Clerk				
Wasterwater Operator D				
Animal Control Officer				
Communications Technician/Jailer				
Landscape Technician				
Maintenance Specialist / MEO				
Permit Clerk				
Assistant Aquatic Supervisor				
Accounting Clerk - A/P	13	35,961	45,205	59,739
Accounting Clerk - Payroll				
Administrative Assistant I - Human Resources				
Administrative Assistant I - Parks & Recreation				
Administrative Assistant I - Planning & Dev				
Electrician's Helper				
Facilities and Amenities Maintenance Specialist				
Firefighter				
Heavy Equipment Operator (HEO)				
Heavy Equipment Operator/Welder				
Materials and Inventory Technician				
Procurement Clerk				
Pump Mechanic I				
Tree Maintenance Technician, Lead				
Wastewater Operator C				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2018 for FY 2019

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Administrative Assistant II - Public Safety	14	38,084	47,873	63,264
Business License Inspector				
Buyer				
City Clerk				
Communications Technician/Lead Jailer				
Crew Leader I				
Firefighter-EMT				
Fire Prevention/Administrative Assistant				
Mechanic				
Meter Reader Coordinator				
Municipal Fees Clerk				
Zoning Enforcement Officer				
Administrative Assistant II - Human Resources	15	40,208	50,538	66,788
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				
Safety Specialist/Business License Inspector				
Sports Tourism Coordinator				
Utility Billing Office Manager				
Wastewater Operator B				
Event Coordinator	16	42,329	53,207	70,315
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, 2018 for FY 2019

<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	42,329	53,207	70,315
PSO - Rotating Detective				
Training Officer (PSO)				
Victim Witness Advocate				
Fire Lieutenant - Health And Safety Officer				
Activities Director	17	44,449	55,875	73,842
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				
Stormwater Program Compliance Manager				
Athletic & Sports Tourism Director	18	46,574	58,542	77,368
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 - Enterprise Funds	19	48,693	61,210	80,891
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, 2018 for FY 2019

<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	50,817	63,874	84,417
Assistant Aquatic & Fitness Center Director	21	52,940	66,545	87,941
Clerk of Court & Municipal Judge				
Community Services Lieutenant				
Construction/Maintenance Supervisor				
Database Administrator				
Detective Lieutenant				
E-Government Business Analyst				
Facilities Supervisor				
Fire Battalion Chief				
GIS Analyst				
Lieutenant				
Network Administrator				
Purchasing Agent				
Supervisor, Sanitation				
Supervisor, Streets and Drainage				
Supervisor, Wastewater Treatment				
Supervisor, Wells & Lifts				
System Administrator/Virtual Environment Analyst				
Captain-Professional Standards Div	22	55,060	69,211	91,468
Grants/Special Projects Coordinator				
Planner				
Assistant Building Official	23	57,185	71,880	94,993
Utility Billing Supervisor				
Accounting Supervisor	24	59,304	74,548	98,518
Assistant Zoning Administrator				
Aquatic & Fitness Center Director	25	61,427	77,215	108,845
Beach Services Manager				
Fleet Management Superintendent				
Human Resources Officer				
Public Grounds Superintendent				
Public Information Officer				
Revenue Supervisor / Risk Manager				
Senior Planner/Urban Designer				
Staff Engineer				
Superintendent of Recreation/Sports Tourism				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
 Effective July 1, 2018 for FY 2019

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Building Official Engineering Manager Operations Manager/Solid Waste Operations Manager/Streets & Drainage Principal Planner	27	65,672	82,549	116,367
Assistant Finance Director Assistant Director, Planning & Development Chief of Fire Rescue/Emergency Preparedness Director	28	67,794	85,219	120,127
Chief of Police Operations Manager/Utilities	29	69,915	87,884	123,890
Director of Information Services Director, Planning & Development Parks and Recreation Director	31	81,588	102,555	144,568
Finance Director	32	90,076	113,228	159,612
Assistant City Manager City Engineer, Director of Public Works Director of Public Safety	33	98,564	123,899	174,654

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 2019 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, 2018 is estimated to be \$12,435,000.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
11,836,833	11,636,074	11,180,648	11,190,571	11,180,648	12,435,000	12,435,000

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 2019 the millage will be 43.3, which is two mils over the FY 2017 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 .0433 (43.3 mils)	=	Real Estate Tax Bill
Assessed Market Value x .105 x .0433 (43.3 mils)	=	Vehicle Tax Bill

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

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018 EST</u>	<u>FY 2019 EST</u>
All Assessed Value	\$380,263,158	\$370,090,000	\$384,000,000	\$384,615,000	\$393,531,000

COMMENTS: The millage rate for FY 2019 will be 43.3 mils. This is a two mil increase over the previous fiscal year. The estimates below only include the operational millage for each corresponding year since 6.2 mils goes to the Debt Service Fund to provide the annual payment on the North Myrtle Beach Sports and Tourism Park.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
11,570,788	11,995,655	112,050,998	12,854,768	13,500,000	13,740,000	\$14,600,000

REVENUE ITEM: Delinquent Property Taxes

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

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

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

DESCRIPTION OF REVENUE:

Delinquent Property Taxes are taxes that are due from previous years. They include real estate, vehicle, and other personal property. Delinquent Property Taxes have accrued since 2007 and currently total \$1,065,790 as of July 1, 2017.

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 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
270,410	69,129	288,482	206,425	275,000	275,000	250,000

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 2019 are expected to remain at the same level as the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
116,708	88,075	187,351	98,522	125,000	125,000	125,000

REVENUE ITEM: Business License/Business License Penalties

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

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

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

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

FEE SCHEDULE:

<u>Class</u>	<u>Gross Revenue</u>	<u>Minimum Fee</u>	<u>Rate/Thousand Over Minimum</u>
1	\$ 0 - 2,000	\$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 tax will be increased by 25% of the difference between the FY 2018 rate for North Myrtle Beach and the FY 2018 rate for Myrtle Beach.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET FY 2018</u>	<u>ESTIMATED FY 2018</u>	<u>BUDGET FY 2019</u>
Business License Fees						
5,282,078	5,598,767	5,612,612	5,905,979	6,100,000	6,150,000	7,050,000
Business License Penalties						
36,768	31,460	37,262	32,450	40,000	35,000	40,000

REVENUE ITEM: Building Permits

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

See schedule in City Code of Ordinances.

BASE:

This revenue source is based on building activity, but it has remained steady over the last year.

COMMENTS:

This budgeted revenue reflects a small increase over as the previous fiscal year. Residential and commercial construction appears to be leveling off at the current number.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
675,112	503,844	624,571	596,314	625,000	625,000	625,000

REVENUE ITEM: Inspection Fees

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

The number of inspections for FY 2019 are estimated to be equal to those for FY 2018.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
4,220	4,545	6,395	5,480	4,000	5,500	4,000

REVENUE ITEM: Other Permits

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

This revenue for FY 2019 is projected to remain steady over the next several years.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
14,280	25,648	14,615	10,770	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 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
1,479,391	1,521,903	1,500,548	1,1,613,658	1,590,000	1,720,000	1,820,000

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 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
537,217	552,483	655,518	651,758	670,000	677,500	677,500

REVENUE ITEM: South Carolina Electric & Gas Company Franchise Fees

LEGAL AUTHORIZATION: Franchise Agreement by Ordinance

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
80,950	93,087	82,926	83,051	90,000	90,000	90,000

REVENUE ITEM: Bail Bonds

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

The revenues listed below are net amounts kept by the City for fines and forfeitures. State fines are imposed in addition to the normal fine for the violation. Those fines are remitted directly to the State and are equal to 100% of the total fines collected by the City. Beginning July 1, 1997, the Victim Rights Act provided that the City also collect a \$25 surcharge on all municipal court convictions, and a \$12 surcharge on all driving under the influence violations. The budget amount for FY 2019 will remain the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
377,226	331,744	361,623	384,602	340,000	340,000	340,000

REVENUE ITEM: Improper Parking

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

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

DESCRIPTION OF REVENUE:

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

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

BASE:

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

COMMENTS:

We are budgeting conservatively based on the previous year's actual number.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
3,535	4,828	5,164	17,254	5,000	12,000	5,000

REVENUE ITEM: Confiscations/Seizures

LEGAL AUTHORIZATION: Code of Laws of South Carolina

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

DESCRIPTION OF REVENUE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
32,331	0	4,876	43,989	5,000	38,561	5,000

REVENUE ITEM: Interest on Investments

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET FY 2018</u>	<u>ESTIMATED FY 2018</u>	<u>BUDGET FY 2019</u>
1,332	0	0	0	10,000	0	10,000

REVENUE ITEM: Property Rental

LEGAL AUTHORIZATION: City Policy

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

DESCRIPTION OF REVENUE:

Rental received from city buildings including the Recreation Center and the old Escod Building as well as the Verizon Internet Sites.

COMMENTS:

This revenue source included Verizon sites for internet that should result in a monthly rental fee. However, the Verizon sites have not been built as of this writing.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
144,655	198,037	195,231	199,010	400,000	212,000	212,000

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 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
296,664	399,349	301,025	314,943	315,000	315,000	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 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
152,488	165,433	179,423	201,112	185,000	202,000	205,000

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 2019.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
36,616	36,616	36,616	36,616	36,600	36,616	36,600

REVENUE ITEM: Accommodations Tax

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

FUND: General **ACCOUNT CODE:** 01-350-130

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

State law provides that the first \$25,000 received by a municipality be allocated to the General Fund and be exempt from all other requirements of the Act, as well as 5% of the remaining portion.

COMMENTS:

The 5% clause was added to the Accommodations Tax legislation as of July 1, 1991. This revenue source is expected to remain relatively flat for the next fiscal year.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
185,835	202,508	211,799	236,069	235,000	245,000	229,250

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 for this item is expected to be higher due to COPs grant and other smaller grants for the year.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
54,596	41,960	256,013	661,171	175,000	250,000	358,000

REVENUE ITEM: Sales/Service Charges

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

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

DESCRIPTION OF REVENUE:

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

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

COMMENTS:

These minor revenue sources will be the same as last fiscal year.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
846,780	1,222,773	1,140,289	1,157,588	460,000	487,807	460,000

REVENUE ITEM: Interest on Investments

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

FUND: Utility **ACCOUNT CODE:** 02-340-100

DESCRIPTION OF REVENUE:

The City earns interest on its daily cash balances in the Utility Fund carried in the Master Account. Occasionally, some of these funds are placed in Certificates of Deposit, U. S. Treasury obligations, or the South Carolina Local Government Investment Pool. Interest is earned on the Utility Fund Operating Account, Depreciation Account, Contingency Account, and Meter Deposit Account. Interest is also earned on impact fees and is currently accounted for separately from other City funds.

BASE:

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

COMMENTS:

Interest rates have remained very low over the last several years. These rates should begin to increase slowly over the next year.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET FY 2018</u>	<u>ESTIMATED FY 2018</u>	<u>BUDGET FY 2019</u>
75,832	64,689	48,312	36,493	125,000	10,000	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, 2018:

<u>Meter Size</u>	<u>Water Minimum Charge 1,000 gal/ERU</u>	<u>Sewer Minimum Charge 1,000 gal/ERU</u>	<u>Minimum Water Usage</u>	<u>Water Charge 1,000-30,000 Gal</u>	<u>Water Charge Over 30,000</u>	<u>Sewer Charge Per 1,000 Gal</u>
¾" Res.	\$8.42	\$8.00	1	\$2.91	\$3.28	\$3.10
¾" Comm.	8.42	8.00	1	2.91	3.28	3.10
1"	30.92	30.00	4	2.91	3.28	3.10
1-1/2"	61.84	60.00	8	2.91	3.28	3.10
2'	148.50	140.00	20	2.91	3.28	3.10
3'	322.00	305.00	40	2.91	3.28	3.10
4'	589.40	560.00	80	2.91	3.28	3.10
6'	1235.00	1,170.00	160	2.91	3.28	3.10
8'	2627.00	2,500.00	320	2.91	3.28	3.10
Irrigation				3.28	3.28	

BASE:

Over 13,940 water service accounts are billed monthly. Cost for water service is based on the water meter size and volume used. Cost for sewer service is based proportionally on water usage.

COMMENTS:

Rates will be increased based on the pass through ordinance for Grand Strand Water and Sewer charges as well as a rate increase of seven cents to the volumetric charge for sewer and \$1.68 per ERU on the base charge for sewer.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET FY 2018</u>	<u>ESTIMATED FY 2018</u>	<u>BUDGET FY 2019</u>
11,811,092	11,998,183	12,336,714	12,888,091	13,199,900	13,217,100	14,260,000

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</u> (gpm)	<u>Normal Op. Range</u> (gpm)	<u>Meter Size</u>	<u>Tap Fee</u>
24	2 - 30	3/4"	\$ 600
40	2 - 50	1"	700
80	5 - 100	1-1/2"	900
128	8 - 160	2" D.M.	1,200
128	4 - 200	2" Turbine	1,200
280	5 - 450	3" Turbine	3,450
256	4 - 320	3" Compound	4,875
800	15 - 1250	4" Turbine	4,225
400	6 - 500	4" Compound	5,150
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.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
81,843	70,146	8,800	88,335	50,000	80,000	50,000

REVENUE ITEM: Sewer Taps

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article III, Division 2, Section 15-110 and 15-116.

FUND: Utility **ACCOUNT CODE:** 02-370-310

DESCRIPTION OF REVENUE:

A new water customer who has paid all appropriate impact fees must pay a fee to have a sewer tap installed and connected onto the City system. The size and connection fee for this service is governed by the number of individual units to be served by the same connection.

FEE SCHEDULE:

4"	55 - 120 Units	\$450.00
6"	Over 120 Units	600.00
Over 6"		Cost

BASE:

Sewer tap fee is based on the cost of material, labor, and overhead needed to provide sewer connection to the City's sewer system.

COMMENTS:

The revenue source will remain the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
22,454	20,400	27,230	32,126	20,000	25,000	20,000

REVENUE ITEM: Impact Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article III, Division 2, Section 15-116; Chapter 15, Article II, Division 2, Section 15-42 and 15-44.

FUND: Impact Fees **ACCOUNT CODE:** 02-370-420 & 02-370-430

DESCRIPTION OF REVENUE:

Water and/or sewer impact fees are collected from individuals who are going to connect to the City's water and sewer system for the first time. The charges were instituted for those new water and sewer customers who are impacting the system to pay for later upgrades and improvements that would be necessary to handle increased usage and capacity. Impact fees are adjusted annually by 5% in accordance with the ordinance on October 1, but will be suspended again for this fiscal year.

FEE SCHEDULE:

Effective October 1, 2015:	<u>Water</u>	<u>Sewer</u>
Single-Family	\$3,355	\$2,816
Condominium	3,355	2,816
Hotel/Motel (Per Bedroom)	839	704
Mobile Home	3,355	2,816
Restaurant (Per Seat)	336	282
Business Office/Small Store (per employee)	210	176

BASE:

The amount of impact fee due is based on the type of service necessary and/or the number of individual units to be served. Service stems from one Equivalent Residential User (ERU).

COMMENTS:

This revenue source should be stable for the next fiscal year.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
2,035,673	1,712,909	2,177,218	1,910,870	1,700,000	2,200,000	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 2018.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
59,637	59,828	64,233	50,371	\$80,000	\$60,000	\$80,000

REVENUE ITEM: Service Charges

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article II, Division 3, Section 15-62 and 15-70

FUND: Utility **ACCOUNT CODE:** 02-370-820

DESCRIPTION OF REVENUE:

For each new water service, and in addition to making the required deposit, the person applying for water service shall pay a service charge before service is begun. The City also collects a convenience cutoff fee from customers, which provides a protective service during periods of absence from their premises.

FEE SCHEDULE:

Service Charge for New Customer	\$25.00
(After 5:00 p.m. and Weekends).....	\$50.00
Convenience Cutoff	\$25.00
Cut on for Delinquent Customers	\$25.00
(After 5:00 p.m. and Weekends).....	\$50.00

BASE:

This fee is based on the cost of employee labor and overhead to make the actual cut on or cut off of water service, and/or take the meter reading of closeout accounts.

COMMENTS:

This revenue source has leveled off in recent years due to the increased customer awareness of the cutoff program for delinquent accounts.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
70,997	69,527	68,439	65,676	75,000	65,000	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 12,246 stormwater drainage customers are billed monthly based on the fee schedule above.

COMMENTS:

This revenue source will remain the same as the previous year's revenue.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
2,058,103	2,088,980	2,111,131	2,854,369	2,834,000	2,891,000	2,920,000

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 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
9,343	9,305	10,110	9,377	11,000	11,000	11,000

REVENUE ITEM: Accommodations Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

This revenue is based on gross receipts from the rental of accommodations as well as past years' revenue and growth rate.

COMMENTS:

Proceeds of the Accommodations Tax, which began in 1984, are to be used for the promotion of tourism through advertising, enhance the ability of the City to attract and provide services to tourists, and provide additional services that are tourist-related. Note that the budget reflects a decrease due to a decrease in the first two quarters of FY 2018.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET FY 2018</u>	<u>ESTIMATED FY 2018</u>	<u>BUDGET FY 2019</u>
3,055,869	3,372,661	3,549,183	4,010,315	3,985,250	4,150,000	3,880,750

REVENUE ITEM: Hospitality Fee/Hospitality Penalties

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 5, Chapter 7, Sections 5-7-10 and 5-7-30.
Code of Ordinances City of North Myrtle Beach, Chapter 7, Article IV.

FUND: Hospitality Fees **ACCOUNT CODE:** 05-320-200, 05-320-210, 06-320-200 & 06-320-210

DESCRIPTION OF REVENUE:

An Ordinance dated May 2, 1994 authorized the enactment of a hospitality fee effective July 1, 1994 for restaurants, and later an additional ordinance authorized the additional hospitality fees effective January 1, 1997 for amusements and accommodations to transients for the purpose of contributing to the costs of capital infrastructure improvements and certain capital acquisitions. This fee will provide an alternative revenue source that will reduce the dependence on property taxes and business licenses.

FEE SCHEDULE:

The City will receive 1% on the gross proceeds derived from the sale of all prepared food and beverages from all food service facilities, and admissions/amusements. 1.5% will be collected from transient rental income. Delinquent fees are assessed a 5% penalty per month until paid.

BASE:

This revenue source is based on the previous year's gross receipts reported for prepared food and beverage sales, amusements and accommodations receipts within the City.

COMMENTS:

This revenue source should realize good growth over the previous fiscal year budget due to the new NMB Sports and Tourism Park and normal growth and inflation.

REVENUE HISTORY:

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET FY 2018</u>	<u>ESTIMATED FY 2018</u>	<u>BUDGET FY 2019</u>
Hospitality Fees	4,965,249	5,334,318	5,581,740	5,942,439	6,114,900	6,114,900	6,359,500
Hospitality Fee Penalties	8,943	4,762	7,123	4,615	9,000	9,000	9,000

REVENUE ITEM: Solid Waste Service Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 12, Article IV, Section 12-61 through 12-64.

FUND: Solid Waste **ACCOUNT CODE:** 15-370-500 & 15-370-501

DESCRIPTION OF REVENUE:

The City from all Solid Waste service customers derives this revenue from solid waste service fee payments collected. Each address requires a separate account and is included with the utility billing invoice to the customers.

FEE SCHEDULE:

This fee schedule was effective July 1, 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 be higher due to a rate increase for FY 2019. The rate change is necessary in order to keep up with growing costs. The last increase was effective for FY 2016.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
4,257,579	4,261,816	4,303,978	4,355,146	4,375,000	4,411,000	5,150,000

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 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
25,891	26,548	24,941	20,696	27,500	22,000	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.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
1,894,522	2,126,154	2,314,142	2,504,690	2,350,000	2,476,000	2,470,000

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.

REVENUE HISTORY:

<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>BUDGET</u> <u>FY 2018</u>	<u>ESTIMATED</u> <u>FY 2018</u>	<u>BUDGET</u> <u>FY 2019</u>
1,949,899	2,022,616	2,039,671	1,981,005	1,970,000	2,020,000	1,965,000

APPENDICES

Appendix I - Glossary of Terms

Appendix II - Ordinances

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OVERHEAD ALLOCATION. 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.

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

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

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

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

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

ORDINANCE

**AN ORDINANCE TO PROVIDE
FOR THE ADOPTION OF A BUDGET,
ITS REVENUES, AND EXPENDITURES
FOR FISCAL YEAR 2019**

**BE IT ORDAINED BY THE MAYOR AND COUNCIL OF
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA**

- Section 1.** That the attached Budget, prepared by the City Manager of the City of North Myrtle Beach, South Carolina, which Budget is incorporated and adopted herein and made a part hereof as “Exhibit A”, and is hereby adopted and established by the Mayor and Council of the City of North Myrtle Beach, as the Budget for the City for the Fiscal Year of 2019.
- Section 2.** That the Budget shall be for the period beginning July 1, 2018 and ending June 30, 2019, and that said Budget shall be for appropriations and expenditures for the several functions, agencies and departments, and the legal limit of expenditures for the City of North Myrtle Beach.
- Section 3.** The City Manager shall have authority to transfer funds within any of the above several categories and such transfers shall be entered on the books of account of the City.
- Section 4.** The sums appropriated and set forth in the detailed schedule for personal services shall be paid in accordance with the Pay Plan adopted by City Council, an official copy of which shall be maintained in the office of the City Manager and in the office of the Finance Director. It is the intention of City Council that salaries set forth in the Classification and Compensation Plan shall be paid bi-weekly. Bi-weekly payments shall be one twenty-sixth (1/26) of the annual salary. The City’s Classification and Pay Plan has been incorporated into the Budget document and is located in the Personnel Report section of the Budget document.
- Section 5.** All sums received by the City of North Myrtle Beach from any source whatsoever, unless by law designated for some special fund or purpose, may be used in meeting the disbursements in Section 2. Should the revenue received from all sources exceed the amount estimated, such excess shall be allocated in the appropriated fund, subject to further action of City Council.

Section 6. Effective July 1, 2018, the monthly base charge and volume charges for water service shall be based upon the following schedule of rates and charges:

<u>Water Meter Size (inches)</u>	<u>Minimum Volume Charge 1,000 gal. Per ERU</u>	<u>Volume Charge-Commercial Per 1,000 Gallons</u>	
		<u>1-30</u>	<u>Over 30</u>
3/4	\$ 8.42	\$2.91	\$3.28
1	30.92	2.91	3.28
1-1/2	61.84	2.91	3.28
2	148.50	2.91	3.28
3	322.00	2.91	3.28
4	589.40	2.91	3.28
6	1,235.00	2.91	3.28
8	2,627.00	2.91	3.28
Irrigation Meter		3.28	3.28

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

Section 7. Effective July 1, 2018, the monthly base charge and volume charge for sewer service shall be based upon the following schedule of rates and charges:

<u>Water Meter Size(Inches)</u>	<u>Minimum Volume Charge 1,000 Gallons Per ERU</u>	<u>Volume Charge Per 1,000 Gallons Used</u>
3/4	\$ 8.00	\$ 3.10
1	30.00	3.10
1-1/2	60.00	3.10
2	140.00	3.10
3	305.00	3.10
4	560.00	3.10
6	1,170.00	3.10
8	2,500.00	3.10

Rate increases from GSWSA are included in the sewer rates as well as a seven cent increase per thousand gallons for operations from the City of North Myrtle Beach.

Section 8. Effective October 1, 2018 the charge for water and wastewater Capital Recovery Fees per ERU will be based upon the following schedule:

<u>Type of Capital Recovery Fee</u>	<u>Charge Per ERU</u>
Water	\$3,355
Wastewater	2,816

Section 9. Effective July 1, 2018, the monthly fees for solid waste are as outlined below:

Single Family Residential Roll Cart	\$22.00
Single Family Extra Pickup	\$15.00
Dumpster Service (one pickup per week)	\$97.00
Each additional pickup per week	\$94.00
Commercial Roll Cart Service	\$35.00
Commercial Roll Cart Extra Pickup	\$15.00
Rental Cans (6% Property – Ocean District)	\$37.00
Additional Cart, Same Address	\$18.50
Special Waste Fee (Evictions, Large Pickups)	\$77.00
Yard Waste, Recycling & Special Waste	
Commercial	\$66.00
Multi-Family	\$83.00

Section 10. Effective July 1, 2018, annual Business License Fees will be adjusted to the following schedule which is 25% of the difference between the FY 2018 North Myrtle Beach rates and the Myrtle Beach rates.

FEE SCHEDULE:

<u>Class</u>	<u>Gross Revenue</u>	<u>Minimum Fee</u>	<u>Rate/Thousand</u>	<u>Over</u>
<u>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

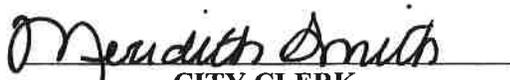
Section 11. This Ordinance shall be effective July 1, 2018.

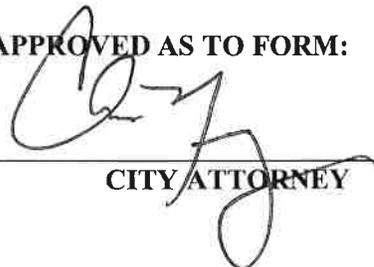
Section 12. This ordinance supersedes any other inconsistent ordinances.

DONE, RATIFIED AND PASSED THIS 7 DAY OF ~~APRIL~~ ^{MAY} 2018.


MARILYN B. HATLEY, MAYOR

ATTEST:


CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

REVIEWED:

CITY MANAGER

FIRST READING: April 16, 2018

SECOND READING: May 7, 2018

ORDINANCE

**AN ORDINANCE TO SET THE TAX LEVY FOR
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FOR FISCAL YEAR 2019**

**BE IT ORDAINED BY THE MAYOR AND COUNCIL OF
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA**

Section 1. That in the laws of the State of South Carolina, and codes of the City of North Myrtle Beach, South Carolina, for the purpose of defraying all expenses, the paying of interest on outstanding bonded debt and for the principal due on outstanding bonds as they mature, from the first day of July 2018 through the thirtieth day of June 2019 and for other proper corporate purposes, there being, and is hereby imposed and levied and shall hereinafter be collected, the following taxes:

Section 2. That there shall be paid on each ONE HUNDRED AND NO/100(\$100.00) of assessed value of all real estate and personal property on which this Municipal Corporation is authorized or empowered by law to impose a tax in the City of North Myrtle Beach and in proportion on less than ONE HUNDRED AND NO/100 (\$100.00) in value, the following amounts:

DEBT SERVICE FOR PARK BONDS	6.2
GENERAL FUND OPERATION MILLAGE	<u>37.1</u>
TOTAL FY 2019 MILLAGE	43.3

Forty-three point three (43.3) mills on each One Hundred Dollars (\$100.00) of assessed value, which will produce Four Dollars and Thirty Three Cents (\$4.33) of taxes for each One Hundred Dollars (\$100.00) of assessed valuation.

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

Section 3. That when the taxes and assessments or any portion thereof charged against any property or person on the duplicate for the current fiscal year are not being paid before January 16, 2019, or thirty (30) days after the mailing of the tax notices, whichever occurs later, the County Auditor shall add a penalty of three percent (3%) on the County duplicate, and the County Treasurer shall collect the penalty; and, if the taxes, assessments, and penalty are not paid before February 2, 2019, an additional penalty of seven percent (7%) must be added by the County Auditor on the County duplicate and collected by the County Treasurer; and, if the taxes, assessments, and penalties are not paid before March 17, 2019, and additional penalty of five percent (5%) must be added by the County Auditor on the duplicate, and collected by the County Treasurer; and, if taxes, assessments, and penalties are not paid before March 17, 2019, the County Treasurer shall issue his Tax Execution to the officer authorized and directed to collect delinquent taxes, assessments, penalties, and costs for their collection. The United States postmark is the determining date for mailed payments.

Section 4. On assessments received late from the Horry County Auditor's office, or from the Tax Commission, the same payment privileges shall be allowed as provided in the Ordinance to set the Tax Levy for the current year.

Section 5. This Ordinance shall be effective July 1, 2018, and supersedes any other inconsistent ordinances.

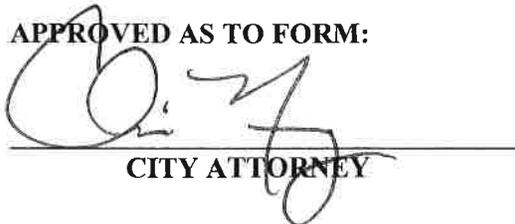
DONE, RATIFIED AND PASSED THIS 7 DAY OF ~~APRIL~~ ^{MAY} 2018.


MARILYN B. HATLEY, MAYOR

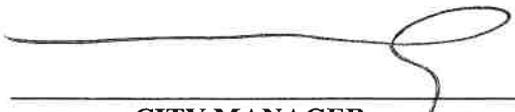
ATTEST:


CITY CLERK

APPROVED AS TO FORM:


CITY ATTORNEY

REVIEWED:


CITY MANAGER

FIRST READING: April 16, 2018

SECOND READING: May 7, 2018