

REQUEST FOR CITY COUNCIL CONSIDERATION

Meeting Date: June 16, 2025

Agenda Item: 7C	Prepared by: Jamie Baker, Acting Finance Director
Agenda Section: New Business: Ordinance. First Reading	Date: June 11, 2025
Subject: Ordinance to provide for the Adoption of the Budget for FY 2026	Division: Finance

Background:

During December of 2024, staff began to develop budget alternatives and preliminary revenue and expenditure estimates for the budget period beginning July 1, 2025, and ending June 30, 2026. This information was assembled and presented to City Council for their review during the annual Budget Retreat held on April 15–16, 2025, of this year.

During the Budget Retreat, City Council reviewed the City Manager’s Budget and came to a consensus concerning the FY 2026 Budget. The budget document was then prepared to reflect the priorities, goals, and policies presented in the budget retreat document.

This budget is City Council’s financial plan for the upcoming fiscal year. It outlines the parameters from which the administration will provide the projects and services prioritized by City Council. As such, it is one of City Council’s most important policy documents and is required to be adopted by ordinance.

This ordinance provides for adjustments to Water and Sewer User Fees based on increases from Grand Strand Water and Sewer as well as a 5% increase in impact fees per city ordinance.

Recommended Action:

Approve or deny the proposed ordinance on first reading

Reviewed by Department Head	Reviewed by City Manager	Reviewed by City Attorney
Council Action: Motion By_____ 2 nd By_____ To_____		

ORDINANCE

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET, ITS REVENUES, AND EXPENDITURES FOR FISCAL YEAR 2026

**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 2026.
- Section 2.** That the Budget shall be for the period beginning July 1, 2025, and ending June 30, 2026, 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 personnel 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, 2025, 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	\$ 10.27	\$3.27	\$3.67
1	38.28	3.27	3.67
1-1/2	72.56	3.27	3.67
2	184.10	3.27	3.67
3	392.80	3.27	3.67
4	731.60	3.27	3.67
6	1,511.20	3.27	3.67
8	3,192.40	3.27	3.67
Irrigation Meter		3.67	3.67

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, 2025, 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	\$ 9.88	\$ 3.58
1	37.52	3.58
1-1/2	69.04	3.58
2	172.60	3.58
3	345.20	3.58
4	690.40	3.58
6	1,380.80	3.58
8	2,761.60	3.58

Rate increases from GSWSA are included in the sewer rates charged by the City of North Myrtle Beach.

Section 8. Effective October 1, 2025, 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	\$4,279
Wastewater	3,591

Section 9. This Ordinance shall be effective July 1, 2025.

Section 10. This ordinance supersedes any other inconsistent ordinance.

DONE, RATIFIED AND PASSED, THIS _____ DAY OF _____, 2026.

ATTEST:

Mayor Marilyn Hatley

City Clerk

APPROVED AS TO FORM:

City Attorney

FIRST READING: 6.16.2025

SECOND READING: _____

REVIEWED:

City Manager

ORDINANCE: _____

**City of
North Myrtle Beach**

**Fiscal Year
2026**

**Proposed
Budget**

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2026 BUDGET
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CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA

FISCAL YEAR 2026 BUDGET

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CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2026 BUDGET
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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2025-2026 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 2027, 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 2025. 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.

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 January - six months before the budget will take effect. The FY 2026 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

FY 2026 BUDGET CALENDAR

Jan. 2 – Mar. 14	-	Budget discussions with Department Heads.
Mar. 17 – Mar. 21	-	Prepare budget spreadsheet per various department discussions.
Mar. 24 – Mar. 28	-	Review and compilation of preliminary budgets for all funds.
Mar. 31 – Apr. 4	-	City Manager reviews Proposed Budget from Finance Dept.
Apr. 7 – Apr. 11	-	Compilation of Budget Retreat Manual.
Apr. 14 – Apr. 15	-	Budget Retreat
May 1 – May 30	-	Finance Department writes the FY 2026 Budget.
May 30	-	City Manager prepares Budget Message.
June 9 – June 12	-	FY 2026 Proposed Budget reviewed and printed.
June 16	-	FY 2026 Proposed Budget submitted to Council.
	-	Public Hearing/First Reading of Proposed FY 2026 Budget Ordinance by City Council.
June 23	-	Second Reading of Proposed FY 2026 Budget Ordinance by City Council.
June 24-27	-	FY 2026 Budget Finalized.
June 30	-	Distribution of FY 2026 Budget Document.

Preliminary discussions between the City Manager, Finance Director, Finance Staff and department heads took place during November to determine departmental needs and direction. The results of these discussions are assembled along with financial forecasts and presented to City Council at the annual Budget Retreat. During the Budget Retreat, City Council establishes goals, priorities, policies, and budget parameters for the upcoming fiscal year. Based on guidance given by Council at the retreat, a proposed budget is developed and submitted for consideration by City Council and the public prior to the beginning of the new fiscal year. The proposed budget receives a public hearing before adoption, and requires two reading six days apart in order to be adopted as the annual budget.

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 Finance Director or Asst. Finance Director, who discusses the overrun with the appropriate staff member. As an additional control over expenditures, the City Manager approves all purchase requisitions in excess of \$10,000.

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

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

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

Financial Summaries: Summarizes all fund revenue and expenditure activity for the 2025-2026 Fiscal Year. This section includes detailed discussion on capital purchases and future capital needs.

General Fund: This section contains charts and schedules for the fund. It also contains information on current year capital and debt service expenditures. Goals, priorities and benchmarks for each department are also discussed in this section.

Revenue Funds: Summary and detailed information on the City's budgeted revenue funds: the Accommodations Tax Fund is presented in this section.

Capital Project Funds: Summary and detailed information on the various budgeted capital project funds are provided for in this section.

Enterprise Funds: This section contains charts and schedules (both summary and detail) for the Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, Aquatic & Fitness Center Fund, NMB Enterprise Fund, and the Insurance Reserve Fund. It also contains information concerning current and future capital needs as well as debt service needs.

Personnel Report: This section contains the City organizational chart, pay plan, position class array, personnel summary, historical staffing, and a narrative concerning personnel/benefit changes implemented in the annual budget document.

Revenue Manual: Outlines a description of the revenue source, the legal authorization to collect revenues, fee schedule on how the revenue is calculated, a history of the revenue, and pertinent comments. The manual is grouped by fund.

Appendices: This section includes statistical data; glossary of terms, and enabling ordinances.

TOURISM

Direct Marketing Organization: Mayor and City Council has designated the North Myrtle Beach Chamber of Commerce as the Direct Marketing Organization (DMO) for this Budget Year. The NMB Chamber will be the recipient of the 30% Accommodations Tax Collections for FY 2026 that is budgeted at \$2,062,500.

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 newly expanded 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 2026. The Recreation Department will also spend additional funding in promoting and holding many other tourist related events that include the Great Christmas Light Show, St. Patrick's Day Parade, Irish Italian Festival, Monday After the Masters, and numerous other tourism related events.

BUDGET POLICIES

In the development of the FY 2026 Budget, certain policies are followed to calculate revenue and expenditure estimates. These policies, which define the budget parameters, were followed in developing the budget for the annual budget retreat with the Mayor and City Council. The budget policies followed in developing the budget that was reviewed at the budget retreat are as follows:

1. The General Fund millage rate will be 45.1 mils. The millage rate was adjustment from 48 mils in FY 2025 to account for the reassessment that was completed by Horry County.
2. Business License Fees will remain the same for FY 2026 as the previous fiscal year.
3. Water & Sewer Fees will increase by 7 cents and 8 cents, respectively. This is the annual rate increase from GSWSA. The annual 5% increase for Impact Fees will be imposed as of October 1, 2025. Tap fees for both water and sewer will reflect actual costs for this year.
4. The 2 1/2% Hospitality Fee and the 3% Local Accommodations Fee will continue to fund Public Safety activities, road and drainage projects, beach related projects and services, recreational activities, and capital construction for recreational facilities.
5. Police Officers retirement contributions for the City will remain at 21.24%.

6. Employee benefits during this year are contained in the budget numbers, but the City Manager reserves the right to suspend various benefits as needed to maintain cash balances.
7. Employee pay ranges have been modified to be in accordance with market data and internal equity.
8. Employee pay changes will be determined for FY 2026 based on the pay increases of surrounding governmental jurisdictions.
9. The General Fund is presented with a balanced budget.
10. Revenue estimates will remain at the lower to middle portion of projected ranges.
11. Full salaries and benefits will be budgeted for all positions. However, some position vacancies may be unfilled for short periods of time depending on ongoing economic conditions.
12. The recipient of the Accommodations Tax 30% Direct Marketing Funds will be the North Myrtle Beach Chamber of Commerce.
13. The 35% General Fund's Fund Balance policy will remain in effect for FY 2026. 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.
14. The City will have General Obligation Debt Payments for this fiscal year for the repayment on the sale of Bonds for the expansion of the Sports Park.
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 to assist departments in the delivery of quality service to its citizens. These projects include video surveillance at certain entry points and major intersections.
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. Engage lobbyists to obtain State and Federal funds for ocean outfalls and other major infrastructure projects including the Emergency Operations Center.
20. Explore opportunities to enhance tourist related activities during the shoulder seasons such as various sports tournaments and training opportunities especially at the newly expanded Sports Park.

21. 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.
22. The 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.
23. The City Manager is eligible for retiree health insurance with 10 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.
24. 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 2% above the City's current CD rate at the respective banks.
25. Inter-fund borrowings will be allowed for the purpose of capital projects for up to 5 years with the lending fund receiving $\frac{1}{2}\%$ interest above the current CD rate for City CD's.
26. Stormwater Fees will remain at \$8 per ERU/month and multi-family units will remain the same at \$5.50 per month. Construction of the 18th Avenue Ocean Outfall will continue for this fiscal year.
27. Solid Waste Fees will remain at \$24 for residential customers and other customer rates will change in accordance.
28. No increase in umbrella and chair rentals for the upcoming fiscal year has been budgeted.
29. The City will continue to assist the Horry County RTA in the amount of \$300,000 and provide additional services along tourist and commercial areas.

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City of North Myrtle Beach, South Carolina

PRINCIPAL OFFICIALS

July 1, 2025

Elected

Mayor Marilyn B. Hatley
Councilmember, Cherry Grove Ward Jon F. Coyne
Councilmember, Crescent Beach Ward Jay O. Baldwin III
Councilmember, Ocean Drive Ward Clarence O. Collins
Councilmember, Windy Hill Ward Nicole J. Fontana
Councilmember, At-Large Ray T. Skidmore III
Councilmember, At-Large Harry A. Thomas

Appointed

City Manager Ryan Fabbri
Acting Finance Director Jamie Baker
Information Services Director Rob Foor
Parks and Recreation Director Matt Gibbons
Planning and Development Director James Wood
Interim Public Works Director Dana Hamilton
Chief of Police..... Dana Crowell
Chief of Fire Rescue/Emergency Preparedness Director..... Billy Floyd
Interim Human Resources Director..... Crystal McGhee

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.



Honorable Mayor and Members of City Council:

It is my privilege to present the proposed budget for the City of North Myrtle Beach for the fiscal year ending June 30, 2026.

As the City's most important annual planning document, this budget outlines the services, programs, and service levels we provide as a full-service municipality. It also embodies the vision and priorities established by Council, particularly those discussed during the annual Budget Retreat.

The millage rate for FY 2026 has been adjusted to 45.1 mills after the reassessment. The overall proposed budget totals \$211,872,744, an increase from \$207,832,115 in FY 2025.

Included in this year's budget are adjustments to the Water and Sewer Fees which are detailed in the Revenue Manual. Additional information regarding these adjustments can be found in the Budget Policies section of the document.

The budget supports an increase in full-time positions from 505 to 548. This includes fourteen new Fire positions, ten new Parks & Grounds positions, and additional roles across several departments to meet growing service demands.

This year's budget provides for a balanced budget in the General Fund, all enterprise funds are cash flow positive, and other governmental funds maintain healthy fund balances.

I want to extend my sincere appreciation to the Mayor and City Council for your guidance and support throughout this process as well as our department heads and staff for their diligent work in developing this comprehensive and responsible financial plan for the upcoming year. A special thanks to Jamie Baker, Acting Finance Director, for preparing this document.

Respectively Submitted,

Ryan Fabbri, City Manager
City of North Myrtle Beach

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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 for operating capital. Capital expenditures have been chosen based on the availability of funding as well as bond capacity. This policy has enabled the City to provide needed improvements without affecting future budgets. The City's equipment is good condition and the majority of the city's infrastructure is also 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 like that of North Myrtle Beach.

A summary of capital/other infrastructure by fund and department is provided in the following table for the 2026 Fiscal Year. Capital expenditures make up a significant portion of the total budgetary expenditures of \$211,872,744 including capital purchases in the enterprise funds. The city has functioned primarily under the pay-as-you-go financing methodology over the last 36 years .

<u>Department</u>	<u>Total Capital</u>
General Government	\$ 10,000
Finance	100,000
Information Services	1,050,000
Public Safety	21,294,247
Planning & Development	40,000
Public Works	62,197,500
Recreation & Parks	<u>15,653,081</u>
Total Capital	<u>\$ 100,344,828</u>

<u>Fund</u>	<u>Total Capital</u>
General	\$ 5,774,628
Water & Sewer	35,710,000
Stormwater Drainage	4,075,000
Park Improvement	12,900,000
Capital Improvement	20,904,000
Street Improvement	15,510,000
Beach Renourishment	350,000
Cherry Grove Dredging	4,023,500
Solid Waste	375,000
Beach Services	75,000
Aquatics & Fitness Center	300,000
NMB Enterprise	<u>347,700</u>
Total Capital	<u>\$ 100,344,828</u>

GENERAL FUND CAPITAL

Capital purchases within the General Fund for FY 2026 have increased from the previous fiscal year. Budgeted capital purchases 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 project 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 2026:

GENERAL FUND		FY 26
Division	Description	Budgeted
Personnel	Office Furniture	\$ 10,000
Information Services	Computers/Technology/Software	350,000
Finance	Software	100,000
Pub. Safety - Admin.	Vehicles (Police)	60,000
	Misc. Equipment	10,000
Pub. Safety - Patrol	Patrol Vehicles (10)	720,000
	Patrol Vehicle Radios	90,000
	Hand Held Radios	275,000
	Patrol Vehicle Computers	400,000
	Radar Speed Trailer	10,000
Community Services	Beach Patrol Vehicle	52,000
	ACO Community Services Vehicle	48,000
	Message Boards (3)	20,000
	ATV (2)	40,000
	Jet Ski	20,000
	Wash Station/Metal Building	250,000
Police Training	Training Office Improvements	45,570
Communications/Detention	Dispatch Work Stations	125,477
	Indemnia Finger Print Machines	26,000
Detectives	Vehicle	49,500
Fire Support Services	SUV and Transit Van	165,000
	Training Ground Equipment	25,000
Fire Suppression	Seek Thermal Imaging Cameras	60,000
	Haz Mat/Atmospheric Monitoring Replacement	100,000
	Opticom Pre-Emption for Traffic Lights	350,000
Fire Marshal	Truck	85,000
	Training and Education Props	30,000
Building	Vehicle	40,000
Streets	Mosquito Sprayer	80,000
	Mosquito Drone	55,000
	Skid Steer	75,000
	Wheel Loader	190,000
	Arrow Board	40,000
	Snow Equipment	80,000
Recreation - Athletics	Utility Gator for Park Expansion	25,000

	Portable Mounds for Tournaments	30,000
Recreation - Programs	Bus for Day Trips	100,000
Parks - ROW Maintenance	ATV for Spraying	16,000
	Ventrac	37,500
	72" Mower	33,000
	Trailer	10,000
Parks - Sports Parks	Mechanic Truck	90,000
	Heavy Equipment for Park Expansion	870,300
	Equipment for Park Expansion	34,000
Parks - Landscaping	Turf Sprayer	20,000
Parks & Beach	Hill Street Restroom	105,000
	Trucks (2)	111,000
	Bobcat for Beach Access Cleaning	48,000
	Prep Cart	16,000
Parks - Special Events	Truck	55,000
	ATV	15,161
	Forklift	14,000
	Golf Carts	23,120
Vehicle Maintenance	Truck	40,000
	Forklift	90,000
	GRAND TOTALS	<u>\$ 5,774,268</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 2030.

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WATER AND SEWER FUND

Several major infrastructure improvements are budgeted for the Water and Sewer Fund for FY 2026. Due to the estimated cost of several of these infrastructure projects scheduled for this fiscal year, a possible transfer from operations and a revenue bond may be necessary in order to provide the cash flow to take on all these projects.

The Water and Sewer Fund is authorized to expend \$35,710,000 on capital projects/equipment for FY 2026. These projects are split between impact fees and operating revenues. The largest capital expenditures will be for various major water projects such as transmission improvements, a water tower and a portion of the Myrtle Beach transmission line. Other capital expenditures for the Water and Sewer Fund include normal replacements and various upgrades throughout the system.

The following table lists the various capital expenditures for the operational part of the Water and Sewer Fund:

Division	Description	FY 26
		Budgeted
Finance/Utility Billing	Radio Telephone Read/Computer Updates	\$ 275,000
	Panel Truck F250/Pickups	65,000
PW/Administration	GIS Mapping, Modeling, Asset Mgt	300,000
	Trucks	55,000
PW/Wastewater Tr.	Aerators, Actuators, Tanks, etc.	200,000
	Electrical Panel Upgrades	100,000
	Trucks	65,000
	Line System	350,000
	Mower	35,000
PW/Wells & Lifts	Pump Station Telemetry	200,000
	Portable Generator	120,000
PW/Construction	Crew Trucks/Pickup Trucks(1 Each)	130,000
	Boring Tools/Shoring Tools/SCBA's	150,000
	Rubber Tire Backhoes	85,000
	Dump Truck	80,000
GRAND TOTALS		\$ 2,210,000

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

Water Projects:

Water Line Replacements/Upgrades	\$ 500,000
North End Water Crossing	1,250,000
Water Tower LRNR Area	500,000
Water Transmission Improvements	20,000,000
MB Water Transmission Line	10,000,000
Total Water Projects	<u>\$ 32,250,000</u>

Sewer Projects:

Sewer Line Upgrades	\$ 500,000
Sewer Pump St. Upgrades/Improv.	750,000
Total Sewer Projects	<u>\$ 1,250,000</u>

STREET IMPROVEMENT FUND

This fund accounts for the financial resources appropriated for street paving, resurfacing, intersection improvements, and sidewalk installation. The projects that will be undertaken for FY 2026 are as follows:

FY 2026 Budgeted		
Beach Access Impr. OCRM Grant	\$	250,000
Contractual Services (RTA)		300,000
Sidewalk/Bicycle Lane		250,000
Road Resurfacing		3,000,000
Champions Blvd.		5,000,000
City Gateway Monuments		900,000
Underground Util.-Santee Cooper		4,000,000
Barefoot Bridge Annual Maintenance		210,000
Contingency		1,000,000
In-House Paving/Resurfacing		<u>600,000</u>
Total Capital		<u>\$ 15,510,000.00</u>

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

The largest projects for FY 2026 are associated with road resurfacing projects throughout the city, the construction of Champions Blvd by the Sports & Tourism Park and City Gateway Monuments. Underground utilities and other expenditures are budgeted within the fund but are not reflected above since these various costs are not capitalized.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for financial resources used for capital asset replacement, acquisition, and construction for general governmental activities. The projects for FY 2026 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 to obtain additional funds for large projects and repairs. Total capital expenditures for the budgeted fiscal year are \$24,904,000 of which \$12,000,000 is for Fire Station #7.

Other major purchases for this fund will include fire vehicles, land improvements, equipment, and the continued expansion of the citywide camera system.

FY 2026 Budgeted

Equipment	\$ 1,229,000
CG Main Channel Dredge	1,000,000
IT In-House CIP	400,000
Fire Trucks (2)	2,725,000
Fire Station #7	12,000,000
Long Bay Land Improvements	1,750,000
Citywide Camera Systems	1,500,000
IT Bldg Improv. & Furniture	300,000
Total Capital	\$ 20,904,000

CHERRY GROVE DREDGING FUND

This fund records all activity of the Cherry Grove Dredging Project. There are no capital expenditures for this year, as the final dredge of the current Cherry Grove Dredge District has been completed. Future dredges would require the City to reestablish a new district based on what properties would benefit from additional dredge projects.

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 \$4,023,500 of equipment/improvements to be bought in FY 2026 of which the largest portion is for station building/yard improvements of \$2,750,000.

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 \$4,075,000 for FY 2026 of which \$1,500,000 is for 17th Avenue South Outfall. Other significant drainage projects will include drainage improvements and other miscellaneous drainage projects.

AQUATIC & FITNESS CENTER FUND

Capital equipment for the Aquatics & Fitness Center will be very small over the next five years at \$75,000 annually.

BEACH SERVICES FUND

Capital expenditures for Beach Services and Lifeguards will be \$375,000 for FY 2026. The major part of this capital is for umbrella and chair replacements. The following four fiscal years will see the expenditure of \$45,000 for additional capital each year. Due to the significant wear and tear on equipment used on the beach, replacement time is accelerated.

NORTH MYRTLE BEACH ENTERPRISE FUND

FY 2026 Budgeted

Equipment	\$ 1,229,000
CG Main Channel Dredge	1,000,000
IT In-House CIP	400,000
Fire Trucks (2)	2,725,000
Fire Station #7	12,000,000
Long Bay Land Improvements	1,750,000
Citywide Camera Systems	1,500,000
IT Bldg Improv. & Furniture	300,000
Total Capital	\$ 20,904,000

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NORTH MYRTLE BEACH ENTERPRISE FUND

The NMB Enterprise Fund will begin its seventh year of operations as an enterprise fund. The main function of this fund is to provide for the commercial and tourist related activities of the Sports & Tourism Park. FY 2026 will budget capital expenditures of \$300,000 for improvements to the light show. Additional capital outlay has been estimated between \$50,000 for the following four years.

INSURANCE RESERVE FUND

Capital expenditures for the Insurance Reserve Fund will be \$347,700. The purchase of barricades is being made to increase safety at the City's festivals and events.

PARK IMPROVEMENT FUND

The City purchased 96 acres attached to the North Myrtle Beach Sports & Tourism Park for expansion. Completion of this expansion has been budgeted in FY 2026 for \$6,500,000. Additional improvements have also been budgeted for Central Park at \$6,400,000 for parking and pickle ball courts. Funding for these projects will come from a General Obligation Bond as well as transfers from other Governmental Funds.

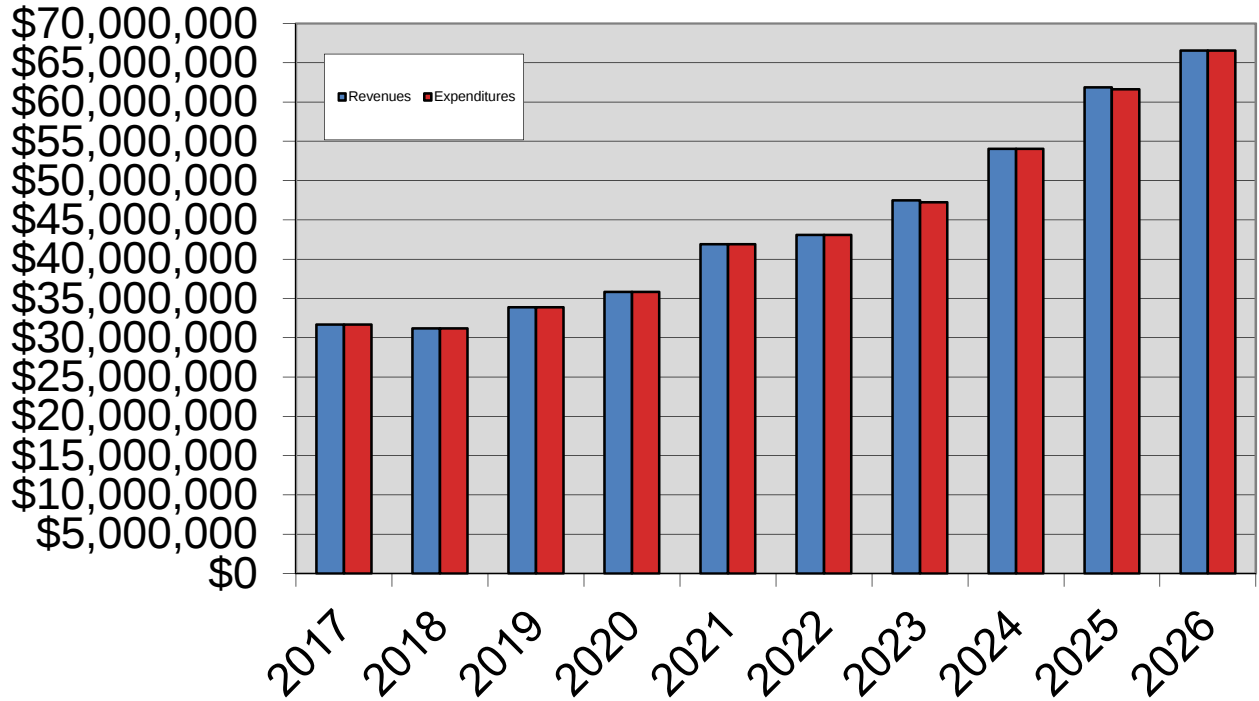
BEACH RENOURISHMENT

The ongoing replacement of ocean front walkovers will continue in this fund. An expanded amount of \$350,000 has been budgeted for FY 2026.

GENERAL FUND SUMMARY

GENERAL FUND

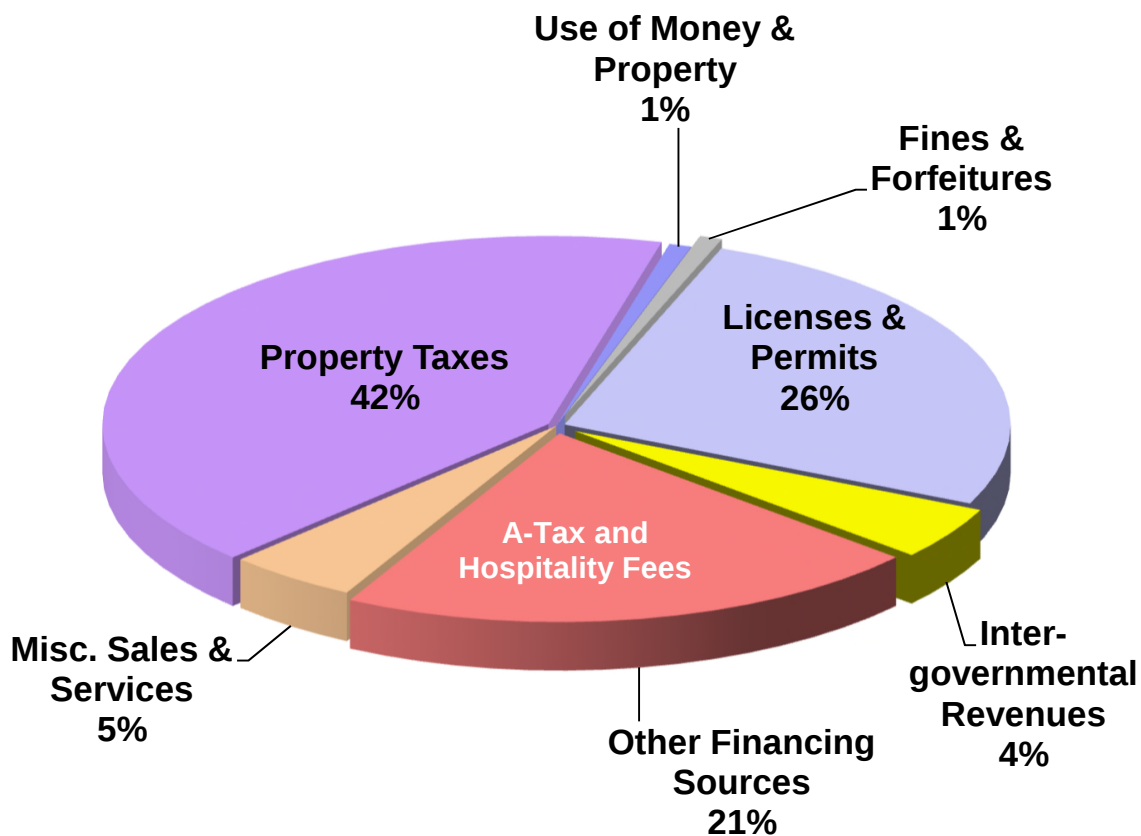
REVENUES AND EXPENDITURES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS



The above chart reflects the fact that over the last ten years the City of North Myrtle Beach has maintained either a balanced budget for the General Fund or in some years a surplus. The increase in the budget is basically expected growth in personnel expenditures for pay raises which also result in benefit costs. There is also a significant increase in capital transfers for infrastructure improvements throughout the City. The infrastructure improvements are expected to continue over the next five years, as long as the General Fund continues to show steady growth in revenues.

GENERAL FUND REVENUES BY TYPE

The chart shown below illustrates the various General Fund revenue sources by type. Property Tax continues to be the highest source of revenues at 42%. Licenses and Permits are the second significant revenue source making up 26% of the FY 2026 budget. The third largest source of revenues is 21% 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
Current Property Taxes	\$ 22,141,605	\$ 24,479,638	\$ 26,120,000	\$ 28,275,000	\$ 27,178,000
Delinquent Property Taxes	426,859	416,906	500,000	490,000	500,000
Licenses & Permits	14,996,500	16,999,144	16,602,500	16,800,124	17,401,500
Fines & Forfeitures	624,999	502,702	550,000	556,392	550,000
Use of Money & Property	476,276	170,792	542,000	472,000	542,000
Intergovernmental Revenues	2,017,006	2,402,246	2,973,600	2,872,969	3,018,600
Sales & Services	1,845,011	2,406,470	2,670,252	2,374,016	2,515,252
Miscellaneous	711,649	660,390	635,000	635,000	635,000
Other Financing Sources	<u>10,680,061</u>	<u>9,485,308</u>	<u>11,255,050</u>	<u>12,536,464</u>	<u>14,213,300</u>
TOTAL	<u>\$ 53,919,966</u>	<u>\$ 57,523,595</u>	<u>\$ 61,848,402</u>	<u>\$ 65,011,965</u>	<u>\$ 66,553,652</u>

MILLAGE RATE AND ESTIMATED TAX COLLECTIONS FISCAL YEAR ENDING JUNE 30, 2026

	FY 2023 ACTUAL 45.0MILS	FY 2024 ESTIMATED 45.0MILS	FY 2025 BUDGETED 48.0MILS	FY 2025 ESTIMATED 48.0MILS	FY 2026 BUDGETED 45.1MILS
Real & Personal Property	\$ 22,624,175	\$ 25,105,144	\$ 26,620,000	\$ 28,800,000	\$ 27,678,000
Estimated Non-Collectible	<u>(482,570)</u>	<u>(625,506)</u>	<u>(500,000)</u>	<u>(525,000)</u>	<u>(500,000)</u>
TOTAL CURRENT	<u>\$ 22,141,605</u>	<u>\$ 24,479,638</u>	<u>\$ 26,120,000</u>	<u>\$ 28,275,000</u>	<u>\$ 27,178,000</u>
Delinquent Property Taxes	275,690	246,072	350,000	340,000	350,000
Tax Penalties	<u>151,169</u>	<u>170,834</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
TOTAL DELINQUENT	<u>\$ 426,859</u>	<u>\$ 416,906</u>	<u>\$ 500,000</u>	<u>\$ 490,000</u>	<u>\$ 500,000</u>
TOTAL TAX REVENUE	<u>\$ 22,568,464</u>	<u>\$ 24,896,543</u>	<u>\$ 26,620,000</u>	<u>\$ 28,765,000</u>	<u>\$ 27,678,000</u>

**FISCAL YEAR ENDING JUNE 30, 2026
DETAIL OF REVENUE
GENERAL FUND**

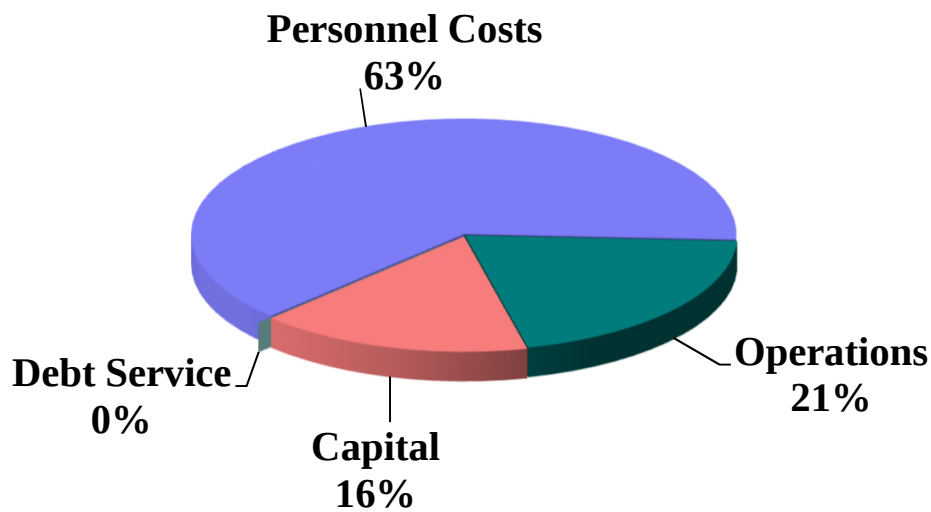
	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
Beginning Fund Balance	\$ 21,091,531	\$ 23,179,252	\$ 22,481,096	\$ 23,642,049	\$ 23,646,443
TAXES:					
Current Taxes	22,141,605	24,479,638	26,120,000	28,275,000	27,178,000
TOTAL CURRENT TAXES:	\$ 22,141,605	\$ 24,479,638	\$ 26,120,000	\$ 28,275,000	\$ 27,178,000
Delinquent Property Taxes	\$ 275,690	\$ 246,072	\$ 350,000	\$ 340,000	\$ 350,000
Tax Penalties	151,169	170,834	150,000	150,000	150,000
TOTAL DELINQUENT TAXES:	\$ 426,859	\$ 416,906	\$ 500,000	\$ 490,000	\$ 500,000
LICENSES & PERMITS:					
Business License Fees	\$ 10,968,218	\$ 12,636,188	\$ 12,500,000	\$ 12,501,837	\$ 13,100,000
Business License Penalties	69,499	130,375	90,000	130,375	100,000
Building Permits	1,519,882	1,765,713	1,400,000	1,701,642	1,600,000
Inspection Fees	7,660	8,160	7,500	7,780	7,500
Other Permits	23,270	47,048	15,000	47,048	19,000
Santee Cooper Franchise Fees	1,308,541	1,369,592	1,500,000	1,369,591	1,500,000
Horry Electric Franchise Fees	206,757	219,120	240,000	219,120	240,000
TWC Cable Franchise Fees	604,962	563,771	600,000	562,804	575,000
HTC Cable Franchise Fees	140,916	119,822	130,000	119,822	120,000
Gas Franchise Fees	146,795	139,355	120,000	140,105	140,000
TOTAL LICENSES & PERMITS	\$ 14,996,500	\$ 16,999,144	\$ 16,602,500	\$ 16,800,124	\$ 17,401,500
FINES & FORFEITURES:					
Fines / Bail Bonds	\$ 758,449	\$ 860,094	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Victims Assistance	48,910	60,130	64,000	64,000	64,000
Improper Parking Fines	-	-	-	-	-
Seizures	16,859	5,104	5,000	12,392	5,000
Bail Bondsman Fee	-	-	1,000	-	1,000
Less transfer to State	(199,219)	(422,625)	(520,000)	(520,000)	(520,000)
TOTAL FINES & FORFEITURES	\$ 624,999	\$ 502,702	\$ 550,000	\$ 556,392	\$ 550,000
USE OF MONEY & PROPERTY:					
Interest	\$ 205,601	\$ 151,254	\$ 270,000	\$ 200,000	\$ 270,000
Property Rental	225,995	251,256.95+1594	235,000	235,000	235,000
Kayak Company Use Agreement Fees	27,141	18,007	25,000	25,000	25,000
Purchasing Card Reimbursement	17,539	1,531	12,000	12,000	12,000
USE OF MONEY & PROPERTY:	\$ 476,276	\$ 170,792	\$ 542,000	\$ 472,000	\$ 542,000

**FISCAL YEAR ENDING JUNE 30, 2026
DETAIL OF REVENUE
GENERAL FUND**

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	ESTIMATED	BUDGETED	ESTIMATED	BUDGETED
INTERGOVERNMENTAL:					
Local Government Tax	\$ 445,863	\$ 468,059	\$ 462,000	\$ 462,000	\$ 462,000
Homestead Exemption Tax	326,777	353,621	325,000	360,000	370,000
Heavy Equipment Tax	-	-	-	-	-
Business Inventory Tax	36,616	36,616	36,600	36,600	36,600
Accommodations Tax	371,567	358,256	380,000	370,000	380,000
Admissions Tax	-	-	-	-	-
Motor Carrier Tax	73,677	47,519	75,000	75,000	75,000
TNC Local Asses. Fees	30,171	15,122	30,000	30,000	30,000
Alcoholic Beverage Permit Fees	296,100	233,300	300,000	275,000	300,000
Government Grants	436,235	825,384	1,300,000	1,200,000	1,300,000
Horry County Recreation Grant	-	64,369	65,000	64,369	65,000
TOTAL INTERGOVERNMENTAL	\$ 2,017,006	\$ 2,402,246	\$ 2,973,600	\$ 2,872,969	\$ 3,018,600
SALES & SERVICES:					
Miscellaneous	\$ 34,611	\$ 119,673	\$ 40,000	\$ 90,901	\$ 75,000
Parking Lot Collections	1,192,674	1,646,251	2,000,000	1,640,188	1,800,000
Credit Card Service Charge	46,504	60,618	50,000	60,000	60,000
GIS Data	-	-	500	-	500
Fire Protection	121,323	85,392	118,752	118,752	118,752
City Codes and Ordinances	2,850	3,850	10,000	5,000	10,000
Street Work	450	25,600	6,000	6,000	6,000
Beach Service Franchise Fees	168,661	169,000	170,000	169,000	170,000
Recreation League Fees	108,646	103,770	110,000	110,000	110,000
Recreation Instructor Fees	23,368	24,657	20,000	20,000	20,000
Recreation Misc. Fees	116,127	128,473	120,000	120,000	120,000
Recreation Pickleball Fees	29,315	30,011	25,000	25,000	25,000
Sponsorships	482	9,175	-	9,175	-
TOTAL SALES & SERVICES	\$ 1,845,011	\$ 2,406,470	\$ 2,670,252	\$ 2,374,016	\$ 2,515,252
MISCELLANEOUS:					
Insurance Reimbursements	\$ 14,336	\$ 8,848	\$ 25,000	\$ 25,000	\$ 25,000
Forfeitures-401	20,869	37,579	60,000	60,000	60,000
Miscellaneous - Other	676,444	613,964	550,000	550,000	550,000
TOTAL MISCELLANEOUS	\$ 711,649	\$ 660,390	\$ 635,000	\$ 635,000	\$ 635,000
OTHER FINANCING SOURCES:					
Accommodations Tax Transfer	\$ 2,048,490	\$ 1,664,904	\$ 1,780,050	\$ 1,780,050	\$ 1,738,300
Local Accommodations Tax Transfer	4,048,342	3,516,565	4,400,000	4,400,000	4,600,000
Local Hospitality Tax Transfer	4,583,229	4,303,839	5,000,000	5,000,000	7,800,000
Other Fund Transfer In	-	-	75,000	-	75,000
HC Hosp Fees Settlement	-	-	-	1,356,414	-
TOTAL OTHER FIN. SOURCES:	\$ 10,680,061	\$ 9,485,308	\$ 11,255,050	\$ 12,536,464	\$ 14,213,300
TOTAL REVENUES:	\$ 53,919,966	\$ 57,523,595	\$ 61,848,402	\$ 65,011,965	\$ 66,553,652
TOTAL AVAILABLE RESOURCES:	\$ 75,011,497	\$ 80,702,847	\$ 84,329,498	\$ 88,654,014	\$ 90,200,095

GENERAL FUND EXPENDITURES BY TYPE -- FY 2026

The following chart illustrates Expenditures by Type. 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.

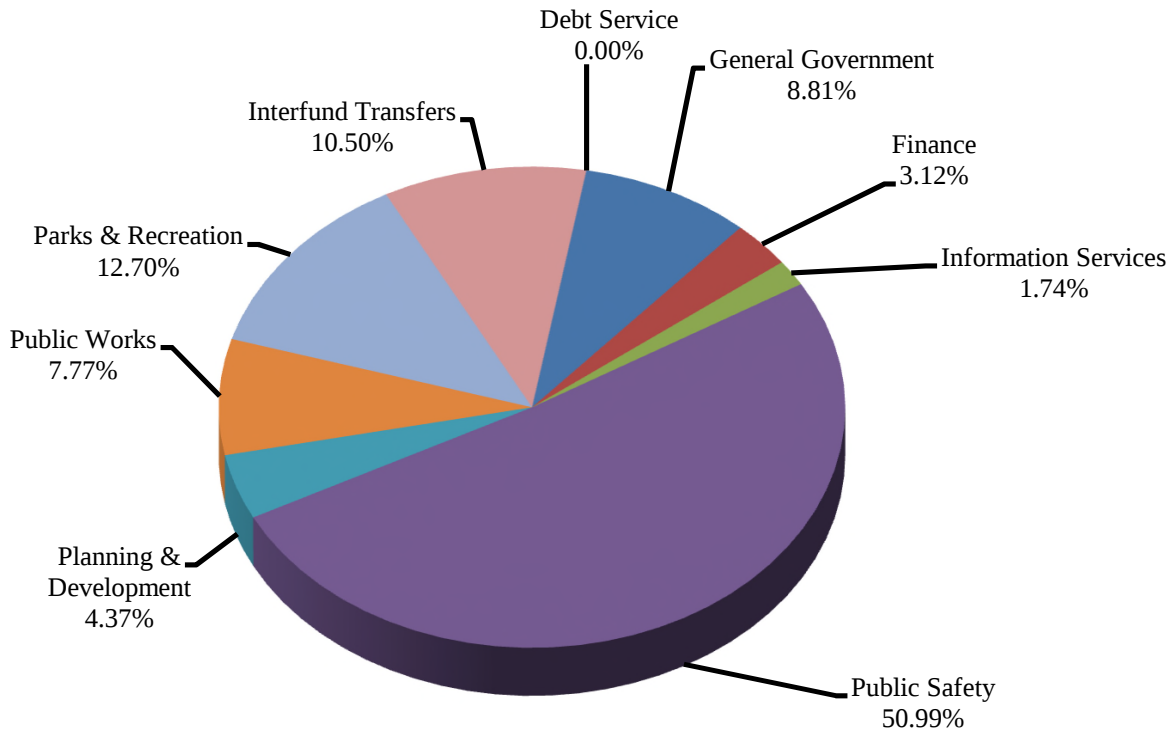
	GENERAL FUND EXPENDITURES BY TYPE				
	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
Personnel and Training	33,424,637	36,715,976	42,624,822	41,171,782	48,875,769
Maintenance and Operations	15,655,128	16,109,716	14,130,548	13,839,145	15,832,275
Capital Expenditures	9,679,705	10,946,844	13,706,500	10,946,500	12,530,244
Debt Service Expenditures	-	-	-	-	-
TOTAL GENERAL FUND	\$ 58,759,470	\$ 63,772,537	\$ 70,461,870	\$ 65,957,427	\$ 77,238,288

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

GENERAL FUND EXPENDITURES BY DEPARTMENT -- FY 2026

Expenditures by Department is another useful way to review expenditures. The largest department within the General Fund is the Public Safety Department. Most fluctuations between departments over the last three years are a result of capital items and the addition of new positions.

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 2023 ACTUAL*	FY 2024 ESTIMATED*	FY 2025 BUDGETED*	FY 2025 ESTIMATED*	FY 2026 BUDGETED*
General Government	5,771,722	6,295,497	5,416,051	5,437,314	5,861,845
Finance	1,714,359	1,777,537	1,979,489	1,869,831	2,073,632
Information Services	1,010,209	966,869	961,128	687,917	1,157,613
Public Safety	22,685,184	25,816,263	28,353,435	28,182,762	33,941,954
Planning and Development	2,215,916	2,320,275	2,610,844	2,411,256	2,911,156
Public Works	4,843,469	4,838,890	4,618,895	4,304,227	5,173,100
Parks and Recreation	5,810,022	6,145,128	6,421,667	5,880,420	8,449,239
Debt Service	7,674,197	7,894,197	10,610,000	7,960,000	6,985,116
Interfund Transfers	-	-	-	-	-
TOTAL GENERAL FUND	\$ 51,725,078	\$ 56,054,656	\$ 60,971,509	\$ 56,733,727	\$ 66,553,655

* 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, 2026
SUMMARY OF EXPENDITURES
GENERAL FUND**

DIV. NO.	DIVISION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
210	GENERAL GOVERNMENT SERVICES	\$ 2,008,876	\$ 2,588,566	\$ 2,096,412	\$ 2,256,036	\$ 2,464,962
211	LEGISLATIVE	419,971	538,262	550,602	506,284	467,316
221	ADMINISTRATIVE	573,609	534,022	511,708	503,345	697,124
232	CITY COURT	605,213	577,021	633,775	624,846	651,471
242	LEGAL	1,738,875	1,476,747	1,047,757	986,720	919,678
252	HUMAN RESOURCES	425,178	580,879	575,797	560,083	661,294
TOTAL GENERAL GOVERNMENT SERV.		\$ 5,771,722	\$ 6,295,497	\$ 5,416,051	\$ 5,437,314	\$ 5,861,845
262	INFORMATION SERVICES	1,010,209	966,869	961,128	687,917	1,157,613
TOTAL INFORMATION SERVICES		1,010,209	966,869	961,128	687,917	1,157,613
342	ACCOUNTING	275,188	302,866	397,945	324,963	410,615
352	REVENUE	1,312,439	1,346,077	1,413,225	1,402,718	1,457,320
822	PURCHASING	126,732	128,594	168,319	142,150	205,697
TOTAL FINANCE		1,714,359	1,777,537	1,979,489	1,869,831	2,073,632
411	PUBLIC SAFETY ADMIN.	1,665,149	1,618,964	1,683,269	1,708,942	1,819,093
422	UNIFORM PATROL	7,974,075	9,976,236	11,690,631	11,562,749	12,390,977
424	COMMUNITY SERVICES	1,633,448	1,830,714	1,851,471	1,861,502	2,307,016
431	DETECTIVES	1,357,582	1,423,102	1,555,312	1,540,640	1,619,731
441	POLICE TRAINING	-	-	-	-	734,408
442	COMMUNICATIONS/DETENTION	1,793,353	1,800,602	2,233,340	2,152,747	2,758,359
444	RECORDS	440,952	452,195	636,622	499,713	804,830
445	VICTIM RIGHTS ADVOCATE	109,491	111,167	117,486	112,679	116,996
452	FIRE TRAINING	754,717	941,951	533,895	595,691	894,723
453	FIRE / RESCUE	6,403,526	7,123,637	7,481,068	7,563,614	9,755,033
454	FIRE PREVENTION/INSPECTION	552,891	537,694	570,341	584,485	740,788
TOTAL PUBLIC SAFETY		22,685,184	25,816,263	28,353,435	28,182,762	33,941,954
521	PLANNING	1,305,797	1,284,751	1,452,498	1,412,413	1,636,067
522	BUILDING	910,119	1,035,523	1,158,346	998,843	1,275,089
TOTAL PLANNING & DEVELOPMENT		2,215,916	2,320,275	2,610,844	2,411,256	2,911,156
652	STREETS / DRAINAGE	3,867,404	3,730,237	3,462,966	3,423,381	3,976,557
832	FLEET MAINTENANCE	239,224	331,436	503,588	387,436	519,247
842	FACILITY MAINT.	736,841	777,217	652,341	493,410	677,296
TOTAL PUBLIC WORKS		4,843,469	4,838,890	4,618,895	4,304,227	5,173,100
741	RECREATION (ADMINISTRATION)	464,251	488,106	434,159	489,887	608,394
742	RECREATION (ATHLETICS)	978,442	1,000,884	1,070,564	951,226	1,235,459
743	RECREATION (PROGRAMS/EVENTS)	897,550	983,834	924,602	881,585	1,112,710
750	PARKS-ROW MAINTENANCE	970,357	538,506	870,734	768,575	1,018,655
751	PARKS-PARK / SPORTS COMPLEX	451,715	486,520	518,924	486,326	1,132,240
752	PARKS-LANDSCAPING	624,083	499,623	635,913	523,588	732,511
753	PARKS-PARKS & BEACH	666,630	1,284,578	1,070,932	943,479	1,475,636
754	PARKS / GROUNDS	476,424	579,353	546,842	508,648	710,653
755	PARKS - CUSTODIANS	280,570	283,726	348,997	327,106	422,981
TOTAL PARKS AND RECREATION		5,810,022	6,145,128	6,421,667	5,880,420	8,449,239
911	DEBT SERVICE	-	-	-	-	-
915	OTHER FINANCING USES	7,674,197	7,894,197	10,610,000	7,960,000	6,985,116
TOTAL GENERAL FUND EXPENDITURES		51,725,078	56,054,656	60,971,509	56,733,727	66,553,655

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.

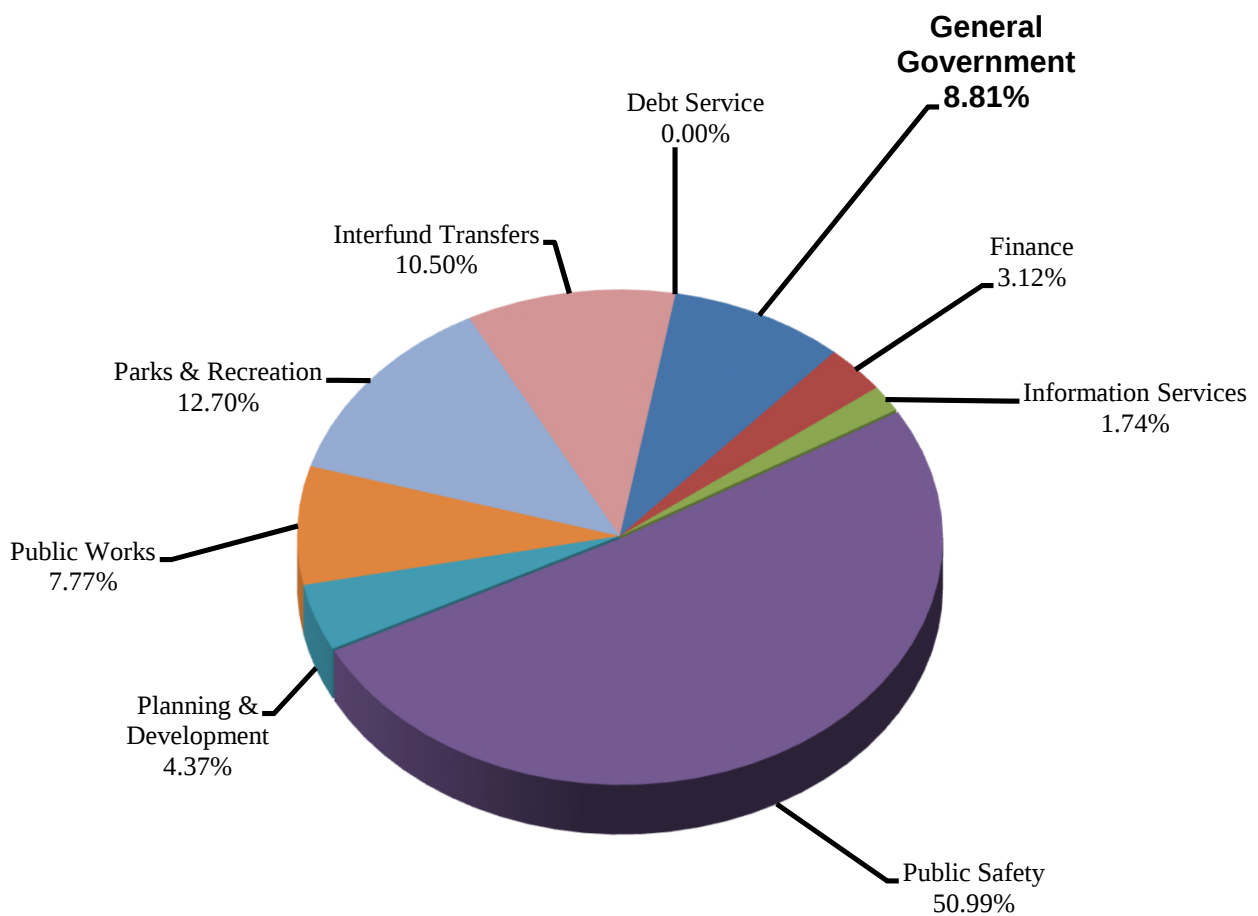
GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT

GENERAL FUND
GENERAL GOVERNMENT SERVICES DEPARTMENT

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

The chart below shows the portion of General Fund Expenditures allocated to the General Government Department, which reflects 8.81% of the overall resources appropriated in the General Fund for FY 2026.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 5.3% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2026
Regular Employees
GENERAL GOVERNMENT DEPARTMENT

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
GENERAL GOVERNMENT	-	-	-	-	-
LEGISLATIVE	9	8	9	9	8
ADMINISTRATIVE	3	3	3	3	6
CITY COURT	3	5	5	5	5
LEGAL	2	2	2	2	2
HUMAN RESOURCES	5	6	7	7	8
TOTAL	<u>22</u>	<u>24</u>	<u>26</u>	<u>26</u>	<u>29</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the divisions include all amounts required from the General Fund, the Water and Sewer Fund, the Solid Waste Fund, the Aquatic Center Fund and the NMB Enterprise Fund to accomplish the level of services and goals of this department. The General Fund will provide \$5,861,844, the Water and Sewer Fund \$1,7422,764, the Solid Waste Fund \$502,904, the Beach Services Fund \$324,480, the Aquatic Center Fund \$184,591, and the NMB Enterprise Fund \$12,717. 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 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
210	GENERAL GOVT. SERVICES	\$ 3,090,578	\$ 3,174,880	\$ 3,225,250	\$ 3,470,823	\$ 3,792,250
211	LEGISLATIVE	524,964	648,546	688,252	632,855	584,146
221	ADMINISTRATIVE	819,442	762,888	731,011	719,064	995,892
232	CITY COURT	605,213	577,021	633,775	624,846	651,471
242	LEGAL	2,484,107	2,109,639	1,496,796	1,409,600	1,313,824
252	HUMAN RESOURCES	817,650	1,117,075	1,107,301	1,077,082	1,271,717
TOTAL EXPENDITURES		<u>\$ 8,341,954</u>	<u>\$ 8,390,050</u>	<u>\$ 7,882,385</u>	<u>\$ 7,934,270</u>	<u>\$ 8,609,300</u>
GENERAL GOVT. OVERHEAD		<u>(2,570,232)</u>	<u>(2,094,552)</u>	<u>(2,466,334)</u>	<u>(2,496,956)</u>	<u>(2,747,456)</u>
NET GENERAL GOVERNMENT		<u>\$ 5,771,722</u>	<u>\$ 6,295,497</u>	<u>\$ 5,416,051</u>	<u>\$ 5,437,314</u>	<u>\$ 5,861,844</u>

**GENERAL FUND
GENERAL GOVERNMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The General Government Department departmental goals and priorities for FY 2026.

- To foster a thriving, year-round economy by supporting local businesses, enhancing our tourism offerings, and preserving the natural assets that define our city.
- To operate as a high-performing organization characterized by fiscal responsibility, transparency, and a commitment to customer service and employee development.
- To strategically invest in, maintain, and improve the city's core infrastructure—including roads, drainage, and utilities—to support current needs and future growth.
- Proactively identify and pursue federal and state grant opportunities, particularly those focused on coastal resilience, infrastructure, public safety, and economic development.
- Provide transparent and consistent communication is vital for building trust and ensuring our residents and business owners are informed and engaged. Part of that effort will be a complete redesign of the City's official website.
- To improve our internal processes and technology to deliver services efficiently and effectively. Implement new, integrated management software will streamline workflows, enhance data quality for better decision-making, improve inter-departmental collaboration, and equip staff with necessary modern tools.
- Our employees are our most valuable asset. We must invest in our team to foster a culture of excellence and make the City of North Myrtle Beach an employer of choice.
- Modernize and expedite the recruitment process for current and future director level and key vacancies.
- Proactive and fiscally sustainable capital improvement planning. This priority aims to shift the city from a reactive to a forward-looking approach for managing its physical assets, ensuring that major investments are strategically planned, financially sound, and aligned with the long-term vision for the community.
- Foster a resilient, year-round economy by focusing on strategically diversifying the city's economic base to reduce seasonal vulnerabilities while actively supporting the growth and success of the existing local business
- Conduct an energy audit of all municipal buildings and create a plan to reduce energy consumption.
- To protect the community's most valuable asset: its coastline and natural environment. Continue the partnership with the Army Corps of Engineers to renourish the beach.
- To ensure that both residents and visitors feel safe and that the city's services contribute to a high quality of life for full-time inhabitants.
- To enhance the livability of our city for full-time residents by providing high-quality recreational opportunities, maintaining an attractive community, and fostering civic engagement.
- Implementation of a formal, multi-year asset management and review program to systematically inventory, assess, and plan for the maintenance, repair, and replacement of all significant city-owned assets.

01-5-210 GENERAL GOVERNMENT SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
023	INSURANCE - RETIRED EMPL.	\$ 727,896	\$ 628,078	\$ 575,000	\$ 575,000	\$ 585,000
024	UNEMPLOYMENT INSURANCE	-	-	10,000	-	10,000
030	TRAINING	-	-	5,000	-	5,000
050	AWARDS	10,522	6,030	11,000	7,500	10,000
	* SUBTOTAL PERSONNEL *	<u>738,418</u>	<u>634,108</u>	<u>601,000</u>	<u>582,500</u>	<u>610,000</u>
111	MATERIALS/SUPPLIES	10,068	14,662	20,000	15,000	20,000
120	COMMUNICATIONS	165,425	186,242	182,000	185,000	190,000
121	UTILITIES	703,425	722,859	720,000	725,000	950,000
130	CONTRACTUAL SERVICES	36,993	38,478	50,000	40,000	45,000
131	REPAIRS/MAINTENANCE	-	1,511	25,000	1,073	10,000
132	PROFESSIONAL SERVICES	12,735	15,030	12,250	12,250	12,250
140	SUBSCRIPTIONS/DUES	71,258	47,802	65,000	60,000	60,000
143	ELECTIONS	2,916	14,040	-	-	20,000
160	LIABILITY INSURANCE	1,349,340	1,500,149	1,550,000	1,850,000	1,875,000
	* SUBTOTAL OPERATING *	<u>2,352,160</u>	<u>2,540,772</u>	<u>2,624,250</u>	<u>2,888,323</u>	<u>3,182,250</u>
	WATER & SEWER FUND 25%	772,643	268,825	806,313	867,706	948,063
	SOLID WASTE FUND 6%	185,435	190,493	193,515	208,249	227,535
	BEACH SERVICES FUND 2%	61,812	63,498	64,505	69,416	75,845
	AQUATIC CENTER FUND 2%	61,812	63,498	64,505	69,416	75,845
	**LESS OVERHEAD TOTAL **	<u>1,081,702</u>	<u>586,314</u>	<u>1,128,838</u>	<u>1,214,787</u>	<u>1,327,288</u>
TOTAL NET GENERAL FUND		<u><u>\$ 2,008,876</u></u>	<u><u>\$ 2,588,566</u></u>	<u><u>\$ 2,096,412</u></u>	<u><u>\$ 2,256,036</u></u>	<u><u>\$ 2,464,962</u></u>

DIVISION 210 GENERAL GOVERNMENT SERVICES

DIVISION NARRATIVE

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

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. On a budgetary basis, this division had an increase of 17.6% over last year. The majority of the increase is due to an rise in the cost of liability insurance.

01-5-211 LEGISLATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 277,139	\$ 367,316	\$ 397,965	\$ 368,107	\$ 306,578
012	SALARY, PART-TIME	32,538	32,641	35,000	35,000	35,000
014	OVERTIME	158	737	1,500	1,500	1,500
015	SPECIAL ALLOWANCE	1,000	6,000	6,000	-	-
021	FICA	21,582	28,466	30,409	28,090	23,463
022	EMPLOYEE RETIREMENT	6,109	11,414	8,673	8,300	5,104
023	EMPLOYEE INSURANCE	113,759	105,101	120,960	115,200	126,720
030	TRAINING	21,397	10,348	23,000	15,000	23,000
040	WORKERS COMPENSATION	2,657	2,883	3,995	2,883	3,081
050	AWARDS	974	4,144	2,250	4,145	1,200
	* SUBTOTAL PERSONNEL *	<u>477,313</u>	<u>569,050</u>	<u>629,752</u>	<u>578,225</u>	<u>525,646</u>
111	MATERIALS/SUPPLIES	17,830	21,936	12,000	12,000	12,000
112	OFFICE SUPPLIES	1,024	392	500	500	500
113	PRINTING/BINDING	-	255	300	300	300
120	COMMUNICATIONS	5,035	3,291	6,000	5,400	6,000
131	REPAIRS/MAINTENANCE	-	-	300	-	300
132	PROFESSIONAL SERVICES	8,844	34,790	20,000	20,000	20,000
140	SUBSCRIPTIONS/DUES	3,102	2,726	3,900	3,800	3,900
141	TRAVEL / BUSINESS	11,312	15,477	15,000	12,000	15,000
142	ADVERTISING	504	630	500	630	500
	* SUBTOTAL OPERATING *	<u>47,651</u>	<u>79,497</u>	<u>58,500</u>	<u>54,630</u>	<u>58,500</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 524,964</u></u>	<u><u>\$ 648,546</u></u>	<u><u>\$ 688,252</u></u>	<u><u>\$ 632,855</u></u>	<u><u>\$ 584,146</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 10%	26,248	13,003	68,825	63,286	58,415
	SOLID WASTE FUND 6%	31,498	38,913	41,295	37,971	35,049
	BEACH SERVICES FUND 2%	26,248	32,427	13,765	12,657	11,683
	AQUATIC CENTER FUND 2%	20,999	25,942	13,765	12,657	11,683
	**LESS OVERHEAD TOTAL **	<u>104,993</u>	<u>110,285</u>	<u>137,650</u>	<u>126,571</u>	<u>116,830</u>
TOTAL NET GENERAL FUND		<u><u>\$ 419,971</u></u>	<u><u>\$ 538,262</u></u>	<u><u>\$ 550,602</u></u>	<u><u>\$ 506,284</u></u>	<u><u>\$ 467,316</u></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 Assistant City Clerk supports legislative and administrative functions related to Council meetings, including preparation, generating meeting records, and assisting with archiving responsibilities and the codification of City ordinances. This position contributes to the management of the appointment process for boards and commissions, monitors term expirations, and helps coordinate meeting schedules. The Assistant City Clerk plays a critical role in addressing citizen complaints by coordinating with various departments to ensure timely resolution. Participation in the Municipal Clerks and Treasurers Institute (MCTI) and coordinating with the Municipal Elections Commission for

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Assistant City Clerk	1	10
Mayor	1	elected
Council Members	<u>6</u>	elected
TOTAL	<u>8</u>	

BUDGET ANALYSIS

This division provides for an decreased level of service with the transfer of the Assistant to the City Manager/City Clerk to the Administration division during FY 2025. The 15.1% decrease this division is due to this transfer.

01-5-221 ADMINISTRATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 469,815	\$ 416,831	\$ 459,750	\$ 431,425	\$ 661,307
012	SALARY, PART-TIME	2,940	-	-	-	-
015	SPECIAL ALLOWANCE	22,490	17,940	17,940	17,940	17,940
021	FICA	30,004	25,983	26,751	25,200	38,038
022	EMPLOYEE RETIREMENT	58,496	54,885	53,682	52,580	67,734
023	EMPLOYEE INSURANCE	17,746	32,629	30,240	30,240	63,360
030	TRAINING	2,504	1,450	3,000	3,000	3,000
040	WORKERS COMPENSATION	4,456	4,438	4,598	4,438	6,613
050	AWARDS	2,951	3,201	3,150	3,201	6,000
	* SUBTOTAL PERSONNEL *	<u>611,402</u>	<u>557,357</u>	<u>599,111</u>	<u>568,024</u>	<u>863,992</u>
111	MATERIALS/SUPPLIES	16,464	166	12,000	12,000	12,000
112	OFFICE SUPPLIES	703	7,595	500	500	500
113	PRINTING/BINDING	78	547	50	40	50
120	COMMUNICATIONS	3,362	156	2,500	2,500	2,500
130	CONTRACTUAL SERVICES	11,803	2,129	10,000	10,000	10,000
131	REPAIRS/MAINTENANCE	-	27,764	600	-	600
132	PROFESSIONAL SERVICES	108,357	102,650	250	45,000	250
134	CREDIT CARD FEES	-	287	-	-	-
140	SUBSCRIPTIONS/DUES	4,118	5,211	4,000	4,000	4,000
141	TRAVEL / BUSINESS	3,226	1,876	2,000	2,000	2,000
190	CONTINGENT	59,929	57,151	100,000	75,000	100,000
	* SUBTOTAL OPERATING *	<u>208,040</u>	<u>205,531</u>	<u>131,900</u>	<u>151,040</u>	<u>131,900</u>
	** TOTAL EXPENDITURES **	<u>\$ 819,442</u>	<u>\$ 762,888</u>	<u>\$ 731,011</u>	<u>\$ 719,064</u>	<u>\$ 995,892</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	122,916	152,578	146,202	143,813	199,178
	SOLID WASTE FUND 6%	49,167	45,773	43,861	43,144	59,754
	BEACH SERVICES FUND 2%	40,972	15,258	14,620	14,381	19,918
	AQUATIC CENTER FUND 2%	32,778	15,258	14,620	14,381	19,918
	**LESS OVERHEAD TOTAL **	<u>245,833</u>	<u>228,867</u>	<u>219,303</u>	<u>215,719</u>	<u>298,768</u>
TOTAL NET GENERAL FUND		<u>\$ 573,609</u>	<u>\$ 534,022</u>	<u>\$ 511,708</u>	<u>\$ 503,345</u>	<u>\$ 697,124</u>

DIVISION 221 ADMINISTRATIVE

DIVISION NARRATIVE

This division provides for the City Manager, Assistant City Manager, Assistant to the City Manager/City Clerk, Grants Writer, Public Information Officer, and the Junior Public Information Officer. The City Manager serves as Chief Executive Officer of the City. He is responsible for keeping City Council advised of the financial condition and future needs of the City. He administers all policies, ordinances, and programs adopted by City Council. The Assistant City Manager is an extension of the City Manager's office, and assists the City Manager with special projects as determined by the City Manager. The Public Information Officer and the Junior Public Information Officer coordinates all information released to the public.

The Assistant to the City Manager/City Clerk serves as the Clerk to Council and the Municipal Election Commission and provides legislative support for all City Council meetings, including agenda preparation, meeting logistics, minute-taking, and the archiving of official records. The Assistant to the City Manager/City Clerk also manages the appointment process for boards and commissions, tracks term expirations, and ensures proper meeting coordination. This position also provides administrative management support to the City Manager assisting with administrative policies, researching and analyzing information to allow for informed decision-making by the City Manager and City Council. Additionally, the position serves as a liaison for citizen complaints, coordinating with appropriate departments to facilitate resolution.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
City Manager	1	contract
Assistant City Manager	1	26
Assistant to the City Manager/City Clerk	1	19
Public Information Officer	1	18
Grants Writer	1	13
Junior Public Information Officer	<u>1</u>	13
TOTAL	<u>6</u>	

This division provides for the same level of service as the previous year's budget. The increase of 4.3% is due to growth in in personnel costs and contractual services.

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 372,643	\$ 377,196	\$ 364,994	\$ 364,994	\$ 374,994
014	OVERTIME	28,534	26,308	30,000	30,000	30,000
021	FICA	29,046	29,723	27,255	27,255	27,945
022	EMPLOYEE RETIREMENT	37,967	44,669	45,601	43,497	48,657
023	EMPLOYEE INSURANCE	43,378	38,552	75,600	75,600	79,200
030	TRAINING	9,508	1,353	5,000	5,000	5,000
040	WORKERS COMPENSATION	3,089	3,822	3,950	3,950	4,050
050	AWARDS	4,834	5,186	5,750	5,750	6,000
	* SUBTOTAL PERSONNEL *	<u>528,999</u>	<u>526,810</u>	<u>558,150</u>	<u>556,046</u>	<u>575,846</u>
110	CLOTHING/UNIFORMS	-	-	425	250	425
111	MATERIALS/SUPPLIES	3,216	1,723	3,200	3,200	3,200
112	OFFICE SUPPLIES	3,772	3,108	6,000	5,500	6,000
113	PRINTING/BINDING	455	-	1,000	600	1,000
120	COMMUNICATIONS	7,391	8,579	8,750	8,500	8,750
130	CONTRACTUAL SERVICES	8,924	8,568	9,000	9,000	9,000
131	REPAIRS/MAINTENANCE	-	-	2,000	-	2,000
132	PROFESSIONAL SERVICES	29,237	21,393	32,000	32,000	32,000
140	SUBSCRIPTIONS/DUES	2,730	1,607	2,750	2,750	2,750
141	TRAVEL / BUSINESS	3,809	5,233	10,000	7,000	10,000
142	ADVERTISING	-	-	500	-	500
142	DAMAGE CLAIMS	16,680	-	-	-	-
	* SUBTOTAL OPERATING *	<u>76,214</u>	<u>50,211</u>	<u>75,625</u>	<u>68,800</u>	<u>75,625</u>
	** TOTAL EXPENDITURES **	<u>\$ 605,213</u>	<u>\$ 577,021</u>	<u>\$ 633,775</u>	<u>\$ 624,846</u>	<u>\$ 651,471</u>

DIVISION 232 CITY COURT

DIVISION NARRATIVE

This division provides for a City Judge, a Clerk of Court/Ministerial Judge, and three Assistant Clerk of Court/Ministerial Judge.

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/Ministerial Judges assist in maintaining court records and documents as well as performing various clerical functions for the division. PSO's who are budgeted within the Uniform Patrol Division ensures the safety of courtroom occupants during bench and jury trials.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
City Judge	1	contract
Clerk of Court/Ministerial Judge	1	14
Assistant Clerk of Court/Ministerial Judge	<u>3</u>	9
TOTAL	<u>5</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. This division had an increase of 2.8% over last year. The increase is due to expected growth in personnel costs.

01-5-242 LEGAL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 214,827	\$ 212,650	\$ 206,556	\$ 206,556	\$ 266,639
012	SALARY, PART-TIME	7,701	25,334	25,000	25,000	25,000
014	OVERTIME	1,684	1,122	1,000	1,000	1,000
015	SPECIAL ALLOWANCE	7,200	7,200	6,300	6,300	6,300
021	FICA	15,038	16,961	15,814	15,900	19,899
022	EMPLOYEE RETIREMENT	20,415	20,924	19,640	19,640	19,640
023	EMPLOYEE INSURANCE	29,478	29,548	45,360	45,360	47,520
030	TRAINING	1,659	1,747	4,500	4,500	4,500
040	WORKERS COMPENSATION	2,244	2,318	2,326	2,326	2,926
050	AWARDS	1,989	2,117	2,300	2,300	2,400
	* SUBTOTAL PERSONNEL *	<u>302,235</u>	<u>319,920</u>	<u>328,796</u>	<u>328,882</u>	<u>395,824</u>
111	MATERIALS/SUPPLIES	4,686	518	2,500	2,500	2,500
112	OFFICE SUPPLIES	38	75	500	500	500
120	COMMUNICATIONS	1,050	503	1,500	1,500	1,500
130	CONTRACTUAL SERVICES	103,996	92,955	135,000	135,000	135,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	2,040,947	1,654,450	1,000,000	900,000	750,000
140	SUBSCRIPTIONS/DUES	27,478	24,153	26,000	24,153	26,000
141	TRAVEL / BUSINESS	1,478	1,358	2,000	1,358	2,000
152	DAMAGE CLAIMS	2,199	15,707	-	15,707	-
	* SUBTOTAL OPERATING *	<u>2,181,872</u>	<u>1,789,719</u>	<u>1,168,000</u>	<u>1,080,718</u>	<u>918,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 2,484,107</u>	<u>\$ 2,109,639</u>	<u>\$ 1,496,796</u>	<u>\$ 1,409,600</u>	<u>\$ 1,313,824</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	372,617	421,928	299,359	281,920	262,765
	SOLID WASTE FUND 6%	149,046	126,578	89,808	84,576	78,829
	BEACH SERVICES FUND 2%	124,205	42,193	29,936	28,192	26,276
	AQUATIC CENTER FUND 2%	99,364	42,193	29,936	28,192	26,276
	**LESS OVERHEAD TOTAL **	<u>745,232</u>	<u>632,892</u>	<u>449,039</u>	<u>422,880</u>	<u>394,146</u>
TOTAL NET GENERAL FUND		<u>\$ 1,738,875</u>	<u>\$ 1,476,747</u>	<u>\$ 1,047,757</u>	<u>\$ 986,720</u>	<u>\$ 919,678</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 Analyst	<u>1</u>	12
TOTAL	<u>2</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 12.2% decrease in this division is due to a reduction in professional services.

01-5-252 HUMAN RESOURCES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 471,385	\$ 599,520	\$ 593,595	\$ 593,595	\$ 660,877
012	SALARY, PART-TIME	29,383	28,941	24,000	24,000	-
014	OVERTIME	34	8	-	-	-
015	SPECIAL ALLOWANCE	5,550	6,000	6,000	6,000	6,000
021	FICA	33,874	44,630	43,652	43,232	46,681
022	EMPLOYEE RETIREMENT	51,011	64,468	67,188	65,889	73,987
023	EMPLOYEE INSURANCE	46,261	67,288	105,840	105,840	110,880
030	TRAINING	28,304	17,388	30,000	30,000	30,000
040	WORKERS COMPENSATION	4,874	5,963	6,176	6,176	6,609
050	AWARDS	4,935	7,363	7,350	7,350	84,000
	* SUBTOTAL PERSONNEL *	<u>675,611</u>	<u>841,567</u>	<u>883,801</u>	<u>882,082</u>	<u>1,019,034</u>
111	MATERIALS/SUPPLIES	34,246	33,637	35,500	35,000	46,100
112	OFFICE SUPPLIES	4,136	1,670	9,000	4,500	5,000
113	PRINTING/BINDING	7,863	10,023	29,000	10,000	17,000
120	COMMUNICATIONS	2,786	3,242	3,000	2,500	3,000
130	CONTRACTUAL SERVICES	58,695	125,052	118,000	125,000	157,583
131	REPAIRS/MAINTENANCE	11,930	2,500	10,000	-	-
132	PROFESSIONAL SERVICES	17,562	30,460	3,000	2,500	9,000
140	SUBSCRIPTIONS/DUES	3,387	3,041	3,000	2,500	2,000
141	TRAVEL / BUSINESS	760	1,882	1,000	1,000	3,000
142	ADVERTISING	674	-	-	-	-
	* SUBTOTAL OPERATING *	<u>142,039</u>	<u>211,508</u>	<u>211,500</u>	<u>183,000</u>	<u>242,683</u>
380	FURN. / OFFICE EQUIPMENT	-	64,000	12,000	12,000	10,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>64,000</u>	<u>12,000</u>	<u>12,000</u>	<u>10,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 817,650</u>	<u>\$ 1,117,075</u>	<u>\$ 1,107,301</u>	<u>\$ 1,077,082</u>	<u>\$ 1,271,717</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	212,589	223,415	221,460	269,270	254,343
	SOLID WASTE FUND 8%	65,412	89,366	88,584	86,167	101,737
	BEACH SERVICES FUND 15%	81,765	167,561	166,095	107,708	190,758
	AQUATIC CENTER FUND 4%	32,706	44,683	44,292	43,083	50,869
	NMB ENTERPRISE FUND 1%	-	11,171	11,073	10,771	12,717
	**LESS OVERHEAD TOTAL **	<u>392,472</u>	<u>536,196</u>	<u>531,504</u>	<u>516,999</u>	<u>610,424</u>
TOTAL NET GENERAL FUND		<u>\$ 425,178</u>	<u>\$ 580,879</u>	<u>\$ 575,797</u>	<u>\$ 560,083</u>	<u>\$ 661,293</u>

DIVISION 252 HUMAN RESOURCES

DIVISION NARRATIVE

This division consists of eight employees as listed below.

The Human Resources Director is responsible for development, strategic planning and administration of the City's Human Resource Division which includes responsibility for employment, training and development, compensation, benefits, performance management, leaves, wellness, HRIS, audits, compliance, employee relations, employee communications, records management. She oversees three HR Analysts/Coordinators and one HR Manager who are responsible for administration of the HR functions listed above.

The Assistant Human Resources Director is primarily responsible for employee relations, job classification and compensation. The Assistant acts as the HR Director in her absence.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Human Resources Director	1	24
Assistant Human Resources Director	1	20
Human Resources Manager	1	15
Human Resources Analyst	2	12
Human Resources Coordinator I/II	<u>3</u>	8/10
TOTAL	<u>8</u>	

BUDGET ANALYSIS

This division provides for an increased level of service over the previous year's budget. This division had an increase of 14.8% over last year with the addition of a Human Resource Analyst position.

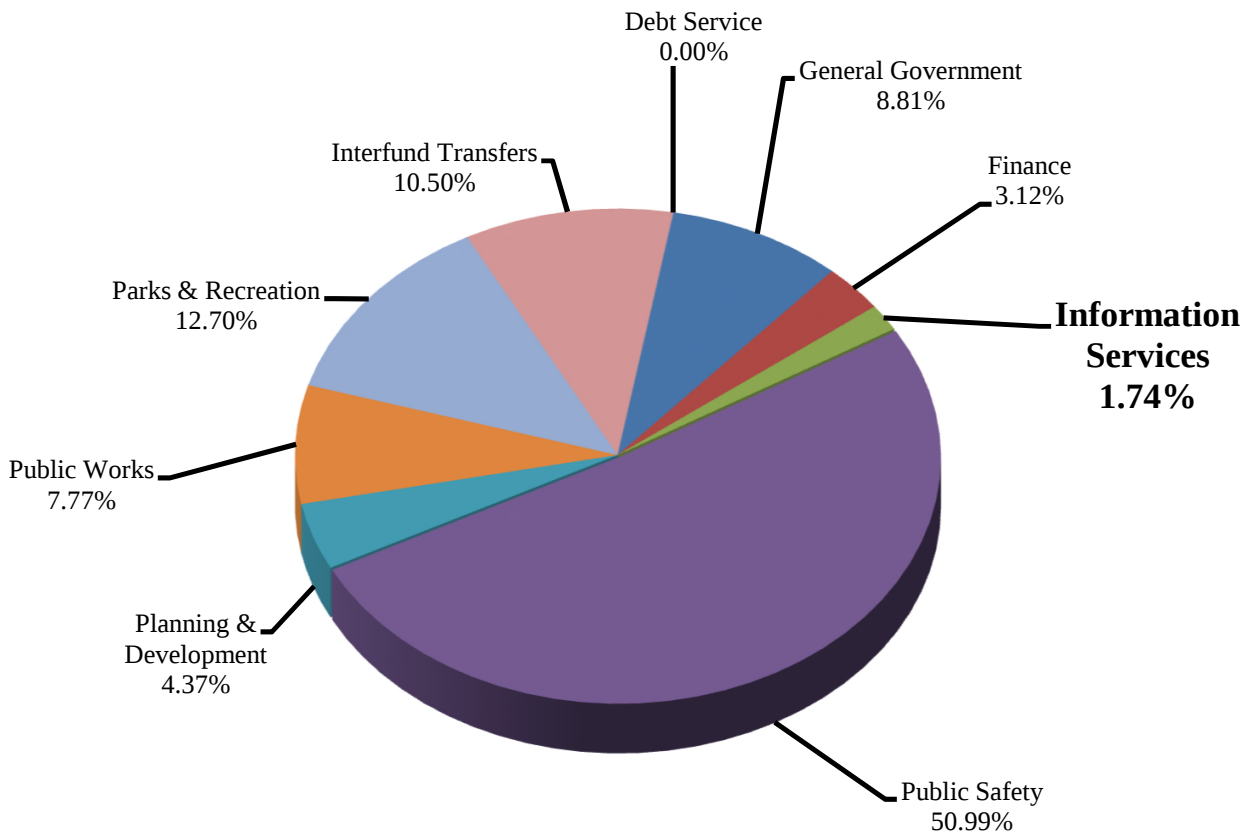
GENERAL FUND EXPENDITURES

INFORMATION SERVICES

**GENERAL FUND
INFORMATION SERVICES DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Information Services Department, which reflects 1.74% of the overall resources appropriated in the General Fund for FY 2026.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 2.7% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2026
Regular Employees
INFORMATION SERVICES DEPARTMENT

	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
INFORMATION SERVICES	<u>8</u>	<u>9</u>	<u>11</u>	<u>11</u>	<u>15</u>
TOTAL	<u>8</u>	<u>9</u>	<u>11</u>	<u>11</u>	<u>15</u>

A summary of expenditures for the past 3 years of this department is provided below. The Information Services Department supervises and maintains computer systems throughout the City. The General Fund will provide \$1,157,613; the Water and Sewer Fund \$805,661, the Solid Waste Fund \$161,132, the Beach Services Fund \$80,566, the Aquatic Center Fund \$53,711, and the NMB Enterprise Fund \$26,855. 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 \$400,00 for In House Capital.

SUMMARY OF EXPENDITURES
INFORMATION SERVICES DEPARTMENT

DIV. NO.	DIVISION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
262	INFORMATION SERVICES	\$ 1,942,551	\$ 2,356,670	\$ 2,346,775	\$ 2,220,546	\$ 2,685,538
TOTAL EXPENDITURES		<u>\$ 1,942,551</u>	<u>\$ 2,356,670</u>	<u>\$ 2,346,775</u>	<u>\$ 2,220,546</u>	<u>\$ 2,685,538</u>
INFORMATION SERVICES OVERHEAD		(815,871)	(989,801)	(985,647)	(932,629)	(1,127,925)
IN HOUSE CAPITAL		<u>(116,471)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>(600,000)</u>	<u>(400,000)</u>
NET INFORMATION SERVICES		<u>\$ 1,010,209</u>	<u>\$ 966,869</u>	<u>\$ 961,128</u>	<u>\$ 687,917</u>	<u>\$ 1,157,613</u>

**GENERAL FUND
INFORMATION SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Information Services Department is constantly looking for ways in which to improve service levels and productivity within our user community, and the outside community as well. The following goals were provided for FY 2025:

- Enhance Cybersecurity: Strengthen security protocols, protect sensitive data, and proactively defend against cyber threats.
- Improve Infrastructure: Modernize systems, networks, and hardware to ensure efficient and reliable service.
- Promote Innovation: Foster a culture of continuous improvement, explore emerging technologies, and implement innovative solutions within the department.
- Data Governance and Analytics: Develop robust data governance practices, harness data for informed decision-making, and drive insights.

The Information Services Department will undertake the following goals, benchmarks, and priorities for FY 2026:

- Advance Cybersecurity and Data Intelligence:
 - Build on last year's security and data initiatives by further strengthening cybersecurity defenses while expanding the use of data analytics. Implement smarter threat detection and foster a data-driven culture to support citywide decision-making.
- Enhance Citywide Camera Systems:
 - Continue expanding and modernizing the city's camera network. Prioritize improved coverage, enhanced image quality, and smarter integration with emergency response and public safety systems.
- Reduce redundancy by evaluating and consolidating software applications. Focus on eliminating underused platforms, improving interdepartmental compatibility, and selecting tools that scale across teams.
- Sustain momentum in fostering innovation by encouraging cross-departmental collaboration, supporting pilot programs for emerging technologies, and emphasizing cost-effective, practical innovation.

01-5-262 INFORMATION SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 648,851	\$ 785,628	\$ 886,042	\$ 828,343	\$ 981,184
012	SALARY, PART-TIME	54,340	65,418	60,000	55,510	60,000
014	OVERTIME	13,620	13,800	20,000	15,000	20,000
015	SPECIAL ALLOWANCE	5,550	6,000	6,000	6,000	6,000
021	FICA	48,173	61,202	69,015	60,303	75,770
022	EMPLOYEE RETIREMENT	63,829	85,221	102,088	97,615	114,782
023	EMPLOYEE INSURANCE	62,544	56,072	166,320	150,000	174,240
030	TRAINING	16,163	2,830	15,000	15,000	20,000
040	WORKERS COMPENSATION	7,194	8,104	9,660	8,104	10,612
050	AWARDS	6,975	9,438	12,650	9,438	13,200
	* SUBTOTAL PERSONNEL *	<u>927,239</u>	<u>1,093,712</u>	<u>1,346,775</u>	<u>1,245,313</u>	<u>1,475,788</u>
110	CLOTHING/UNIFORMS	-	1,308			-
111	MATERIALS/SUPPLIES	131,675	90,463	84,000	80,000	100,000
112	OFFICE SUPPLIES	4,247	8,770	8,000	8,000	8,000
113	PRINTING & BINDING	194	39	-	-	-
120	COMMUNICATIONS	12,795	15,924	14,000	14,000	14,000
130	CONTRACTUAL SERVICES	611,224	666,676	575,000	560,000	718,750
131	REPAIRS/MAINTENANCE	1,339	2,133	2,000	2,133	2,000
132	PROFESSIONAL SERVICES	15,912	94	2,000	2,000	2,000
140	SUBSCRIPTIONS/DUES	25	135	6,000	100	6,000
141	TRAVEL / BUSINESS	1,517	5,843	-	-	-
150	VEHICLE OPERATIONS	6,508	2,256	6,000	6,000	6,000
151	FUEL	1,017	2,256	3,000	3,000	3,000
152	DAMAGE CLAIMS	809	809	-	-	-
	* SUBTOTAL OPERATING *	<u>787,262</u>	<u>796,707</u>	<u>700,000</u>	<u>675,233</u>	<u>859,750</u>
360	MOTOR VEHICLES	-	30,834	-	-	-
380	FURN. / OFFICE EQUIPMENT	228,050	435,417	300,000	300,000	350,000
	* SUBTOTAL CAPITAL *	<u>228,050</u>	<u>466,251</u>	<u>300,000</u>	<u>300,000</u>	<u>350,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,942,551</u>	<u>\$ 2,356,670</u>	<u>\$ 2,346,775</u>	<u>\$ 2,220,546</u>	<u>\$ 2,685,538</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	602,190	707,001	704,033	666,164	805,661
	SOLID WASTE FUND 6%	116,553	141,400	140,807	133,233	161,132
	BEACH SERVICES FUND 3%	58,277	70,700	70,403	66,616	80,566
	AQUATIC CENTER FUND 2%	38,851	47,133	46,936	44,411	53,711
	NMB ENTERPRISE FUND 1%	-	23,567	23,468	22,205	26,855
	**LESS OVERHEAD TOTAL **	<u>815,871</u>	<u>989,801</u>	<u>985,647</u>	<u>932,629</u>	<u>1,127,925</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	116,471	400,000	400,000	600,000	400,000
TOTAL NET GENERAL FUND		<u>\$ 1,010,209</u>	<u>\$ 966,869</u>	<u>\$ 961,128</u>	<u>\$ 687,917</u>	<u>\$ 1,157,613</u>

DIVISION 262 INFORMATION SERVICES

DIVISION NARRATIVE

This division provides for fifteen employees: an Information Services Director, a Business Systems Manager, an Information Security Manager, a Network Administrator, a System Administrator, two Business Analysts I, a IT Infrastructure Lead, a Computer Services Lead, Camera System Analyst, and four IT Techs. This division provides support services for computers and related functions throughout the City. Technology planning, acquisition, and support are provided by this division.

The Information Services Director is responsible for the vision, coordination and management of the department.

The IT Infrastructure Lead manages the day to day operations of the Network Administrator and Systems Administrator. The Computer Services Lead manages the day to day operations of the City helpdesk and all IT Technicians.

The Business Analyst I and II maintain the City's intranet and internet web sites, GIS and creates applications. Additionally, these positions are responsible for the enhancement and expansion of e-government services.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Information Services Director	1	24
Business Systems Manager	1	TBD
IT Infrastructure Lead	1	15
Information Security Manager	1	15
Network Administrator	1	14
Systems Administrator	1	14
Computer Services Lead	1	14
Business Analyst I	2	13
Camera System Analyst	2	13
IT Tech I/II	<u>4</u>	6/8
TOTAL	<u>15</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Computers/Technology/Software	\$ 350,000	380
TOTAL	<u>\$ 350,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 20.4% increase in expenditures is due to the addition of a Camera System Analyst, two IT Tech I/II, and a Business Systems Manager.

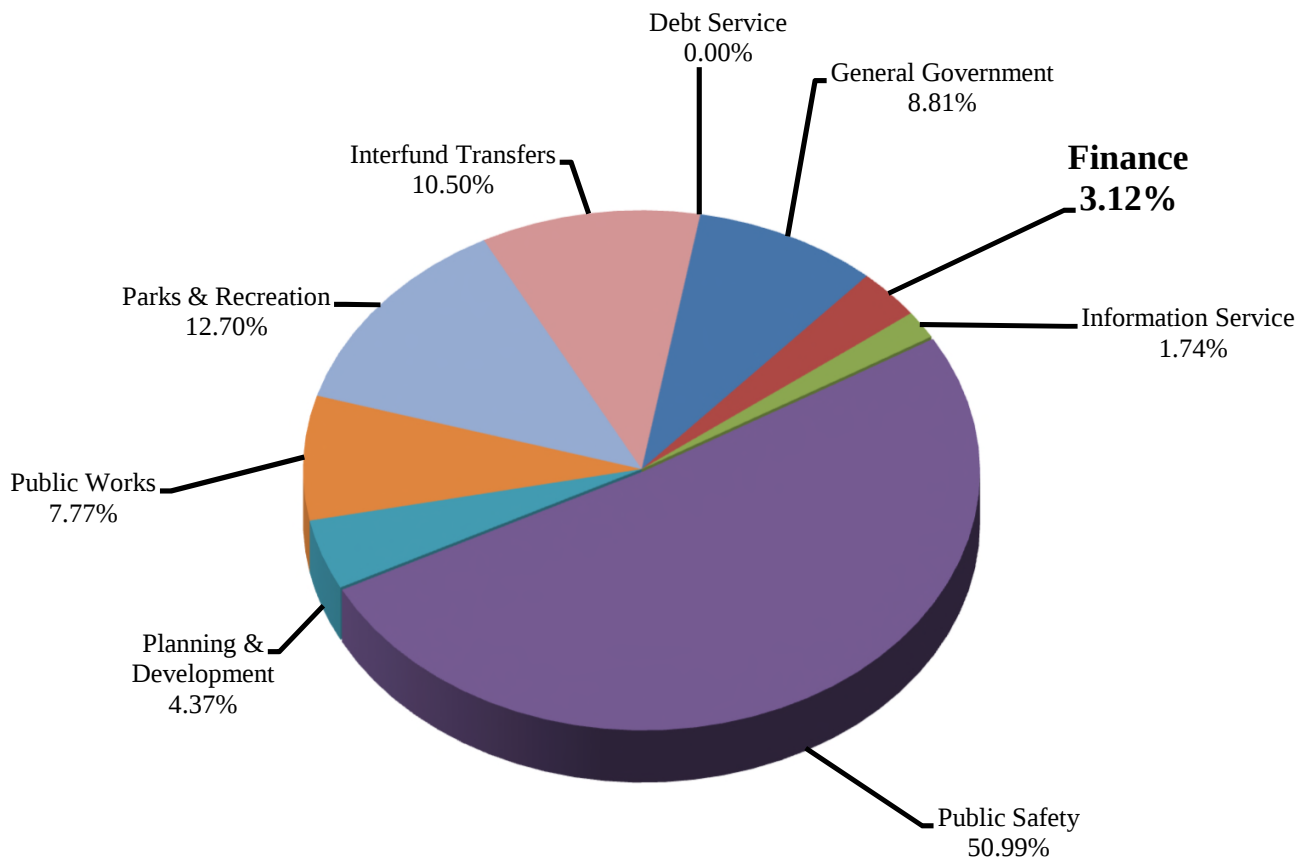
GENERAL FUND EXPENDITURES

FINANCE

**GENERAL FUND
FINANCE DEPARTMENT**

The Finance Department includes 3 divisions: Accounting, Purchasing, and Revenue. The Finance Director also supervises the Utility Billing Division, which is maintained in the Water and Sewer Fund, and the City Court division, which is a General Government function. The primary function of the Finance Department is to oversee the receipting, disbursement and safekeeping of resources. The department performs these numerous tasks through the use of an integrated computer network.

The chart below shows the portion of General Fund Expenditures allocated to the Finance Department, which reflects 3.12% of the overall resources appropriated in the General Fund for FY 2026.



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 29. This is made up of Accounting, Revenue, Utility Billing, and City Court. The employees in this department make up 5.3% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2026

**Regular Employees
FINANCE DEPARTMENT**

	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
ACCOUNTING	7	6	6	6	7
REVENUE	6	6	6	6	6
PURCHASING	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL	<u>17</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>17</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 \$2,073,632, the Water and Sewer Fund \$582,706, the Solid Waste Fund \$86,176, the Beach Services Fund \$171,363, the Storm Water Fund \$22,195, the Aquatics Center Fund \$54,186, the NMB Enterprise Fund \$22,195, and the Insurance Reserve Fund \$44,391. The Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, Storm Water Fund, Aquatics Center Fund, NMB Enterprise Fund, and the Insurance Reserve Fund each record its share of the Accounting Division as an overhead allocation and not as direct charges to individual object codes like it does for divisions directly assigned to it. The overhead rate for the Accounting Division is 30% for Water and Sewer, 6% for Solid Waste, 15% for Beach Services Fund, 2% for Storm Water Fund, 4% for the Aquatics Center, 2% for the NMB Enterprise Fund, and 4% for the Insurance Reserve Fund which correlates to the overall amount of time the divisions will spend on those activities. The overhead rate for the Purchasing Division is 51% for Water and Sewer, 4% for Solid Waste, 1% for Beach Services Fund, and 2% for the Aquatics Center.

**SUMMARY OF EXPENDITURES
FINANCE DEPARTMENT**

DIV. NO.	DIVISION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
342	ACCOUNTING	\$ 743,752	\$ 818,558	\$ 1,075,524	\$ 878,274	\$ 1,109,769
352	REVENUE	1,312,439	1,346,077	1,413,225	1,402,718	1,457,320
822	PURCHASING	<u>301,742</u>	<u>306,176</u>	<u>400,760</u>	<u>338,453</u>	<u>489,755</u>
TOTAL EXPENDITURES		<u>\$ 2,357,933</u>	<u>\$ 2,470,811</u>	<u>\$ 2,889,509</u>	<u>\$ 2,619,445</u>	<u>\$ 3,056,844</u>
FINANCE OVERHEAD		<u>(643,574)</u>	<u>(693,273)</u>	<u>(910,020)</u>	<u>(749,614)</u>	<u>(983,212)</u>
NET FINANCE		<u>\$ 1,714,359</u>	<u>\$ 1,777,537</u>	<u>\$ 1,979,489</u>	<u>\$ 1,869,831</u>	<u>\$ 2,073,632</u>

**GENERAL FUND
FINANCE DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Finance Department continues to explore new ways of increasing service levels and productivity. The following goals, benchmarks, and priorities are provided for FY 2025:

- Start preparation of the Comprehensive Annual Financial Report for FY 2024.
- Continue looking for new opportunities to enhance revenues through enforcement and monitoring.
- Provide for sufficient reserves and contingencies to assure against unseen changes to the economy.

The Finance Department continues to explore new ways of increasing service levels and productivity. The following goals, benchmarks, and priorities are provided for FY 2026:

- Start preparation of the Comprehensive Annual Financial Report for FY 2025.
- Continue looking for new opportunities to enhance revenues through enforcement and monitoring.
- Provide for sufficient reserves and contingencies to assure against unseen changes to the economy.
- Implement new ERP software to create greater efficiencies in processes in the department.

01-5-342 ACCOUNTING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 459,489	\$ 451,901	\$ 541,362	\$ 500,192	\$ 573,612
015	SPECIAL ALLOWANCE	5,550	6,000	6,000	6,000	6,000
021	FICA	30,692	31,297	38,978	36,014	41,300
022	EMPLOYEE RETIREMENT	47,634	50,135	58,500	55,021	48,231
023	EMPLOYEE INSURANCE	33,094	28,022	90,720	57,600	95,040
030	TRAINING	1,227	2,218	15,000	10,000	15,000
040	WORKERS COMPENSATION	5,351	5,695	5,414	5,695	5,736
050	AWARDS	11,463	5,552	6,900	5,552	7,200
	* SUBTOTAL PERSONNEL *	<u>594,500</u>	<u>580,821</u>	<u>762,874</u>	<u>676,074</u>	<u>792,119</u>
111	MATERIALS/SUPPLIES	19,093	5,859	12,250	12,250	12,250
112	OFFICE SUPPLIES	1,007	1,564	2,000	1,500	2,000
113	PRINTING/BINDING	-	-	700	-	700
120	COMMUNICATIONS	6,607	6,541	7,000	6,750	7,000
130	CONTRACTUAL SERVICES	49,389	85,130	75,000	70,000	75,000
131	REPAIRS/MAINTENANCE	-	362	500	-	500
132	PROFESSIONAL SERVICES	71,276	137,000	110,000	110,000	115,000
140	SUBSCRIPTIONS/DUES	1,455	463	1,700	1,700	1,700
141	TRAVEL / BUSINESS	425	743	2,500	-	2,500
142	ADVERTISING	-	75	1,000	-	1,000
	* SUBTOTAL OPERATING *	<u>149,252</u>	<u>237,737</u>	<u>212,650</u>	<u>202,200</u>	<u>217,650</u>
380	FURN. / OFFICE EQUIPMENT	-	-	100,000	-	100,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 743,752</u></u>	<u><u>\$ 818,558</u></u>	<u><u>\$ 1,075,524</u></u>	<u><u>\$ 878,274</u></u>	<u><u>\$ 1,109,769</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	260,314	245,568	322,657	263,482	332,931
	SOLID WASTE FUND 6%	44,625	49,113	64,531	52,696	66,586
	BEACH SERVICES FUND 15%	74,375	122,784	161,329	131,741	166,465
	STORM WATER FUND 2%	14,875	16,371	21,510	17,565	22,195
	INSURANCE RESERVE FUND 4%	29,750	32,742	43,021	35,131	44,391
	NMB ENTERPRISE FUND 2%	14,875	16,371	21,510	17,565	22,195
	AQUATIC CENTER FUND 4%	29,750	32,742	43,021	35,131	44,391
	**LESS OVERHEAD TOTAL **	<u>468,564</u>	<u>515,691</u>	<u>677,579</u>	<u>553,311</u>	<u>699,154</u>
TOTAL NET GENERAL FUND		<u><u>\$ 275,188</u></u>	<u><u>\$ 302,866</u></u>	<u><u>\$ 397,945</u></u>	<u><u>\$ 324,963</u></u>	<u><u>\$ 410,615</u></u>

DIVISION 342 ACCOUNTING

DIVISION NARRATIVE

This division provides for seven employees: Finance Director, Assistant Finance Director, three Accountant I/II, and two Accounting Clerks. 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. The Assistant acts as Finance Director in his absence.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Finance Director	1	25
Assistant Finance Director	1	22
Accountant I/II	3	12/14
Accounting Clerk I/II	<u>2</u>	4/6
TOTAL	<u>7</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Software Upgrades	<u>\$ 100,000</u>	380
TOTAL	<u>\$ 100,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The increase in this division is due to the addition of an Account I/II position.

01-5-352 REVENUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 442,540	\$ 450,461	\$ 441,128	\$ 441,128	\$ 461,961
014	OVERTIME	613	112	-	-	-
021	FICA	29,140	30,442	30,879	30,879	32,337
022	EMPLOYEE RETIREMENT	49,373	54,768	55,312	55,300	61,387
023	EMPLOYEE INSURANCE	40,300	36,057	90,720	90,000	95,040
030	TRAINING	-	-	4,000	2,000	4,000
040	WORKERS COMPENSATION	3,873	4,179	4,411	4,411	4,620
050	AWARDS	5,909	6,292	6,000	6,000	7,200
	* SUBTOTAL PERSONNEL *	<u>571,748</u>	<u>582,312</u>	<u>632,450</u>	<u>629,718</u>	<u>666,545</u>
110	CLOTHING	684	903	750	750	750
111	MATERIALS/SUPPLIES	10,889	6,845	10,000	8,000	10,000
112	OFFICE SUPPLIES	3,811	3,827	1,500	1,500	1,500
113	PRINTING/BINDING	39	-	2,000	1,500	2,000
120	COMMUNICATIONS	17,016	16,729	18,000	18,000	18,000
130	CONTRACTUAL SERVICES	14,463	15,762	18,000	16,000	18,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	-	75,970	-	-	40,000
133	PARKING OPERATIONS	532,919	528,671	605,000	605,000	575,000
134	CREDIT CARD FEES	105,571	110,368	115,000	115,000	115,000
140	SUBSCRIPTIONS/DUES	145	145	525	250	525
141	TRAVEL / BUSINESS	334	-	600	-	600
142	ADVERTISING	-	-	1,000	-	1,000
150	VEHICLE OPERATIONS	3,108	3,204	4,400	4,000	4,400
151	FUEL	2,032	1,342	3,500	3,000	3,500
152	DAMAGE CLAIMS	16,680	-	-	-	-
	* SUBTOTAL OPERATING *	<u>707,691</u>	<u>763,765</u>	<u>780,775</u>	<u>773,000</u>	<u>790,775</u>
360	MOTOR VEHICLES	<u>33,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>33,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,312,439</u>	<u>\$ 1,346,077</u>	<u>\$ 1,413,225</u>	<u>\$ 1,402,718</u>	<u>\$ 1,457,320</u>

DIVISION 352 REVENUE

DIVISION NARRATIVE

This division provides for six employees: the Revenue Manager, four Business License Inspectors, and a Municipal Fees Clerk. The primary function of this division is to provide for the timely and accurate collection of revenues.

The Revenue Manager 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, and administration of the Business License Software System.

The Business License Inspectors are responsible for maintenance of the business license data file, the inspection of businesses, and enforcement of the business license ordinance. One of the Inspectors is devoted to field inspections. The Municipal Fees Clerk is responsible for the timely and accurate reporting of the Local Accommodation Hospitality Taxes and to assist with business licensing.

The Business 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 Manager	1	18
Business License Inspector	4	7
Municipal Fees Clerk	<u>1</u>	7
TOTAL	<u>6</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 3.1% is due to normal growth in personnel costs and credit card fee expenditures.

01-5-822 PURCHASING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 203,281	\$ 210,169	\$ 250,069	\$ 217,489	\$ 276,368
014	OVERTIME	281	101	1,500	300	1,500
021	FICA	13,813	14,871	18,113	15,600	20,006
022	EMPLOYEE RETIREMENT	20,407	24,000	27,078	23,500	34,059
023	EMPLOYEE INSURANCE	29,459	28,495	60,480	45,360	63,360
030	TRAINING	-	150	2,000	1,500	2,000
040	WORKERS COMPENSATION	2,887	3,064	3,270	3,064	3,612
050	AWARDS	2,984	3,146	4,200	3,146	4,800
	* SUBTOTAL PERSONNEL *	<u>273,112</u>	<u>283,995</u>	<u>366,710</u>	<u>309,959</u>	<u>405,705</u>
110	CLOTHING/UNIFORMS	1,813	1,400	2,500	2,500	2,500
111	MATERIALS/SUPPLIES	13,853	11,841	8,000	7,500	8,000
112	OFFICE SUPPLIES	253	72	3,800	1,000	3,800
113	PRINTING/BINDING	-	-	250	-	250
120	COMMUNICATIONS	1,681	1,062	3,000	2,500	3,000
130	CONTRACTUAL SERVICES	3,766	6,261	12,000	12,000	12,000
131	REPAIRS/MAINTENANCE	2,600	174	-	-	-
132	PROFESSIONAL SERVICES	1,483	-	-	-	-
140	SUBSCRIPTIONS/DUES	152	-	1,500	1,500	1,500
141	TRAVEL / BUSINESS	-	76	1,000	200	1,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	3,029	1,294	1,500	1,294	1,500
	* SUBTOTAL OPERATING *	<u>28,630</u>	<u>22,181</u>	<u>34,050</u>	<u>28,494</u>	<u>34,050</u>
370	NON-MOBILE EQUIPMENT	-	-	-	-	50,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 301,742</u>	<u>\$ 306,176</u>	<u>\$ 400,760</u>	<u>\$ 338,453</u>	<u>\$ 489,755</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 51%	147,853	156,149	204,388	172,611	249,775
	SOLID WASTE FUND 4%	12,070	12,247	16,030	13,538	19,590
	BEACH SERVICES FUND 1%	3,017	3,062	4,008	3,385	4,898
	AQUATIC CENTER FUND 2%	12,070	6,124	8,015	6,769	9,795
	**LESS OVERHEAD TOTAL **	<u>175,010</u>	<u>177,582</u>	<u>232,441</u>	<u>196,303</u>	<u>284,058</u>
TOTAL NET GENERAL FUND		<u>\$ 126,732</u>	<u>\$ 128,594</u>	<u>\$ 168,319</u>	<u>\$ 142,150</u>	<u>\$ 205,697</u>

DIVISION 822 PURCHASING

DIVISION NARRATIVE

This division provides for four employees: a Purchasing Agent, an Assistant Purchasing Agent, a Materials & Inventory Technician, and a Warehouse Clerk. 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 & Inventory Technician, assisted by the warehouse clerk, 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.

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	14
Assistant Purchasing Agent	1	9
Materials & Inventory Technician	1	6
Warehouse Clerk	<u>1</u>	4
TOTAL	<u>4</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 22.2% is due to normal growth in personnel costs and capital expenditures.

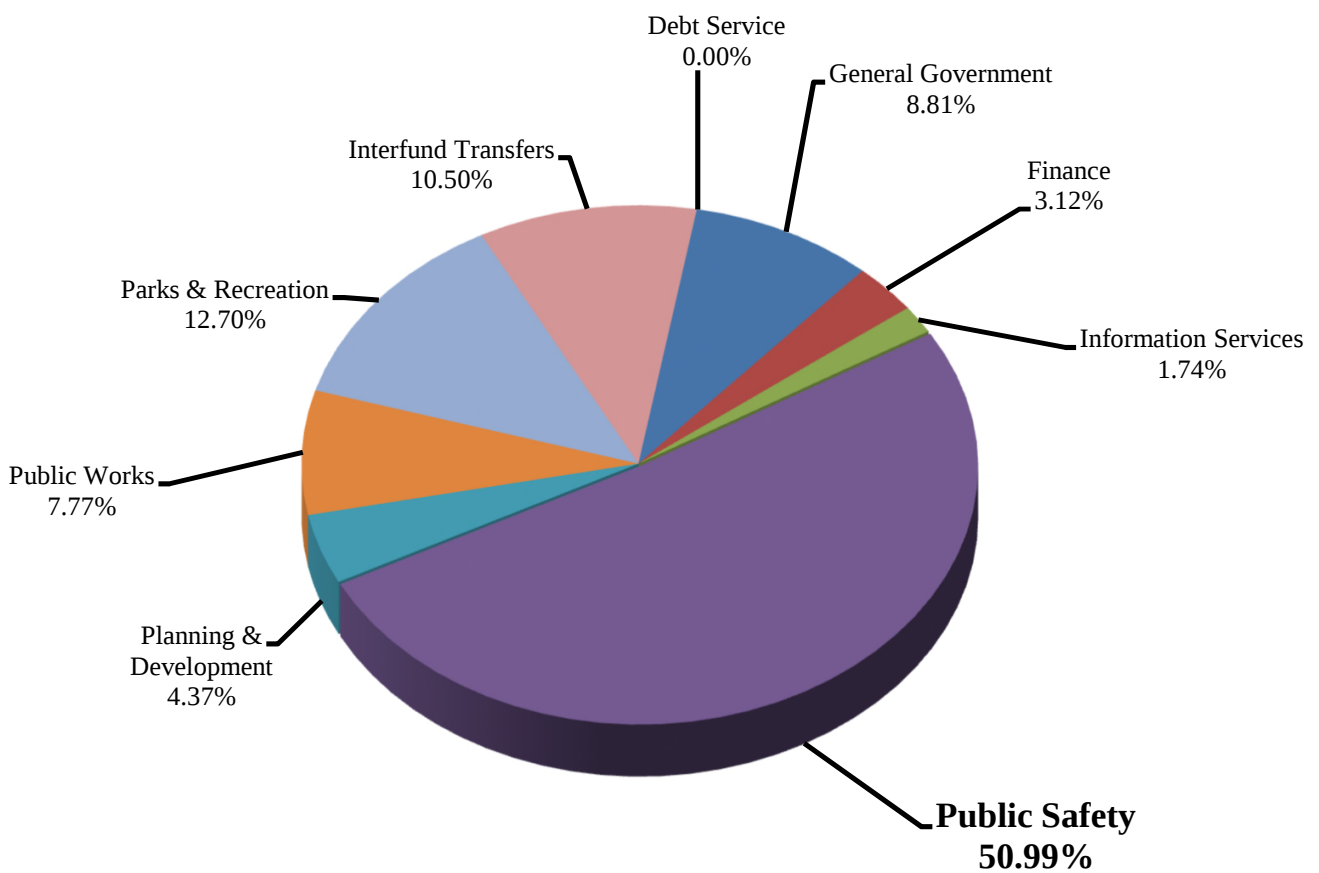
GENERAL FUND EXPENDITURES

PUBLIC SAFETY

**GENERAL FUND
PUBLIC SAFETY DEPARTMENT**

The Public Safety Department is by far the largest department in the City. It is comprised of 11 divisions, including the two largest divisions, which are Uniform Patrol and Fire/Rescue. The primary functions of the Public Safety Department is to provide police, fire, and enforcement services for the City.

The chart below shows the portion of General Fund Expenditures allocated to the Public Safety Department, which reflects 50.99% of the overall resources appropriated in the General Fund for FY 2026.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 55.2% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2026

Regular Employees

PUBLIC SAFETY DEPARTMENT

	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
PUBLIC SAFETY ADMINISTRATION	9	8	8	9	11
UNIFORM PATROL	60	68	70	78	79
COMMUNITY SERVICES	10	8	11	11	11
DETECTIVES	10	10	11	11	11
POLICE TRAINING	-	-	-	5	5
COMMUNICATION/DETENTION	24	25	25	25	29
RECORDS	5	5	5	7	9
VICTIM RIGHTS ADVOCATE	1	1	1	1	1
FIRE TRAINING	5	7	8	4	5
FIRE / RESCUE	60	60	60	66	78
FIRE MARSHAL'S OFFICE	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>5</u>
T O T A L	<u>188</u>	<u>196</u>	<u>203</u>	<u>221</u>	<u>244</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the various divisions include all amounts required from both the General Fund and the Water and Sewer Fund to accomplish the level of services and goals of this department. The General Fund provides \$33,941,954, the Water and Sewer Fund \$149,911, and Beach Services \$89,946. 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 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
411	PUBLIC SAFETY ADMINISTRATION	\$ 1,665,149	\$ 1,618,964	\$ 1,683,269	\$ 1,708,942	\$ 1,819,093
422	UNIFORM PATROL	7,974,075	9,976,236	11,720,631	11,592,749	12,420,977
424	COMMUNITY SERVICES	1,633,448	1,830,714	1,851,471	1,861,502	2,307,016
431	DETECTIVES	1,357,582	1,423,102	1,565,312	1,550,640	1,629,731
441	POLICE TRAINING	-	-	627,893	582,985	734,408
442	COMMUNICATIONS/DETENTION	1,949,297	1,957,176	2,427,543	2,339,942	2,998,216
444	RECORDS	440,952	452,195	636,622	499,713	804,830
445	VICTIM RIGHTS ADVOCATE	109,491	111,167	117,486	112,679	116,996
452	FIRE TRAINING	754,717	941,951	533,895	595,691	894,723
453	FIRE / RESCUE	6,403,526	7,123,637	7,511,068	7,593,614	9,785,033
454	FIRE PREVENTION/INSPECTION	<u>552,890</u>	<u>537,694</u>	<u>570,341</u>	<u>584,485</u>	<u>740,788</u>
TOTAL EXPENDITURES		<u>\$ 22,841,127</u>	<u>\$ 25,972,837</u>	<u>\$ 29,245,531</u>	<u>\$ 29,022,942</u>	<u>\$ 34,251,811</u>
PUBLIC SAFETY OVERHEAD		(155,944)	(156,574)	(194,203)	(187,195)	(239,857)
DIRECT COSTS TO NMB ENT. FUND		<u>-</u>	<u>-</u>	<u>(70,000)</u>	<u>(70,000)</u>	<u>(70,000)</u>
NET PUBLIC SAFETY		<u>\$ 22,685,183</u>	<u>\$ 25,816,263</u>	<u>\$ 28,981,328</u>	<u>\$ 28,765,747</u>	<u>\$ 33,941,954</u>

**GENERAL FUND
PUBLIC SAFETY DEPARTMENT**

Performance Benchmarks, Goals and Priorities

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

Other goals include:

- Continue our 10-year fire apparatus replacement plan where one new apparatus is purchased every two years. The goal is for ATAX funds to offset approximately 40-50% of the cost.
- Transition to a new Fire Department Records Management System (RMS).
- Transition to a new Police Records Management System (RMS).
- Start construction of the City Fire Station #7 and Police Substation to be located Off Water Tower Rd behind the UPS Distribution Center.
- Complete final planing phase of new Fire & Police Training facility off of Long Bay Rd and get ready for construction to begin late FY26 or early FY27.
- Continue planning to prepare for future construction of the City Fire Station #6/EOC/IT Server Backup Center/Law Enforcement Complex to be located across the street from the entrance to the Sports Complex.
- Continue Command Staff development by enrolling staff in advanced command level training such as the National Fire Academy, the FBI National Academy, and University of Louisville Administrative Officers Course.
- Continue working to improve our Department's capabilities and resources utilized during wildland/urban interface incidents to better serve the community.
- Continue working with City Leaders to ensure we are keeping up to date with adequate staffing levels to meet the ever increasing need for services due to increase in residents and visitors as the City continues to grow.
- Continue adding cameras and LPR's throughout the City, and continue to utilize the Real Time Crime Center to aide in solving and preventing crime within our community, as well as to monitor weather and critical events.
- Complete remodel of Police Training Facility/Fire Marshal's Office in the Escod Building.
- Transition to a new Computer Aided Dispatch (CAD) programming for E-911.
- Continue expanding Fire Department's Community Risk Reduction (CRR) footprint with City residents and visitors to better educate and serve the community.

01-5-411 PUBLIC SAFETY ADMINISTRATION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 748,632	\$ 850,197	\$ 886,135	\$ 848,296	\$ 1,024,389
014	OVERTIME	33,956	25,007	25,000	25,000	25,000
021	FICA	57,516	63,209	65,602	62,877	75,556
022	EMPLOYEE RETIREMENT	122,640	150,550	155,307	174,659	188,074
023	EMPLOYEE INSURANCE	50,222	71,543	136,080	129,600	142,560
030	TRAINING	4,055	25,848	20,000	25,000	20,000
040	WORKERS COMPENSATION	12,221	14,391	15,945	14,381	18,364
050	AWARDS	54,768	12,893	10,350	9,254	10,800
	* SUBTOTAL PERSONNEL *	<u>1,084,010</u>	<u>1,213,637</u>	<u>1,314,419</u>	<u>1,289,067</u>	<u>1,504,743</u>
110	CLOTHING/UNIFORMS	6,849	4,776	3,000	3,285	3,000
111	MATERIALS/SUPPLIES	43,139	42,058	30,000	30,000	31,500
112	OFFICE SUPPLIES	2,813	2,545	2,500	2,000	2,500
113	PRINTING/BINDING	1,556	1,027	300	300	300
118	RESALE ITEMS	2,196	-	-	-	-
120	COMMUNICATIONS	9,579	9,019	8,800	8,800	8,800
130	CONTRACTUAL SERVICES	353,652	219,488	145,000	200,000	145,000
131	REPAIRS/MAINTENANCE	20,473	13,432	7,000	7,000	7,000
132	PROFESSIONAL SERVICES	521	1,261	-	240	-
140	SUBSCRIPTIONS/DUES	4,956	5,420	4,000	4,000	4,000
141	TRAVEL / BUSINESS	174	9,139	250	250	250
150	VEHICLE OPERATIONS	14,931	19,755	15,000	15,000	15,000
151	FUEL	6,609	6,833	9,000	9,000	9,000
152	DAMAGE CLAIMS	16,680	11,663	-	-	-
190	PS SCHOLARSHIP AWARDS	15,000	9,500	13,000	13,000	13,000
191	JR CANINE PROGRAM	45,385	2,215	1,000	7,000	5,000
194	MOTORCYCLE RODEO COMPETITION	-	41,395	-	-	-
195	SHOP WITH A COP	-	5,800	-	-	-
	* SUBTOTAL OPERATING *	<u>544,513</u>	<u>405,328</u>	<u>238,850</u>	<u>299,875</u>	<u>244,350</u>
360	MOTOR VEHICLES	36,626	-	120,000	120,000	60,000
380	OFFICE EQUIPMENT	-	-	10,000	-	10,000
	* SUBTOTAL CAPITAL *	<u>36,626</u>	<u>-</u>	<u>130,000</u>	<u>120,000</u>	<u>70,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,665,149</u>	<u>\$ 1,618,964</u>	<u>\$ 1,683,269</u>	<u>\$ 1,708,942</u>	<u>\$ 1,819,093</u>

DIVISION 411 PUBLIC SAFETY ADMINISTRATION

DIVISION NARRATIVE

This division provides for eleven employees: a Chief of Police, a Chief of Fire Rescue/Emergency Preparedness Director, an Assistant Chief of Police, a Police Captain, a Deputy Fire Chief, an IT Systems Administrator, a Public Safety Media Specialist, a Public Safety Chaplain, a Quartermaster, a Administrative Assistant II, and an IT Tech II. This division is responsible for the overall planning, development, and administration of the Public Safety Department. The Chief of Police is responsible for the effective delivery of police services to the community.

The Chief of Fire Rescue/Emergency Preparedness Director is responsible for the effective delivery of fire services to the community.

The Assistant Police Chief, under the direction of the Chief of Police, will manage, direct, and coordinate the activities of police services while exercising responsibility for enforcement of state and local laws relating to public safety. The Assistant Police Chief will supervise the activities of Police Command Staff, Uniform Patrol, Detectives, Communications/Detention, Records, and Community Services. The Assistant Police Chief will also perform administrative duties such as assisting with budget preparation, controlling expenditures, drafting policies and procedures, conducting investigations and other related tasks.

The Captain is responsible for maintaining and developing the professional standards and Public Safety training for the Department.

The Deputy Fire Chief provides complex administration and management support as well as staff assistance to the Chief of Fire Rescue; directs and conducts a variety of organizational studies, investigation, and operational studies; recommends modifications to programs, policies, and procedures as appropriate; prepares and present staff reports and other necessary correspondence.

The Public Safety Chaplain provides counseling/support for Fire & Police personnel and their families in times of need. The Chaplain also responds to critical incidents throughout the City to support Command Staff by providing support and guidance for victims of traumatic incidents.

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 Systems Administrator and the IT Tech II are responsible for the maintenance and updates of the department's

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Chief of Police	1	24
Chief of Fire Rescue/Emergency Preparedness Director	1	24
Assistant Chief of Police	1	21
Deputy Fire Chief	1	19
Police Captain	1	PS - 10
Systems Administrator	1	TBD
PS Media Specialist	1	TBD
Public Safety Chaplain	1	PS - 5
Quartermaster	1	6
Administrative Assistant I/II	1	5/7
IT Tech II	<u>1</u>	8
TOTAL	<u>11</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Vehicles	\$ 60,000	360
Equipment	<u>10,000</u>	370
TOTAL	<u>\$ 70,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service over the previous year's budget. The increase of 9.1% is due to the addition of the Systems Administrator and the PS Media Specialist.

01-5-422 UNIFORM PATROL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 3,837,719	\$ 4,674,008	\$ 5,450,809	\$ 5,680,000	\$ 6,043,605
014	OVERTIME	396,441	526,166	350,000	350,000	350,000
021	FICA	284,254	362,999	406,057	422,100	447,552
022	EMPLOYEE RETIREMENT	736,611	972,730	1,225,173	985,000	1,348,856
023	EMPLOYEE INSURANCE	483,495	479,817	1,154,360	1,100,000	1,210,520
030	TRAINING	91,870	144,097	95,000	95,000	95,000
040	WORKERS COMPENSATION	163,432	186,917	232,032	232,032	255,744
050	AWARDS	66,896	66,875	89,700	89,700	93,600
	* SUBTOTAL PERSONNEL *	<u>6,060,718</u>	<u>7,413,608</u>	<u>9,003,131</u>	<u>8,953,832</u>	<u>9,844,877</u>
110	CLOTHING/UNIFORMS	109,127	86,052	90,000	90,000	90,000
111	MATERIALS/SUPPLIES	336,094	317,077	180,000	180,000	206,600
112	OFFICE SUPPLIES	225	713	2,000	500	2,000
113	PRINTING/BINDING	1,486	2,858	2,000	2,658	2,000
120	COMMUNICATIONS	83,878	58,033	85,000	85,000	85,000
130	CONTRACTUAL SERVICES	478,304	490,503	580,000	510,000	583,000
131	REPAIRS/MAINTENANCE	36,977	18,606	20,000	20,000	20,000
132	PROFESSIONAL SERVICES	23,025	27,795	20,000	20,000	20,000
137	CANINE PROGRAM	9,792	8,276	40,000	15,000	40,000
140	SUBSCRIPTIONS/DUES	4,809	17,870	7,500	7,620	7,500
141	TRAVEL / BUSINESS	300	15,991	5,000	500	5,000
142	ADVERTISING	80	123	-	105	-
150	VEHICLE OPERATIONS	264,841	354,297	200,000	200,000	200,000
151	FUEL	212,984	178,202	220,000	220,000	220,000
152	DAMAGE CLAIMS	31,769	106,810	-	21,534	-
	* SUBTOTAL OPERATING *	<u>1,593,691</u>	<u>1,683,206</u>	<u>1,451,500</u>	<u>1,372,917</u>	<u>1,481,100</u>
360	MOTOR VEHICLES	319,666	705,705	560,000	560,000	720,000
370	NON-MOBIL EQUIPMENT	-	173,717	706,000	706,000	375,000
	* SUBTOTAL CAPITAL *	<u>319,666</u>	<u>879,422</u>	<u>1,266,000</u>	<u>1,266,000</u>	<u>1,095,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 7,974,075</u>	<u>\$ 9,976,236</u>	<u>\$ 11,720,631</u>	<u>\$ 11,592,749</u>	<u>\$ 12,420,977</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	-	-	30,000	30,000	30,000
	TOTAL NET GENERAL FUND	<u>\$ 7,974,075</u>	<u>\$ 9,976,236</u>	<u>\$ 11,690,631</u>	<u>\$ 11,562,749</u>	<u>\$ 12,390,977</u>

DIVISION 422 UNIFORM PATROL

DIVISION NARRATIVE

This division provides for 79 employees: An Operations Captain, five Police Lieutenants, seven Sergeants, and sixty six Police Officers/Master Police Officers/Police Corporals. 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>
Operations Captain	1	TBD
Police Lieutenant	5	PS - 8
Police Sergeant	7	PS - 7
Police Officer / Master Police Officer / Police Corporal	<u>66</u>	PS - 4/5/6
TOTAL	<u>79</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Patrol Vehicles (10)	\$ 720,000	360
Patrol Vehicle Radios	90,000	370
Hand Held Radios	275,000	370
Patrol Vehicle Computers	400,000	370
Radar Speed Trailer	10,000	370
TOTAL	<u>\$ 1,495,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 6.0% increase is due to the addition of an Operations Captain position.

01-5-424 COMMUNITY SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 837,547	\$ 781,991	\$ 823,916	\$ 820,000	\$ 889,225
014	OVERTIME	121,033	144,552	60,000	60,000	90,000
021	FICA	64,989	65,573	63,642	63,360	70,504
022	EMPLOYEE RETIREMENT	166,971	199,495	194,736	194,000	217,780
023	EMPLOYEE INSURANCE	43,074	53,039	166,320	165,000	174,240
030	TRAINING	1,683	13,203	1,000	1,000	1,000
040	WORKERS COMPENSATION	15,525	21,106	26,517	26,517	29,377
050	AWARDS	20,479	9,258	12,650	12,650	13,200
	* SUBTOTAL PERSONNEL *	<u>1,271,301</u>	<u>1,288,218</u>	<u>1,348,781</u>	<u>1,342,527</u>	<u>1,485,326</u>
110	CLOTHING/UNIFORMS	7,238	1,928	4,200	3,900	4,200
111	MATERIALS/SUPPLIES	43,969	43,481	20,000	32,075	58,500
112	OFFICE SUPPLIES	1,441	967	250	-	250
113	PRINTING/BINDING	537	540	1,000	1,000	1,000
120	COMMUNICATIONS	6,462	4,131	6,200	6,200	6,200
130	CONTRACTUAL SERVICES	129,127	249,028	255,000	255,000	255,000
131	REPAIRS/MAINTENANCE	1,337	33	1,500	-	1,500
132	PROFESSIONAL SERVICES	-	239	1,000	-	1,000
140	SUBSCRIPTIONS/DUES	299	200	340	300	340
141	TRAVEL / BUSINESS	2,138	514	1,200	500	1,200
150	VEHICLE OPERATIONS	53,998	86,601	22,000	30,000	22,000
151	FUEL	22,501	18,166	25,000	25,000	35,000
152	DAMAGE CLAIMS	2,606	-	-	-	-
	* SUBTOTAL OPERATING *	<u>271,653</u>	<u>405,828</u>	<u>337,690</u>	<u>353,975</u>	<u>386,190</u>
321	BUILDING IMPROVEMENTS	-	-	-	-	250,000
360	MOTOR VEHICLES	90,494	102,220	45,000	45,000	105,500
370	NON-MOBIL EQUIPMENT	-	34,449	120,000	120,000	80,000
	* SUBTOTAL CAPITAL *	<u>90,494</u>	<u>136,668</u>	<u>165,000</u>	<u>165,000</u>	<u>435,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,633,448</u>	<u>\$ 1,830,714</u>	<u>\$ 1,851,471</u>	<u>\$ 1,861,502</u>	<u>\$ 2,307,016</u>

DIVISION 424 COMMUNITY SERVICES

DIVISION NARRATIVE

This division provides for eleven employees: a Police Sergeant, one Beach Patrol Manager, and nine Police Officers/Master Police Officers/Police Corporals utilizing a seven-day patrol program. This division provides for a concentrated effort in Beach Patrol and special code enforcement activities.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Police Sergeant	1	PS - 7
Beach Patrol Manager	1	PS - 7
Police Officer / Master Police Officer/ Police Corporal	<u>9</u>	PS - 4/5/6
TOTAL	<u>11</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Beach Patrol Vehicles	\$ 45,000	360
Messgae Boards	60,000	370
ATV (2)	40,000	370
Jet Ski	<u>20,000</u>	370
TOTAL	<u>\$ 165,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 24.6 % is due to growth in personnel costs and capital expenditures.

01-5-431 DETECTIVES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 751,553	\$ 767,417	\$ 842,989	\$ 843,000	\$ 871,489
014	OVERTIME	82,690	107,485	80,000	80,000	80,000
021	FICA	56,825	62,400	65,632	66,456	67,556
022	EMPLOYEE RETIREMENT	145,946	169,935	201,641	205,275	211,611
023	EMPLOYEE INSURANCE	72,285	62,788	166,320	158,400	174,240
030	TRAINING	8,577	8,557	9,000	9,000	9,000
040	WORKERS COMPENSATION	21,559	25,307	27,690	25,307	28,545
050	AWARDS	9,746	9,258	12,650	9,258	13,200
	* SUBTOTAL PERSONNEL *	<u>1,149,181</u>	<u>1,213,146</u>	<u>1,405,922</u>	<u>1,396,696</u>	<u>1,455,641</u>
110	CLOTHING/UNIFORMS	14,418	4,999	6,700	6,700	6,700
111	MATERIALS/SUPPLIES	22,523	17,125	22,500	15,000	31,700
112	OFFICE SUPPLIES	220	811	2,000	2,000	2,000
113	PRINTING/BINDING	39	39	250	100	250
120	COMMUNICATIONS	11,281	7,340	7,500	7,500	7,500
130	CONTRACTUAL SERVICES	19,289	20,909	13,050	19,000	13,050
132	PROFESSIONAL SERVICES	1,489	4,656	20,000	12,000	20,000
140	SUBSCRIPTIONS/DUES	11,685	7,199	1,140	7,144	1,140
141	TRAVEL / BUSINESS	240	620	1,000	-	1,000
142	ADVERTISING	46	-	250	-	250
150	VEHICLE OPERATIONS	900	21,695	15,000	15,000	15,000
151	FUEL	22,180	14,284	18,000	18,000	18,000
152	DAMAGE CLAIMS	14,262	-	-	-	-
190	CONTINGENT	-	720	8,000	7,500	8,000
	* SUBTOTAL OPERATING *	<u>118,572</u>	<u>100,396</u>	<u>115,390</u>	<u>109,944</u>	<u>124,590</u>
360	MOTOR VEHICLES	<u>89,829</u>	<u>109,560</u>	<u>44,000</u>	<u>44,000</u>	<u>49,500</u>
	* SUBTOTAL CAPITAL *	<u>89,829</u>	<u>109,560</u>	<u>44,000</u>	<u>44,000</u>	<u>49,500</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 1,357,582</u></u>	<u><u>\$ 1,423,102</u></u>	<u><u>\$ 1,565,312</u></u>	<u><u>\$ 1,550,640</u></u>	<u><u>\$ 1,629,731</u></u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	TOTAL NET GENERAL FUND	<u><u>\$ 1,357,582</u></u>	<u><u>\$ 1,423,102</u></u>	<u><u>\$ 1,555,312</u></u>	<u><u>\$ 1,540,640</u></u>	<u><u>\$ 1,619,731</u></u>

DIVISION 431 DETECTIVES

DIVISION NARRATIVE

This division provides for eleven employees: a Police Sergeant, eight Detectives, and two Police Officers/Master Police Officers/Police Corporals. This division handles all felony case investigations, and all larceny and drug-related cases. It also aids Public Safety Officers in investigation procedures and conducts internal investigations at the request of the Director of Public Safety.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Police Sergeant	1	PS - 7
Detective	8	PS - 6
Police Officer / Master Police Officer / Police Corporal	<u>2</u>	PS - 4/5/6
TOTAL	<u>11</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Vehicle	\$ 49,500	360
TOTAL	<u>\$ 49,500</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 4.1% is due to growth in personnel costs.

01-5-441 POLICE TRAINING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ 346,741	\$ 325,000	\$ 385,209
014	OVERTIME	-	-	10,000	10,000	10,000
021	FICA	-	-	26,399	24,500	29,245
022	EMPLOYEE RETIREMENT	-	-	77,718	75,000	86,130
023	EMPLOYEE INSURANCE	-	-	75,600	60,000	79,200
030	TRAINING	-	-	7,000	7,000	7,000
040	WORKERS COMPENSATION	-	-	7,135	7,135	7,904
050	AWARDS	-	-	5,750	4,700	6,000
	* SUBTOTAL PERSONNEL *	-	-	556,343	513,335	610,688
110	CLOTHING/UNIFORMS	-	-	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	-	-	40,000	40,000	45,900
112	OFFICE SUPPLIES	-	-	1,000	1,000	1,000
113	PRINTING/BINDING	-	-	500	500	500
120	COMMUNICATIONS	-	-	2,600	2,600	2,600
130	CONTRACTUAL SERVICES	-	-	12,900	12,000	13,600
131	REPAIRS/MAINTENANCE	-	-	1,000	1,000	1,000
140	SUBSCRIPTIONS/DUES	-	-	250	250	250
141	TRAVEL / BUSINESS	-	-	300	300	300
150	VEHICLE OPERATIONS	-	-	4,000	3,500	4,000
151	FUEL	-	-	7,500	7,000	7,500
	* SUBTOTAL OPERATING *	-	-	71,550	69,650	78,150
321	BUILDING IMPROVEMENTS	-	-	-	-	45,570
	* SUBTOTAL CAPITAL *	-	-	-	-	45,570
	** TOTAL EXPENDITURES **	\$ -	\$ -	\$ 627,893	\$ 582,985	\$ 734,408

DIVISION 441 POLICE TRAINING

DIVISION NARRATIVE

This division provides for five employees: a Police Sergeant, two Police Officers/Master Police Officers/Police Corporals, a Dispatcher/Detention Officer and an Administrative Assistant.

This division is responsible for the in-house training of all Police employees. The division is aimed at providing the Police 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>
Police Sergeant	1	PS - 7
Police Officer / Master Police Officers / Police Corporal	2	PS - 4/5/6
Dispatcher/Detention Officer	1	7/8
Administrative Assistant I	<u>1</u>	5
TOTAL	<u>5</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 17.0% is due to capital expenditures.

01-5-442 COMMUNICATIONS/DETENTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 1,190,518	\$ 1,219,842	\$ 1,391,664	\$ 1,350,000	\$ 1,728,760
012	SALARY, PART-TIME	-	-	60,000	30,000	50,000
014	OVERTIME	41,326	133,624	45,000	45,000	45,000
021	FICA	80,329	92,841	104,766	99,045	127,663
022	EMPLOYEE RETIREMENT	186,042	197,502	264,850	282,348	306,761
023	EMPLOYEE INSURANCE	192,319	150,512	378,000	355,000	396,000
030	TRAINING	5,888	9,928	6,100	6,100	6,100
040	WORKERS COMPENSATION	22,993	24,726	29,933	29,933	36,475
050	AWARDS	20,493	20,687	28,750	28,750	30,000
	* SUBTOTAL PERSONNEL *	<u>1,739,908</u>	<u>1,849,662</u>	<u>2,309,063</u>	<u>2,226,176</u>	<u>2,726,759</u>
110	CLOTHING/UNIFORMS	14,694	10,076	12,000	12,000	12,000
111	MATERIALS/SUPPLIES	36,099	17,505	30,000	30,000	30,000
112	OFFICE SUPPLIES	29	607	1,000	400	1,000
120	COMMUNICATIONS	3,257	1,836	4,000	4,000	4,000
130	CONTRACTUAL SERVICES	64,529	45,076	38,000	35,000	39,500
131	REPAIRS/MAINTENANCE	40,204	10,362	20,000	20,000	20,000
132	PROFESSIONAL SERVICES	39,987	11,801	6,300	6,000	6,300
134	CREDIT CARD FEES	6,699	6,811	5,000	5,000	5,000
140	SUBSCRIPTIONS/DUES	3,295	3,000	930	-	930
150	VEHICLE OPERATIONS	-	366	250	366	250
151	FUEL	596	75	1,000	1,000	1,000
	* SUBTOTAL OPERATING *	<u>209,389</u>	<u>107,514</u>	<u>118,480</u>	<u>113,766</u>	<u>119,980</u>
370	NON MOBILE EQUIPMENT	-	-	-	-	26,000
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	125,477
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,477</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,949,297</u>	<u>\$ 1,957,176</u>	<u>\$ 2,427,543</u>	<u>\$ 2,339,942</u>	<u>\$ 2,998,216</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	97,465	97,859	121,377	116,997	149,911
	BEACH SERVICES FUND 3%	58,479	58,715	72,826	70,198	89,946
	**LESS OVERHEAD TOTAL **	<u>155,944</u>	<u>156,574</u>	<u>194,203</u>	<u>187,195</u>	<u>239,857</u>
TOTAL NET GENERAL FUND		<u>\$ 1,793,353</u>	<u>\$ 1,800,602</u>	<u>\$ 2,233,340</u>	<u>\$ 2,152,747</u>	<u>\$ 2,758,359</u>

DIVISION 442 COMMUNICATIONS/DETENTION

DIVISION NARRATIVE

This division provides for 29 employees: one Detention & Dispatch Manager, four Detention & Dispatch Supervisors, and twenty four Detention Officers/Dispatchers. This division handles all radio, telephone, and teletype communications for both Police and Fire divisions.

The Detention Officers and Dispatchers 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 & Dispatch Manager	1	PS - 7
Detention & Dispatch Supervisor	4	PS - 3
Detention Officer/Dispatcher	<u>24</u>	PS - 2
TOTAL	<u>29</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Idemnia Finger Print Machine	\$ 26,000	370
Dispatch Work Stations	<u>125,477</u>	380
TOTAL	<u>\$ 151,477</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The increase of 23.5% is due to the addition of four Detention Officer/Dispatcher positions and capital expenditures.

01-5-444 RECORDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 285,964	\$ 312,355	\$ 383,948	\$ 316,717	\$ 523,019
014	OVERTIME	28,177	18,527	20,000	20,000	20,000
021	FICA	19,935	21,202	26,661	22,223	35,839
022	EMPLOYEE RETIREMENT	26,214	28,284	36,884	27,500	50,062
023	EMPLOYEE INSURANCE	40,473	34,882	105,840	72,000	110,880
030	TRAINING	-	-	-	-	-
040	WORKERS COMPENSATION	2,664	2,752	4,039	2,752	5,430
050	AWARDS	<u>8,692</u>	<u>4,698</u>	<u>8,050</u>	<u>4,698</u>	<u>8,400</u>
	* SUBTOTAL PERSONNEL *	<u>412,119</u>	<u>422,700</u>	<u>585,422</u>	<u>465,890</u>	<u>753,630</u>
110	CLOTHING	616	571	-	-	-
111	MATERIALS/SUPPLIES	22,677	18,680	40,000	27,500	40,000
112	OFFICE SUPPLIES	944	3,882	5,000	2,000	5,000
113	PRINTING/BINDING	-	-	-	-	-
120	COMMUNICATIONS	1,074	2,256	3,000	1,500	3,000
130	CONTRACTUAL SERVICES	3,457	3,984	2,000	1,810	2,000
132	PROFESSIONAL SERVICES	-	27	200	28	200
140	SUBSCRIPTIONS/DUES	65	65	1,000	985	1,000
141	TRAVEL / BUSINESS	<u>-</u>	<u>31</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>28,833</u>	<u>29,496</u>	<u>51,200</u>	<u>33,823</u>	<u>51,200</u>
	** TOTAL EXPENDITURES **	<u>\$ 440,952</u>	<u>\$ 452,195</u>	<u>\$ 636,622</u>	<u>\$ 499,713</u>	<u>\$ 804,830</u>

DIVISION 444 RECORDS

DIVISION NARRATIVE

This division provides for nine employees: a Records Supervisor, an Evidence Custodian, four Real Time Crime Scene Analysts, 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. 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	9
Evidence Custodian	1	7
Real Time Crime Scene Analyst	4	7
Records Clerk	<u>3</u>	3
TOTAL	<u>9</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 26.4% increase is due to the addition of two Real Time crime Analyst positions.

01-5-445 VICTIM RIGHTS ADVOCATE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 77,260	\$ 80,545	\$ 76,032	\$ 74,035	\$ 74,700
014	OVERTIME	2,595	2,735	1,000	1,000	1,000
021	FICA	5,373	5,953	5,700	5,296	5,602
022	EMPLOYEE RETIREMENT	9,728	10,293	10,089	9,997	10,272
023	EMPLOYEE INSURANCE	7,346	6,992	15,120	14,400	15,840
030	TRAINING	660	265	1,500	1,500	1,500
040	WORKERS COMPENSATION	716	732	770	716	757
050	AWARDS	974	1,029	1,150	1,000	1,200
	* SUBTOTAL PERSONNEL *	<u>104,652</u>	<u>108,543</u>	<u>111,361</u>	<u>107,944</u>	<u>110,871</u>
111	MATERIALS/SUPPLIES	3,032	280	1,850	1,850	1,850
112	OFFICE SUPPLIES	-	10	1,100	1,000	1,100
113	PRINTING/BINDING	213	236	1,300	300	1,300
120	COMMUNICATIONS	537	331	640	550	640
130	CONTRACTUAL SERVICES	231	189	35	35	35
140	SUBSCRIPTIONS/DUES	-	30	150	-	150
141	TRAVEL / BUSINESS	-	292	50	-	50
190	CONTINGENT	826	1,256	1,000	1,000	1,000
	* SUBTOTAL OPERATING *	<u>4,839</u>	<u>2,624</u>	<u>6,125</u>	<u>4,735</u>	<u>6,125</u>
	** TOTAL EXPENDITURES **	<u>\$ 109,491</u>	<u>\$ 111,167</u>	<u>\$ 117,486</u>	<u>\$ 112,679</u>	<u>\$ 116,996</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>	7
TOTAL	<u>1</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The change in expenditures for this division was less than 1%.

01-5-452 FIRE SUPPORT SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 429,808	\$ 534,677	\$ 311,076	\$ 313,263	\$ 439,530
014	OVERTIME	36,069	46,177	10,000	15,000	15,000
021	FICA	29,257	40,020	23,760	24,291	33,635
022	EMPLOYEE RETIREMENT	75,420	105,214	71,407	66,440	99,157
023	EMPLOYEE INSURANCE	42,758	49,335	60,480	100,800	63,360
030	TRAINING	13,386	10,752	3,000	10,000	3,000
040	WORKERS COMPENSATION	7,235	10,895	6,422	10,895	9,091
050	AWARDS	8,317	5,252	4,600	5,252	4,800
	* SUBTOTAL PERSONNEL *	<u>642,250</u>	<u>802,322</u>	<u>490,745</u>	<u>545,941</u>	<u>667,573</u>
110	CLOTHING/UNIFORMS	1,603	470	1,500	1,000	1,500
111	MATERIALS/SUPPLIES	19,736	16,219	12,500	18,000	12,500
112	OFFICE SUPPLIES	109	710	1,000	500	1,000
113	PRINTING/BINDING	-	39	500	200	500
120	COMMUNICATIONS	2,533	3,258	2,600	2,600	2,600
130	CONTRACTUAL SERVICES	4,528	3,465	7,000	7,000	1,000
131	REPAIRS/MAINTENANCE	-	2,395	1,000	-	1,000
132	PROFESSIONAL SERVICES	336	-	-	-	-
140	SUBSCRIPTIONS/DUES	-	270	250	150	250
141	TRAVEL / BUSINESS	467	2,129	300	300	300
142	ADVERTISING	-	25,990	-	-	-
150	VEHICLE OPERATIONS	5,710	8,544	6,000	10,000	6,000
151	FUEL	11,239	17,713	10,500	10,000	10,500
	* SUBTOTAL OPERATING *	<u>46,261</u>	<u>81,202</u>	<u>43,150</u>	<u>49,750</u>	<u>37,150</u>
360	MOTOR VEHICLES	66,206	58,427	-	-	165,000
370	NON-MOBILE EQUIPMENT	-	-	-	-	25,000
	* SUBTOTAL CAPITAL *	<u>66,206</u>	<u>58,427</u>	<u>-</u>	<u>-</u>	<u>190,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 754,717</u>	<u>\$ 941,951</u>	<u>\$ 533,895</u>	<u>\$ 595,691</u>	<u>\$ 894,723</u>

01-5-452 FIRE SUPPORT SERVICES

DIVISION NARRATIVE

This division provides for five employees: a Division Chief - Fire Training, and four Fire Captains.

This division is responsible for the in-house training of Fire employees. The division is aimed at providing the Fire 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>
Division Chief Support Services	1	PS - 9
Fire Captain	4	PS - 7
TOTAL	<u>5</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
SUV (1) and Transit Van (1)	\$ 165,000	360
Training Ground Equipment	25,000	370
TOTAL	<u>\$ 190,000</u>	

BUDGET ANALYSIS

This division provides for a decreased level of service from the previous year's budget. The 67.6% increase is due to the addition of capital expenditures.

01-5-453 FIRE / RESCUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 3,513,023	\$ 3,902,045	\$ 3,956,245	\$ 3,956,245	\$ 4,903,550
014	OVERTIME	465,824	498,656	350,000	450,000	475,000
021	FICA	262,653	306,372	310,050	340,500	387,256
022	EMPLOYEE RETIREMENT	678,999	833,817	945,013	925,000	1,189,725
023	EMPLOYEE INSURANCE	460,421	428,930	917,440	900,000	1,025,440
030	TRAINING	33,010	47,221	43,000	43,000	80,000
040	WORKERS COMPENSATION	132,534	155,880	172,250	172,250	215,142
050	AWARDS	69,676	60,522	67,850	67,850	79,200
	* SUBTOTAL PERSONNEL *	<u>5,616,140</u>	<u>6,233,444</u>	<u>6,761,848</u>	<u>6,854,845</u>	<u>8,355,313</u>
110	CLOTHING/UNIFORMS	118,871	85,328	90,000	85,000	360,000
111	MATERIALS/SUPPLIES	221,792	168,619	186,570	186,570	186,570
112	OFFICE SUPPLIES	3,159	1,850	1,000	1,000	1,000
113	PRINTING/BINDING	2,385	1,752	-	861	-
120	COMMUNICATIONS	23,427	15,737	18,000	18,000	18,000
130	CONTRACTUAL SERVICES	12,867	28,740	28,400	28,400	106,400
131	REPAIRS/MAINTENANCE	77,306	83,855	30,000	30,000	30,000
132	PROFESSIONAL SERVICES	7,617	8,974	16,250	10,000	16,250
140	SUBSCRIPTIONS/DUES	796	4,652	3,500	3,638	1,000
141	TRAVEL / BUSINESS	5	1,620	500	300	500
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	169,175	155,425	110,000	110,000	125,000
151	FUEL	62,573	43,872	65,000	65,000	75,000
152	DAMAGE CLAIMS	-	14,492	-	-	-
	* SUBTOTAL OPERATING *	<u>699,973</u>	<u>614,915</u>	<u>549,220</u>	<u>538,769</u>	<u>919,720</u>
360	MOTOR VEHICLES	-	-	120,000	120,000	-
370	NON-MOBIL EQUIPMENT	87,413	275,278	80,000	80,000	510,000
	* SUBTOTAL CAPITAL *	<u>87,413</u>	<u>275,278</u>	<u>200,000</u>	<u>200,000</u>	<u>510,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 6,403,526</u></u>	<u><u>\$ 7,123,637</u></u>	<u><u>\$ 7,511,068</u></u>	<u><u>\$ 7,593,614</u></u>	<u><u>\$ 9,785,033</u></u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	-	-	30,000	30,000	30,000
	TOTAL NET GENERAL FUND	<u><u>\$ 6,403,526</u></u>	<u><u>\$ 7,123,637</u></u>	<u><u>\$ 7,481,068</u></u>	<u><u>\$ 7,563,614</u></u>	<u><u>\$ 9,755,033</u></u>

DIVISION 453 FIRE / RESCUE

DIVISION NARRATIVE

This division provides for 78 employees: Three Battalion Chiefs, one Fire Captain, twenty three Fire Lieutenants, and fifty-one 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.

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>
Fire Battalion Chief	3	PS - 8
Fire Captain	1	PS - 7
Fire Lieutenant	23	PS - 6
Firefighter / Firefighter-EMT / Firefighter First Class / Fire	<u>51</u>	PS - 1/2/3/4
TOTAL	<u>78</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Non-Mobile Equipment	\$ <u>510,000</u>	370
TOTAL	\$ <u>510,000</u>	

BUDGET ANALYSIS

This division will provide for a significant increase in service when the additional 10 fire personnel are hired. The increase in this division is due to both personnel and equipment expenditures.

01-5-454 FIRE MARSHAL'S OFFICE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 330,601	\$ 349,587	\$ 341,061	\$ 363,026	\$ 377,042
014	OVERTIME	12,505	9,296	7,500	10,000	7,500
021	FICA	22,903	24,847	24,399	26,112	26,918
022	EMPLOYEE RETIREMENT	52,032	60,358	66,400	58,000	79,547
023	EMPLOYEE INSURANCE	28,562	27,535	60,480	57,600	63,360
030	TRAINING	9,085	5,262	2,175	6,000	2,175
040	WORKERS COMPENSATION	6,130	6,533	6,971	6,533	7,691
050	AWARDS	<u>7,574</u>	<u>4,115</u>	<u>4,600</u>	<u>4,115</u>	<u>4,800</u>
	* SUBTOTAL PERSONNEL *	<u>469,392</u>	<u>487,532</u>	<u>513,586</u>	<u>531,386</u>	<u>569,033</u>
110	CLOTHING/UNIFORMS	3,518	1,763	1,500	2,500	1,500
111	MATERIALS/SUPPLIES	16,246	8,638	10,000	10,000	10,000
112	OFFICE SUPPLIES	138	1,952	500	182	500
113	PRINTING/BINDING	2,360	593	6,000	2,000	6,000
120	COMMUNICATIONS	5,721	5,183	6,000	6,000	6,000
130	CONTRACTUAL SERVICES	1,690	12,268	12,000	11,917	12,000
131	REPAIRS/MAINTENANCE	9,012	-	2,000	3,800	2,000
132	PROFESSIONAL SERVICES	875	-	500	-	500
140	SUBSCRIPTION/DUES	938	4,086	2,855	2,200	2,855
141	TRAVEL / BUSINESS	244	3,868	400	-	400
142	ADVERTISING	125	-	-	-	-
150	VEHICLE OPERATIONS	29,579	3,391	3,000	2,500	3,000
151	FUEL	<u>13,052</u>	<u>8,420</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
	* SUBTOTAL OPERATING *	<u>83,498</u>	<u>50,162</u>	<u>56,755</u>	<u>53,099</u>	<u>56,755</u>
360	MOTOR VEHICLES	-	-	-	-	85,000
370	NON-MOBIL EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 552,890</u>	<u>\$ 537,694</u>	<u>\$ 570,341</u>	<u>\$ 584,485</u>	<u>\$ 740,788</u>

DIVISION 454 FIRE MARSHAL'S OFFICE

DIVISION NARRATIVE

This division provides for four employees: a Division Chief - Fire Marshal and four Deputy Fire Marshals. 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.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Division Chief Fire Marshal	1	PS - 9
Deputy Fire Marshal	<u>4</u>	PS - 6
TOTAL	<u>5</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Truck	\$ 85,000	360
Non-Mobile Equipment	<u>30,000</u>	370
TOTAL	#####	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 29.9% increase is due to the addition of a Deputy Fire Marshal position and capital expenditures.

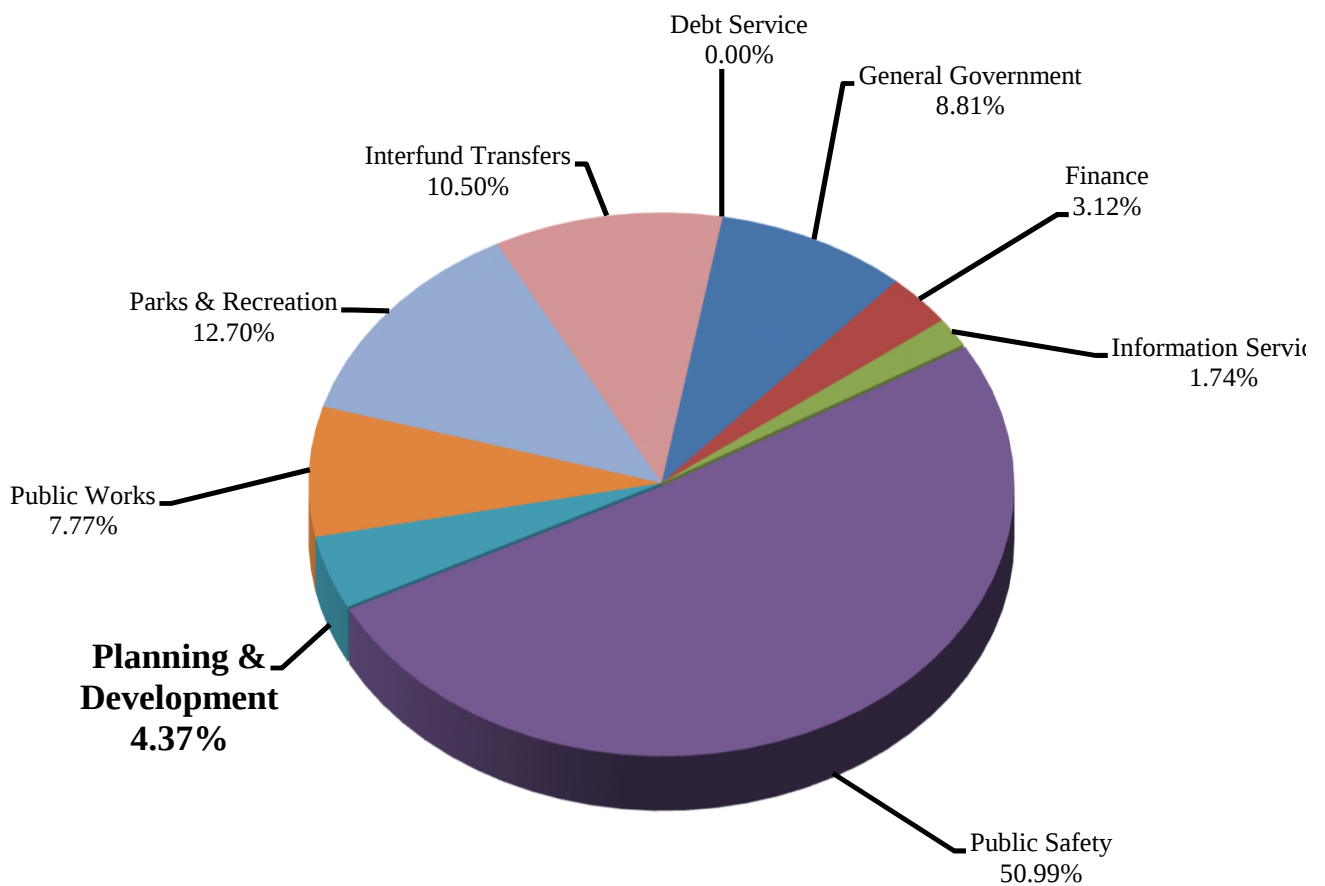
GENERAL FUND EXPENDITURES

PLANNING & DEVELOPMENT

GENERAL FUND
PLANNING AND DEVELOPMENT DEPARTMENT

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

The chart below shows the portion of General Fund Expenditures allocated to the Planning & Development Department, which reflects 4.37% of the overall resources appropriated in the General Fund for FY 2026.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 4.2% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2026
Regular Employees
PLANNING AND DEVELOPMENT DEPARTMENT

	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
PLANNING	10	10	12	12	12
BUILDING	<u>9</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>11</u>
TOTAL	<u>19</u>	<u>19</u>	<u>22</u>	<u>23</u>	<u>23</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the divisions include all amounts required from both the General Fund and the Water and Sewer Fund to accomplish the level of services and goals of the department. The General Fund will provide \$2,911,156 and the Water and Sewer Fund will provide \$67,110. 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 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
521	PLANNING	\$ 1,305,797	\$ 1,284,751	\$ 1,452,498	\$ 1,412,413	\$ 1,636,067
522	BUILDING	<u>958,020</u>	<u>1,090,024</u>	<u>1,219,312</u>	<u>1,051,414</u>	<u>1,342,199</u>
TOTAL EXPENDITURES		<u>\$ 2,263,817</u>	<u>\$ 2,374,776</u>	<u>\$ 2,671,810</u>	<u>\$ 2,463,827</u>	<u>\$ 2,978,266</u>
PLANNING/DEVELOPMENT OVERHEAD		<u>(47,901)</u>	<u>(54,501)</u>	<u>(60,966)</u>	<u>(52,571)</u>	<u>(67,110)</u>
NET PLANNING & DEVELOPMENT		<u>\$ 2,215,916</u>	<u>\$ 2,320,275</u>	<u>\$ 2,610,844</u>	<u>\$ 2,411,256</u>	<u>\$ 2,911,156</u>

**GENERAL FUND
PLANNING AND DEVELOPMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Planning and Development Department continues to advance its FY 2025 goals and priorities. Many of these initiatives require long-term implementation and will remain a focus in FY 2026. The following benchmarks, goals, and priorities for FY 2026 include:

- Manage and Administer the City’s Vision and Growth through Long-Range Planning Initiatives
 - Support ongoing policy updates and implementation related to land use, economic development, and housing.
 - Continue interdepartmental coordination to align planning efforts with infrastructure and capital improvement needs.
 - Advance the Comprehensive Plan Five-Year Update
 - Integrate resilience planning and strategic planning priorities.
 - Update the Future Land Use Map to reflect current community conditions.
 - Finalize the Beachfront Management Plan Update
 - Ensure alignment with applicable state and local coastal management regulations.
 - Prepare the final draft for internal review and presentation to City Council.
- Ensure Compliance with Federal, State, and Local Regulations
 - Maintain and enhance compliance efforts related to NFIP, zoning, and development standards.
 - Provide education and support to the public and development community on regulatory requirements.
 - Continuing Efforts to Improve the City’s Community Rating System (CRS) Score
 - Implement recommended actions to achieve a reduction from Class 6 to Class 5.
 - Strengthen floodplain management documentation and community outreach.
- Enhance the City’s Appearance and Sense of Place
 - Ensure ongoing compliance with zoning, development, and property maintenance standards to support a clean, safe,
 - Move forward with the bid process and design for new City gateway and wayfinding signage.
 - Launch a Public Arts Program to promote community identity through murals, sculptures, and other installations in
 - Coordinate with other departments to prioritize visual quality in both public and private spaces, including landscaping, signage, and site design.
 - Continuing Development of the Highway 17 Commercial Overlay Design District
 - Conduct community engagement to align the plan with resident and stakeholder input.
 - Refine district standards and design guidelines based on public and stakeholder feedback.
 - Support and Expand the Greenway and Multiuse Trail System

01-5-521 PLANNING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 936,401	\$ 921,144	\$ 982,718	\$ 964,039	\$ 1,078,819
014	OVERTIME	820	1,524	-	900	-
015	SPECIAL ALLOWANCE	5,550	6,000	6,000	6,000	12,000
021	FICA	63,144	64,376	70,684	70,000	77,675
022	EMPLOYEE RETIREMENT	95,780	98,296	106,859	105,000	120,101
023	EMPLOYEE INSURANCE	75,989	58,210	166,320	158,000	174,240
030	TRAINING	3,705	5,033	9,000	5,000	12,000
040	WORKERS COMPENSATION	8,679	9,817	9,817	9,817	9,817
050	AWARDS	14,292	11,476	13,800	11,476	14,400
	* SUBTOTAL PERSONNEL *	<u>1,204,360</u>	<u>1,175,876</u>	<u>1,365,198</u>	<u>1,330,232</u>	<u>1,499,052</u>
111	CLOTHING/UNIFORMS	2,559	2,650	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	12,185	9,905	12,000	12,000	12,000
112	OFFICE SUPPLIES	5,322	4,928	5,500	5,500	5,500
113	PRINTING/BINDING	155	78	1,000	100	1,000
120	COMMUNICATIONS	9,294	5,773	9,000	8,800	9,000
130	CONTRACTUAL SERVICES	7,367	5,765	10,000	8,000	85,000
131	REPAIRS/MAINTENANCE	-	16,500	500	500	500
132	PROFESSIONAL SERVICES	-	2,422	-	-	-
140	SUBSCRIPTIONS/DUES	2,394	-	3,000	2,400	6,000
141	TRAVEL / BUSINESS	-	699	300	481	300
142	ADVERTISING	5,632	5,995	6,000	6,000	6,000
150	VEHICLE OPERATIONS	1,784	1,780	3,000	2,500	3,000
151	FUEL	5,119	2,754	5,500	4,400	7,215
	* SUBTOTAL OPERATING *	<u>51,811</u>	<u>59,249</u>	<u>57,300</u>	<u>52,181</u>	<u>137,015</u>
360	MOTOR VEHICLES	<u>49,626</u>	<u>49,626</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>49,626</u>	<u>49,626</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 1,305,797</u></u>	<u><u>\$ 1,284,751</u></u>	<u><u>\$ 1,452,498</u></u>	<u><u>\$ 1,412,413</u></u>	<u><u>\$ 1,636,067</u></u>

DIVISION 521 PLANNING

DIVISION NARRATIVE

The Planning Division consists of eleven employees and plays a critical role in shaping the growth, development, and resilience of the City of North Myrtle Beach. The Director of Planning and Development supervises and manages all activities across the department's divisions, prepares the annual departmental budget, and serves as the City's representative for all planning and development matters.

The Assistant Director serves as the lead for the Planning Division and acts on behalf of the Director in his absence. This role oversees the day-to-day operations of planning functions, long-range initiatives such as the Comprehensive Plan, updates to the zoning ordinance and development regulations, and coordination of special projects. The Assistant Director also supports zoning operations and serves as the department's liaison to the Planning Commission. The Planner and Plan Reviewers coordinate the City's site plan review process, ensuring that all development plans are reviewed by department staff. These team members also support the administration of land use policies, contribute to long-range planning efforts, assign addresses, produce maps and graphics for presentations, assist in the preparation and delivery of agendas, and support fieldwork and complaint inspections.

The Zoning Administrator is responsible for reviewing all plans for compliance with the City's zoning code. This individual serves as the liaison to the Zoning Board of Appeals, responds to public inquiries, initiates plan reviews, and disseminates zoning information to the public. The Zoning Tech assists the Zoning Administrator in performing zoning reviews, responding to customer questions, and preparing materials for hearings and meetings. The Zoning Enforcement Officer conducts field inspections to ensure consistent code compliance throughout the City and works closely with the Planning and Building Divisions to resolve violations. The Code Enforcement Officer, under general supervision, enforces City ordinances related to property maintenance and zoning. Responsibilities include responding to complaints, conducting inspections, entering case data, and tracking enforcement activity.

The Floodplain Manager oversees the City's participation in the National Flood Insurance Program (NFIP), implements floodplain regulations, and ensures compliance with FEMA requirements. The Floodplain Manager also leads efforts to improve the City's Community Rating System (CRS) score, provides guidance on floodplain development standards, and contributes to hazard mitigation planning.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Planning & Development Director	1	24
Assistant Planning & Development Director	1	21
Zoning Administrator	1	17
Planner	1	12
Floodplain Manager	1	12
Zoning Tech	1	10
Plan Reviewer/GIS Tech	2	10
Code Enforcement Officer	1	7
Zoning Enforcement Officer	2	7
TOTAL	<u>11</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 12.6% is due to contractual services expenditures.

01-5-522 BUILDING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 631,996	\$ 751,635	\$ 821,740	\$ 740,947	\$ 879,845
014	OVERTIME	3,796	4,305	-	-	-
021	FICA	43,277	53,290	56,700	47,500	60,709
022	EMPLOYEE RETIREMENT	59,556	68,391	81,985	72,000	88,807
023	EMPLOYEE INSURANCE	74,999	74,370	166,320	120,000	174,240
030	TRAINING	4,928	5,549	10,000	8,000	10,000
040	WORKERS COMPENSATION	6,288	6,884	8,217	6,884	8,798
050	AWARDS	10,864	9,406	12,650	9,406	13,200
	* SUBTOTAL PERSONNEL *	<u>835,704</u>	<u>973,831</u>	<u>1,157,612</u>	<u>1,004,737</u>	<u>1,235,599</u>
110	CLOTHING/UNIFORMS	4,188	4,522	4,200	4,200	4,200
111	MATERIALS/SUPPLIES	18,013	13,629	10,000	10,000	10,000
112	OFFICE SUPPLIES	780	1,637	2,500	1,500	2,500
113	PRINTING/BINDING	155	921	1,000	727	1,000
120	COMMUNICATIONS	7,227	5,417	10,000	8,000	10,000
130	CONTRACTUAL SERVICES	43,935	44,217	14,000	5,000	10,000
131	REPAIRS/MAINTENANCE	-	-	250	250	250
132	PROFESSIONAL SERVICES	72	-	-	-	-
140	SUBSCRIPTIONS/DUES	250	505	1,000	1,000	6,000
141	TRAVEL / BUSINESS	-	-	250	-	250
142	ADVERTISING	192	-	500	-	500
150	VEHICLE OPERATIONS	4,218	9,252	5,000	4,000	5,000
151	FUEL	10,243	8,774	13,000	12,000	16,900
	* SUBTOTAL OPERATING *	<u>89,273</u>	<u>88,874</u>	<u>61,700</u>	<u>46,677</u>	<u>66,600</u>
360	MOTOR VEHICLES	33,043	27,320	-	-	40,000
	* SUBTOTAL CAPITAL *	<u>33,043</u>	<u>27,320</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 958,020</u>	<u>\$ 1,090,024</u>	<u>\$ 1,219,312</u>	<u>\$ 1,051,414</u>	<u>\$ 1,342,199</u>
LESS OVERHEAD ALLOCATION TO: WATER & SEWER FUND 5%		<u>47,901</u>	<u>54,501</u>	<u>60,966</u>	<u>52,571</u>	<u>67,110</u>
TOTAL NET GENERAL FUND		<u>\$ 910,119</u>	<u>\$ 1,035,523</u>	<u>\$ 1,158,346</u>	<u>\$ 998,843</u>	<u>\$ 1,275,089</u>

DIVISION 522 BUILDING

DIVISION NARRATIVE

This division is comprised of twelve employees and is responsible for enforcing all building and development codes within the City, including those adopted through State law and local ordinances related to construction and growth. The division performs inspections for all permitted work within the City and issues permits related to physical improvements on private property. The Building Official and inspection staff review construction plans and perform field inspections to ensure compliance with applicable codes. The Permit Clerks process building permit applications, verify licensing requirements, and assist applicants with general permitting questions. The Administrative Assistants serve as the department's first point of contact with the public, help schedule inspections, assist with construction permit and appeal applications, support permit review, and handle various administrative functions including monthly reporting and departmental payroll.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Building Official	1	19
Assistant Building Official	1	16
Master Building Inspector	6	11
Administrative Assistant I/II	2	5/8
Permit Clerk I/II	<u>2</u>	5/7
TOTAL	<u>12</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Vehicle	\$ 40,000	360
TOTAL	<u>\$ 40,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 10.1% is due to capital expenditures.

GENERAL FUND EXPENDITURES

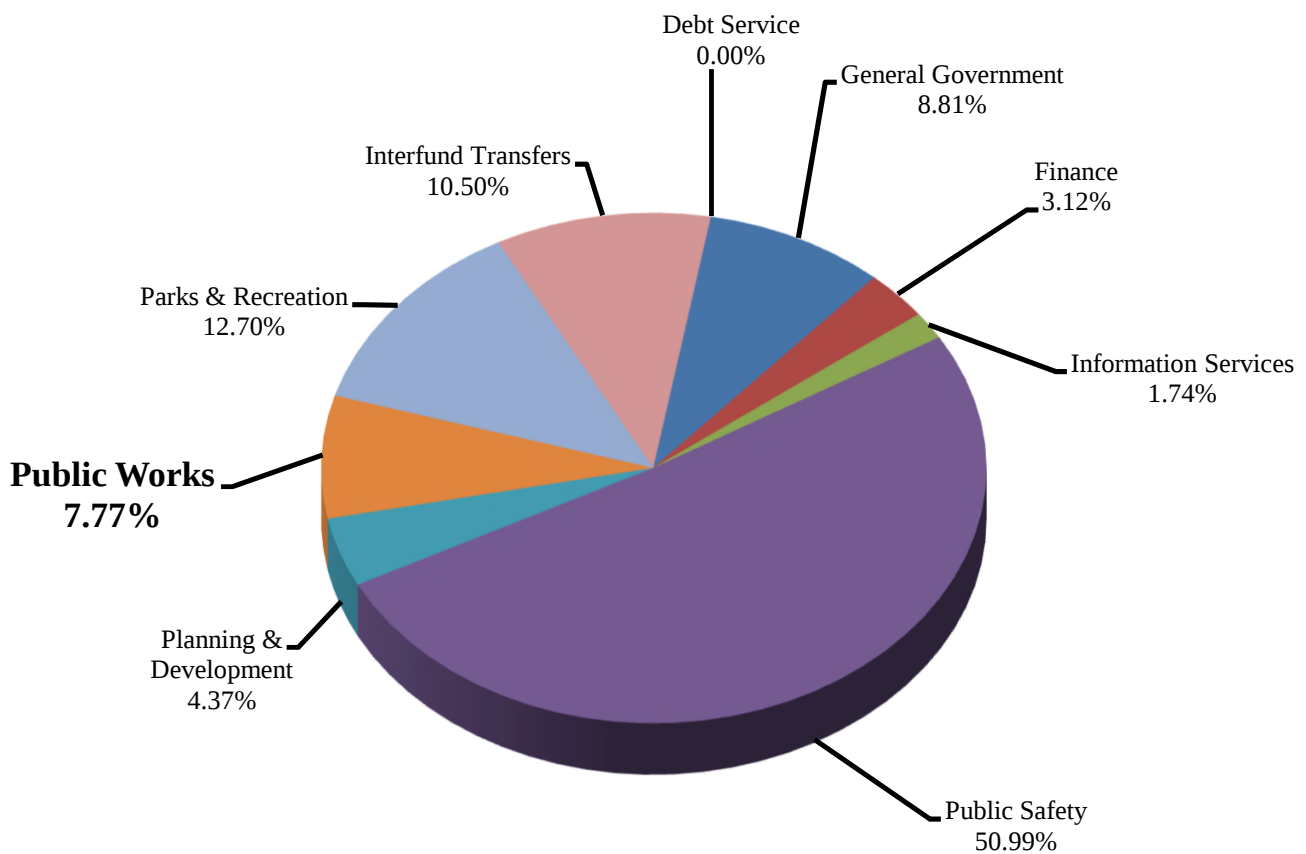
PUBLIC WORKS

**GENERAL FUND
PUBLIC WORKS DEPARTMENT**

The Public Works Department includes 3 divisions: Street and Drainage, Fleet Maintenance, and Facilities Maintenance. The primary function of the Street and Drainage Division is to construct and maintain roads, bridges, sidewalks, and the storm water drainage system throughout the City. The primary function of the Fleet Maintenance Division and the Facilities Maintenance Division is to oversee maintenance of the City's fleet and facilities.

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

The chart below shows the portion of General Fund Expenditures allocated to the Public Works Department, which reflects 7.77% of the overall resources appropriated in the General Fund for FY 2026.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 8.4% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2026
Regular Employees
PUBLIC WORKS DEPARTMENT

	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
STREETS / DRAINAGE	26	34	35	35	35
FLEET MAINTENANCE	5	5	6	7	7
FACILITIES MAINTENANCE	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
T O T A L	<u>35</u>	<u>43</u>	<u>45</u>	<u>46</u>	<u>46</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the various divisions include all amounts required from both the General Fund, the Water and Sewer Fund, the Storm Water Fund, the Solid Waste Fund, the Beach Services Fund, and the Aquatics Center Fund to accomplish the level of services and goals of this department. The General Fund will provide \$5,173,100, Water and Sewer Fund will provide \$672,663, the Storm Water Fund will provide \$273,698, the Solid Waste Fund will provide \$214,762, the Beach Services Fund will provide \$55,456, and the Aquatic Center Fund will provide \$41,680. The overhead rate for the Streets and Drainage Division is 5% for Water and Sewer, and 5% for Storm Water. The overhead rate for the Fleet Maintenance Division is 16% for Water and Sewer, 20% for Solid Waste, and 4% for Beach Services. The overhead rate for the Facilities Maintenance Division is 25% for Water and Sewer, 4% for Solid Waste, 2% for Beach Services, and 4% for Aquatic Center. The Street Improvement Fund will provide \$950,000 for In House Capital.

SUMMARY OF EXPENDITURES
PUBLIC WORKS DEPARTMENT

DIV. NO.	DIVISION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
652	STREETS / DRAINAGE	\$ 4,599,315	\$ 4,868,993	\$ 4,903,296	\$ 4,859,313	\$ 5,473,953
832	FLEET MAINTENANCE	398,707	552,394	839,314	645,726	865,411
842	FACILITIES MAINTENANCE	<u>1,133,601</u>	<u>1,195,718</u>	<u>1,003,602</u>	<u>759,094</u>	<u>1,041,995</u>
TOTAL EXPENDITURES		<u>\$ 6,131,623</u>	<u>\$ 6,617,105</u>	<u>\$ 6,746,212</u>	<u>\$ 6,264,133</u>	<u>\$ 7,381,359</u>
PUBLIC WORKS OVERHEAD		<u>(1,015,913)</u>	<u>(1,126,358)</u>	<u>(1,177,317)</u>	<u>(1,009,906)</u>	<u>(1,258,259)</u>
IN HOUSE CAPITAL		<u>(272,241)</u>	<u>(651,856)</u>	<u>(950,000)</u>	<u>(950,000)</u>	<u>(950,000)</u>
NET PUBLIC WORKS		<u><u>\$ 4,843,469</u></u>	<u><u>\$ 4,838,890</u></u>	<u><u>\$ 4,618,895</u></u>	<u><u>\$ 4,304,227</u></u>	<u><u>\$ 5,173,100</u></u>

**GENERAL FUND
PUBLIC WORKS DEPARTMENT**

STREET & DRAINAGE DIVISION

Performance Benchmarks, Goals and Priorities

Departmental goals and priorities for FY 2026 Capital Improvement Projects:

- Install sidewalk along Highway 17 and along Spring Street.
- Resurface streets based on pavement condition priority ranking.
- Procure Engineering Consultant to complete design and permitting on the Palmetto Shores drainage improvements in the Stormwater Drainage Fund.
- Complete \$600,000 in-house street resurfacing.
- Complete \$350,000 in-house drainage improvements.
- Complete landward drainage improvements for 18th Ave. North Beach Outfall.
- Work with the USACoE to award the design-build contract for the 17th Ave S ocean outfall.

Departmental benchmarks, goals and priorities for FY 2026 Operations and Maintenance.

- Maintain public drainage system and inspect private drainage systems to prevent flooding, improve water quality, control mosquitos and ensure compliance with MS4 permit.
- Sweep streets as scheduled to maintain road drainage and improve water quality.
- Operate mosquito control program as directed by the state health officials, in cooperation with adjoining jurisdictions.
- Inspect/repair sidewalks to maintain pedestrian safety and reduce liability.
- Extend beach drainage pipes as required by the beach renourishment project to maintain positive drainage.
- Assist USACE as needed on the Beach Renourishment project.

01-5-652 STREETS/DRAINAGE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 1,532,353	\$ 1,795,353	\$ 1,839,524	\$ 1,852,951	\$ 2,035,479
014	OVERTIME	105,410	77,960	80,000	80,000	80,000
021	FICA	107,757	123,734	138,206	139,172	152,314
022	EMPLOYEE RETIREMENT	149,083	163,939	187,400	187,500	207,186
023	EMPLOYEE INSURANCE	255,018	253,776	514,080	460,000	538,560
030	TRAINING	9,685	11,959	12,000	6,000	12,000
040	WORKERS COMPENSATION	52,188	55,340	57,586	55,340	63,464
050	AWARDS	41,288	28,495	36,750	28,500	43,200
	* SUBTOTAL PERSONNEL *	<u>2,252,782</u>	<u>2,510,557</u>	<u>2,865,546</u>	<u>2,809,463</u>	<u>3,132,203</u>
110	CLOTHING/UNIFORMS	26,888	34,377	11,000	30,000	30,000
111	MATERIALS/SUPPLIES	770,816	1,072,032	750,000	750,000	750,000
112	OFFICE SUPPLIES	574	140	3,000	1,500	3,000
113	PRINTING AND BINDING	-	78	2,000	500	2,000
120	COMMUNICATIONS	18,375	12,397	18,750	18,600	18,750
121	UTILITIES	672,517	697,152	695,000	685,000	695,000
130	CONTRACTUAL SERVICES	141,388	168,427	75,000	75,000	75,000
131	REPAIRS/MAINTENANCE	43,588	18,467	25,000	25,000	25,000
132	PROFESSIONAL SERVICES	688	344	2,500	2,000	2,500
140	SUBSCRIPTIONS/DUES	687	1,509	2,500	2,000	2,500
141	TRAVEL / BUSINESS	147	-	2,000	250	2,000
142	ADVERTISING	-	-	1,000	-	1,000
150	VEHICLE OPERATIONS	120,531	115,732	75,000	90,000	100,000
151	FUEL	113,996	84,635	115,000	110,000	115,000
152	DAMAGE CLAIMS	45,302	41,302	-	-	-
	* SUBTOTAL OPERATING *	<u>1,955,497</u>	<u>2,246,591</u>	<u>1,777,750</u>	<u>1,789,850</u>	<u>1,821,750</u>
321	BUILDING IMPROVEMENTS	94,146	-	-	-	-
360	MOTOR VEHICLES	109,544	111,844	170,000	170,000	-
361	HEAVY EQUIPMENT	187,346	-	-	-	345,000
370	NON-MOBIL EQUIPMENT	-	-	90,000	90,000	175,000
	* SUBTOTAL CAPITAL *	<u>391,036</u>	<u>111,844</u>	<u>260,000</u>	<u>260,000</u>	<u>520,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 4,599,315</u></u>	<u><u>\$ 4,868,993</u></u>	<u><u>\$ 4,903,296</u></u>	<u><u>\$ 4,859,313</u></u>	<u><u>\$ 5,473,953</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	229,835	243,450	245,164	242,966	273,697
	STORM WATER FUND 5%	229,835	243,450	245,165	242,966	273,698
	**LESS OVERHEAD TOTAL **	<u>459,670</u>	<u>486,899</u>	<u>490,330</u>	<u>485,932</u>	<u>547,396</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	272,241	651,856	950,000	950,000	950,000
TOTAL NET GENERAL FUND		<u><u>\$ 3,867,404</u></u>	<u><u>\$ 3,730,237</u></u>	<u><u>\$ 3,462,966</u></u>	<u><u>\$ 3,423,381</u></u>	<u><u>\$ 3,976,557</u></u>

DIVISION 652 STREETS/DRAINAGE

DIVISION NARRATIVE

This division provides for 35 employees: an Operations Manager, a Superintendent, a Stormwater Compliance Manager, a Right of Way Manager, eight Crew Leaders, six Heavy Equipment Operators, two Mosquito Control Tech / Equipment Operators, ten Motor Equipment Operators, one Tradesworker, 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 & Drainage	1	19
Superintendent, Streets and Drainage	1	17
Right of Way Manager	1	9
Stormwater Compliance Manager	1	9
Crew Leader I / Crew Leader II	8	7/9
Mosquito Control Tech / Equipment Operator	2	6
Heavy Equipment Operator (HEO)	6	6
Motor Equipment Operator (MEO)	10	4
Tradesworker	1	2
Bridge Operator	4	2
TOTAL	<u>35</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Heavy Equipment	\$ 520,000	361
TOTAL	<u>\$ 520,000</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 capital expenditures.

01-5-832 FLEET MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 230,577	\$ 275,089	\$ 413,469	\$ 270,861	\$ 436,262
014	OVERTIME	4,840	4,979	5,000	6,000	5,000
021	FICA	15,552	18,957	29,711	22,080	31,330
022	EMPLOYEE RETIREMENT	17,530	21,289	33,725	23,533	39,914
023	EMPLOYEE INSURANCE	31,062	31,467	105,840	72,000	110,880
030	TRAINING	1,375	1,392	10,000	2,500	10,000
040	WORKERS COMPENSATION	5,424	6,873	8,369	6,873	8,825
050	AWARDS	3,900	4,129	8,050	4,129	8,050
	* SUBTOTAL PERSONNEL *	<u>310,260</u>	<u>364,174</u>	<u>614,164</u>	<u>407,976</u>	<u>650,261</u>
110	CLOTHING/UNIFORMS	4,158	5,076	5,000	4,500	5,000
111	MATERIALS/SUPPLIES	60,266	51,138	39,000	39,000	39,000
112	OFFICE SUPPLIES	219	6	1,000	500	1,000
113	PRINTING/BINDING	229	-	500	500	500
120	COMMUNICATIONS	2,670	1,826	4,000	3,100	4,000
130	CONTRACTUAL SERVICES	4,213	20,577	13,000	19,000	13,000
131	REPAIRS/MAINTENANCE	503	15,284	5,000	16,000	5,000
132	PROFESSIONAL SERVICES	36	36	-	3,000	-
140	SUBSCRIPTIONS/DUES	5,108	2,979	150	150	150
150	VEHICLE OPERATIONS	5,095	20	10,000	6,000	10,000
151	FUEL	4,399	9,297	7,500	6,000	7,500
152	DAMAGE CLAIMS	1,551	4,509	-	-	-
	* SUBTOTAL OPERATING *	<u>88,447</u>	<u>110,749</u>	<u>85,150</u>	<u>97,750</u>	<u>85,150</u>
321	BUILDING IMPROVEMENTS	-	-	45,000	45,000	-
360	MOTOR VEHICLES	-	77,471	-	-	40,000
370	NON-MOBILE EQUIPMENT	-	-	95,000	95,000	90,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>77,471</u>	<u>140,000</u>	<u>140,000</u>	<u>130,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 398,707</u></u>	<u><u>\$ 552,394</u></u>	<u><u>\$ 839,314</u></u>	<u><u>\$ 645,726</u></u>	<u><u>\$ 865,411</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 16%	63,794	88,383	134,290	103,316	138,466
	SOLID WASTE FUND 20%	79,741	110,479	167,863	129,145	173,082
	BEACH SERVICES FUND 4%	15,948	22,096	33,573	25,829	34,616
	**LESS OVERHEAD TOTAL **	<u>159,483</u>	<u>220,958</u>	<u>335,726</u>	<u>258,290</u>	<u>346,164</u>
TOTAL NET GENERAL FUND		<u><u>\$ 239,224</u></u>	<u><u>\$ 331,436</u></u>	<u><u>\$ 503,588</u></u>	<u><u>\$ 387,436</u></u>	<u><u>\$ 519,247</u></u>

DIVISION 832 FLEET MAINTENANCE

DIVISION NARRATIVE

This division provides for seven employees: a Superintendent, Fleet Maintenance, a Emergency Vehicle Mechanic, a Mechanic II, 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>
Superintendent, Fleet Maintenance	1	17
Emergency Vehicle Mechanic	1	TBD
Mechanic II	1	9
Mechanic	<u>4</u>	8
TOTAL	<u>7</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Truck	\$ 40,000	360
Portable Lift and Equipment	<u>90,000</u>	370
TOTAL	<u>\$ 130,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.1% increase is due expected growth in personnel costs.

01-5-842 FACILITIES MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 234,946	\$ 223,210	\$ 277,712	\$ 227,850	\$ 302,515
014	OVERTIME	3,957	6,239	3,000	3,000	3,000
021	FICA	15,911	16,099	20,211	18,250	21,997
022	EMPLOYEE RETIREMENT	21,341	23,239	23,885	21,800	32,313
023	EMPLOYEE INSURANCE	36,213	28,495	60,480	45,000	63,360
030	TRAINING	40	23	1,000	-	1,000
040	WORKERS COMPENSATION	4,898	5,548	5,614	5,548	6,110
050	AWARDS	3,089	3,146	4,200	3,146	4,200
	* SUBTOTAL PERSONNEL *	<u>320,395</u>	<u>305,999</u>	<u>396,102</u>	<u>324,594</u>	<u>434,495</u>
110	CLOTHING/UNIFORMS	814	143	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	34,268	25,447	25,000	25,000	25,000
120	COMMUNICATIONS	3,281	2,193	3,500	3,000	3,500
130	CONTRACTUAL SERVICES	302,637	336,883	250,000	30,000	250,000
131	REPAIRS/MAINTENANCE	426,685	504,282	300,000	350,000	300,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	29,461	13,051	12,000	12,000	12,000
151	FUEL	16,060	7,719	15,000	13,000	15,000
	* SUBTOTAL OPERATING *	<u>813,206</u>	<u>889,719</u>	<u>607,500</u>	<u>434,500</u>	<u>607,500</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 1,133,601</u></u>	<u><u>\$ 1,195,718</u></u>	<u><u>\$ 1,003,602</u></u>	<u><u>\$ 759,094</u></u>	<u><u>\$ 1,041,995</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	249,392	298,929	250,901	189,774	260,499
	SOLID WASTE FUND 4%	45,344	47,829	40,144	30,364	41,680
	BEACH SERVICES FUND 2%	56,680	23,914	20,072	15,182	20,840
	AQUATIC CENTER FUND 4%	45,344	47,829	40,144	30,364	41,680
	**LESS OVERHEAD TOTAL **	<u>396,760</u>	<u>418,501</u>	<u>351,261</u>	<u>265,684</u>	<u>364,699</u>
TOTAL NET GENERAL FUND		<u><u>\$ 736,841</u></u>	<u><u>\$ 777,217</u></u>	<u><u>\$ 652,341</u></u>	<u><u>\$ 493,410</u></u>	<u><u>\$ 677,296</u></u>

DIVISION 842 FACILITIES MAINTENANCE

DIVISION NARRATIVE

This division provides for four employees: a Superintendent - Facilities Maintenance, an Electrician, and two Maintenance Tech IIs. The main function of this division is to maintain existing City buildings and to assist departments in making improvements to these facilities.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Superintendent, Facilities Maintenance	1	17
Electrician	1	8
Maintenance Tech II	<u>2</u>	8
TOTAL	<u>4</u>	

BUDGET ANALYSIS

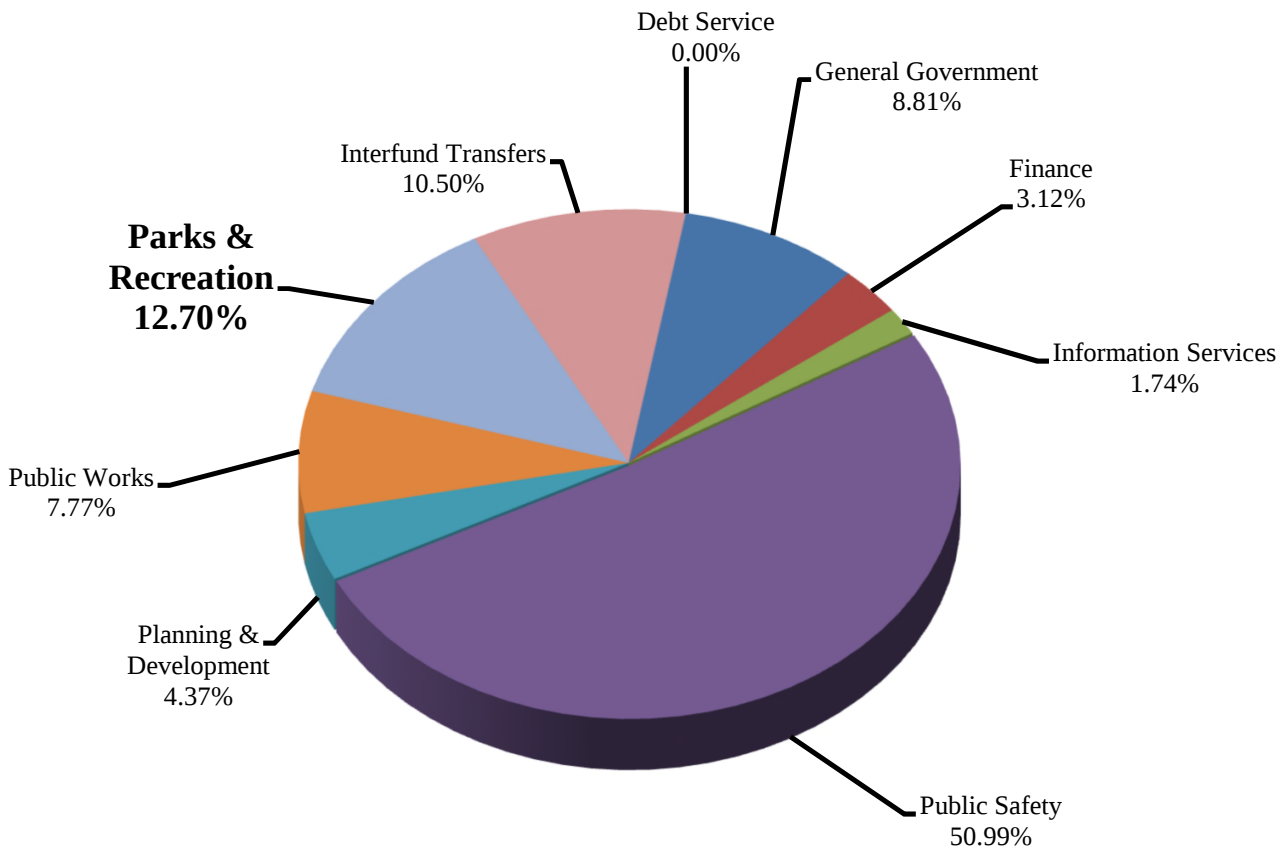
This division provides for the same level of service as the previous year's budget. The 3.8% increase is due to expected growth in personnel costs.

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 12.70% of the overall resources appropriated in the General Fund for FY 2026.



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 78. This is made up of Parks & Recreation, Beach Services, Aquatic & Fitness Center, and NMB Enterprise Fund. The employees in this department make up 14.2% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2026
Regular Employees
PARKS AND RECREATION DEPARTMENT

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
RECREATION - ADMINISTRATION	6	5	5	4	5
RECREATION - ATHLETICS	6	6	6	6	6
RECREATION - PROGRAMS/EVENTS	3	3	3	3	3
PARKS - ROW MAINTENANCE	5	5	6	6	8
PARKS - PARKS & SPORTS COMPLEX	5	5	6	7	10
PARKS - LANDSCAPING	4	4	4	4	6
PARKS - PARKS & BEACH	4	5	5	7	7
PARKS - ADMINISTRATION	4	3	8	7	9
PARKS - CUSTODIAL MAINTENANCE	<u>5</u>	<u>6</u>	<u>7</u>	<u>6</u>	<u>7</u>
T O T A L	<u>42</u>	<u>42</u>	<u>50</u>	<u>50</u>	<u>61</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the various divisions include all amounts required from the General Fund, Water and Sewer, Solid Waste, 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 \$8,449,238, Water and Sewer will provide \$162,684, Solid Waste will provide \$26,029, and Beach Services will provide \$293,812, the Aquatic Center Fund will provide \$72,829, and the NMB Enterprise Fund will provide \$2,205,462. The overhead rate for the Recreation Administration Division is 30% for Beach Services and 5% for the Aquatic Center. The overhead for the Parks and Grounds Division is 40% for the NMB Enterprise Fund. The overhead rate for the Parks-Parks/Sports Complex is 60% for the NMB Enterprise Fund. The overhead rate for the Custodial Services Division is 25% for Water and Sewer, 4% for Solid Waste, 2% for Beach Services, and 4% for the Aquatics Center. The Parks and Grounds Fund will provide \$50,000 for In House Capital.

SUMMARY OF EXPENDITURES
PARKS AND RECREATION DEPARTMENT

DIV. NO.	DIVISION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
741	RECREATION - ADMINISTRATION	\$ 714,232	\$ 750,933	\$ 667,937	\$ 753,673	\$ 935,991
742	RECREATION - ATHLETICS	978,442	1,000,884	1,070,564	951,226	1,235,459
743	RECREATION - PROGRAMS/EVENTS	897,550	983,834	924,602	881,585	1,112,710
750	PARKS-ROW MAINTENANCE	970,357	538,506	870,734	768,575	1,018,655
751	PARKS - PARKS & SPORTS COMPLEX	1,129,288	1,216,299	1,297,310	1,215,816	2,830,600
752	PARKS - LANDSCAPING	624,083	499,623	635,913	523,588	732,511
753	PARKS - PARKS & BEACH	666,630	1,284,578	1,070,932	943,479	1,475,636
754	PARKS - ADMINISTRATION	794,040	965,588	994,737	931,080	1,267,755
755	PARKS - CUSTODIANS	<u>431,646</u>	<u>455,848</u>	<u>536,919</u>	<u>503,242</u>	<u>650,737</u>
TOTAL EXPENDITURES		<u>\$ 7,206,268</u>	<u>\$ 7,696,092</u>	<u>\$ 8,069,648</u>	<u>\$ 7,472,264</u>	<u>\$ 11,260,054</u>
RECREATION OVERHEAD		(1,396,246)	(1,550,965)	(1,597,981)	(1,541,844)	(2,760,816)
IN HOUSE CAPITAL		-	-	(50,000)	(50,000)	(50,000)
NET PARKS AND RECREATION		<u>\$ 5,810,022</u>	<u>\$ 6,145,127</u>	<u>\$ 6,421,667</u>	<u>\$ 5,880,420</u>	<u>\$ 8,449,238</u>

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

Performance Benchmarks, Goals and Priorities

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 2026:

- Enhance the department's on-going programming. Focus on improving revenue generating outdoor (non-athletic) programs for all ages.
- Continue to provide and develop quality events and festivals that highlight the City. Adding a spring event.
- Increase attendance/participation at recreational programs and events by 15%.
- Increase sponsorships opportunities within the department. New sponsorship levels for ongoing events.
- Generate \$35,000 in sponsorships for special events.
- Generate \$140,000 in sponsorships at the Park & Sports Complex. Secure large sponsors for facilities.

01-5-741 RECREATION (ADMINISTRATION)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 449,229	\$ 469,179	\$ 373,733	\$ 464,493	\$ 585,570
012	SALARY, PART-TIME	26,566	14,685	32,000	18,000	32,000
014	OVERTIME	416	-	-	1,000	-
015	SPECIAL ALLOWANCE	5,550	6,000	6,000	6,000	6,000
021	FICA	31,873	34,851	29,645	31,000	44,897
022	EMPLOYEE RETIREMENT	49,579	51,618	44,351	46,611	75,617
023	EMPLOYEE INSURANCE	30,619	21,811	60,480	72,000	63,360
030	TRAINING	-	1,065	1,000	500	1,000
040	WORKERS COMPENSATION	4,325	4,352	4,057	4,352	6,176
050	AWARDS	4,702	4,975	4,600	4,975	4,800
	* SUBTOTAL PERSONNEL *	<u>602,859</u>	<u>608,535</u>	<u>555,866</u>	<u>648,931</u>	<u>819,420</u>
110	CLOTHING/UNIFORMS	-	-	400	200	3,400
111	MATERIALS/SUPPLIES	12,988	5,476	11,400	11,400	11,400
112	OFFICE SUPPLIES	1,584	10,058	5,300	3,000	5,300
113	PRINTING/BINDING	-	8,010	34,742	34,742	34,742
120	COMMUNICATIONS	37,482	37,589	20,000	20,000	20,000
130	CONTRACTUAL SERVICES	13,947	15,844	17,229	17,000	17,229
131	REPAIRS/MAINTENANCE	203	2,945	4,500	2,000	4,500
132	PROFESSIONAL SERVICES	29,032	14,086	1,000	1,000	1,000
133	CREDIT CARD FEES	15,781	25,366	16,000	15,000	16,000
140	SUBSCRIPTIONS/DUES	269	135	500	300	500
141	TRAVEL / BUSINESS	87	-	1,000	100	2,500
	* SUBTOTAL OPERATING *	<u>111,373</u>	<u>119,509</u>	<u>112,071</u>	<u>104,742</u>	<u>116,571</u>
370	BUILDING IMPROVEMENT	-	22,888	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>22,888</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 714,232</u>	<u>\$ 750,933</u>	<u>\$ 667,937</u>	<u>\$ 753,673</u>	<u>\$ 935,991</u>
LESS OVERHEAD ALLOCATION TO:						
	BEACH SERVICES FUND 30%	214,270	225,280	200,381	226,102	280,797
	AQUATIC CENTER FUND 5%	35,712	37,547	33,397	37,684	46,800
	**LESS OVERHEAD TOTAL **	<u>249,981</u>	<u>262,826</u>	<u>233,778</u>	<u>263,786</u>	<u>327,597</u>
TOTAL NET GENERAL FUND		<u>\$ 464,251</u>	<u>\$ 488,106</u>	<u>\$ 434,159</u>	<u>\$ 489,887</u>	<u>\$ 608,394</u>

DIVISION 741 RECREATION (ADMINISTRATION)

DIVISION NARRATIVE

This division provides for five full-time employees: a Parks & Recreation Director, an Assistant Parks & Recreation Director, an Operations Manager - Beach Services & Concessions, a Community Center Manager, and a Secretary/Receptionist.

The Parks & 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 Operations Manager - Beach Services & Concessions is responsible for the operations and personnel functions associated with the 100+ part-time employees hired during the summer as concession workers.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Parks & Recreation Director	1	24
Assistant Parks & Recreation Director	1	21
Operations Manager - Beach Services & Concessions	1	18
Community Center Manager	1	10
Secretary/Receptionist	<u>1</u>	3
TOTAL	<u>5</u>	

BUDGET ANALYSIS

This division provides for a increased level of service from the previous year's budget. The 40.1% increase is due to the addition of the Assistant Parks & Recreation Director to this division along with expected growth in personnel costs.

01-5-742 RECREATION (ATHLETICS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 241,133	\$ 242,010	\$ 379,372	\$ 258,003	\$ 404,469
012	SALARY, PART-TIME	161,511	179,297	152,000	155,000	174,800
014	OVERTIME	605	544	500	500	-
021	FICA	28,708	31,178	37,763	30,186	41,128
022	EMPLOYEE RETIREMENT	20,828	18,991	33,490	35,000	35,529
023	EMPLOYEE INSURANCE	43,551	34,822	90,720	75,000	95,040
030	TRAINING	1,751	2,885	5,000	4,000	5,000
040	WORKERS COMPENSATION	4,636	5,022	5,319	4,636	5,793
050	AWARDS	3,025	2,921	6,900	2,921	7,200
	* SUBTOTAL PERSONNEL *	<u>505,748</u>	<u>517,671</u>	<u>711,064</u>	<u>565,246</u>	<u>768,959</u>
110	CLOTHING/UNIFORMS	1,731	1,955	2,000	3,000	2,000
111	MATERIALS/SUPPLIES	158,797	147,151	120,500	115,000	142,500
112	OFFICE SUPPLIES	653	943	1,000	1,000	1,000
113	PRINTING/BINDING	64	-	250	250	250
120	COMMUNICATIONS	3,386	2,712	4,500	4,500	4,500
130	CONTRACTUAL SERVICES	89,810	102,333	85,000	85,000	95,000
131	REPAIRS/MAINTENANCE	92,235	17,913	30,000	60,000	30,000
132	PROFESSIONAL SERVICES	94	30	-	30	-
140	SUBSCRIPTIONS/DUES	3,692	3,982	5,000	4,500	5,000
141	TRAVEL / BUSINESS	94,995	105,907	105,000	95,000	125,000
142	ADVERTISING	2,020	464	-	-	-
150	VEHICLE OPERATIONS	4,762	17,286	3,000	16,000	3,000
151	FUEL	1,231	1,136	3,250	1,700	3,250
152	DAMAGE CLAIMS	-	765	-	-	-
	* SUBTOTAL OPERATING *	<u>453,470</u>	<u>402,576</u>	<u>359,500</u>	<u>385,980</u>	<u>411,500</u>
360	MOTOR VEHICLES	-	-	-	-	25,000
370	NON-MOBIL EQUIPMENT	19,224	80,637	-	-	30,000
	* SUBTOTAL CAPITAL *	<u>19,224</u>	<u>80,637</u>	<u>-</u>	<u>-</u>	<u>55,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 978,442</u>	<u>\$ 1,000,884</u>	<u>\$ 1,070,564</u>	<u>\$ 951,226</u>	<u>\$ 1,235,459</u>

DIVISION 742 RECREATION (ATHLETICS)

DIVISION NARRATIVE

This division provides for six full-time employees: an Operations Manager - Recreation & Sports Tourism, a Athletic & Sports Tourism Manager, three Assistant Athletic & Sports Tourism Supervisors, and a Secretary/Receptionist.

The Operations Manager - Recreations & Sports Tourism 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 Manager 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 Athletic & Sports Tourism Supervisors 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 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>
Operations Manager - Recreation & Sports Tourism	1	19
Athletic & Sports Tourism Manager	1	11
Athletic & Sports Tourism Supervisor	3	8
Secretary/Receptionist	<u>1</u>	3
TOTAL	<u>6</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Equipment	<u>\$ 55,000</u>	370
TOTAL	<u>\$ 55,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 15.4% increase is due to capital expenditures.

01-5-743 RECREATION (PROGRAMS/EVENTS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 185,757	\$ 200,544	\$ 192,220	\$ 192,431	\$ 214,780
012	SALARY, PART-TIME	54,271	47,298	44,850	44,850	57,850
014	OVERTIME	1,271	1,334	500	1,500	500
021	FICA	16,807	17,928	17,105	17,084	19,665
022	EMPLOYEE RETIREMENT	16,097	16,258	16,829	20,500	21,430
023	EMPLOYEE INSURANCE	23,319	20,410	45,360	43,200	47,520
030	TRAINING	-	1,820	4,200	3,000	4,200
040	WORKERS COMPENSATION	2,047	2,293	2,376	2,293	2,731
050	AWARDS	6,246	3,862	4,600	3,862	4,800
	* SUBTOTAL PERSONNEL *	<u>305,815</u>	<u>311,748</u>	<u>328,040</u>	<u>328,720</u>	<u>373,476</u>
110	CLOTHING/UNIFORMS	169	639	1,100	500	1,100
111	MATERIALS/SUPPLIES	56,045	79,142	93,000	75,000	96,389
113	PRINTING/BINDING	103	408	450	-	450
117	RESALE ITEMS	3,275	-	-	-	-
118	CLEANING SUPPLIES	9,387	8,110	10,500	10,500	10,500
120	COMMUNICATIONS	2,765	1,679	5,712	3,000	5,712
130	CONTRACTUAL SERVICES	277,734	395,608	320,000	320,000	361,058
131	REPAIRS/MAINTENANCE	2,042	5,480	10,000	5,415	10,000
132	PROFESSIONAL SERVICES	36	-	-	-	-
133	CLEAN CITY COMMITTEE	25,180	23,103	20,000	15,000	20,000
136	MUSEUM	140,110	25,304	30,000	30,000	30,000
140	SUBSCRIPTIONS/DUES	1,896	2,407	3,000	2,800	2,925
141	TRAVEL / BUSINESS	23	-	2,800	850	4,600
142	ADVERTISING	68,240	92,294	80,000	70,000	92,000
150	VEHICLE OPERATIONS	2,001	1,311	2,000	2,000	2,000
151	FUEL	2,729	1,615	3,000	2,800	2,500
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>591,735</u>	<u>637,102</u>	<u>581,562</u>	<u>537,865</u>	<u>639,234</u>
360	MOTOR VEHICLES	-	34,984	-	-	100,000
370	NON-MOBILE EQUIPMENT	-	-	15,000	15,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>34,984</u>	<u>15,000</u>	<u>15,000</u>	<u>100,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 897,550</u>	<u>\$ 983,834</u>	<u>\$ 924,602</u>	<u>\$ 881,585</u>	<u>\$ 1,112,710</u>

DIVISION 743 RECREATION (PROGRAMS/EVENTS)

DIVISION NARRATIVE

This division provides for three full-time employees: a Special Events & Program Manager, and two Special Events & Program Supervisors.

The Special Events & Program Manager is supervised by the Operations Manager - Recreation & Sports Tourism and oversees comprehensive recreational programs and events for a city wide parks and recreation program.

The Special Events and Program Supervisors are responsible for the development, implementation, and supervision of events for citywide parks and recreation activities/programs.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Special Events & Program Manager	1	11
Special Events & Program Supervisor	2	8
TOTAL	<u>3</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Equipment	\$ 15,000	370
TOTAL	<u>\$ 15,000</u>	

BUDGET ANALYSIS

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

01-5-750 PARKS-ROW MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 203,694	\$ 215,656	\$ 275,832	\$ 229,145	\$ 421,223
012	SALARY, PART-TIME	24,729	10,920	-	-	20,100
014	OVERTIME	8,064	3,648	5,000	5,000	5,000
021	FICA	15,343	15,191	20,501	17,093	32,582
022	EMPLOYEE RETIREMENT	21,489	20,957	23,110	24,351	27,598
023	EMPLOYEE INSURANCE	39,656	41,998	90,720	86,400	95,040
030	TRAINING	2,150	4,466	5,700	3,000	12,000
040	WORKERS COMPENSATION	6,643	6,980	7,021	6,981	11,158
050	AWARDS	6,144	4,729	5,750	4,730	7,200
	* SUBTOTAL PERSONNEL *	<u>327,912</u>	<u>324,545</u>	<u>433,634</u>	<u>376,700</u>	<u>631,901</u>
110	CLOTHING/UNIFORMS	4,782	3,788	4,300	5,000	4,500
111	MATERIALS/SUPPLIES	32,010	61,396	44,650	32,600	46,225
120	COMMUNICATIONS	1,139	702	1,400	1,500	2,600
130	CONTRACTUAL SERVICES	118,174	13,197	125,450	113,200	144,769
131	REPAIRS/MAINTENANCE	2,658	1,410	5,500	3,000	6,250
132	PROFESSIONAL SERVICES	18	530	-	50	250
133	TREE CITY COMMITTEE	793	1,291	3,000	1,500	3,000
140	SUBSCRIPTIONS/DUES	165	360	800	525	1,160
150	VEHICLE OPERATIONS	75,374	54,841	57,500	42,000	57,500
151	FUEL	17,702	14,339	22,000	20,000	24,000
152	DAMAGE CLAIMS	5,216	-	-	-	-
	* SUBTOTAL OPERATING *	<u>258,031</u>	<u>151,853</u>	<u>264,600</u>	<u>219,375</u>	<u>290,254</u>
360	MOTOR VEHICLES	57,029	-	100,000	100,000	16,000
361	HEAVY EQUIPMENT	327,385	62,108	72,500	72,500	80,500
	* SUBTOTAL CAPITAL *	<u>384,414</u>	<u>62,108</u>	<u>172,500</u>	<u>172,500</u>	<u>96,500</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 970,357</u></u>	<u><u>\$ 538,506</u></u>	<u><u>\$ 870,734</u></u>	<u><u>\$ 768,575</u></u>	<u><u>\$ 1,018,655</u></u>

DIVISION 750 PARKS- ROW MAINTENANCE

DIVISION NARRATIVE

This division provides for eight full-time employees one Parks & Public Grounds Manager, one Crew Leader II, four Heavy Equipment Operator, one Irrigation Tech, and one Public Grounds Maintenance. 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>
Parks & Public Grounds Manager	1	11
Crew Leader II	1	9
Heavy Equipment Operator (HEO)	4	6
Irrigation Tech	1	6
Public Grounds Maintenance	<u>1</u>	2
TOTAL	<u>8</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Vehicles	\$ 16,000	360
Heavy Equipment	80,500	361
TOTAL	<u>\$ 96,500</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 17.0% increase in this division is due to the addition of a Parks & Public Grounds Manager position and two HEO positions.

01-5-751 PARKS- PARKS / SPORTS COMPLEX

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 354,058	\$ 405,612	\$ 415,960	\$ 394,591	\$ 574,393
012	SALARY, PART-TIME	120,283	97,234	125,467	100,000	209,300
014	OVERTIME	6,438	1,889	6,438	4,500	7,500
021	FICA	35,097	34,701	39,994	36,000	57,757
022	EMPLOYEE RETIREMENT	35,688	42,419	42,222	36,500	56,932
023	EMPLOYEE INSURANCE	86,400	51,362	90,720	86,400	205,920
030	TRAINING	4,350	3,929	6,200	4,350	6,200
040	WORKERS COMPENSATION	12,019	12,019	13,697	12,019	19,780
050	AWARDS	5,850	9,140	6,900	9,140	15,600
	* SUBTOTAL PERSONNEL *	<u>660,183</u>	<u>658,305</u>	<u>747,598</u>	<u>683,500</u>	<u>1,153,382</u>
110	CLOTHING/UNIFORMS	7,000	4,914	7,000	6,000	12,342
111	MATERIALS/SUPPLIES	257,250	272,047	272,520	255,000	475,754
112	OFFICE SUPPLIES	80	-	80	-	80
120	COMMUNICATIONS	2,000	1,006	2,000	1,500	3,100
130	CONTRACTUAL SERVICES	37,325	44,842	40,000	42,000	24,700
131	REPAIRS/MAINTENANCE	23,150	41,985	25,950	22,000	31,600
132	PROFESSIONAL SERVICES	-	36	-	-	-
140	SUBSCRIPTIONS/DUES	600	12,928	600	6,616	31,240
150	VEHICLE OPERATIONS	44,700	52,360	53,000	44,700	53,000
151	FUEL	38,500	25,055	32,562	38,500	51,102
	* SUBTOTAL OPERATING *	<u>410,605</u>	<u>455,172</u>	<u>433,712</u>	<u>416,316</u>	<u>682,918</u>
360	MOTOR VEHICLES			59,000	59,000	90,000
361	HEAVY EQUIPMENT	58,500	102,822	57,000	57,000	870,300
370	NON-MOBILE EQUIPMENT	-	-	-	-	34,000
	* SUBTOTAL CAPITAL *	<u>58,500</u>	<u>102,822</u>	<u>116,000</u>	<u>116,000</u>	<u>994,300</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,129,288</u>	<u>\$ 1,216,299</u>	<u>\$ 1,297,310</u>	<u>\$ 1,215,816</u>	<u>\$ 2,830,600</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 60%	<u>677,573</u>	<u>729,779</u>	<u>778,386</u>	<u>729,490</u>	<u>1,698,360</u>
	**LESS OVERHEAD TOTAL **	<u>677,573</u>	<u>729,779</u>	<u>778,386</u>	<u>729,490</u>	<u>1,698,360</u>
TOTAL NET GENERAL FUND		<u>\$ 451,715</u>	<u>\$ 486,520</u>	<u>\$ 518,924</u>	<u>\$ 486,326</u>	<u>\$ 1,132,240</u>

DIVISION 751 PARKS- PARKS / SPORTS COMPLEX

DIVISION NARRATIVE

This division provides for ten full-time employees, one Parks & Public Grounds Manager, one Crew Leader II, two Crew Leader Is, one Irrigation Tech, one Heavy Equipment Operator, one Landscape Tech, and one Lead Custodian, and 2 Public Grounds Maintenance Techs. These individuals are responsible for managing and maintaining the NMB Park and Sports Complex and Champion's Boulevard.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Parks & Public Grounds Manager	1	11
Crew Leader II	1	9
Crew Leader I	2	7
Irrigation Tech	1	6
Heavy Equipment Operator (HEO)	1	6
Landscape Tech	1	4
Lead Custodian	1	3
Public Grounds Maintenance	<u>2</u>	2
TOTAL	<u>10</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Truck	\$ 90,000	360
Heavy Equipment for Park Expansion	870,300	361
Equipment for Park Expansion	<u>34,000</u>	370
TOTAL	<u>\$ 994,300</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. This division's increase to over double the previous year is due to the additional staff and equipment that will be needed for the new Sports Park Expansion.

01-5-752 PARKS- LANDSCAPING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 187,357	\$ 156,596	\$ 206,576	\$ 170,912	\$ 298,612
012	SALARY, PART-TIME	65,321	66,076	65,000	61,000	88,452
014	OVERTIME	2,614	1,567	4,936	4,936	2,086
021	FICA	17,710	16,676	19,356	16,816	27,240
022	EMPLOYEE RETIREMENT	18,932	17,693	21,012	19,400	31,007
023	EMPLOYEE INSURANCE	42,253	32,173	60,480	43,200	63,360
030	TRAINING	1,967	4,036	3,400	1,500	2,400
040	WORKERS COMPENSATION	5,674	6,463	6,913	6,463	4,564
050	AWARDS	4,239	3,578	4,600	3,578	4,800
	* SUBTOTAL PERSONNEL *	<u>346,067</u>	<u>304,858</u>	<u>392,273</u>	<u>327,805</u>	<u>522,521</u>
110	CLOTHING/UNIFORMS	2,928	2,599	5,475	4,200	5,490
111	MATERIALS/SUPPLIES	71,064	96,882	107,000	75,000	109,025
120	COMMUNICATIONS	1,074	833	1,300	1,000	1,300
130	CONTRACTUAL SERVICES	47,310	23,849	35,000	25,000	35,000
131	REPAIRS/MAINTENANCE	234	4,409	6,500	4,000	6,000
132	PROFESSIONAL SERVICES	115	47	500	400	500
140	SUBSCRIPTIONS/DUES	-	-	465	30	175
150	VEHICLE OPERATIONS	19,358	17,589	17,500	15,000	17,500
151	FUEL	17,552	10,259	17,900	17,500	15,000
152	DAMAGE CLAIMS	-	15,454	-	1,653	-
	* SUBTOTAL OPERATING *	<u>159,635</u>	<u>171,921</u>	<u>191,640</u>	<u>143,783</u>	<u>189,990</u>
360	MOTOR VEHICLES	80,860	-	40,000	40,000	-
361	HEAVY EQUIPMENT	37,521	22,843	12,000	12,000	20,000
	* SUBTOTAL CAPITAL *	<u>118,381</u>	<u>22,843</u>	<u>52,000</u>	<u>52,000</u>	<u>20,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 624,083</u>	<u>\$ 499,623</u>	<u>\$ 635,913</u>	<u>\$ 523,588</u>	<u>\$ 732,511</u>

DIVISION 752 PARKS-LANDSCAPING

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader II	1	9
Horticulturist	1	6
Landscape Tech	1	4
Public Grounds Maintenance	<u>3</u>	2
TOTAL	<u>6</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Turf Sprayer	\$ <u>20,000</u>	361
TOTAL	\$ <u>20,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 15.2% increase is due to addition of two Public Grounds Maintenance positions.

01-5-753 PARKS-PARKS & BEACH

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 295,731	\$ 357,017	\$ 351,069	\$ 340,577	\$ 384,285
012	SALARY, PART-TIME	26,684	28,221	55,000	26,000	55,000
014	OVERTIME	11,548	3,046	1,500	1,500	6,000
021	FICA	21,732	28,401	28,937	26,870	31,615
022	EMPLOYEE RETIREMENT	27,658	37,036	33,994	26,500	42,645
023	EMPLOYEE INSURANCE	30,690	45,033	105,840	72,000	110,880
030	TRAINING	2,725	1,870	5,700	2,000	2,500
040	WORKERS COMPENSATION	6,406	7,340	10,189	7,340	11,132
050	AWARDS	7,033	4,594	5,750	4,593	8,400
	* SUBTOTAL PERSONNEL *	<u>430,207</u>	<u>512,558</u>	<u>597,979</u>	<u>507,380</u>	<u>652,457</u>
110	CLOTHING/UNIFORMS	3,562	5,011	6,000	6,000	6,912
111	MATERIALS/SUPPLIES	99,569	149,966	119,288	102,000	131,532
120	COMMUNICATIONS	1,074	662	1,350	1,200	2,025
130	CONTRACTUAL SERVICES	89,788	169,174	146,815	125,000	131,500
131	REPAIRS/MAINTENANCE	3,253	59,126	65,000	50,000	226,210
132	PROFESSIONAL SERVICES	54	13,488	-	9,869	-
140	SUBSCRIPTIONS/DUES	-	255	500	30	500
150	VEHICLE OPERATIONS	24,226	28,486	20,000	30,000	27,000
151	FUEL	14,897	8,672	20,000	18,000	17,500
	* SUBTOTAL OPERATING *	<u>236,423</u>	<u>434,840</u>	<u>378,953</u>	<u>342,099</u>	<u>543,179</u>
302	PARK IMPROVEMENTS	-	310,844	-	-	105,000
360	MOTOR VEHICLES	-	26,335	94,000	94,000	111,000
361	HEAVY EQUIPMENT	-	-	-	-	64,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>337,179</u>	<u>94,000</u>	<u>94,000</u>	<u>280,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 666,630</u>	<u>\$ 1,284,578</u>	<u>\$ 1,070,932</u>	<u>\$ 943,479</u>	<u>\$ 1,475,636</u>

DIVISION 753 PARKS & BEACH

DIVISION NARRATIVE

This division provides for seven full-time employees, one Parks & Public Grounds Manager, one Crew Leader I, one Maintenance Tech, one Landscape Tech two Public Grounds Maintenance, and one Custodian. 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.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Parks & Public Grounds Manager	1	11
Crew Leader I	1	7
Maintenance Tech I	1	6
Landscape Tech	1	4
Public Grounds Maintenance	2	2
Custodian	<u>1</u>	1
TOTAL	<u>7</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Hill Street Restroom	\$ 105,000	321
Trucks (2)	111,000	360
Bobcat for Beach Access Cleaning	48,000	361
Prep Cart	<u>16,000</u>	361
TOTAL	<u>\$ 280,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 37.8% increase is due to capital expenditures.

01-5-754 PARKS AND GROUNDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 373,286	\$ 355,369	\$ 441,007	\$ 390,576	\$ 427,033
012	SALARY, PART-TIME	187,706	242,879	214,500	200,000	300,495
014	OVERTIME	5,463	3,462	6,750	9,000	8,010
021	FICA	39,872	43,356	48,345	43,769	53,694
022	EMPLOYEE RETIREMENT	37,090	38,919	51,189	43,953	45,779
023	EMPLOYEE INSURANCE	57,015	52,128	105,840	105,200	158,400
030	TRAINING	7,336	5,695	12,500	12,000	12,500
040	WORKERS COMPENSATION	11,587	16,196	16,556	16,196	18,388
050	AWARDS	8,844	4,657	9,200	7,800	9,600
	* SUBTOTAL PERSONNEL *	<u>728,199</u>	<u>762,660</u>	<u>905,887</u>	<u>828,494</u>	<u>1,033,899</u>
110	CLOTHING/UNIFORMS	9,458	8,700	13,600	10,000	17,360
111	MATERIALS/SUPPLIES	31,424	24,477	35,000	40,000	44,835
112	OFFICE SUPPLIES	98	362	1,000	1,000	1,000
113	PRINTING/BINDING	-	-	1,250	-	1,250
120	COMMUNICATIONS	3,890	2,553	4,000	4,000	5,130
130	CONTRACTUAL SERVICES	-	16,617	4,000	14,938	-
131	REPAIRS/MAINTENANCE	1,374	-	2,500	2,000	15,000
132	PROFESSIONAL SERVICES	109	198	-	-	500
140	SUBSCRIPTIONS/DUES	1,919	70	1,500	2,600	1,500
142	ADVERTISING	95	-	-	-	-
150	VEHICLE OPERATIONS	7,262	18,860	12,000	12,000	25,000
151	FUEL	9,662	9,539	14,000	14,000	15,000
152	DAMAGE CLAIMS	550	2,048	-	2,048	-
	* SUBTOTAL OPERATING *	<u>65,841</u>	<u>83,424</u>	<u>88,850</u>	<u>102,586</u>	<u>126,575</u>
360	MOTOR VEHICLES	-	97,553	-	-	93,281
361	HEAVY EQUIPMENT	-	21,952	-	-	14,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>119,505</u>	<u>-</u>	<u>-</u>	<u>107,281</u>
	** TOTAL EXPENDITURES **	<u>\$ 794,040</u>	<u>\$ 965,588</u>	<u>\$ 994,737</u>	<u>\$ 931,080</u>	<u>\$ 1,267,755</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 40%	<u>317,616</u>	<u>386,235</u>	<u>397,895</u>	<u>372,432</u>	<u>507,102</u>
	**LESS OVERHEAD TOTAL **	<u>317,616</u>	<u>386,235</u>	<u>397,895</u>	<u>372,432</u>	<u>507,102</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
	TOTAL NET GENERAL FUND	<u>\$ 476,424</u>	<u>\$ 579,353</u>	<u>\$ 546,842</u>	<u>\$ 508,648</u>	<u>\$ 710,653</u>

DIVISION 754 PARKS AND GROUNDS

DIVISION NARRATIVE

This division provides for nine full-time employees: a Parks & Public Grounds Manager, a Crew Leader I, and six Special Events Workers Tech Is. 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>
Parks & Public Grounds Manager	1	11
Crew Leader II	2	9
Special Events Tech I	<u>6</u>	4
TOTAL	<u>9</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Trucks	\$ 55,000	360
ATV	15,161	360
Carts	23,120	360
Forklift	<u>14,000</u>	361
TOTAL	<u>\$ 107,281</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 30.0% increase in this division is due to the addition of a Crew Leader II position and four Special Events Tech I positions.

01-5-755 CUSTODIAL SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 235,113	\$ 262,510	\$ 254,219	\$ 277,090	\$ 336,524
012	SALARY, PART-TIME	-	-	18,300	4,000	18,954
014	OVERTIME	5,013	5,267	5,000	5,000	5,000
021	FICA	15,002	17,327	19,981	18,300	25,954
022	EMPLOYEE RETIREMENT	21,401	25,279	27,129	24,500	38,169
023	EMPLOYEE INSURANCE	58,293	40,880	105,840	100,800	110,880
030	TRAINING	-	323	1,500	3,500	3,500
040	WORKERS COMPENSATION	4,395	5,100	5,550	5,102	7,210
050	AWARDS	4,681	5,509	6,300	5,250	7,000
	* SUBTOTAL PERSONNEL *	<u>343,898</u>	<u>362,194</u>	<u>443,819</u>	<u>443,542</u>	<u>553,191</u>
110	CLOTHING/UNIFORMS	5,254	4,784	6,100	5,000	6,100
111	MATERIALS/SUPPLIES	74,669	59,736	65,000	42,000	69,446
120	COMMUNICATIONS	1,074	662	2,000	1,300	2,000
130	CONTRACTUAL SERVICES	84	756	8,800	5,000	8,800
131	REPAIRS/MAINTENANCE	65	4,503	2,000	500	2,000
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	1,856	5,882	4,000	1,500	4,000
151	FUEL	4,746	3,518	5,000	4,400	5,000
	* SUBTOTAL OPERATING *	<u>87,748</u>	<u>79,841</u>	<u>93,100</u>	<u>59,700</u>	<u>97,546</u>
361	HEAVY EQUIPMENT	-	13,813	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>13,813</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 431,646</u>	<u>\$ 455,848</u>	<u>\$ 536,919</u>	<u>\$ 503,242</u>	<u>\$ 650,737</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	89,756	89,756	134,230	80,179	162,684
	SOLID WASTE FUND 4%	14,361	14,361	21,477	12,829	26,029
	BEACH SERVICES FUND 2%	7,181	7,181	10,738	6,414	13,015
	AQUATIC CENTER FUND 4%	14,361	14,361	21,477	12,829	26,029
	**LESS OVERHEAD TOTAL **	<u>151,076</u>	<u>172,124</u>	<u>187,922</u>	<u>176,136</u>	<u>227,757</u>
	TOTAL NET GENERAL FUND	<u>\$ 280,570</u>	<u>\$ 283,725</u>	<u>\$ 348,997</u>	<u>\$ 327,106</u>	<u>\$ 422,980</u>

DIVISION 755 CUSTODIAL SERVICES

DIVISION NARRATIVE

This division provides for seven employees: a Crew Leader II, a Crew Leader I and five Custodians. This service is provided in-house since it was more cost-effective than hiring an outside custodial service.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader II	1	9
Crew Leader I	1	7
Custodian	<u>5</u>	1
TOTAL	<u>7</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 21.2% increase is due to the addition of a Crew Leader II position.

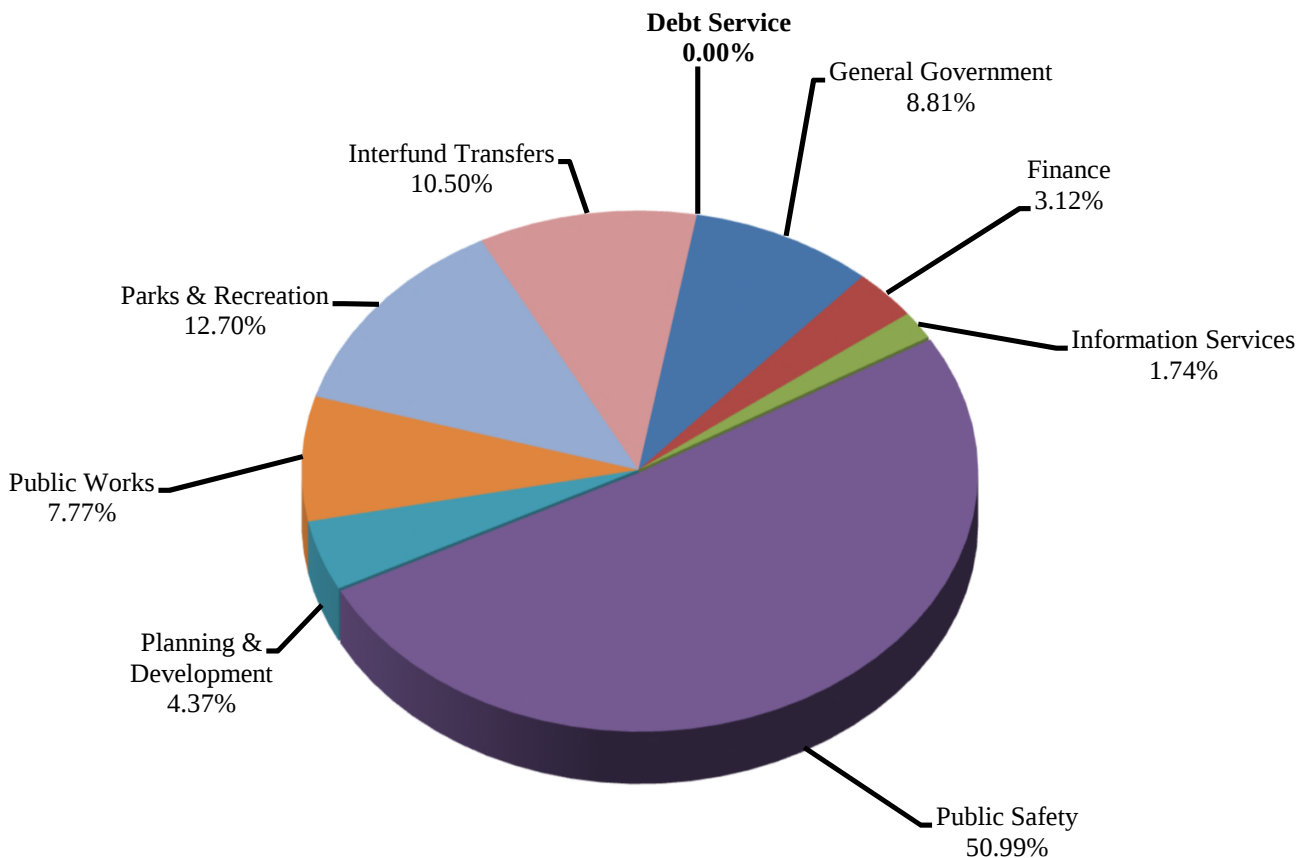
GENERAL FUND EXPENDITURES

DEBT SERVICE and OTHER FINANCING USES

**GENERAL FUND
DEBT SERVICE DEPARTMENT**

The Debt Service Department includes principal and interest payments, as well as agent fees for General Obligation Debt. General Obligation Debt is usually paid out of the General Fund. An overview and discussion of the General Obligation Debt of the City and its impact on the City's overall financial position is provided in the division narrative for Debt Service which follows.

The chart below shows the portion of General Fund Expenditures allocated to the Debt Service Department, which reflects 0.00% of the overall resources appropriated in the General Fund for FY 2026.



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.

FISCAL YEAR ENDING JUNE 30, 2026
01-5-911 DEBT SERVICE
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
410	DEBT/PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -
415	DEBT/INTEREST	-	-	-	-	-
420	AGENTS FEES	-	-	-	-	-
TOTAL NET DEBT SERVICE		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Performance Benchmarks, Goals & Priorities

There are no debt payments that are budgeted in this division for the current budget year. The repayment of the bond issued for the park expansion will be recorded in the Debt Service Fund.

DIVISION 911 DEBT SERVICE

DIVISION NARRATIVE

Overview of Debt Policies

Debt service payments for the General Fund are 0.00% of the total General Fund expenditures.

The last general obligation bond issue was sold in FY 2025 in order to provide funding for the North Myrtle Beach Park and Sports Tourism Complex expansion. The bond issue totaled \$27 million with a 10-year repayment schedule that starts in FY 2026.

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 2025 is estimated at \$44,366,667 which is more than sufficient should the City need to borrow funds. The table below provides for the City's FY 2025 Legal Debt Margin.

COMPUTATION OF LEGAL DEBT MARGIN

JULY 1, 2025

ASSESSED VALUATION	<u>\$610,416,667</u>
Maximum General Obligation Debt Limit to 8% of Total Assessed Valuation	<u>\$48,833,333</u>
Outstanding Bonds Chargeable to Debt Limit	<u>\$27,000,000</u>
LEGAL DEBT LIMIT MARGIN - JULY 1, 2025	<u>\$21,833,333</u>

Short-Term Debt

This budget provides management the opportunity to borrow short-term funds up to 24 months at 2.0% over the city's current CD rate. This allows for flexibility in cash flows and the low cost funding of some capital purchases/projects.

Existing Debt

There are outstanding General Obligation Bonds in the amount of \$27,000,000 as of July 1, 2025.

Conclusion

It has been the policy of the City to issue debt only for significant projects that have long term benefits.

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.

GENERAL FUND
OTHER FINANCING USES

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

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

The transfer to the Park Improvement Fund for FY 2026 is primarily for the purpose of covering debt service on the park.

The transfer to the Capital Improvement Fund for FY 2026 is primarily for Fire Station #7.

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 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, 2026
01-5-915 OTHER FINANCING USES
DETAIL OF EXPENDITURES

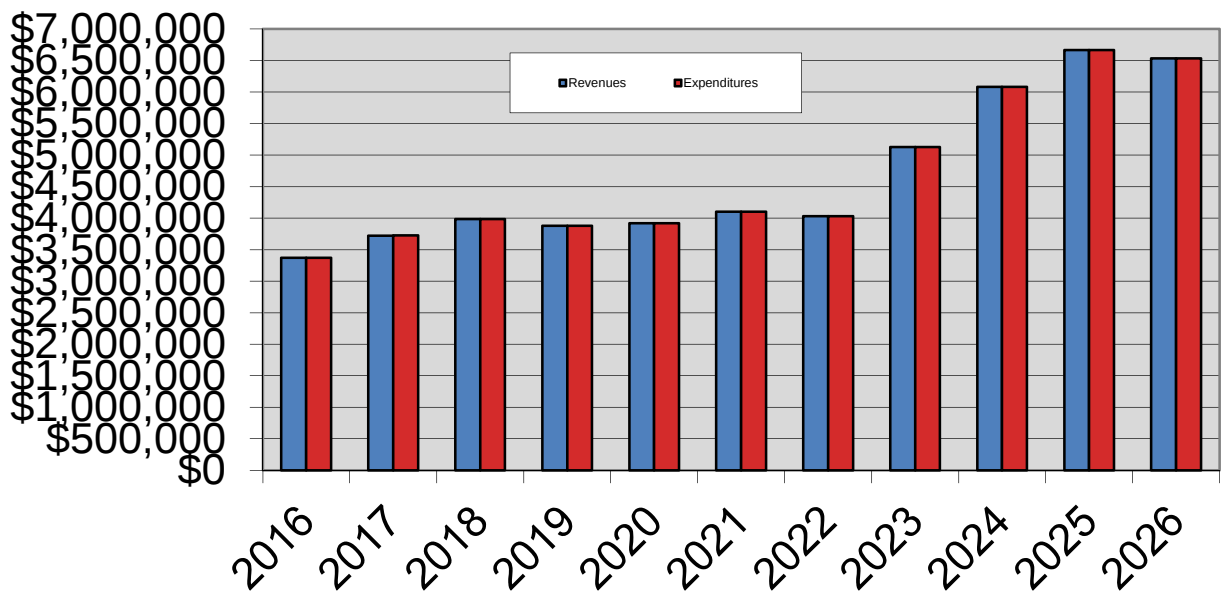
CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
001	General Fund Contingency	\$ -	\$ -	\$ 2,650,000	\$ -	\$ 440,116
707	Transfer to Park Impr. Fund	3,680,000	3,750,000	3,815,000	3,815,000	3,000,000
708	Transfer to Capital Impr. Fund	2,750,000	2,900,000	2,900,000	2,900,000	2,500,000
709	Transfer to Street Impr. Fund	1,200,000	1,200,000	1,200,000	1,200,000	1,000,000
711	Transfer to Pension Trust Fund	44,197	44,197	45,000	45,000	45,000
719	Transfer to Insurance Reserve Fund			-	-	-
718	Transfer to NMB Enter. Fund	-	-	-	-	-
TOTAL OTHER FINANCING USES		<u>\$ 7,674,197</u>	<u>\$ 7,894,197</u>	<u>\$ 10,610,000</u>	<u>\$ 7,960,000</u>	<u>\$ 6,985,116</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 2026 the City of North Myrtle Beach has budgeted a slight decrease in Accommodations Tax receipts.

The budget for FY 2026 is balanced with \$6,531,250 for revenue and \$6,531,250 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 2025:

- 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 2026:

- The North Myrtle Beach Area Chamber of Commerce will receive the City's advertising funds.
- Accommodations Funds will supplement tourist related activities within the General Fund, Solid Waste Fund, Beach Renourishment Fund, Beach Services Fund, NMB Enterprise Fund, Street Improvement Fund, and Storm Water Drainage Fund for the City of North Myrtle Beach.

**FISCAL YEAR ENDING JUNE 30, 2026
REVENUES AND EXPENDITURES
ACCOMMODATIONS TAX FUND**

DIVISION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
REVENUES:					
Interest	\$ 14,863	\$ 16,485	\$ -	\$ -	\$ -
Accommodations Tax Receipts	<u>6,584,770</u>	<u>6,331,861</u>	<u>6,664,250</u>	<u>6,488,137</u>	<u>6,531,250</u>
TOTAL REVENUES	<u>\$ 6,599,633</u>	<u>\$ 6,348,346</u>	<u>\$ 6,664,250</u>	<u>\$ 6,488,137</u>	<u>\$ 6,531,250</u>
EXPENDITURES:					
Public Safety	\$ 2,082,590	\$ 1,918,137	2,045,900	\$ 2,045,900	\$ 1,853,000
Public Works	1,438,650	1,485,669	1,572,600	1,572,600	1,498,450
Parks & Recreation	<u>3,432,350</u>	<u>2,724,198</u>	<u>3,045,750</u>	<u>3,237,050</u>	<u>3,179,800</u>
TOTAL EXPENDITURES	<u>\$ 6,953,590</u>	<u>\$ 6,128,004</u>	<u>\$ 6,664,250</u>	<u>\$ 6,855,550</u>	<u>\$ 6,531,250</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(353,957)</u>	<u>220,342</u>	<u>-</u>	<u>(367,413)</u>	<u>-</u>
FUND BALANCE - BEGINNING	<u>1,013,481</u>	<u>659,524</u>	<u>879,867</u>	<u>879,867</u>	<u>512,454</u>
FUND BALANCE - ENDING	<u>\$ 659,524</u>	<u>\$ 879,867</u>	<u>\$ 879,867</u>	<u>\$ 512,454</u>	<u>\$ 512,454</u>

The list on the following three pages specifies the programs to be funded by the Accommodations Tax Fund for FY 2026. Some of the funds will be provided to outside agencies in the amount of \$2,476,300.

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 2026 is \$1,738,300. In addition, \$512,400 is being transferred to the Solid Waste Fund, \$415,650 to the Beach Renourishment Fund, \$405,000 to the Beach Services Fund, \$161,600 to the Storm Water Drainage Fund, \$125,000 to the Capital Improvement Fund, \$16,300 to the NMB Enterprise Fund, \$176,200 to the Park Improvement Fund, \$200,700 to the Insurance Reserve Fund and \$303,800 to the Street Improvement Fund.

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2026**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2026</u>	<u>ACCT.#</u>
30% ADVERTISING ALLOCATION	\$ 2,104,500	\$ 2,062,500	\$ 2,062,500	4-5-756-180
<u>Services Grand Strand</u>				
1 NMB Chamber of Commerce	227,200	779,029	341,500	4-5-756-181
2 The Long Bay Symphony	8,700	15,500	8,700	4-5-756-183
3 NMB Area Historical Museum	22,000	16,500	10,400	4-5-756-183
4 NMB Community Band	15,000	30,000	30,000	4-5-756-183
5 Carolina Master Chorale	-	10,000	3,000	4-5-756-183
6 NMB Rescue Squad	4,500	51,581	22,000	4-5-756-183
<u>Public Safety Department</u>				
7 Public Safety Salary Supplement	171,000	500,000	273,200	1-5-4xx-011
8 Public Safety Police Overtime	83,800	200,000	50,000	1-5-4xx-014
9 Public Safety Special Events Overtime	62,200	100,000	45,000	1-5-4xx-014
10 Memorial Day Weekend	69,700	155,000	93,100	1-5-422-130
11 Beach Patrol Salary/Benefit Supplement	57,100	110,000	28,800	1-5-424-012
12 Patrol Vehicles	153,600	500,000	95,000	1-5-422-360
13 Detective Vehicle	18,300	45,000	12,500	1-5-431-360
14 Community Service Educational Brochures	2,200	-	-	1-5-424-113
15 Beach Safety Education	4,800	-	-	1-5-424-111
16 Beach Patrol Side by Side Replacement	25,600	40,000	11,800	1-5-424-370
17 Beach Patrol Jet Ski Replacement	7,400	20,000	11,600	1-5-424-370
18 Beach Patrol Medical Supplies	7,500	7,500	4,600	1-5-424-111
19 In-Car and Body Worn Cameras	196,700	70,000	21,300	1-5-422-370
20 Fire Apparatus Replacement Plan	220,400	-	-	08-5-456-360
21 Public Safety Fire Overtime	56,700	-	-	1-5-453-014
22 Fire Safety House Maintenance	15,400	-	-	1-5-454-111
23 Rescue/Firefighting Boats	56,000	-	-	1-5-453-370
24 Upfitting Water Rescue Vehicles	110,300	-	-	1-5-453-360
25 PS Dispatch Supplement	41,400	200,000	118,800	1-5-442-012
26 Message Boards	29,500	20,000	5,600	1-5-422-370
27 Fire UTV	39,300	-	-	1-5-453-370
28 Detective Equipment	10,300	-	-	1-5-431-370
29 Monitors	-	3,200	2,000	1-5-431-111
30 Drones	-	6,000	4,100	1-5-422-111
31 Bomb Dog K9 Training Aids	-	4,200	3,000	1-5-422-111
32 Binoculars	-	3,500	1,800	1-5-422-111
33 Bicycle Replacements	-	6,000	3,400	1-5-422-111
34 PVP Microphones	-	4,000	2,600	1-5-422-111
35 110 Ballistic Helmets	-	8,000	5,500	1-5-422-111
36 Marine Patrol Fuel/Maintenance	-	10,000	4,600	1-5-422-150/151
37 Cadet Program	-	10,000	6,500	1-5-424-111
38 Child ID Machine	-	2,000	1,400	1-5-422-111
39 Beach Patrol Truck	-	52,000	29,500	1-5-424-360
40 Beach Patrol Vehicle Upfit	-	5,500	2,200	1-5-424-360
41 Community Services Vehicle	-	48,000	28,000	1-5-424-360
42 Police Bounce House	-	8,500	6,800	1-5-424-111

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2026**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2026</u>	<u>ACCT.#</u>
43 Wash Station/Metal Building	-	250,000	37,500	1-5-424-321
44 Rescue Randy Mannequin	-	1,900	1,100	1-5-441-111
45 Full Semination Suit	-	1,000	800	1-5-442-111
46 Special Event Barricades	-	347,700	200,700	19-5-992-370
47 Training Building/Facility	-	45,570	32,800	1-5-441-321
48 Fire Marshal's Office	-	20,000	11,300	1-5-454-321
49 Fire Transit Van	-	80,000	45,000	1-5-452-360
50 Tethered Drone	-	48,000	28,500	1-5-453-370
51 Wildland/Urban Interface Attack Vehicle	-	200,000	36,100	1-5-453-360
52 Wildland PPE	-	25,000	14,000	1-5-453-110
53 Seek Thermal Imaging Cameras	-	60,000	30,000	1-5-453-111
54 Hazmat/Atmospheric Monitoring	-	100,000	42,500	1-5-453-370
55 Water Rescue/ocean PPE	-	10,000	7,500	1-5-453-110
56 Opticom Pre-Emption for Traffic	-	350,000	87,500	1-5-453-370

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2026**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2026</u>	<u>ACCT.#</u>
<u>Public Works Department</u>				
57 Beach Renourishment Monitoring	42,700	75,000	53,100	10-5-742-132
58 Beach Water Quality Monitoring	96,600	260,410	161,600	3-5-930-132
59 Underground Utility Conversion	89,000	256,500	78,800	9-5-940-901
60 Handicap Beach Access Ramps & Parking Improvements	192,200	500,000	225,000	9-5-940-303
61 Intersection & Sidewalk Improvements	71,100	250,000	92,500	1 to 9-5-940
62 Street Dept. Overtime (Main St. Services)	23,400	50,000	12,500	1-5-652-014
63 Sanitation Overtime (trash collection)	60,800	129,330	69,500	15-5-671-014
64 Litter Collection	84,900	328,642	92,900	15-5-673-011
65 Beach Cleaning	342,200	1,253,331	350,000	15-5-674-all
<u>Parks & Grounds</u>				
66 Public Grounds Salary Supplement	128,900	290,100	135,000	1-5-754-011
67 Public Toilet Rentals/Maintenance	50,700	77,600	40,800	1-5-754-130
68 Parking Lot Resurfacing	39,900	43,690	13,400	1-5-754-130
69 Right-of-Way & Beach Access Maintenance	82,200	145,700	52,500	1-5-754-130
70 Sand Fence & Dune Maintenance	166,700	388,600	122,000	10-5-742-xxx
71 Landscaping	43,300	88,700	29,800	1-5-754-111
72 Christmas Decorating	7,000	18,800	13,000	1-5-754-111
73 Park Improvements	186,500	690,000	176,200	01-5-754-302
<u>Recreation Department</u>				
74 St. Patrick's Day Festival and Parade	9,100	25,000	13,400	1-5-743-xxx
75 Drone Event	15,600	30,000	15,000	1-5-743-xxx
76 The Great Christmas Light Show	10,600	30,000	16,300	18-5-781-xxx
77 Visitor Tracking Program	11,500	-	-	1-5-743-xxx
<u>Athletics</u>				
78 Bid/Support Fees for Sports Tourism Events	51,000	75,000	45,000	1-5-742-141
79 Sports Tourism Conference Travel	9,100	15,000	9,800	1-5-742-141
80 Sports Event Support	18,450	30,000	16,500	1-5-742-141
<u>Beach Services</u>				
81 Lifeguard Salaries	282,900	675,000	281,300	16-5-761-012
82 Lifeguard Housing	92,700	-	-	16-5-761-130
83 Junior Lifeguard Camp	5,000	7,500	5,500	16-5-761-xxx
84 USLA Lifeguard Competition	7,900	-	-	16-5-761-111
85 Flag Poles for Beach Accesses	-	15,000	8,300	16-5-761-111
86 Transport Van for Lifeguards	-	58,000	40,800	16-5-761-360
87 Full Time Lifeguards Salaries	-	87,000	52,600	16-5-761-011
88 Gear Trailer (Junior Guard)	-	3,500	2,200	16-5-761-111
89 Inflatable Platform	-	1,300	1,200	16-5-761-111
90 Lifeguard Tower Replacement	-	45,000	13,100	16-5-761-370
<u>IT</u>				
91 Beach Access Cameras	218,200	300,000	125,000	08-5-290-390
<u>Finance</u>				
92 Beach Renourishment	403,000	500,000	240,550	10-5-742-xxx
TOTAL	<u>\$ 6,664,250</u>	<u>\$ 13,386,383</u>	<u>\$ 6,531,250</u>	

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

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
180	30% Advertising Allocation	\$ 2,079,401	\$ 1,999,535	\$ 2,104,500	\$ 2,104,500	\$ 2,062,500
181	NMB Chamber of Commerce	334,400	226,400	227,200	427,200	341,500
183	Services to Other Agencies	<u>40,649</u>	<u>40,800</u>	<u>50,200</u>	<u>41,500</u>	<u>74,100</u>
** TOTAL EXPENDITURES **		<u>\$ 2,454,450</u>	<u>\$ 2,266,735</u>	<u>\$ 2,381,900</u>	<u>\$ 2,573,200</u>	<u>\$ 2,478,100</u>

DIVISION NARRATIVE

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

BUDGET ANALYSIS

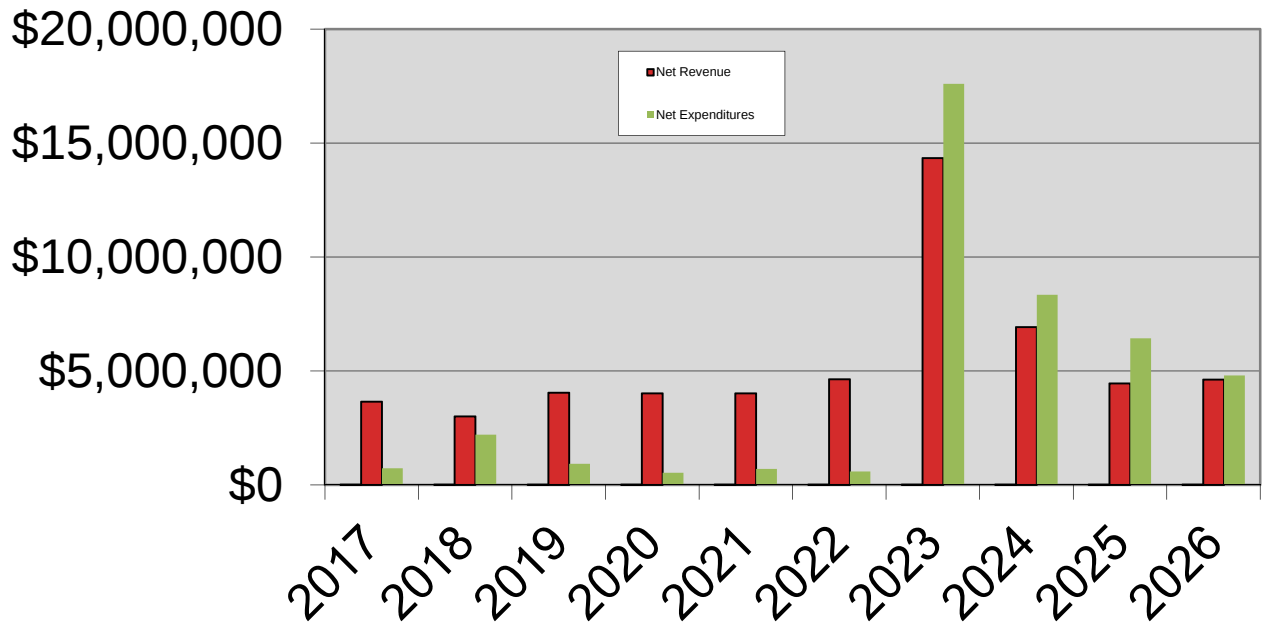
The increase in this division is due to an increase in the funding to the NMB Chamber of Commerce and to outside agencies.

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CAPITAL IMPROVEMENT FUNDS

The City of North Myrtle Beach will budget five Capital Project Funds for FY 2026. 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 3 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 \$85,506,567 while total expenditures are \$74,906,295. These amounts reflect the construction of six ocean outfalls and numerous smaller drainage projects.

This fund will include the start of the ocean outfall at 17th Avenue South in FY 2026. The remaining construction of this project will be included in the FY 2027 Budget.

**STORM WATER DRAINAGE FUND
FUND 03**

DEPARTMENT OF PUBLIC WORKS

The Storm Water Drainage Fund was created during FY 2002 by adoption of the Storm Water Management Ordinance. This Capital Improvements Fund is used to record all revenues and expenditures related to the City's storm water drainage capital improvement plan including ocean outfalls. The monthly fee was adjusted at the beginning of FY 2017 to \$8/ERU and \$5.50/multi-family unit and will remain the same for this fiscal year.

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

**FISCAL YEAR ENDING JUNE 30, 2026
DETAIL OF REVENUES**

SOURCE	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
Storm Water Drainage Fees	\$ 3,084,410	\$ 3,150,933	\$ 3,200,000	\$ 3,225,000	\$ 3,300,000
Storm Water Penalties	12,166	14,141	12,000	12,000	12,000
Interest/Misc.	125,369	118,768	150,000	100,000	150,000
Grants - State	11,000,000	2,014,905	1,000,000	1,000,000	1,000,000
Transfer In - Accommodations Tax	119,250	132,121	96,600	119,250	161,600
Transfer In - Local Accommodations Fee	-	1,500,000	-	-	-
Transfer In - Hospitality Fee	-	-	-	-	-
TOTAL REVENUES	\$ 14,341,195	\$ 6,930,868	\$ 4,458,600	\$ 4,456,250	\$ 4,623,600

SUMMARY OF EXPENDITURES

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
GL# 03-5-930-xxx					
Lobbying (130)	\$ 50,000	\$ 75,000	\$ 60,000	\$ 60,000	\$ 60,000
Beach Water Monitoring (132)	153,250	212,768	225,000	200,000	225,000
Central Park Drainage (302)	-	-	225,000	-	225,000
Miscellaneous Drainage Proj. (307)	71,800	28,463	1,000,000	650,000	2,000,000
18th Ave. N. Ocean Outfall (934)	16,862,947	7,169,814	2,000,000	2,281,789	-
Beach Drain Rehabilitaion (935)	-	-	1,800,000	1,800,000	-
17th Ave. S. & 27th Ave. S. (936)	-	-	1,000,000	500,000	1,500,000
Drainage In-house (998)	99,014	481,311	350,000	564,811	350,000
Overhead Allocation	369,046	374,530	407,190	374,529	445,667
Principal and Interest (03-5-930-4xx)	-	-	-	-	-
TOTAL EXPENDITURES	\$ 17,606,057	\$ 8,341,886	\$ 7,067,190	\$ 6,431,129	\$ 4,805,667

EXCESS (DEFICIT)	\$ (3,264,862)	\$ (1,411,018)	\$ (2,608,590)	\$ (1,974,879)	\$ (182,067)
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Beginning Fund Balance	\$ 14,240,146	\$ 10,975,284	\$ 5,114,816	\$ 9,564,266	\$ 7,589,387
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Ending Fund Balance	\$ 10,975,284	\$ 9,564,266	\$ 2,506,226	\$ 7,589,387	\$ 7,407,320
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STORM WATER DRAINAGE FUND

This fund provides for no fee increase for FY 2026. 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

- Expand In-house construction of small drainage projects to improve local flooding issues.
- Continue engineering and start construction on the 17th Avenue South ocean outfall.

**PARK IMPROVEMENT FUND
FUND 07**

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

For FY 2026 this fund will account for the expansion of the sports park for the next year. Significant infrastructure improvements will be needed within the new park expansion. Six softball fields and six soccer fields will be included in the expansion as well as several other amenities. The basic design and land costs were paid off in FY 2023. A General Obligation Bond was required to fund most of the park improvements.

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

FISCAL YEAR ENDING JUNE 30, 2026					
REVENUES AND EXPENDITURES					
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	ESTIMATED	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Interest	\$ 15,355	\$ 47,797	\$ -	\$ -	\$ -
Contributions	-	-	-	-	105,962
Transfers - GF	3,680,000	3,750,000	3,815,000	3,815,000	3,000,000
Transfers - A-Tax	-	-	-	-	176,200
Transfers - Hospitality	-	2,000,000	2,800,000	2,800,000	4,700,000
Bond/Loan Proceeds	-	-	27,000,000	27,000,000	-
TOTAL REVENUES	<u>\$ 3,695,355</u>	<u>\$ 5,797,797</u>	<u>\$ 33,615,000</u>	<u>\$ 33,615,000</u>	<u>\$ 7,982,162</u>
<u>EXPENDITURES</u> GL# 07-5-xxx-xxx					
Park Improvements	\$ 25,142	\$ 3,311,946	\$ 39,625,000	\$ 34,664,957	\$ 12,900,000
Contingency	-	-	-	-	1,000,000
Transfer - Debt Fund	-	650,392	480,000	-	3,631,310
TOTAL EXPENDITURES	<u>\$ 25,142</u>	<u>\$ 3,962,338</u>	<u>\$ 40,105,000</u>	<u>\$ 34,664,957</u>	<u>\$ 17,531,310</u>
EXCESS (DEFICIT)	<u>\$ 3,670,213</u>	<u>\$ 1,835,459</u>	<u>\$ (6,490,000)</u>	<u>\$ (1,049,957)</u>	<u>\$ (9,549,148)</u>
Beginning Fund Balance	<u>\$ 2,222,091</u>	<u>\$ 5,892,304</u>	<u>\$ 7,453,054</u>	<u>\$ 7,727,763</u>	<u>\$ 6,677,806</u>
Ending Fund Balance	<u>\$ 5,892,304</u>	<u>\$ 7,727,763</u>	<u>\$ 963,054</u>	<u>\$ 6,677,806</u>	<u>\$ (2,871,342)</u>

CAPITAL IMPROVEMENT FUND

FUND 08

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

For FY 2026 this fund will include several significant capital purchases as well as capital projects. The major capital project will be the construction of Fire Station #7. This facility is estimated to cost \$14,000,000 over the next two fiscal years. Also various large vehicles will be funded for this fiscal year as well as the continuation of the Citywide Camera Monitoring. The following table illustrates the budget data for the Capital Improvement Fund for revenues and expenditures:

Fiscal Year Ending June 30, 2026 REVENUES AND EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
REVENUES					
Surplus Sales	\$ 80,515	\$ 76,116	\$ 50,000	\$ 50,000	\$ 50,000
Interest	-	233	40,000	40,000	40,000
Barefoot Fire Station Permit Fees	47,430	15,990	25,000	15,000	25,000
Grants: Public/Private	476,190	6,858	-	1,500,000	4,000,000
Transfer: Accommodations Tax	170,400	565,700	625,100	625,100	125,000
Transfer: Local Accom. Fee	2,000,000	2,900,000	3,000,000	3,000,000	6,700,000
Transfer: Hospitality Fee	-	5,000,000	3,000,000	3,000,000	1,500,000
Transfer: General Fund	2,750,000	3,000,000	2,900,000	2,900,000	3,000,000
TOTAL REVENUES	\$ 5,524,535	\$ 11,564,897	\$ 9,640,100	\$ 11,130,100	\$ 15,440,000
EXPENDITURES GL# 08-5-xxx-xxx					
Various Impr./Lobbying	\$ 115,178	\$ 75,000	\$ 300,000	\$ 125,000	\$ 300,000
Park Impr.	221,218	40,142	200,000	200,000	-
Equipment	216,969	559,711	150,000	150,000	1,229,000
Vehicles	38,666	178,906	-	-	-
CG Main Channel Dredge	-	-	-	1,500,000	1,000,000
Building Improvements	-	33,474	250,000	250,000	-
Parking	751,401	613,537	500,000	732,799	250,000
IT In-House	222,077	-	400,000	400,000	400,000
Sports Park Buildings/Impr.	-	-	300,000	300,000	-
Municipal Roofs	-	595,906	500,000	500,000	-
IT Building Improvements	-	-	-	700,000	300,000
EV Charging	9,494	-	-	-	-
Fire Trucks	1,743,683	457,050	1,033,000	2,400,000	2,725,000
Heritage Shores Improvements	432,209	217,607	-	-	-
Fire Station #2	-	-	-	-	4,000,000
Fire Station #7 and EOC	-	592,258	8,000,000	200,000	12,000,000
Citywide Camera System	1,224,076	752,775	2,000,000	1,500,000	1,500,000
SCBA - Fire	-	651,660	-	-	-
Long Bay Land Improvements	-	-	1,750,000	250,000	1,500,000
Capital Projects Contingency	-	-	800,000	-	-
TOTAL EXPENDITURES	\$ 4,974,971	\$ 4,768,026	\$ 16,183,000	\$ 9,207,799	\$ 25,204,000
EXCESS (DEFICIT)	\$ 549,564	\$ 6,796,871	\$ (6,542,900)	\$ 1,922,301	\$ (9,764,000)
Beginning Fund Balance	\$ 585,468	\$ 1,135,032	\$ 9,394,387	\$ 7,931,903	\$ 9,854,204
Ending Fund Balance	\$ 1,135,032	\$ 7,931,903	\$ 2,851,487	\$ 9,854,204	\$ 90,204

**STREET IMPROVEMENT FUND
FUND 09**

The Street Improvement Fund records the various street and drainage projects that are not routine maintenance issues. The revenue received from Horry County for Road Fees is receipted in this fund. For FY 2026, the City will transfer in \$1,000,000 from the General Fund, \$303,800 from the Accommodations Tax Fund, \$1,000,000 from the Local Accommodation Tax Fund, and \$2,000,000 from the Local Hospitality Fee Fund for various projects.

Projects budgeted for FY 2026 include beach access improvements, sidewalks/bicycle lanes, intersection improvements, road resurfacing, underground utilities, and road construction like Champions Blvd.

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

Fiscal Year Ending June 30, 2026					
REVENUES AND EXPENDITURES					
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	ESTIMATED	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
General Fund Transfer In	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,000,000
Accommodations Tax Transfer In	337,300	266,028	281,200	281,200	303,800
Interest	-	7,691	-	-	-
Grants - SC	1,066,344	-	1,650,000	1,000,000	1,850,000
Other Contributions/Misc.	1,035,099	2,374,040	50,000	441,514	300,000
Underground Utilities Reimb.	442,260	-	1,900,000	1,900,000	3,600,000
Underground Util.-N.Beach Dev.	-	-	250,000	-	-
Horry County Road Fee	924,170	950,291	940,000	960,000	975,000
Transfer: Local Accom. Fee	-	1,000,000	3,000,000	3,000,000	1,000,000
Transfer: Hospitality Fee	-	1,750,000	6,000,000	6,000,000	2,000,000
TOTAL REVENUES	<u>\$ 5,005,173</u>	<u>\$ 7,548,050</u>	<u>\$ 15,271,200</u>	<u>\$ 14,782,714</u>	<u>\$ 11,028,800</u>
<u>EXPENDITURES</u> GL# 09-5-940-xxx					
Contractual Services (130)	\$ 125,300	\$ 534,700	\$ 250,000	\$ 250,000	\$ 300,000
Professional Services (132)	-	-	60,000	60,000	10,000
Beach Access/Parking Improv. (304)	-	-	250,000	-	250,000
Sidewalks/Bicycle Lane (305)	-	34,500	250,000	-	250,000
Intersection Improvements (311)	-	-	300,000	-	-
Road Resurfacing (312)	832,929	-	2,000,000	250,000	3,000,000
Underground Utilities (314)	-	-	2,000,000	-	4,000,000
Water Tower Road (323)	-	364,502	-	-	-
Barefoot Bridge Paint/Maint (320)	122,000	200,000	800,000	1,000,000	200,000
Champion Blvd. Rd W (329)	754,174	1,604,885	3,000,000	4,000,000	5,000,000
Little River Neck Bike Path (328)	896,865	32,862	-	46,591	-
In-House Paving/Resurfacing (998)	173,227	219,521	600,000	500,000	600,000
City Gateway Monuments (331)	-	-	-	-	900,000
Crescent Beach Road Widening (906)	-	-	-	-	-
2nd Ave. Road Improvements (910)	626,278	11,763	-	-	-
North Ocean Blvd. Underground (908)	494,225	1,808,856	-	452,443	-
Land/Easements (325)	2,155,616	154,800	7,500,000	7,505,175	-
Street Projects Contingency (999)	-	-	-	-	1,000,000
TOTAL EXPENDITURES	<u>\$ 6,180,614</u>	<u>\$ 4,966,389</u>	<u>\$ 17,010,000</u>	<u>\$ 14,064,209</u>	<u>\$ 15,510,000</u>
EXCESS (DEFICIT)	<u>\$ (1,175,441)</u>	<u>\$ 2,581,661</u>	<u>\$ (1,738,800)</u>	<u>\$ 718,505</u>	<u>\$ (4,481,200)</u>
Beginning Fund Balance	<u>\$ 3,007,149</u>	<u>\$ 1,831,708</u>	<u>\$ 4,706,749</u>	<u>\$ 4,413,369</u>	<u>\$ 5,131,874</u>
Ending Fund Balance	<u>\$ 1,831,708</u>	<u>\$ 4,413,369</u>	<u>\$ 2,967,949</u>	<u>\$ 5,131,874</u>	<u>\$ 650,674</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. Three more beach renourishment projects were completed between 2017 through 2020 totally funded by the Army Corps of Engineers.

The financial summary below outlines the fund's history and projections from FY 2023 through the FY 2026 budget. The FY 2026 Budget continues the reconstruction of beach front walkovers and accesses.

Fiscal Year Ending June 30, 2026 REVENUES AND EXPENDITURES					
	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
<u>REVENUES</u>					
SC Reimbursement	\$ -	\$ 7,734	\$ -	\$ -	\$ -
Accommodations Tax Transfer	506,300	399,000	612,400	612,400	415,650
FEMA Reimbursements	-	23,201	-	-	-
Interest	19,052	23,001	15,000	15,000	15,000
TOTAL REVENUES	<u>\$ 525,352</u>	<u>\$ 452,936</u>	<u>\$ 627,400</u>	<u>\$ 627,400</u>	<u>\$ 430,650</u>
<u>EXPENDITURES</u> GL# 10-5-742-xxx					
Walkovers/Ramps	\$ 663,138	\$ 309,077	\$ 350,000	\$ 350,000	\$ 388,600
Contractual Services	19,460	3,950	-	646,230	500,000
Beach Renourishment Monitoring (1	33,368	33,368	100,000	34,874	100,000
Beach Drains	-	-	-	17,019	-
Damage Claims	184,882	96	-	-	-
Heavy Equipment	-	-	16,000	16,000	-
TOTAL EXPENDITURES	<u>\$ 900,848</u>	<u>\$ 346,491</u>	<u>\$ 466,000</u>	<u>\$ 1,064,123</u>	<u>\$ 988,600</u>
EXCESS (DEFICIT)	<u>\$ (375,496)</u>	<u>\$ 106,445</u>	<u>\$ 161,400</u>	<u>\$ (436,723)</u>	<u>\$ (557,950)</u>
Beginning Fund Balance	<u>\$ 2,520,252</u>	<u>\$ 2,144,756</u>	<u>\$ 2,273,757</u>	<u>\$ 2,251,201</u>	<u>\$ 1,814,478</u>
Ending Fund Balance	<u>\$ 2,144,756</u>	<u>\$ 2,251,201</u>	<u>\$ 2,435,157</u>	<u>\$ 1,814,478</u>	<u>\$ 1,256,528</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 \$3,242,000 was issued and \$1,400,000 was prepayed by property owners during FY 2023 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 with the inclusion of two dredges. Both dredges have been completed. Individual assessments will be made by Horry County for beneficial properties not to exceed \$2,400 per year starting in October.

FISCAL YEAR ENDING JUNE 30, 2026					
REVENUES AND EXPENDITURES					
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025
	ACTUAL	ESTIMATED	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Interest	\$ 74,926	\$ 131,981	\$ 6,000	\$ 70,981	\$ 6,000
Transfer Capital Impr.	-	-	-	-	-
Prepaid Assessments	1,942,788	-	-	-	-
Bond Proceeds	3,242,000	-	-	-	-
TOTAL REVENUES	<u>\$ 5,259,714</u>	<u>\$ 131,981</u>	<u>\$ 6,000</u>	<u>\$ 70,981</u>	<u>\$ 6,000</u>
<u>EXPENDITURES</u> GL# 11-5-xxx-xxx					
Cherry Grove Dredging Project					
Dredging	\$ 3,723,408	\$ 2,484,495	\$ 1,500,000	\$ 781,194	\$ -
Agent Fees	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 3,723,408</u>	<u>\$ 2,484,495</u>	<u>\$ 1,500,000</u>	<u>\$ 781,194</u>	<u>\$ -</u>
EXCESS (DEFICIT)	<u>\$ 1,536,306</u>	<u>\$ (2,352,514)</u>	<u>\$ (1,494,000)</u>	<u>\$ (710,213)</u>	<u>\$ 6,000</u>
Beginning Fund Balance	<u>\$ 733,956</u>	<u>\$ 2,270,262</u>	<u>\$ (82,252)</u>	<u>\$ (82,252)</u>	<u>\$ (792,465)</u>
Ending Fund Balance	<u>\$ 2,270,262</u>	<u>\$ (82,252)</u>	<u>\$ (1,576,252)</u>	<u>\$ (792,465)</u>	<u>\$ (786,465)</u>

CHERRY GROVE DREDGE FUND
FUND 32

This fund will provide for the payment of debt on the Cherry Grove Dredge Project. FY 2023 was the initial year of the second dredge, and assessments for the debt repayment started in FY 2024.

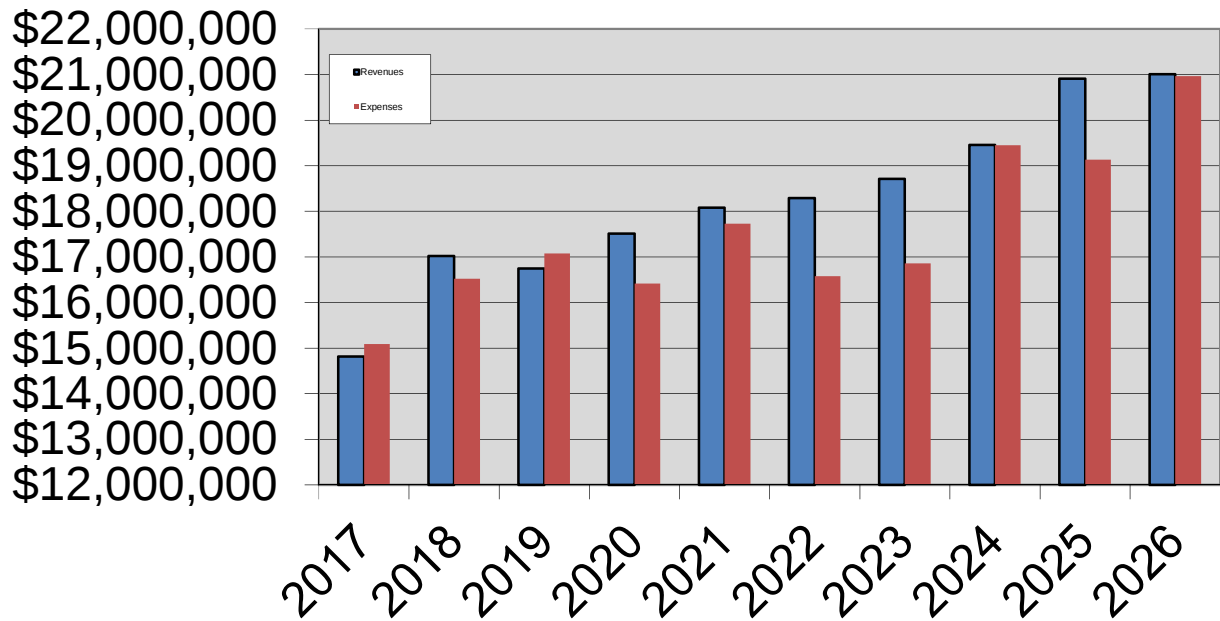
FISCAL YEAR ENDING JUNE 30, 2026
REVENUES AND EXPENDITURES

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	ESTIMATED	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Special Assessments	\$ (160)	\$ 719,000	\$ 750,000	\$ 750,000	\$ 750,000
Interest	8,501	17,405	-	-	-
CG Assessments	-	44,161	-	10,916	-
TOTAL REVENUES	\$ 8,341	\$ 780,566	\$ 750,000	\$ 760,916	\$ 750,000
<u>EXPENDITURES</u> GL# 11-5-xxx-xxx					
Principal	-	795,049	626,379	626,379	647,646
Interest	-	110,228	85,000	89,631	65,000
Agent Fees	-	-	30,000	30,000	30,000
TOTAL EXPENDITURES	\$ -	\$ 905,277	\$ 741,379	\$ 746,010	\$ 742,646
EXCESS (DEFICIT)	\$ 8,341	\$ (124,711)	\$ 8,621	\$ 14,906	\$ 7,354
Beginning Fund Balance	\$ 101,306	\$ 109,647	\$ 134,512	\$ (15,064)	\$ (158)
Ending Fund Balance	\$ 109,647	\$ (15,064)	\$ 143,133	\$ (158)	\$ 7,196

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WATER & SEWER UTILITY FUND

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



The chart above reflects a surplus of \$39,786 for FY 2026 which includes impact fees. Revenues include a rate increase for the annual rate increases from Grand Strand Water and Sewer. The increase in expenditures is due a rise in operating costs and from repair expenditures.

WATER & SEWER UTILITY FUND

The Water and Sewer Fund at this time has no debt. This budget does provide for a revenue bond sale, if all the various capital projects begin in FY 2026.

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

FISCAL YEAR ENDING JUNE 30, 2026 DETAIL OF REVENUES

SOURCE	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
Operating Revenues:					
Water Usage	\$ 8,563,683	\$ 8,618,136	\$ 9,800,000	\$ 9,300,000	\$ 9,900,000
Sewer Usage	6,542,278	6,626,235	7,550,000	7,250,000	7,550,000
Water Taps	190,956	173,880	125,000	125,000	125,000
Sewer Taps	39,540	46,553	30,000	30,000	30,000
Service Charges	81,565	81,565	75,000	75,000	75,000
Penalties	61,032	61,032	80,000	80,000	80,000
Miscellaneous	72,182	275,941	2,500	22,500	2,500
Total Operating Revenues	\$ 15,551,236	\$ 15,883,342	\$ 17,662,500	\$ 16,882,500	\$ 17,762,500
Non-Operating Revenues:					
Interest	\$ 102,565	\$ 60,740	\$ 175,000	\$ 150,000	\$ 175,000
Tower Rental	240,426	225,635	300,000	300,000	300,000
Other Non-Operating	129,234	2,146	70,000	70,000	70,000
Total Non-Operating Revenues	\$ 472,225	\$ 288,520	\$ 545,000	\$ 520,000	\$ 545,000
Contributed Capital:					
Water Impact Fees	\$ 1,625,084	\$ 1,489,166	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Sewer Impact Fees	1,430,721	1,061,026	1,200,000	1,200,000	1,200,000
Other Contributed Capital	1,958,374	-	-	-	-
Total Contributed Capital	\$ 5,014,179	\$ 2,550,192	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000
TOTAL REVENUES & CONTRIBUTED CAPITAL	\$ 21,037,640	\$ 18,722,054	\$ 20,907,500	\$ 20,102,500	\$ 21,007,500

FISCAL YEAR ENDING JUNE 30, 2026 SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
312	Utility Billing	\$ 969,688	\$ 995,482	\$ 1,119,997	\$ 998,641	\$ 1,172,331
611	Public Works Administration	901,208	1,059,591	1,039,423	936,295	1,138,308
622	Waste Water Treatment	2,549,000	2,850,067	2,481,459	2,310,838	3,585,159
632	Wells/Lifts Maintenance	2,476,445	2,285,518	2,194,130	2,126,368	2,275,880
642	Construction/Maintenance	5,610,036	5,552,720	5,180,427	4,942,536	5,232,436
901	Depreciation / Amortization	3,356,692	3,275,101	3,400,101	3,375,101	3,400,101
911	Bond Interest/Agent Fees	44,275	-	-	-	-
906	Overhead Allocation from Gen Fund	3,289,667	3,534,216	3,720,166	3,534,217	4,163,499
	TOTAL OPERATING EXPENSES	\$ 19,197,011	\$ 19,552,697	\$ 19,135,703	\$ 18,223,996	\$ 20,967,714
	EXCESS (DEFICIT)	\$ 1,840,629	\$ (830,642)	\$ 1,771,797	\$ 1,878,504	\$ 39,786
	Transfer In/(Out)	\$ 750,000	\$ -	\$ -	\$ -	\$ -
	Change In Net Position	\$ 2,590,629	\$ (830,642)	\$ 1,771,797	\$ 1,878,504	\$ 39,786
	BEGINNING NET POSITION	\$ 92,767,046	\$ 95,357,675	\$ 99,856,861	\$ 94,527,033	\$ 96,405,537
	ENDING NET POSITION	\$ 95,357,675	\$ 94,527,033	\$ 101,628,658	\$ 96,405,537	\$ 96,445,323

WATER & SEWER UTILITY FUND

Performance Benchmarks, Goals, and Priorities

Capital Improvements continue to be a major focus of the Water and Sewer Utility Fund. Approximately \$15.45 million of improvements are scheduled for this budget year. The following benchmarks, goals, and priorities are established for FY 2025:

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

FY2022	340
FY2023	338
FY2024	300
FY2025	300
FY2026	300
- 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.
- Provide for increased capacity from the Myrtle Beach Water Plant to the Windy Hill Pump Station.

WATER & SEWER UTILITY FUND

Capital replacement is an important aspect of any enterprise operation. The Water and Sewer Fund, which has assets of over \$140,000,000, replaces between \$1,700,000 and \$3,000,000 of operating equipment/assets annually. This budget year will see operating equipment purchases at the lower end of the range. The following list covers the scheduled replacements and improvements for the FY 2025 budget year which will be funded by operational cash.

FISCAL YEAR ENDING JUNE 30, 2026 DETAIL OF CAPITAL OUTLAY OPERATING BUDGET

<u>Division</u>	<u>Capital Item</u>	FY 2025 <u>PROPOSED</u>	<u>GL ACCT.#</u>
Finance/Utility Billing	Radio Telephone Read/Computer Updates	\$ 275,000	2-5-920-232
	Panel Truck F250	65,000	2-5-920-260
PW/Administration	GIS Mapping, Modeling, Asset Mgt	300,000	2-5-920-280
	Pickup Truck	55,000	2-5-920-260
PW/Wastewater Tr.	Various Upgrades (Aerator, Actuators & Elec. Panel)	200,000	2-5-920-250
	Electrical Panel Upgrades	100,000	2-5-920-250
	Truck	65,000	2-5-920-260
	Lime System	350,000	2-5-920-250
	Mower	35,000	2-5-920-260
PW/Wells & Lifts	Portable Generator	120,000	2-5-920-260
	Pump Station Telemetry	200,000	2-5-920-270
PW/Construction	Crew Truck	130,000	2-5-920-260
	Rubber Tire Backhoes	85,000	2-5-920-270
	Dump Truck	80,000	2-5-920-270
	Various Capital Equipment	150,000	2-5-920-xxx
	GRAND TOTALS	<u>\$ 2,210,000</u>	

WATER & SEWER UTILITY FUND

Impact fees are imposed on new customers who join the water and sewer system. The impact fees are used solely for the capital expansion of the system. For FY 2026 the expenditures listed below outline the capital projects that will be paid by Impact Fees.

Impact Fee rates will in adjusted by 5% in October in accordance with City Ordinances. Inflation for construction costs continue to rise faster than the rate of inflation within the overall economy.

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

FISCAL YEAR ENDING JUNE 30, 2026 DETAIL OF CAPITAL OUTLAY IMPACT FEES/BONDED CAPITAL SUMMARY

	<u>GL ACCT.#</u>	<u>WATER AND SEWER</u> <u>IMPACT</u>
BEGINNING BALANCE (ESTIMATED)		\$ 2,000,000
CONTRIBUTED CAPITAL:		
Water		1,600,000
Sewer		1,300,000
SC Grants		10,000,000
Operating Cash & Rate Changes		1,700,000
TOTAL REVENUES / CONTRIBUTED CAPITAL		<u>\$ 14,600,000</u>
EXPENDITURES:	<u>GL Acct.#</u>	
<u>Water and Sewer Impact Fees:</u>		
Water Tower LRNR	02-5-922-230	\$ 500,000
Water Transmission Improvements	02-5-922-230	20,000,000
Mrytle Beach Transmission Line	02-5-922-230	10,000,000
Water Line Replacements/Upgrades	02-5-922-230	500,000
Sewer Line Upgrades	02-5-922-250	500,000
Pump Station Upgrades	02-5-922-250	750,000
North End Water Crossing	02-5-922-230	1,250,000
TOTAL EXPENDITURES		<u>\$ 33,500,000</u>
AMOUNT TO BE PROVIDED BY DEBT & OPERATIONS		<u>\$ (16,900,000)</u>

02-5-312 UTILITY BILLING

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	621,157	656,578	694,162	608,000	740,052
014	OVERTIME	885	449	3,250	2,500	3,250
021	FICA	40,265	44,847	48,819	42,735	52,031
022	EMPLOYEE RETIREMENT	69,532	79,366	87,189	78,528	90,548
023	EMPLOYEE INSURANCE	81,023	84,088	166,320	140,000	174,240
030	TRAINING	450	2,863	3,000	2,000	3,000
040	WORKERS COMPENSATION	8,537	8,991	10,461	8,991	11,150
050	AWARDS	20,708	9,169	10,500	9,750	11,000
* SUBTOTAL PERSONNEL *		<u>\$ 842,557</u>	<u>\$ 886,351</u>	<u>\$ 1,023,701</u>	<u>\$ 892,504</u>	<u>\$ 1,085,271</u>
110	CLOTHING/UNIFORMS	2,153	3,136	3,000	2,000	3,000
111	MATERIALS/SUPPLIES	12,165	17,064	9,500	9,500	9,500
112	OFFICE SUPPLIES	1,470	410	1,500	1,000	1,500
113	PRINTING/BINDING	-	-	200	-	200
120	COMMUNICATIONS	6,581	3,806	4,500	4,500	4,500
130	CONTRACTUAL SERVICES	171,579	159,025	180,000	175,000	180,000
131	REPAIRS/MAINTENANCE	-	672	3,750	3,750	3,750
134	CREDIT CARD FEES	87,999	86,413	80,000	77,500	80,000
140	SUBSCRIPTIONS/DUES	-	-	175	-	175
141	TRAVEL	-	-	500	500	500
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	3,399	5,712	3,500	3,500	3,500
150	FUEL	12,906	9,513	13,000	11,000	13,000
* SUBTOTAL OPERATING *		<u>\$ 298,252</u>	<u>\$ 285,751</u>	<u>\$ 299,825</u>	<u>\$ 288,250</u>	<u>\$ 299,825</u>
		<u>\$ 1,140,809</u>	<u>\$ 1,172,102</u>	<u>\$ 1,323,526</u>	<u>\$ 1,074,261</u>	<u>\$ 1,385,096</u>
** TOTAL EXPENSES **						
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 50,148	\$ 58,873	\$ 66,176	\$ 59,038	\$ 69,255
	SOLID WASTE FUND 10%	<u>100,297</u>	<u>117,747</u>	<u>132,353</u>	<u>118,075</u>	<u>138,510</u>
** LESS OVERHEAD TOTAL **		<u>\$ 171,121</u>	<u>\$ 176,620</u>	<u>\$ 198,529</u>	<u>\$ 177,113</u>	<u>\$ 207,765</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 969,688</u>	<u>\$ 995,482</u>	<u>\$ 1,119,997</u>	<u>\$ 998,641</u>	<u>\$ 1,172,331</u>

DIVISION 312 UTILITY BILLING

DIVISION NARRATIVE

This division provides for eleven full-time employees: a Utility Billing Manager, a Meter Reader Supervisor, a Utility Billing Supervisor, a Meter Reader Coordinator, three Meter Readers, and four 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 Manager is responsible for the supervision of the utility billing function, preparing all adjustments, and the monitoring of all collections.

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

The Utility Billing Supervisor oversees the day to day operations of the Utility Billing Office. This employee oversees the 4 Cashiers and their work flow.

The Meter Reader Coordinator is responsible for installing new radio read connections as well as maintaining the already existing infrastructure. Over 19,000 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.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Utility Billing Manager	1	18
Meter Reader Supervisor	1	9
Utility Billing Office Manager	1	9
Meter Reader Coordinator	1	7
Meter Reader	3	4
Cashier/Accounting Clerk	<u>4</u>	4
TOTAL	<u>11</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 fiscal year. The increase in expenses is a result of growth in personnel costs.

02-5-611 PUBLIC WORKS ADMINISTRATION

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	912,762	924,523	\$ 1,012,952	\$ 950,000	\$ 1,109,313
014	OVERTIME	19,375	3,653	4,000	4,000	4,000
015	SPECIAL ALLOWANCE	6,600	6,600	6,600	6,600	6,600
021	FICA	61,105	62,975	70,170	63,000	76,819
022	EMPLOYEE RETIREMENT	104,111	102,626	112,807	102,000	124,610
023	EMPLOYEE INSURANCE	79,217	72,575	136,080	124,000	142,560
025	HEALTH INS-RETIRED	0	0	25,000	-	25,000
030	TRAINING	5,662	11,233	15,000	10,000	15,000
040	WORKERS COMPENSATION	8,642	9,018	10,170	10,170	11,133
050	AWARDS	8,870	8,365	9,450	8,400	10,800
* SUBTOTAL PERSONNEL *		<u>\$ 1,206,344</u>	<u>\$ 1,201,568</u>	<u>\$ 1,402,229</u>	<u>\$ 1,278,170</u>	<u>\$ 1,525,835</u>
110	CLOTHING/UNIFORMS	1,226	919	\$ 3,800	\$ 1,500	\$ 3,800
111	MATERIALS/SUPPLIES	20,171	17,814	25,000	20,000	25,000
112	OFFICE SUPPLIES	1,145	2,564	4,500	4,500	4,500
113	PRINTING/BINDING	39	108	1,000	200	1,000
120	COMMUNICATIONS	6,765	4,444	7,500	7,500	7,500
130	CONTRACTUAL SERVICES	46,115	52,381	10,000	10,000	10,000
131	REPAIRS & MAINTENANCE	0	71	3,000	2,000	3,000
132	PROFESSIONAL SERVICES	22,245	11,947	5,000	12,500	5,000
140	SUBSCRIPTIONS & DUES	29,916	27,150	15,000	15,000	15,000
141	TRAVEL / BUSINESS	2,720	4,208	2,500	500	2,500
142	ADVERTISING	552	0	250	-	250
150	VEHICLE OPERATIONS	2,035	1,759	3,000	2,000	3,000
151	FUEL	6,646	3,262	4,000	4,000	4,000
* SUBTOTAL OPERATING *		<u>\$ 139,575</u>	<u>\$ 126,628</u>	<u>\$ 84,550</u>	<u>\$ 79,700</u>	<u>\$ 84,550</u>
** TOTAL EXPENSES **		<u><u>\$ 1,345,919</u></u>	<u><u>\$ 1,328,196</u></u>	<u><u>\$ 1,486,779</u></u>	<u><u>\$ 1,357,870</u></u>	<u><u>\$ 1,610,385</u></u>
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 67,296	\$ 67,296	\$ 74,339	\$ 66,591	\$ 74,339
	SOLID WASTE FUND 15%	<u>201,887</u>	<u>201,887</u>	<u>223,017</u>	<u>199,773</u>	<u>223,017</u>
** LESS OVERHEAD TOTAL **		<u>\$ 269,183</u>	<u>\$ 268,605</u>	<u>\$ 297,356</u>	<u>\$ 271,575</u>	<u>\$ 322,077</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	<u>189,192</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
TOTAL NET WATER & SEWER FUND		<u><u>\$ 887,544</u></u>	<u><u>\$ 1,059,591</u></u>	<u><u>\$ 1,039,423</u></u>	<u><u>\$ 936,295</u></u>	<u><u>\$ 1,138,308</u></u>

DIVISION 611 PUBLIC WORKS ADMINISTRATION

DIVISION NARRATIVE

The Administration Division is comprised of nine employees as shown below. These employees report to the Public Works Director/City Engineer and are responsible for the overall management and administration of the Public Works Department. In addition, the Engineering positions funded in this division are responsible for infrastructure design, plan review, project management, and construction inspection on capital projects throughout the city, including private development

This division also provides engineering support and consulting for all operating divisions within the public works department as well as other departments throughout the city.

The Operations Manager - Utilities 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>
Public Works Director/City Engineer	1	26
Assistant Public Works Director/Engineering Manager	1	23
Operations Manager - Utilities	1	21
Engineer	1	17
Engineering Tech III	1	13
GIS Tech	1	9
Engineering Tech I	2	9
Administrative Assistant II	<u>2</u>	7
TOTAL	<u>10</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 fiscal year. The increase in expenses is due to expected growth in personnel costs.

02-5-622 WASTEWATER TREATMENT

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 466,391	\$ 515,752	\$ 521,162	\$ 512,000	\$ 555,716
014	OVERTIME	5,354	9,041	8,000	8,000	8,000
021	FICA	31,812	36,848	37,835	35,620	40,306
022	EMPLOYEE RETIREMENT	51,869	59,621	61,743	66,418	71,464
023	EMPLOYEE INSURANCE	38,194	44,906	105,840	94,500	110,880
030	TRAINING	2,711	352	2,400	2,400	2,400
040	WORKERS COMPENSATION	12,350	12,622	13,229	12,350	14,093
050	AWARDS	<u>10,198</u>	<u>6,312</u>	<u>7,350</u>	<u>6,650</u>	<u>8,400</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 618,879</u>	<u>\$ 685,454</u>	<u>\$ 757,559</u>	<u>\$ 737,938</u>	<u>\$ 811,259</u>
110	CLOTHING/UNIFORMS	\$ 9,411	\$ 11,519	\$ 11,000	\$ 11,100	\$ 11,000
111	MATERIALS/SUPPLIES	256,029	398,199	200,000	185,000	200,000
112	OFFICE SUPPLIES	-	1,557	1,500	1,000	1,500
120	COMMUNICATIONS	4,500	2,816	5,000	4,300	5,000
121	UTILITIES	393,834	396,449	380,000	375,000	380,000
130	CONTRACTUAL SERVICES	1,187,916	1,288,972	900,000	900,000	900,000
131	REPAIRS/MAINTENANCE	30,798	14,849	150,000	40,000	1,200,000
132	PROFESSIONAL SERVICES	6,803	37	28,000	10,000	28,000
140	SUBSCRIPTIONS/DUES	5,343	5,110	6,000	5,500	6,000
141	TRAVEL	558	-	200	-	200
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	11,906	28,814	18,000	18,000	18,000
151	FUEL	<u>23,023</u>	<u>16,293</u>	<u>24,000</u>	<u>23,000</u>	<u>24,000</u>
	* SUBTOTAL OPERATING *	<u>\$ 1,930,121</u>	<u>\$ 2,164,614</u>	<u>\$ 1,723,900</u>	<u>\$ 1,572,900</u>	<u>\$ 2,773,900</u>
	 ** TOTAL EXPENSES **	 <u>\$ 2,549,000</u>	 <u>\$ 2,850,067</u>	 <u>\$ 2,481,459</u>	 <u>\$ 2,310,838</u>	 <u>\$ 3,585,159</u>

DIVISION 622 WASTEWATER TREATMENT

DIVISION NARRATIVE

The Wastewater Treatment Division is comprised of seven employees as shown below. These employees report to the Operations Manager - Utilities 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>
Superintendent - Wastewater Treatment	1	17
Electrician / Instrumentation Tech	1	9
Laboratory Manager	1	10
Wastewater Operators (class A, B, C or D)	<u>4</u>	4 - 10
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 as the previous fiscal year. The significant increase in expenses is the result additional repairs and maintenance expense.

02-5-632 WELLS/LIFTS MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 522,021	\$ 587,187	\$ 588,053	\$ 567,000	\$ 645,456
014	OVERTIME	31,241	19,889	35,000	35,000	35,000
021	FICA	38,059	41,507	42,991	41,538	46,951
022	EMPLOYEE RETIREMENT	52,240	51,996	58,024	61,705	68,219
023	EMPLOYEE INSURANCE	89,200	85,326	166,320	155,000	174,240
030	TRAINING	6,621	9,347	6,000	6,000	6,000
040	WORKERS COMPENSATION	18,379	17,600	18,692	17,600	20,414
050	AWARDS	<u>10,137</u>	<u>10,316</u>	<u>11,550</u>	<u>10,725</u>	<u>12,100</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 767,898</u>	<u>\$ 823,168</u>	<u>\$ 926,630</u>	<u>\$ 894,568</u>	<u>\$ 1,008,380</u>
110	CLOTHING/UNIFORMS	\$ 19,756	\$ 23,256	\$ 18,000	\$ 18,000	\$ 18,000
111	MATERIALS/SUPPLIES	528,958	580,857	450,000	450,000	450,000
112	OFFICE SUPPLIES	1,136	426	5,000	1,000	5,000
120	COMMUNICATIONS	12,840	8,907	12,000	12,000	12,000
121	UTILITIES	400,667	374,903	390,000	385,000	390,000
130	CONTRACTUAL SERVICES	4,443	46,549	5,000	5,000	5,000
131	REPAIRS/MAINTENANCE	541,189	368,586	275,000	250,000	275,000
132	PROFESSIONAL SERVICES	120,093	193	50,500	50,500	50,500
140	SUBSCRIPTIONS/DUES	660	853	1,000	300	1,000
141	TRAVEL	-	198	500	-	500
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	33,845	31,490	20,000	20,000	20,000
151	FUEL	44,960	26,134	40,000	40,000	40,000
152	DAMAGE CLAIMS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 1,708,547</u>	<u>\$ 1,462,350</u>	<u>\$ 1,267,500</u>	<u>\$ 1,231,800</u>	<u>\$ 1,267,500</u>
	 ** TOTAL EXPENSES **	 <u>\$ 2,476,445</u>	 <u>\$ 2,285,518</u>	 <u>\$ 2,194,130</u>	 <u>\$ 2,126,368</u>	 <u>\$ 2,275,880</u>

DIVISION 632 WELLS/LIFTS MAINTENANCE

DIVISION NARRATIVE

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

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

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

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

Average sewer usage was 3.0 MGD with a peak month average of 8.4 MGD.

Personnel in this division perform electrical and mechanical maintenance and repairs throughout the city and are subject to emergency call out 24-hours a day.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Superintendent - Pumping Stations	1	17
Electrician/Instrumentations Tech	1	9
Pump Mechanic I and II	<u>9</u>	6/8
TOTAL	<u>11</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level service as the previous year. The increase in this division is due to normal adjustments to personnel and operating costs.

02-5-642 CONSTRUCTION/MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 1,246,285	\$ 1,169,673	\$ 1,238,543	\$ 1,175,000	\$ 1,286,018
014	OVERTIME	33,099	30,708	25,000	25,000	25,000
021	FICA	82,732	80,460	90,975	80,400	94,393
022	EMPLOYEE RETIREMENT	115,791	111,332	126,763	120,423	131,294
023	EMPLOYEE INSURANCE	166,046	157,903	332,640	304,000	348,480
030	TRAINING	5,614	12,210	8,000	8,000	8,000
040	WORKERS COMPENSATION	36,154	36,664	37,906	36,664	39,331
050	AWARDS	<u>40,543</u>	<u>20,829</u>	<u>23,100</u>	<u>21,450</u>	<u>2,420</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 1,726,264</u>	<u>\$ 1,619,780</u>	<u>\$ 1,882,927</u>	<u>\$ 1,770,937</u>	<u>\$ 1,934,936</u>
110	CLOTHING/UNIFORMS	\$ 23,087	\$ 22,397	\$ 21,000	\$ 21,000	\$ 21,000
111	MATERIALS/SUPPLIES	971,849	966,854	425,000	425,000	425,000
112	OFFICE SUPPLIES	65	927	1,000	500	1,000
120	COMMUNICATIONS	11,609	7,151	12,500	12,000	12,500
130	CONTRACTUAL SERVICES	2,733,533	2,877,983	2,750,000	2,650,000	2,750,000
131	REPAIRS/MAINTENANCE	2,884	21,374	40,000	25,000	40,000
132	PROFESSIONAL SERVICES	2,578	5,171	5,000	2,000	5,000
140	SUBSCRIPTIONS/DUES	4,723	1,897	6,500	6,066	6,500
141	TRAVEL	60	292	1,000	33	1,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	70,212	69,602	40,000	40,000	40,000
151	FUEL	61,482	41,968	45,000	40,000	45,000
152	DAMAGE CLAIMS	<u>1,690</u>	<u>3,323</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 3,883,772</u>	<u>\$ 4,018,939</u>	<u>\$ 3,347,500</u>	<u>\$ 3,221,599</u>	<u>\$ 3,347,500</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	<u>\$ -</u>	<u>\$ 85,999</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 5,610,036</u></u>	<u><u>\$ 5,552,720</u></u>	<u><u>\$ 5,180,427</u></u>	<u><u>\$ 4,942,536</u></u>	<u><u>\$ 5,232,436</u></u>

DIVISION 642 CONSTRUCTION/MAINTENANCE

DIVISION NARRATIVE

The Construction Maintenance Division is comprised of 22 employees as shown below. These employees report to the Operations Manager - Utilities 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 19,000 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>
Superintendent - Distributions & Collections	1	17
Crew Leader II	2	9
Crew Leader I	6	7
Heavy Equipment Operator (HEO)	7	6
Motor Equipment Operator (MEO)	<u>6</u>	4
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 budget increase in this division is directly related to increased costs for personnel.

WATER & SEWER UTILITY FUND

DEPRECIATION AND AMORTIZATION

This account contains the depreciation and amortization expense for all of the capital assets in the Water and Sewer Utility Fund.

The depreciation expense is based upon the useful life of each asset.

The 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 and sewage capacity from Grand Strand Water & Sewer. The water capacity intangible has been fully amortized as of this fiscal year.

DETAIL OF EXPENSES		02-5-901-xxx				
CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 3,131,591	\$ 3,050,000	\$ 3,175,000	\$ 3,150,000	\$ 3,175,000
515	AMORTIZATION	<u>225,101</u>	<u>225,101</u>	<u>225,101</u>	<u>225,101</u>	<u>225,101</u>
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 3,356,692</u>	<u>\$ 3,275,101</u>	<u>\$ 3,400,101</u>	<u>\$ 3,375,101</u>	<u>\$ 3,400,101</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. At this time it is projected that a revenue bond will be issued for large capital projects.

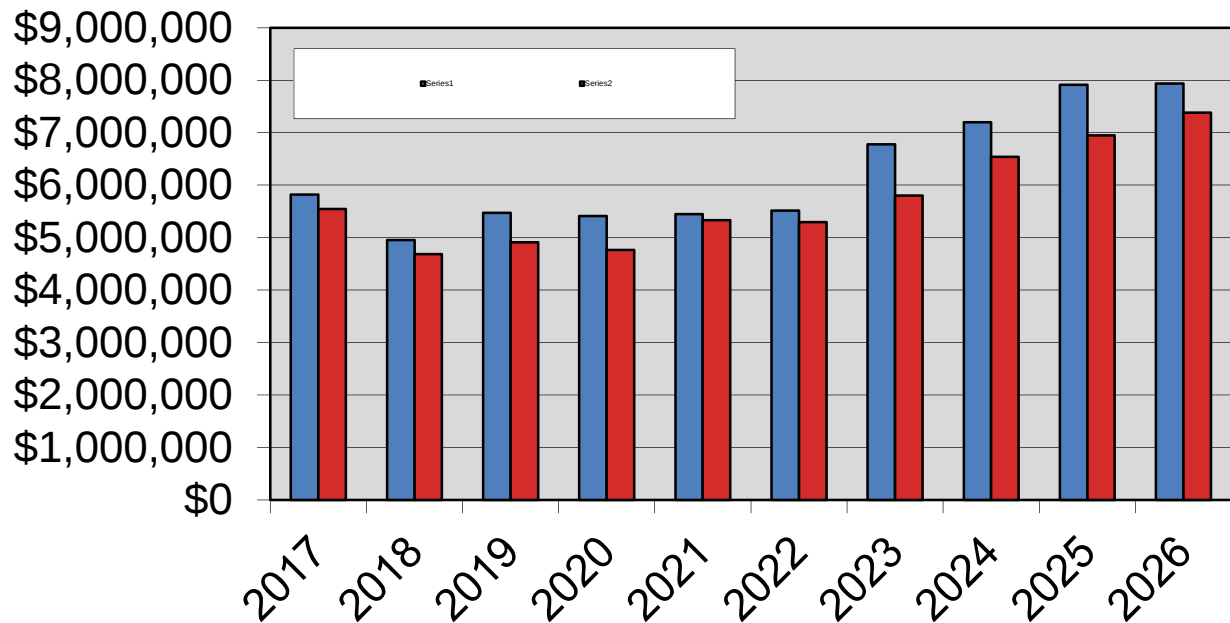
DETAIL OF EXPENSES		02-5-911-xxx				
CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 1,237,640
* TOTAL BOND INTEREST & FEES *		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,237,640</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 \$960,207 for FY 2025. Solid Waste fees will remain the same as FY 2025 both residential and commercial customers. These rates will allow the fund to remain profitable and allow sufficient cash flow to purchase needed equipment as well as fund several capital projects. A new rate was put in place during FY 2022 in order to provide additional pickups for short term rentals and this rate will remain the same for FY 2026.

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 will increase minimally over the previous fiscal year.

FISCAL YEAR ENDING JUNE 30, 2026

DETAIL OF REVENUES

SOURCE	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
Solid Waste Services Fees	\$ 6,481,672	\$ 6,680,660	\$ 7,350,000	\$ 6,642,000	\$ 7,350,000
Late Payment Penalties	32,656	36,051	33,000	33,000	33,000
Miscellaneous	3,452	-	-	-	-
Grants	-	296,810	-	-	-
Interest	46,268	47,910	40,000	40,000	40,000
Accommodations Tax Transfer	397,900	609,721	487,900	614,700	512,400
TOTAL REVENUES	\$ 6,961,948	\$ 7,671,151	\$ 7,910,900	\$ 7,329,700	\$ 7,935,400

FISCAL YEAR ENDING JUNE 30, 2025

SUMMARY OF EXPENSES

DIV.#	DESCRIPTION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
661	Commercial Collection	\$ 610,256	\$ 611,549	\$ 582,655	\$ 597,436	\$ 615,944
663	Transfer Station	1,297,820	1,137,861	1,194,579	1,199,294	1,218,901
671	Residential Collection	1,478,794	1,393,699	1,383,835	1,486,082	1,453,992
673	Trash/Litter Collection	462,638	437,802	599,953	521,560	615,516
674	Beach Cleaning	518,500	627,732	677,695	617,922	828,264
675	Recycling	477,368	531,569	603,691	535,515	633,513
999	Contingency	-	-	65,000	-	65,000
901	Depreciation Expense	507,261	651,510	580,000	580,000	580,000
906	Overhead Allocation	1,076,174	1,164,547	1,263,285	1,181,834	1,263,285
TOTAL OPERATING EXPENSES		\$ 6,428,811	\$ 6,556,270	\$ 6,950,693	\$ 6,719,643	\$ 7,274,415
EXCESS (DEFICIT)		\$ 533,137	\$ 1,114,881	\$ 960,207	\$ 610,057	\$ 660,985
BEGINNING NET POSITION		\$ 6,287,429	\$ 6,820,566	\$ 7,935,447	\$ 7,935,447	\$ 8,545,504
ENDING NET POSITION		\$ 6,820,566	\$ 7,935,447	\$ 8,895,654	\$ 8,545,504	\$ 9,206,489

SOLID WASTE FUND

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

FISCAL YEAR ENDING JUNE 30, 2026 DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
661	Commercial Truck	\$ 485,000	15-5-950-361
663	Transfer Trailer	150,000	15-5-950-361
	Station Building/Yard Improvements	2,750,000	15-5-950-321
671	Pickup Truck	38,500	15-5-950-360
673	Knuckle Boom Loader	250,000	15-5-950-361
674	Surf Rake	85,000	15-5-950-361
	Beach Trash Collection Vehicle	265,000	15-5-950-361
	TOTAL CAPITAL OUTLAY	\$ 4,023,500	

Performance Benchmarks, Goals, and Priorities

The following benchmarks, goals, and priorities are provided for FY 2026, 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 Solid Waste Facility for customer service during operating hours.
- Reduce vehicle accidents under last fiscal year.
- Track missed pick-ups and maintain a rate of less than 1%.
- Increase recycling on the beachfront and collect beach trash before cans overflow.
- Clean sand each day on the beach sections as needed based on usage.

15-5-661 COMMERCIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 261,084	\$ 280,765	\$ 257,429	\$ 255,000	\$ 283,620
014	OVERTIME	37,604	23,208	21,600	21,600	21,600
021	FICA	20,057	21,034	20,230	20,054	22,128
022	EMPLOYEE RETIREMENT	29,162	31,518	32,177	31,809	33,721
023	EMPLOYEE INSURANCE	29,455	27,103	60,480	55,000	63,360
040	WORKERS COMPENSATION	5,914	5,948	6,139	5,948	6,715
050	AWARDS	7,409	4,091	4,600	3,900	4,800
	* SUBTOTAL PERSONNEL *	\$ 390,685	\$ 393,667	\$ 402,655	\$ 393,311	\$ 435,944
110	CLOTHING/UNIFORMS	\$ 4,792	\$ 4,420	\$ 6,000	\$ 5,000	\$ 6,000
111	MATERIALS/SUPPLIES	28,926	46,511	40,000	40,000	40,000
112	OFFICE SUPPLIES	222	-	1,000	-	1,000
113	PRINTING	-	-	1,000	-	1,000
120	COMMUNICATIONS	537	331	1,000	600	1,000
130	CONTRACTUAL SERVICES	195	349	-	-	-
131	REPAIRS/MAINTENANCE	525	14,923	-	525	-
132	PROFESSIONAL SERVICES	-	-	1,000	-	1,000
150	VEHICLE OPERATIONS	126,504	122,353	80,000	110,000	80,000
151	FUEL	57,870	28,994	50,000	48,000	50,000
	* SUBTOTAL OPERATING *	\$ 219,571	\$ 217,881	\$ 180,000	\$ 204,125	\$ 180,000
	** TOTAL EXPENSES **	\$ 610,256	\$ 611,549	\$ 582,655	\$ 597,436	\$ 615,944

DIVISION 661 COMMERCIAL COLLECTION

DIVISION NARRATIVE

The Commercial Collection Division is comprised of four employees as shown below. These employees report to the Operations Manager - Solid Waste 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	7
Heavy Equipment Operator (HEO)	2	6
Heavy Equipment Operator/Welder	<u>1</u>	6
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. Overall this division will show an increase in expenses.

15-5-663 TRANSFER STATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 126,958	\$ 134,314	\$ 144,453	\$ 144,000	\$ 160,310
014	OVERTIME	31,419	32,859	30,000	32,000	30,000
021	FICA	10,722	11,755	12,561	12,672	13,702
022	EMPLOYEE RETIREMENT	12,510	14,039	15,905	12,528	20,205
023	EMPLOYEE INSURANCE	33,192	27,347	45,360	43,200	47,520
030	TRAINING	-	23	-	-	-
040	WORKERS COMPENSATION	6,910	6,869	7,850	6,869	8,564
050	AWARDS	5,171	1,913	3,450	2,925	3,600
	* SUBTOTAL PERSONNEL *	<u>\$ 226,882</u>	<u>\$ 229,120</u>	<u>\$ 259,579</u>	<u>\$ 254,194</u>	<u>\$ 283,901</u>
110	CLOTHING/UNIFORMS	\$ 3,042	\$ 3,664	\$ 4,000	\$ 4,000	\$ 4,000
111	MATERIALS/SUPPLIES	12,600	42,307	15,000	30,000	15,000
121	UTILITIES	10,691	4,117	5,000	5,000	5,000
130	CONTRACTUAL SERVICES	679,459	682,961	720,000	710,000	720,000
131	REPAIRS/MAINTENANCE	213,657	48,800	50,000	48,000	50,000
132	PROFESSIONAL SERVICES	36	36	1,000	100	1,000
150	VEHICLE OPERATIONS	84,187	86,316	70,000	85,000	70,000
151	FUEL	67,266	40,540	70,000	63,000	70,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 1,070,938</u>	<u>\$ 908,741</u>	<u>\$ 935,000</u>	<u>\$ 945,100</u>	<u>\$ 935,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 1,297,820</u></u>	<u><u>\$ 1,137,861</u></u>	<u><u>\$ 1,194,579</u></u>	<u><u>\$ 1,199,294</u></u>	<u><u>\$ 1,218,901</u></u>

DIVISION 663 TRANSFER STATION

DIVISION NARRATIVE

The Transfer Station Division is comprised of three Heavy Equipment Operators. These employees report to the Operations Manager - Sanitation 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 (HEO)	<u>3</u>	6
TOTAL	<u>3</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget with an increase in expenses due to expected growth in personnel costs.

15-5-671 RESIDENTIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 688,588	\$ 764,977	\$ 740,798	\$ 704,000	\$ 781,921
014	OVERTIME	72,270	56,816	45,000	60,000	45,000
021	FICA	51,010	57,481	55,006	53,480	57,884
022	EMPLOYEE RETIREMENT	72,943	87,808	84,916	93,775	101,574
023	EMPLOYEE INSURANCE	75,007	59,424	166,320	145,000	174,240
030	TRAINING	80	-	2,500	-	2,500
040	WORKERS COMPENSATION	17,889	18,297	19,645	17,889	20,673
050	AWARDS	<u>15,252</u>	<u>9,799</u>	<u>12,650</u>	<u>10,450</u>	<u>13,200</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 993,039</u>	<u>\$ 1,054,602</u>	<u>\$ 1,126,835</u>	<u>\$ 1,084,594</u>	<u>\$ 1,196,992</u>
110	CLOTHING/UNIFORMS	\$ 13,412	\$ 13,453	\$ 10,000	\$ 10,000	\$ 10,000
111	MATERIALS/SUPPLIES	72,538	82,476	55,000	55,000	55,000
120	COMMUNICATIONS	2,122	1,301	5,000	2,500	5,000
130	CONTRACTUAL SERVICES	106,988	23,829	-	106,988	-
131	REPAIRS/MAINTENANCE	-	9,460	-	-	-
132	PROFESSIONAL SERVICES	781	-	3,000	1,000	3,000
141	TRAVEL	-	-	2,000	-	2,000
142	ADVERTISING	-	-	2,000	-	2,000
150	VEHICLE OP.	170,902	131,073	80,000	130,000	80,000
151	FUEL	87,225	51,916	100,000	96,000	100,000
152	DAMAGE CLAIMS	<u>31,787</u>	<u>25,591</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 485,755</u>	<u>\$ 339,098</u>	<u>\$ 257,000</u>	<u>\$ 401,488</u>	<u>\$ 257,000</u>
	 ** TOTAL EXPENSES **	 <u>\$ 1,478,794</u>	 <u>\$ 1,393,700</u>	 <u>\$ 1,383,835</u>	 <u>\$ 1,486,082</u>	 <u>\$ 1,453,992</u>

DIVISION 671 RESIDENTIAL COLLECTION

DIVISION NARRATIVE

The Residential Collection Division is comprised of 11 employees as shown below. These employees report to the Operations Manager - Solid Waste 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	19
Superintendent - Solid Waste	1	17
Crew Leader II	1	9
Heavy Equipment Operator (HEO)	3	6
Motor Equipment Operator (MEO)	4	4
Tradesworker	<u>1</u>	2
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 with an increase in expenses due to expected growth in personnel costs.

15-5-673 TRASH/LITTER COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 195,817	\$ 210,242	\$ 258,806	\$ 214,646	\$ 262,553
012	SALARY, PART-TIME	-	-	10,920	-	10,920
014	OVERTIME	36,100	25,273	46,000	35,000	46,000
021	FICA	16,036	16,737	22,417	17,725	22,683
022	EMPLOYEE RETIREMENT	28,035	27,946	30,107	31,759	39,253
023	EMPLOYEE INSURANCE	30,228	29,277	45,360	43,200	47,520
030	TRAINING	40	-	-	-	-
040	WORKERS COMPENSATION	5,453	7,305	7,893	7,305	7,987
050	AWARDS	6,426	3,166	3,450	2,925	3,600
	* SUBTOTAL PERSONNEL *	\$ 318,135	\$ 319,947	\$ 424,953	\$ 352,560	\$ 440,516
110	CLOTHING/UNIFORMS	\$ 4,392	\$ 4,183	\$ 4,000	\$ 4,000	\$ 4,000
111	MATERIALS/SUPPLIES	509	1,655	5,000	5,000	5,000
132	PROFESSIONAL SERVICES	-	-	1,000	-	1,000
150	VEHICLE OPERATIONS	70,261	69,762	95,000	95,000	95,000
151	FUEL	69,341	42,256	70,000	65,000	70,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	\$ 144,503	\$ 117,855	\$ 175,000	\$ 169,000	\$ 175,000
	** TOTAL EXPENSES **	\$ 462,638	\$ 437,802	\$ 599,953	\$ 521,560	\$ 615,516

DIVISION 673 TRASH/LITTER COLLECTION

DIVISION NARRATIVE

The Trash/Litter Collection Division is comprised of four employees which includes two Crew Leaders and two Heavy Equipment Operators. These employees report to the Operations Manager - Solid Waste 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>
Crew Leader I	2	7
Heavy Equipment Operator (HEO)	<u>2</u>	6
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 with an increase in expenses due to expected growth in personnel costs.

15-5-674 BEACH CLEANING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY	\$ 274,205	\$ 333,300	\$ 314,004	\$ 303,436	\$ 435,718
012	SALARY, PART-TIME	5,498	35,258	43,680	43,680	43,680
014	OVERTIME	32,123	33,588	30,000	30,000	30,000
021	FICA	19,571	27,715	27,138	26,398	35,658
022	EMPLOYEE RETIREMENT	24,148	30,516	31,561	31,715	44,533
023	EMPLOYEE INSURANCE	58,245	77,980	90,720	57,600	95,040
030	TRAINING	-	46			
040	WORKERS COMPENSATION	6,347	8,070	9,692	8,070	12,735
050	AWARDS	5,276	6,473	6,900	6,473	6,900
	* SUBTOTAL PERSONNEL *	\$ 425,413	\$ 552,946	\$ 553,695	\$ 507,372	\$ 704,264
110	CLOTHING/UNIFORMS	\$ 2,927	\$ 3,733	\$ 3,500	\$ 3,500	\$ 3,500
111	MATERIALS/SUPPLIES	1,457	4,603	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	179	36	500	50	500
150	VEHICLE OPERATIONS	37,952	36,029	50,000	42,000	50,000
151	FUEL	50,572	38,456	60,000	55,000	60,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	\$ 93,087	\$ 82,856	\$ 124,000	\$ 110,550	\$ 124,000
	** TOTAL EXPENSES **	\$ 518,500	\$ 635,802	\$ 677,695	\$ 617,922	\$ 828,264

DIVISION 674 BEACH CLEANING

DIVISION NARRATIVE

This division provides for the cleaning of the beach during the summer season as well as assisting in the collection of trash from short term rental properties. The six employees work mainly in this division, but do supply assistance for short term rentals as well as road side litter.

This division provides for the salaries of six full-time employees and part-time Beach Cleaners as needed, as well as beach cleaning supplies and trash receptacles. Operational expenses for this division will include the cost of two new trash vehicles designed to pickup trash receptacles located on the beach.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader I	1	7
Heavy Equipment Operator (HEO)	3	6
Motor Equipment Operator (MEO)	<u>2</u>	4
TOTAL	<u>6</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget with an increase in expenses due to expected growth in personnel costs.

15-5-675 RECYCLING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 191,725	\$ 254,648	\$ 267,033	\$ 225,000	\$ 290,794
014	OVERTIME	25,565	25,527	26,000	26,000	26,000
021	FICA	14,393	19,728	21,391	18,323	23,126
022	EMPLOYEE RETIREMENT	16,791	25,891	32,591	25,844	32,723
023	EMPLOYEE INSURANCE	30,744	29,932	75,600	65,000	79,200
030	TRAINING	63	-	-	-	-
040	WORKERS COMPENSATION	6,087	6,494	7,326	6,087	7,920
050	AWARDS	7,548	4,678	5,250	4,750	5,250
	* SUBTOTAL PERSONNEL *	<u>\$ 292,916</u>	<u>\$ 366,896</u>	<u>\$ 435,191</u>	<u>\$ 371,004</u>	<u>\$ 465,013</u>
110	CLOTHING/UNIFORMS	\$ 5,326	\$ 4,645	\$ 4,500	\$ 4,500	\$ 4,500
111	MATERIALS/SUPPLIES	69,510	54,242	65,000	65,000	65,000
113	PRINTING/BINDING	-	-	3,000	-	3,000
130	CONTRACTUAL SERVICES	47	11	1,000	-	1,000
150	VEHICLE OPERATIONS	63,503	62,787	50,000	50,011	50,000
150	FUEL	37,652	42,988	45,000	45,000	45,000
152	DAMAGE CLAIMS	8,414	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 184,452</u>	<u>\$ 164,673</u>	<u>\$ 168,500</u>	<u>\$ 164,511</u>	<u>\$ 168,500</u>
	** TOTAL EXPENSES **	<u><u>\$ 477,368</u></u>	<u><u>\$ 531,569</u></u>	<u><u>\$ 603,691</u></u>	<u><u>\$ 535,515</u></u>	<u><u>\$ 633,513</u></u>

DIVISION 675 RECYCLING

DIVISION NARRATIVE

The Recycling Division is comprised of five employees as shown below. These employees report to the Operations Manager - Solid Waste 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. This division also provides support for the short term rental program.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader I	1	7
Heavy Equipment Operator (HEO)	2	6
Motor Equipment Operator (MEO)	<u>2</u>	4
TOTAL	<u>5</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget with an increase in expenses due to expected growth in personnel costs.

SOLID WASTE FUND

DEPRECIATION

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

The depreciation expense is based upon the useful life of each asset.

DETAIL OF EXPENSES		15-5-901-510				
CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 507,261	\$ 651,510	\$ 580,000	\$ 580,000	\$ 580,000
TOTAL DEPRECIATION		\$ 507,261	\$ 651,510	\$ 580,000	\$ 580,000	\$ 580,000

CONTINGENCY

DETAIL OF EXPENSES		15-5-901-189				
CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
<u>DEPRECIATION</u>						
189	CONTINGENCY	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000
TOTAL CONTINGENCY		\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000

OVERHEAD ALLOCATIONS

Overhead Allocation are used to reimburse other funds for expenses associated with governmental activities in the Solid Waste Fund.

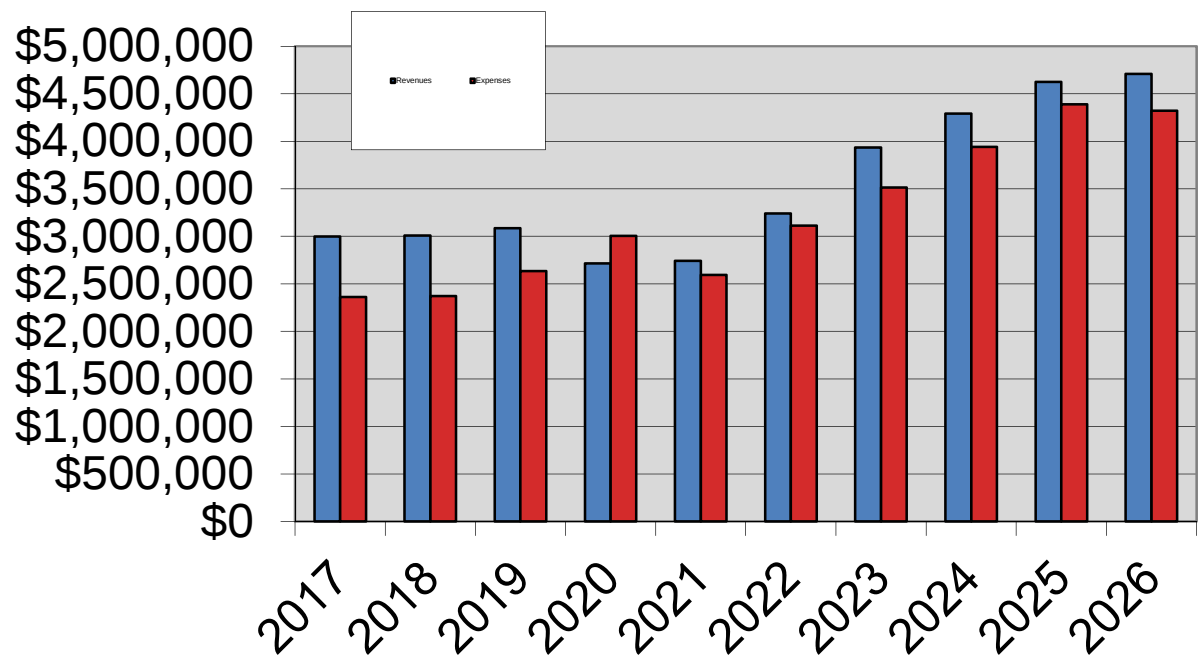
DETAIL OF EXPENSES		15-5-906-6XX				
CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
<u>OVERHEAD</u>						
6XX	OVERHEAD ALLOCATIONS	\$ 1,076,174	\$ 1,164,547	\$ 1,263,285	\$ 1,160,969	\$ 1,371,071
TOTAL OVERHEAD		\$ 1,076,174	\$ 1,164,547	\$ 1,263,285	\$ 1,160,969	\$ 1,371,071

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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 \$388,518 for FY 2026. 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. This fund has performed well over the past five summers.

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, 2026

DETAIL OF REVENUES

REVENUES	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
Rental (Umbrellas & Chairs)	\$ 3,700,597	\$ 4,404,349	\$ 3,800,000	\$ 4,000,000	\$ 4,200,000
Italian Ice Sales	306,072	407,295	350,000	410,000	350,000
Sales (Drinks, Food, Misc)	-	-	10,000	-	10,000
Accommodations Tax Transfer	246,800	311,159	388,500	246,800	405,000
Local Accommodations Tax Transfer	-	140,421	300,000	300,000	-
Miscellaneous	53,605	57,361	50,000	40,000	50,000
Less Sales Tax	<u>(300,554)</u>	<u>(351,643)</u>	<u>(272,200)</u>	<u>(300,000)</u>	<u>(305,000)</u>
TOTAL REVENUES	\$ 4,006,520	\$ 4,968,941	\$ 4,626,300	\$ 4,696,800	\$ 4,710,000

FISCAL YEAR ENDING JUNE 30, 2026

SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
760	Beach Services - Concessions	\$ 1,737,882	\$ 1,900,681	\$ 1,835,260	\$ 1,985,975	\$ 1,779,428
761	Beach Services - Lifeguards	887,834	1,176,714	1,077,337	922,774	1,316,431
906	Depreciation	168,031	202,859	160,000	160,000	210,000
906	Overhead Allocations	741,904	826,225	862,251	835,326	1,015,623
906	Transfer Out NMB Enterprise Fund	<u>-</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
TOTAL OPERATING EXPENSES		\$ 3,535,651	\$ 4,406,479	\$ 4,234,848	\$ 4,204,075	\$ 4,321,482
EXCESS (DEFICIT)		\$ 470,869	\$ 562,462	\$ 391,452	\$ 492,725	\$ 388,518
BEGINNING NET POSITION		\$ 612,489	\$ 1,083,358	\$ 843,996	\$ 1,645,820	\$ 2,138,545
ENDING NET POSITION		\$ 1,083,358	\$ 1,645,820	\$ 1,235,448	\$ 2,138,545	\$ 2,527,063

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 \$10,000, 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, 2026 DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
760	4 ATV's	\$ 72,000	16-5-760-360
	Chairs & Umbrellas	150,000	16-5-760-370
	Beach Carts	50,000	16-5-760-370
761	Transport Van	58,000	16-5-761-360
	Fiberglass Lifeguard Tower	45,000	16-5-761-370
	TOTAL CAPITAL OUTLAY	\$ 375,000	

Performance Benchmarks, Goals, and Priorities

The goals and priorities set forth in FY 2025 budget are underway and being accomplished as follows:

- Utilize Italian Ice POS software to be more efficient and accountable.
- Reduce staffing expenses when possible.
- Create and implement a marketing plan to grow online reservations.

The following benchmarks, goals, and priorities are provided for in FY 2026:

- Increase Italian Ice sales by accepting credit card payments.
- Utilize Beach Services POS software to be more efficient and accountable.
- Grow the cash reserves within the fund to one years expense equivalent.

16-5-760 BEACH SERVICES - CONCESSIONS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 84,456	\$ 99,699	\$ 151,492	\$ 151,492	\$ 237,670
012	PT- CONCESSIONS	882,421	824,213	860,000	900,000	915,000
013	PT- COMMISSIONS	47,714	57,332	48,000	58,884	64,000
014	OVERTIME	-	3,031	-	-	-
021	FICA	59,986	70,653	81,051	72,000	93,075
022	RETIREMENT	5,503	6,886	16,922	16,922	26,548
023	INSURANCE	16,189	15,363	30,240	27,500	31,680
024	UNEMPLOYMENT INSURANCE	-	-	-	-	-
030	TRAINING	-	-	5,000	500	5,000
040	WORKERS COMPENSATION	11,321	10,955	10,955	10,955	10,955
050	AWARDS	1,715	1,981	1,950	1,941	2,100
	* SUBTOTAL PERSONNEL *	\$ 1,109,305	\$ 1,090,113	\$ 1,205,610	\$ 1,240,194	\$ 1,386,028
110	CLOTHING/UNIFORMS	\$ 892	\$ 5,687	\$ 3,000	\$ 2,000	\$ 3,000
111	MATERIALS/SUPPLIES	94,593	35,402	30,000	30,000	30,000
112	OFFICE SUPPLIES	469	1,806	1,900	1,000	1,900
113	PRINTING/BINDING	-	-	5,500	500	5,500
120	COMMUNICATIONS	68,053	43,194	70,000	70,000	70,000
130	CONTRACTUAL SERVICES	417	46,246	1,000	35,000	1,000
131	REPAIRS/MAINTENANCE	3,619	15,763	17,000	10,000	17,000
132	PROFESSIONAL SERVICE+A28:C	796	134	23,000	1,000	23,000
134	CREDIT CARD FEES	334,915	404,078	335,000	400,000	50,000
140	SUBSCRIPTIONS & DUES	-	135	-	-	-
141	TRAVEL/BUSINESS	-	-	1,500	-	1,500
142	ADVERTISING	625	-	500	500	500
150	VEHICLE OPERATIONS	10,315	12,798	15,000	15,000	15,000
151	FUEL	22,032	15,997	25,000	25,000	25,000
152	DAMAGE CLAIMS	1,404	75,238	-	5,781	-
185	ITALIAN ICE / SUPPLIES	90,447	154,091	100,000	150,000	150,000
186	BOTTLED DRINKS	-	-	750	-	-
187	PREPACKAGED FOODS	-	-	500	-	-
	* SUBTOTAL OPERATING *	\$ 628,577	\$ 810,569	\$ 629,650	\$ 745,781	\$ 393,400
	** TOTAL EXPENSES**	\$ 1,737,882	\$ 1,900,682	\$ 1,835,260	\$ 1,985,975	\$ 1,779,428

DIVISION 760 BEACH SERVICES- CONCESSIONS

DIVISION NARRATIVE

The Beach Services division currently has four full-time regular employees to coordinate Concessions/Rentals. An Overhead allocation is made to account for the hours worked during the summer months for the Recreation supervision and other governmental services from other departments. Also, approximately 110 part-time employees will be hired during the summer as concession or rental employees.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Computer Programmer	1	13
General Concessions Manager - Beach Services	1	10
Assistant General Concessions Manager	<u>2</u>	6
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The decrease in this division is due to a significant decrease in credit card fees..

16-5-761 BEACH SERVICES - LIFEGUARDS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	FT - LIFEGUARDS	\$ -	\$ -	\$ -	\$ -	\$ 87,000
012	PT - LIFEGUARDS	669,164	764,920	775,000	700,000	775,000
013	LIFEGUARD BONUSES	21,400	25,800	43,000	25,800	43,000
021	FICA	49,015	60,212	62,577	55,524	69,233
022	RETIREMENT	-	-	-	-	9,718
023	INSURANCE	-	-	-	-	31,680
030	TRAINING	1,888	7,263	6,000	6,000	6,000
040	WORKERS COMPENSATION	13,860	15,360	16,360	15,360	18,100
050	AWARDS	-	43	2,000	500	4,300
	* SUBTOTAL PERSONNEL *	<u>\$ 755,327</u>	<u>\$ 873,598</u>	<u>\$ 904,937</u>	<u>\$ 803,184</u>	<u>\$ 1,044,031</u>
110	CLOTHING/UNIFORMS	\$ 30,020	\$ 28,731	\$ 30,000	\$ 29,000	\$ 30,000
111	MATERIALS/SUPPLIES	49,380	54,444	40,000	40,000	40,000
120	COMMUNICATIONS	15,120	13,586	15,000	15,000	15,000
130	CONTRACTUAL SERVICES	7,031	168,257	60,000	5,362	160,000
131	REPAIRS/MAINTENANCE	18,993	9,809	7,800	7,800	7,800
132	PROFESSIONAL SERVICES	1,880	154	-	-	-
140	SUBSCRIPTIONS & DUES	5,640	8,408	6,100	8,408	6,100
141	TRAVEL	1,153	713	2,000	5,000	2,000
142	ADVERTISING	1,350	2,125	3,500	1,500	3,500
150	VEHICLE OPERATIONS	1,401	11,945	6,000	6,000	6,000
151	FUEL	539	1,293	2,000	1,500	2,000
152	DAMAGE CLAIMS	-	3,651	-	20	-
	* SUBTOTAL OPERATING *	<u>\$ 132,507</u>	<u>\$ 303,116</u>	<u>\$ 172,400</u>	<u>\$ 119,590</u>	<u>\$ 272,400</u>
	** TOTAL EXPENSES **	<u>\$ 887,834</u>	<u>\$ 1,176,714</u>	<u>\$ 1,077,337</u>	<u>\$ 922,774</u>	<u>\$ 1,316,431</u>

DIVISION 761 BEACH SERVICES- LIFEGUARDS

DIVISION NARRATIVE

The Beach Services-Lifeguards includes approximately 2 full-time lifeguards and 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

	<u>Position</u>	<u>Number</u>	<u>Grade</u>
Full-Time Lifeguard		2	TBD
	TOTAL	<u>2</u>	

DETAIL OF LIFEGUARD BONUSES

Rookie Academy Bonus (seven day academy)	\$800
Recertification Bonus (two day recertification)	\$500

*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

This division provides for an increased level of service with the addition of two full-time lifeguard positions. The increase in expenses for this Division is the result of adding these positions.

BEACH SERVICES FUND

DEPRECIATION

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

DETAIL OF EXPENSES 16-5-906-510

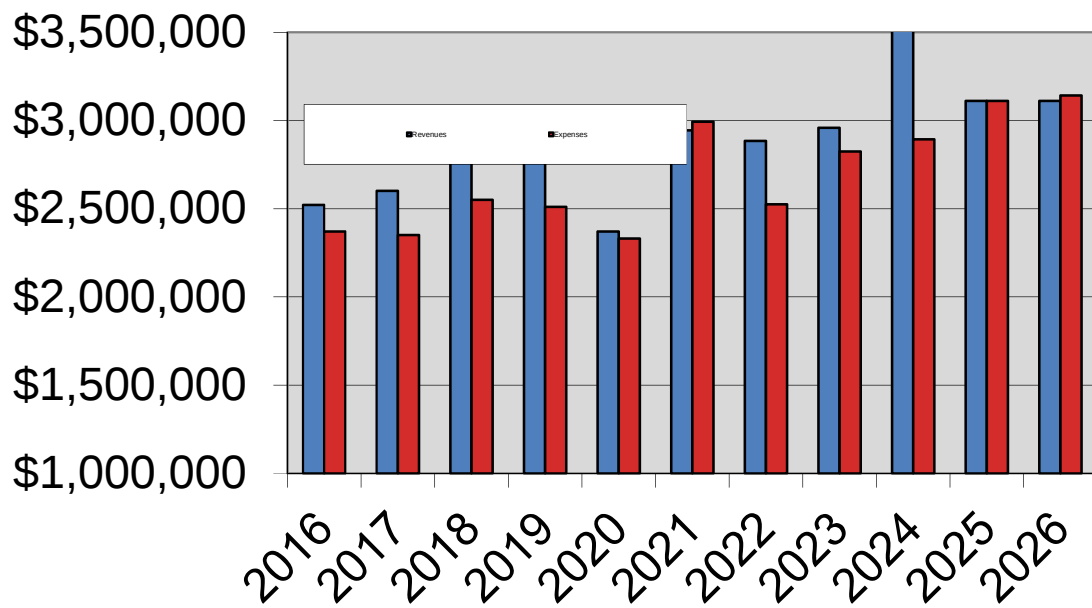
CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	<u>\$ 168,031</u>	<u>\$ 202,859</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 210,000</u>
* TOTAL DEPRECIATION*		<u>\$ 168,031</u>	<u>\$ 202,859</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 210,000</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, expenses are projected to exceed revenues by \$29,890 for FY 2026. The Aquatic & Fitness Center revenues have shown a significant rebound after the many issues brought on by the pandemic. The overall fund should be positive for FY 2026.

**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, 2026

DETAIL OF REVENUES

REVENUES	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
Aquatic Membership Fees	\$ 1,710,598	\$ 1,805,752	\$ 2,100,000	\$ 2,100,000	\$ 2,300,000
Aquatic Enrollment Fees	76,823	82,547	60,000	60,000	60,000
Aquatic Day Memberships	83,175	88,915	90,000	80,000	90,000
Operating Program Fees	388,778	411,578	419,500	419,500	419,500
Sales (Merch. & Food)	76,163	70,645	75,000	75,000	75,000
Sales Tax	(7,065)	(6,037)	-	-	-
Miscellaneous	12,018	11,482	2,000	2,000	2,000
Non-Operating Program Fees	-	7,334	15,000	15,000	15,000
Local Accommodations Tax Transfer	<u>1,597,972</u>	<u>1,600,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
TOTAL REVENUES	\$ 3,938,462	\$ 4,072,217	\$ 3,111,500	\$ 3,101,500	\$ 3,311,500

FISCAL YEAR ENDING JUNE 30, 2026

SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
770	Administration	\$ 923,265	\$ 1,026,785	\$ 1,193,281	\$ 960,284	\$ 1,060,653
771	Aquatics	660,395	453,003	411,681	371,138	451,915
772	Activity Specialist	269,461	317,137	328,459	282,892	352,985
773	Fitness	274,568	292,475	315,072	289,848	348,318
774	Custodians	186,777	182,125	212,557	161,218	230,522
970	Depreciation / Amortization	290,492	290,492	290,000	290,000	290,000
970	Overhead Allocations	332,061	346,934	360,108	342,218	406,997
970	Bond Interest/Agent Fees	<u>31,489</u>	<u>8,636</u>	<u>-</u>	<u>23,173</u>	<u>-</u>
TOTAL OPERATING EXPENSES		\$ 2,968,508	\$ 2,917,588	\$ 3,111,158	\$ 2,720,771	\$ 3,141,390
EXCESS (DEFICIT)		\$ 969,954	\$ 1,154,629	\$ 342	\$ 380,729	\$ 170,110
BEGINNING NET POSITION		\$ 4,880,365	\$ 5,850,319	\$ 4,064,712	\$ 7,004,948	\$ 7,385,677
ENDING NET POSITION		\$ 5,850,319	\$ 7,004,948	\$ 4,065,054	\$ 7,385,677	\$ 7,555,787

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, 2026 DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
770	Fitness Equipment Replacement	\$ 75,000	17-5-970-280
		<u>\$ 75,000</u>	

Performance Benchmarks, Goals, and Priorities

The following benchmarks, goals, and priorities are provided for in FY 2026, along with programs already in place:

- Increase the number of corporate memberships.
- Plan for the expansion of the facility.
- Offer more activities and programs for both adults and children.
- Maintain high level of cleanliness to ensure safety of members.
- Advance relationships with CCU Exercise Science Program- Utilize Student Internships.
- Improve TV Audio Options for members overall listening quality.
- Increase opportunities to communicate with members outside of the facility. ie. monthly newsletter via email.

17-5-770 ADMINISTRATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 337,595	\$ 350,350	\$ 334,908	\$ 330,000	\$ 279,063
012	SALARY, PART-TIME	118,488	125,127	116,752	110,000	136,222
014	OVERTIME	127	296	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	-
021	FICA	32,178	35,534	32,520	31,680	29,901
022	EMPLOYEE RETIREMENT	39,460	41,675	43,249	29,755	25,162
023	EMPLOYEE INSURANCE	25,309	26,989	60,480	48,000	63,360
030	TRAINING	-	10,850	6,500	650	6,500
040	WORKERS COMPENSATION	4,082	4,366	4,517	4,082	4,153
050	AWARDS	4,464	4,165	4,600	4,165	4,800
* SUBTOTAL PERSONNEL *		\$ 567,103	\$ 604,751	\$ 608,926	\$ 563,732	\$ 549,161
110	CLOTHING/UNIFORMS	\$ 72	\$ 80	\$ 500	\$ 300	\$ 1,600
111	MATERIALS/SUPPLIES	14,251	17,382	10,800	10,000	18,150
112	OFFICE SUPPLIES	2,018	3,969	10,400	10,400	11,000
113	PRINTING/BINDING	305	39	1,900	1,500	1,900
117	RESALE SUPPLIES	5,249	7,765	8,000	12,500	8,000
118	CUSTODIAL SUPPLIES	1,688	37	-	-	-
120	COMMUNICATIONS	2,333	2,602	2,500	1,500	3,000
121	UTILITIES	156,873	174,550	165,000	160,000	165,000
130	CONTRACTUAL SERVICES	18,489	35,782	50,000	50,000	78,037
131	REPAIRS/MAINTENANCE	86,946	99,751	262,200	85,000	137,200
132	PROFESSIONAL SERVICES	43	191	-	-	-
134	CREDIT CARD FEES	17,736	19,177	18,000	13,000	18,000
140	SUBSCRIPTIONS/DUES	183	-	855	855	855
141	TRAVEL/BUSINESS	1,124	1,496	-	1,497	6,500
142	ADVERTISING	48,852	58,852	52,200	50,000	62,250
151	FUEL	-	361	1,000	-	-
152	DAMAGE CLAIMS	-	-	1,000	-	-
* SUBTOTAL OPERATING *		\$ 356,162	\$ 422,034	\$ 584,355	\$ 396,552	\$ 511,492
** TOTAL EXPENSES **		\$ 923,265	\$ 1,026,785	\$ 1,193,281	\$ 960,284	\$ 1,060,653

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>
Operations Manager - Aquatic & Fitness Center	1	18
Assistant Operations Manager - Aquatic & Fitness	1	12
Customer Service Supervisor	1	8
Secretary / Receptionist	<u>1</u>	2
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 increase in total expenses is due to expected growth in personnel costs and repairs and maintenance.

17-5-771 AQUATICS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 107,297	\$ 106,116	\$ 120,866	\$ 96,000	\$ 128,450
012	SALARY, PART-TIME	132,405	141,295	133,178	110,332	150,268
014	OVERTIME	439	621	-	750	-
021	FICA	16,686	18,691	18,291	12,372	20,068
022	EMPLOYEE RETIREMENT	11,998	10,453	13,166	12,266	13,562
023	EMPLOYEE INSURANCE	11,177	14,309	30,240	25,200	31,680
030	TRAINING	181	2,052	1,700	800	1,700
040	WORKERS COMPENSATION	1,974	2,181	2,540	1,718	2,787
050	AWARDS	<u>1,851</u>	<u>1,049</u>	<u>2,200</u>	<u>1,950</u>	<u>2,400</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 284,008</u>	<u>\$ 296,766</u>	<u>\$ 322,181</u>	<u>\$ 261,388</u>	<u>\$ 350,915</u>
110	CLOTHING/UNIFORMS	\$ 345	\$ 610	\$ 600	\$ 250	\$ 600
111	MATERIALS/SUPPLIES	53,057	37,741	35,500	24,000	40,700
112	OFFICE SUPPLIES	1,139	-	-	-	-
113	PRINTING/BINDING	-	39			
130	CONTRACTUAL SERVICES	46,079	37,006	10,000	30,000	15,000
131	REPAIRS/MAINTENANCE	232,175	76,965	36,800	50,000	36,800
132	PROFESSIONAL SERVICES	4,902	3,321	3,900	3,500	5,100
140	SUBSCRIPTIONS/DUES	633	555	2,700	2,000	2,800
152	DAMAGE CLAIMS	<u>38,057</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 376,387</u>	<u>\$ 156,237</u>	<u>\$ 89,500</u>	<u>\$ 109,750</u>	<u>\$ 101,000</u>
	 *** TOTAL EXPENSES ***	 <u>\$ 660,395</u>	 <u>\$ 453,003</u>	 <u>\$ 411,681</u>	 <u>\$ 371,138</u>	 <u>\$ 451,915</u>

DIVISION 771 AQUATICS

DIVISION NARRATIVE

The Aquatics Division is made up of two full-time staff members, the Aquatic Manager and an 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 Manager	1	10
Aquatic Supervisor	<u>1</u>	6
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 decrease in this division is mainly due to a reduction in repairs and maintenance for the pools.

17-5-772 ACTIVITY SPECIALIST

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 104,265	\$ 121,785	\$ 116,165	\$ 110,000	\$ 130,463
012	SALARY, PART-TIME	111,567	124,548	138,583	120,000	143,839
014	OVERTIME	188	301	-	-	-
021	FICA	14,979	18,535	18,851	11,239	20,298
022	EMPLOYEE RETIREMENT	6,725	8,713	9,293	3,989	11,802
023	EMPLOYEE INSURANCE	2,886	13,607	15,120	12,600	15,840
030	TRAINING	-	100	500	500	500
040	WORKERS COMPENSATION	1,848	1,706	2,547	1,519	2,743
050	AWARDS	<u>1,816</u>	<u>1,994</u>	<u>2,200</u>	<u>895</u>	<u>2,400</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 244,274</u>	<u>\$ 291,288</u>	<u>\$ 303,259</u>	<u>\$ 260,742</u>	<u>\$ 327,885</u>
110	CLOTHING/UNIFORMS	\$ 236	\$ 464	\$ 600	\$ 600	\$ 600
111	MATERIALS/SUPPLIES	24,318	24,927	23,500	20,800	24,000
112	OFFICE SUPPLIES		12			
113	PRINTING/BINDING	-	39			
120	COMMUNICATIONS	537	331	500	500	500
132	PROFESSIONAL SERVICES	96	46	600	250	-
140	SUBSCRIPTIONS/DUES	<u>-</u>	<u>30</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 25,187</u>	<u>\$ 25,849</u>	<u>\$ 25,200</u>	<u>\$ 22,150</u>	<u>\$ 25,100</u>
	 ** TOTAL EXPENSES **	 <u>\$ 269,461</u>	 <u>\$ 317,137</u>	 <u>\$ 328,459</u>	 <u>\$ 282,892</u>	 <u>\$ 352,985</u>

DIVISION 772 ACTIVITY SPECIALIST

DIVISION NARRATIVE

The Activity Division is made up of two full-time staff members.. These individuals are 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 Manager 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 Manager	1	10
Activities Supervisor	<u>1</u>	6
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.

17-5-773 FITNESS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 64,918	\$ 69,267	\$ 67,089	\$ 63,000	\$ 73,085
012	SALARY, PART-TIME	118,892	127,553	130,000	120,000	142,500
021	FICA	13,242	14,640	14,585	13,542	15,953
022	EMPLOYEE RETIREMENT	4,561	5,066	5,367	5,040	5,533
023	EMPLOYEE INSURANCE	7,022	6,803	15,120	14,400	15,840
030	TRAINING	-	233	2,000	500	660
040	WORKERS COMPENSATION	2,129	2,124	1,971	2,124	2,156
050	AWARDS	<u>4,196</u>	<u>1,049</u>	<u>1,150</u>	<u>975</u>	<u>1,200</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 214,960</u>	<u>\$ 226,734</u>	<u>\$ 237,282</u>	<u>\$ 219,581</u>	<u>\$ 256,927</u>
110	CLOTHING/UNIFORMS	\$ -	\$ -	\$ 450	\$ 450	\$ 500
111	MATERIALS/SUPPLIES	3,820	9,708	12,000	10,000	13,510
117	RESALE SUPPLIES	35,286	31,162	35,000	30,000	41,500
130	CONTRACTUAL SERVICES	7,486	7,076	14,540	14,000	19,543
131	REPAIRS/MAINTENANCE	12,841	15,966	14,000	14,000	15,000
132	PROFESSIONAL SERVICES	33	13	-	-	-
140	SUBSCRIPTIONS/DUES	<u>142</u>	<u>1,817</u>	<u>1,800</u>	<u>1,817</u>	<u>1,338</u>
	* SUBTOTAL OPERATING *	<u>\$ 59,608</u>	<u>\$ 65,741</u>	<u>\$ 77,790</u>	<u>\$ 70,267</u>	<u>\$ 91,391</u>
	** TOTAL EXPENSES **	<u>\$ 274,568</u>	<u>\$ 292,475</u>	<u>\$ 315,072</u>	<u>\$ 289,848</u>	<u>\$ 348,318</u>

DIVISION 773 FITNESS

DIVISION NARRATIVE

The Fitness Division is comprised of one full-time staff employee, the Fitness Manager. This individual is responsible for coordinating and scheduling all fitness related activities. Additionally, the Fitness Manager 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 Manager	<u>1</u>	10
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 normal increases in personnel costs.

17-5-774 CUSTODIANS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	\$ 75,899	\$ 67,803	\$ 78,931	\$ 57,817	\$ 81,618
012	SALARY, PART-TIME	18,994	23,158	33,068	23,920	40,768
014	OVERTIME	1,561	1,340	1,500	-	1,500
021	FICA	6,612	6,400	8,399	6,049	9,168
022	EMPLOYEE RETIREMENT	5,118	4,598	6,434	4,625	6,649
023	EMPLOYEE INSURANCE	21,920	16,970	30,240	25,200	31,680
040	WORKERS COMPENSATION	977	1,052	1,135	817	1,239
050	AWARDS	<u>1,448</u>	<u>1,513</u>	<u>1,850</u>	<u>1,790</u>	<u>1,900</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 132,529</u>	<u>\$ 122,835</u>	<u>\$ 161,557</u>	<u>\$ 120,218</u>	<u>\$ 174,522</u>
110	CLOTHING/UNIFORMS	\$ 20	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
111	MATERIALS/SUPPLIES	-	53	-	-	-
118	CUSTODIAL SUPPLIES	54,063	57,652	50,000	40,000	55,000
131	REPAIRS/MAINTENANCE	152	1,566	-	-	-
132	PROFESSIONAL SERVICES	<u>13</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 54,248</u>	<u>\$ 59,290</u>	<u>\$ 51,000</u>	<u>\$ 41,000</u>	<u>\$ 56,000</u>
	** TOTAL EXPENSES **	<u>\$ 186,777</u>	<u>\$ 182,125</u>	<u>\$ 212,557</u>	<u>\$ 161,218</u>	<u>\$ 230,522</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>	1
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. An increase is budgeted for FY 2025 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.

DETAIL OF EXPENSES 17-5-970-510

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 290,492	\$ 200,000	\$ 290,000	\$ 290,000	\$ 290,000
* TOTAL DEPRECIATION*		<u>\$ 290,492</u>	<u>\$ 200,000</u>	<u>\$ 290,000</u>	<u>\$ 290,000</u>	<u>\$ 290,000</u>

BOND INTEREST

DETAIL OF EXPENSES 17-5-970-415

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
<u>BOND INTEREST</u>						
415	BOND INTEREST	\$ 31,489	\$ 31,489	\$ -	\$ -	\$ -
* TOTAL BOND INTEREST *		<u>\$ 31,489</u>	<u>\$ 31,489</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NMB ENTERPRISE FUND

NMB ENTERPRISE FUND

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

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

FISCAL YEAR ENDING JUNE 30, 2026

DETAIL OF REVENUES

REVENUES	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
NMB Park Sponsorships	\$ 70,925	\$ 70,925	\$ 130,000	\$ 130,000	\$ 100,000
NMB Park Field/Tournament Rentals	123,378	123,378	105,000	105,000	230,000
NMB Park Rentals	13,463	13,463	30,000	30,000	30,000
NMB Park Admissions	46,288	46,288	45,000	45,000	45,000
NMB Park Concessions	656,807	656,807	400,000	400,000	550,000
NMB Park Vending	-	-	500	500	500
NMB Merchandise Sales	-	-	15,000	15,000	15,000
Revenue Share Activities	84,960	84,960	50,000	50,000	50,000
Christmas Light Show/ Village	790,876	790,876	807,000	764,300	807,000
Sales Tax	(120,208)	(120,208)	(30,000)	(30,000)	(30,000)
Miscellaneous	9,463	9,463	-	-	-
Accommodations Tax Transfer	-	-	10,600	-	16,300
Local Accommodations Fee Transfer	400,000	140,421	500,000	500,000	500,000
Beach Services Transfer	-	300,000	300,000	300,000	-
TOTAL REVENUES	\$ 2,075,952	\$ 2,116,373	\$ 2,363,100	\$ 2,309,800	\$ 2,313,800

FISCAL YEAR ENDING JUNE 30, 2026

SUMMARY OF EXPENSES

Div #	DIVISION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
744	Concessions	\$ 511,951	\$ 612,111	\$ 478,777	\$ 459,561	\$ 718,879
781	Christmas Light Show/Village Operating	334,864	276,005	276,500	276,250	276,500
906	Depreciation	204,260	196,878	200,000	200,000	200,000
906	Overhead Allocations	949,162	957,372	585,512	585,512	2,267,229
906	Transfer - General Fund	-	-	75,000	75,000	75,000
	TOTAL EXPENSES	\$ 2,000,237	\$ 2,042,366	\$ 1,615,789	\$ 1,596,323	\$ 3,537,608
	EXCESS (DEFICIT)	\$ 75,715	\$ 74,007	\$ 747,311	\$ 713,477	\$ (1,223,808)
	BEGINNING NET POSITION	\$ 977,789	\$ 1,053,504	\$ 1,127,511	\$ 1,127,511	\$ 1,840,988
	ENDING NET POSITION	\$ 1,053,504	\$ 1,127,511	\$ 1,874,822	\$ 1,840,988	\$ 617,180

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, 2026 DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
781	Christmas Lights	<u>\$ 300,000</u>	18-5-781-370
Total Capital		<u>\$ 300,000</u>	

Performance Benchmarks, Goals, and Priorities

The goals and priorities set forth in FY 2024 budget are underway and being accomplished as follows:

- Begin construction of the park expansion.
- Redesign the Christmas Village and provide new amenities.

The following benchmarks, goals, and priorities are provided for in FY 2026:

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

18-5-744 NMB ENTERPRISE FUND - CONCESSIONS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 95,871	\$ 82,587	\$ 89,553	\$ 89,000	\$ 105,615
012	SALARY, PART-TIME	105,238	141,471	68,500	68,500	182,316
014	OVERTIME	1,379	3,056	-	-	-
021	FICA	13,849	16,885	11,538	11,500	21,019
022	RETIREMENT	7,404	7,455	3,520	7,500	3,520
023	INSURANCE	9,889	12,439	14,400	14,400	15,840
024	UNEMPLOYEE INSURANCE	-	-	5,000	-	5,000
030	TRAINING	3,306	-	6,000	-	6,000
040	WORKERS COMPENSATION	3,049	3,509	3,161	3,161	5,759
050	AWARDS	1,624	1,816	950	1,800	950
	* SUBTOTAL PERSONNEL *	\$ 241,609	\$ 269,218	\$ 202,622	\$ 195,861	\$ 346,019
110	CLOTHING/UNIFORMS	\$ 1,354	\$ 2,997	\$ 1,600	\$ 1,600	\$ 300
111	MATERIALS/SUPPLIES	22,940	15,377	5,000	5,000	30,000
112	OFFICE SUPPLIES	143	240	500	100	500
120	COMMUNICATIONS	514	1,011	250	-	650
130	CONTRACTUAL SERVICES	21,982	31,137	19,000	19,000	19,000
131	REPAIRS/MAINTENANCE	5,857	6,047	6,000	22,000	6,000
132	PROFESSIONAL SERVICES	40	39	1,500	1,500	1,500
134	CREDIT CARD FEES	13,391	17,728	12,500	12,500	24,861
140	SUBSCRIPTIONS & DUES	-	407	-	-	-
180	DRINKS FOR RESALE	51,358	67,577	42,000	42,000	74,584
181	PREPACKAGED FOODS RESALE	129,762	182,092	135,000	135,000	207,178
182	NON-FOOD ITEMS RESALE	23,001	18,241	52,805	25,000	8,287
	* SUBTOTAL OPERATING *	\$ 270,342	\$ 342,893	\$ 276,155	\$ 263,700	\$ 372,860
	** TOTAL EXPENSES **	\$ 511,951	\$ 612,111	\$ 478,777	\$ 459,561	\$ 718,879

DIVISION 744 NMB ENTERPRISE FUND - CONCESSIONS

DIVISION NARRATIVE

This division provides for one full-time General Concessions Manager - Park & Sports Complex and a full time Assistant General Concessions Manager. The division will account for the concessions activities at the Sports Complex. These activities will include a significant number of part time employees who will assist the recreation department in providing services for the various venues that will be held at the NMB Park and Sports Complex.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
General Concession Manager - Park & Sports Complex	1	10
Assistant General Concessions Manager	<u>1</u>	6
TOTAL	<u>2</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The increase in expenses is due to growth in personnel and food for resale costs due to the park expansion.

18-5-781 CHRISTMAS LIGHT SHOW / VILLAGE

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
030	TRAINING	\$ 7,372	\$ 720	\$ -	\$ -	\$ -
	* SUBTOTAL PERSONNEL *	\$ 7,372	\$ 720	\$ -	\$ -	\$ -
110	CLOTHING/UNIFORMS	\$ 2,438	\$ 87	\$ 2,500	\$ 2,500	\$ 2,500
111	MATERIALS/SUPPLIES	199,958	95,979	50,000	50,000	50,000
113	PRINTING/BINDING	-	-	-	-	-
117	RESALE ITEMS	-	58,913	-	-	-
120	COMMUNICATIONS	1,205	1,181	-	-	-
130	CONTRACTUAL SERVICES	69,793	61,856	45,000	45,000	45,000
131	REPAIRS/MAINTENANCE	15,932	1,540	11,500	11,500	11,500
132	PROFESSIONAL SERVICES	-	-	-	-	-
134	CREDIT CARD FEES	210	-	5,000	5,000	5,000
142	ADVERTISING	35,839	44,566	40,000	40,000	40,000
150	VEHICLE OPERATIONS	2,117	8,263	2,500	2,250	2,500
155	NMB DIRECT COSTS	-	2,900	120,000	120,000	120,000
		<u>\$ 327,492</u>	<u>\$ 275,285</u>	<u>\$ 276,500</u>	<u>\$ 276,250</u>	<u>\$ 276,500</u>
	** TOTAL EXPENSES **	<u>\$ 334,864</u>	<u>\$ 276,005</u>	<u>\$ 276,500</u>	<u>\$ 276,250</u>	<u>\$ 276,500</u>

DIVISION 781 CHRISTMAS LIGHT SHOW / VILLAGE

**NMB ENTERPRISE FUND
DIVISION NARRATIVE**

This division will account for all costs associated with the operations of the Christmas drive-thru light show and Christmas Village located at the NMB Park and Sports Complex. This division will continue to make capital investments for the Christmas Light Show with the goal being to increase the number of visitors during the off season.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2026

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.

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.

DETAIL OF EXPENSES 18-5-970-510

CODE	CLASSIFICATION	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
		ACTUAL	ESTIMATED	BUDGETED	ESTIMATED	BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 204,260	\$ 196,878	\$ 200,000	\$ 200,000	\$ 230,000
* TOTAL DEPRECIATION*		\$ 204,260	\$ 196,878	\$ 200,000	\$ 200,000	\$ 230,000

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, 2026
DETAIL OF REVENUES**

SOURCE	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
Interest	\$ (820)	\$ (912)	\$ 1,000	\$ (844)	\$ 1,000
Misc Revenues	11,132	1,748	-	1,759	-
Health Insurance:					
Wellness Nonparticipation	23,682	11,105	40,000	9,000	40,000
Contributions from Retiree & Retiree Dependents	868,826	679,449	600,000	660,000	600,000
Contributions from Dependents	753,046	775,271	650,000	646,000	650,000
Reinsurance Reimbursements	1,002,133	1,089,164	-	230,000	-
Prescription Rebates	264,165	233,807	170,000	233,807	170,000
HRA Forfeitures	37,285	-	-	-	-
Employee Premiums	6,115,220	6,336,507	7,938,800	7,938,800	8,335,740
Workers Compensation:					
Subrogation Recovery	-	-	-	-	40
Employee Premiums	727,000	818,237	925,000	925,000	975,000
Property/Liability:					
Transfer from Atax	-	-	-	-	200,700
Insurance Premiums	1,349,191	1,839,333	1,600,000	1,850,000	1,875,000
TOTAL REVENUES	\$ 11,150,860	\$ 11,783,709	\$11,924,800	\$ 12,493,522	\$ 12,847,480

**FISCAL YEAR ENDING JUNE 30, 2026
DETAIL OF EXPENSES**

DESCRIPTION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
991 Health Insurance:					
Claim Expenditures	\$ 8,940,162	\$ 7,427,074	\$ 5,750,000	\$ 5,600,000	\$ 5,750,000
Admin Fees, Misc. Exp, Aggregate Premium	572,186	592,345	882,000	840,000	882,000
Wellness Expenses	-	-	300,000	300,000	300,000
Clinic Expenses	488,308	490,477	435,000	745,000	900,000
992 Workers Compensation:					
Claim Expenditures	634,754	681,966	350,000	350,000	350,000
Admin Fees, Misc. Exp, Aggregate Premium	339,926	340,852	275,625	425,047	446,299
993 Property/Liability Insurance:					
Capital	-	-	-	-	347,700
Claim Expenditures	-	-	25,000	25,000	25,000
Admin Fees, Misc. Exp, Aggregate Premium	1,349,191	1,839,333	1,500,000	1,875,151	1,900,000
995 Risk Management	223,439	236,169	243,780	219,965	262,702
Overhead Allocations	29,750	39,977	43,021	35,131	44,391
OPEB Normal Costs	(7,497,923)	100,000	100,000	100,000	100,000
TOTAL EXPENSES	\$ 5,079,793	\$ 11,748,193	\$ 9,904,426	\$ 10,515,294	\$ 11,308,092
EXCESS (DEFICIT)	\$ 6,071,067	\$ 35,516	\$ 2,020,374	\$ 1,978,228	\$ 1,539,388
BEGINNING NET RESOURCES	\$ (3,201,874)	\$ 2,869,193	\$ (7,717,262)	\$ 2,904,709	\$ 4,882,937
ENDING NET RESOURCES	\$ 2,869,193	\$ 2,904,709	\$ (7,550,878)	\$ 4,882,937	\$ 6,422,325

19-5-995 RISK MANAGEMENT

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ESTIMATED	FY 2025 BUDGETED	FY 2025 ESTIMATED	FY 2026 BUDGETED
011	SALARY, REGULAR	151,432	164,998	\$ 168,629	\$ 150,400	\$ 183,700
014	OVERTIME	378	466	-	-	-
021	FICA	10,234	11,828	11,804	10,500	12,859
022	EMPLOYEE RETIREMENT	11,202	12,907	13,490	12,030	14,696
023	EMPLOYEE INSURANCE	21,622	21,215	30,240	28,800	31,680
030	TRAINING	2,242	2,036	-	-	-
040	WORKERS COMPENSATION	1,447	-	1,686	1,505	1,837
050	AWARDS	<u>1,949</u>	<u>2,057</u>	<u>1,880</u>	<u>1,880</u>	<u>1,880</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 200,506</u>	<u>\$ 215,507</u>	<u>\$ 227,729</u>	<u>\$ 205,115</u>	<u>\$ 246,652</u>
110	CLOTHING/UNIFORMS	555	316	\$ 500	\$ 300	\$ 500
111	MATERIALS/SUPPLIES	17,347	12,693	5,000	5,000	5,000
112	OFFICE SUPPLIES	176	21	1,000	500	1,000
120	COMMUNICATIONS	602	371	2,000	2,000	2,000
130	CONTRACTUAL SERVICES	3,410	6,267	2,000	2,000	2,000
131	REPAIRS/MAINTENANCE	-	-	1,000	1,000	1,000
140	SUBSCRIPTIONS/DUES	178	510	550	550	550
150	VEHICLE OPERATIONS	-	88	2,000	1,500	2,000
151	FUEL	<u>666</u>	<u>397</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	* SUBTOTAL OPERATING *	<u>\$ 22,934</u>	<u>\$ 20,663</u>	<u>\$ 16,050</u>	<u>\$ 14,850</u>	<u>\$ 16,050</u>
	** TOTAL EXPENSES **	<u><u>\$ 223,440</u></u>	<u><u>\$ 236,170</u></u>	<u><u>\$ 243,779</u></u>	<u><u>\$ 219,965</u></u>	<u><u>\$ 262,702</u></u>

DIVISION 995 RISK MANAGEMENT

DIVISION NARRATIVE

Risk Management is a division of Administration. This division includes the Risk Manager and the Safety Specialist to promote a healthy and safe work environment.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Risk Manager	1	18
Safety Specialist	<u>1</u>	9
TOTAL	<u>2</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 7.8% increase is due to growth in personnel costs.

INSURANCE RESERVE FUND

Performance Benchmarks, Goals and Priorities

- 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.
- Expand internal training in order to lower costs.
- Review reinsurance levels to balance costs versus risks.

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PERSONNEL REPORT

PERSONNEL REPORT

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

City Organization

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

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



The 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 increased by 44 for FY 2026. Changes by division are illustrated below:

DEPT	Div.#	CLASSIFICATION	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 ADOPTED
GENERAL GOVERNMENT	211	Legislative	9	8 ¹	9 ³	9	8 ⁵
	221	Administrative	3	3	3	3	6 ^{6,7}
	232	City Court	3	5 ²	5	5	5
	242	Legal	2	2	2	2	2
	252	Human Resources	5	6 ²	7 ⁴	7	8 ⁸
	822	Purchasing	4	4	4	4	4
	995	Risk Management	2	2	2	2	2
IS	262	Information Services	8	9 ⁹	11 ¹⁰	11	15 ^{11,12,13}
FINANCE	312	Utility Billing	9	10 ¹⁴	10	11 ¹⁷	11
	342	Accounting	6	7 ¹⁵	6 ¹⁶	6	7 ¹⁸
	352	Revenue	6	6	6	6	6
PUBLIC SAFETY	411	Public Safety Admin.	9	8 ¹⁹	8 ²³	9 ²⁹	11 ³⁵
	422	Uniform Patrol	60	68 ²⁰	70 ^{24,26}	78 ³⁰	79 ³⁶
	424	Community Services	10	8 ²⁰	11 ²⁵	11	11
	431	Detectives	10	10	11 ²⁷	11	11
	441	Police Training	-	-	-	5 ³¹	5
	442	Communication/Detention	24	25 ²¹	25	25	29 ³⁷
	444	Records	5	5	5	7 ³²	9 ³⁸
	445	Victim Rights Advocate	1	1	1	1	1
	452	Public Safety Training	5	7 ²²	8 ²⁸	4 ³³	5 ³⁹
	453	Fire / Rescue	60	60	60	66 ^{33,34}	78 ⁴⁰
	454	Fire Marshal's Office	4	4	4	4	5 ⁴¹
PLANNING & DEVELOPMENT	521	Planning	10	10	12 ⁴²	12	12
	522	Building	9	9	10 ¹	11	11
PUBLIC WORKS	611	Public Works Admin.	9	9	9	10 ⁵⁰	10
	622	Wastewater Treatment	7	7	7	7	7
	632	Wells/Lifts Maintenance	11	11	11	11	11
	642	Construction Maintenance	22	22	22	22	22
	652	Streets/Drainage	26	34 ⁴⁵	35 ⁴⁷	35	35
	661-675	Sanitation	27	30 ⁴⁶	33 ⁴⁸	33	33
	832	Fleet Maintenance	5	5	6 ⁴⁹	7 ⁵¹	7
	842	Facility Maint.	4	4	4	4	4
PARKS & RECREATION	741	Recreation - Admin	6	5 ⁵²	5	4 ⁶⁰	5 ⁶²
	742	Recreation - Athletics	6	6	6	6	6
	743	Recr - Programs/Events	3	3	3	3	3
	744	Sports Park Concessions	1	2 ⁵³	2	2	2
	745	Sports Park Events	4	5 ⁵⁴	- ⁵⁷	-	-
	750-5	Parks & Grounds	27	28 ⁵⁵	36 ^{57,58}	37 ⁶¹	47 ⁶³
	760	Beach Services	1	1	3 ⁵⁶	3	4 ⁶⁴
	770-4	Aquatics/Fitness Center	10	10	11 ⁵⁹	11	11
TOTALS			433	459	483	505	548

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

Employees by Department (continued)

General Government

- ¹ Removed 1 Greeter Position during FY 2022 for FY 2023 budget.
- ² Added 2 Assistant Clerk of Court/Ministerial Judge Positions and 1 Analyst/Coordinator Position in FY 2022 for FY 2023 budget.
- ³ Added 1 Assistant City Clerk for FY 2024 budget.
- ⁴ Added 1 HR Coordination I/II for FY 2024 budget.
- ⁵ Transferred 1 Asst. to the City Manager/City Clerk from 211 to 221 in FY 2025 for FY 2026 budget.
- ⁶ Added 1 Junior PIO for FY 2026 budget.
- ⁷ Added 1 Grant Writer in FY 2025 for FY 2026 budget.
- ⁸ Added 1 Human Resources Analyst for FY 2026 budget.

Information Services

- ⁹ Added 1 Information Sedrcurity Officer position in for FY 2023 budget.
- ¹⁰ Transferred 1 System Administrator Position from 411 to 262 and added 1 Camera System Analyst for FY 2023 budget.
- ¹¹ Added 2 IT Tech I/II's for FY 2026 budget.
- ¹² Added 1 Business Analyst I for FY 2026 budget.
- ¹³ Added 1 Camera System Analyst for FY 2026 budget.

Finance

- ¹⁴ Added 1 Meter Reader Position for FY 2023 budget.
- ¹⁵ Added 1 Accounting Clerk Position for FY 2023 budget.
- ¹⁶ Removed 1 Accounting Supervisor Position for FY 2024 budget.
- ¹⁷ Added 1 Cashier/Accounting Clerk for FY 2025 budget.
- ¹⁸ Added 1 Accountant I/II for FY 2026 budget.

Public Safety

- ¹⁹ Removed 1 Public Safety Director Position for FY 2023 budget.
- ²⁰ Added 4 PSO Positions and transferred 2 PSO positions from 424 to 422 in FY 2022 for FY 2023 budget.
- ²¹ Added 1 Detention Dispatch Supervisor Position for FY 2023 budget.
- ²² Added 1 Administrative Assistant Position and 1 Dispatcher/Detention Officer in FY 2022 for FY 2023 budget.
- ²³ Added 1 Assistant Police Chief in FY 2023 for FY 2024 budget.
- ²⁴ Added 4 Police Officer Positions for FY 2024 budget.
- ²⁵ Transferred 2 Police Officer Positions to 424 for FY 2024 budget.
- ²⁶ Added 1 Police Officer Positions for FY 2024 budget.
- ²⁷ Add 1 Detective Position for FY 2024 budget.
- ²⁸ Added 1 Police Officer Positions for FY 2024 budget.
- ²⁹ Transferred 1 Firefighter Position from 453 to 1 Chaplain Position in 411 during FY 2024 for FY 2025 budget.
- ³⁰ Added 8 Police Officer Positions due to COPS grant award in FY 2025 for FY 2024 budget.
- ³¹ Transferred 5 positions from 452 to 441 to separate police and fire training divisions
- ³² Added 2 Real Time Crime Scene Analyst Positions for FY 2025 budget.
- ³³ Transferred 1 Firefighter Position from 453 to 1 Fire Captain Position in 452 for FY 2025 budget.
- ³⁴ Added 8 Firefighter/EMT Positions for FY 2025 budget.
- ³⁵ Added 1 Systems Administrator and 1 PS Media Specialist for FY 2026 budget.
- ³⁶ Added 1 Operations Captain for FY 2026 budget.
- ³⁷ Added 4 Detention/Dispatch Officers for FY 2026 budget.
- ³⁸ Added 2 Real-Time Crime Center Analysts for FY 2026 budget.
- ³⁹ Added 1 EMS Training Captain for FY 2026 budget.
- ⁴⁰ Added 1 Fire Captain, 5 Fire Lieutenants, and 6 Firefighters for FY 26 Budget.
- ⁴¹ Added 1 Deputy Fire Marshal for FY 2026 budget.

Panning & Development

- 42 Added 1 Flood Plain Manager and 1 Admin Assistant II for FY 2024 budget.
- 43 Added 1 Master Building Inspector for FY 2024 budget.
- 44 Added 1 Master Building Inspector for FY 2025 budget.

Public Works

- 45 Added 2 Crew Leader, 2 HEO, and 4 MEO positions for FY 2023 budget.
- 46 Added 2 HEO and 1 MEO positions in FY 2022 for FY 2023 budget.
- 47 Added 1 Crew Leader and 2 MEO positions and removed 2 Tradesworker positions for FY 2024 budget.
- 48 Added 1 Crew Leader and 2 MEO positions for FY 2024 budget.
- 49 Added 1 Mechanic position for FY 2024 budget.
- 50 Added 1 Engineer position for FY 2025 budget.
- 51 Added 1 Emergency Vehicle Mechanic position for FY 2025 budget.

Parks & Recreation

- 52 Removed 1 Marketing & Sales Coordinator Position in FY 2022 for FY 2023 budget.
- 53 Added 1 Assistant General Concession Manager for FY 2023 budget.
- 54 Transferred 1 Special Event Worker Position from 754 to 745 in FY 2022 for FY 2023 budget.
- 55 Added 1 Public Grounds Maintenance Position for FY 2023 budget.
- 56 Added 2 Assistant General Concesssions Managers in FY 2023 for FY 2024 budget.
- 57 Transferred 4 Special Event Worker and 1 Crew Leader II from 745 to 754 for FY 2024 budget.
- 58 Added 2 Public Grounds Maintenance Positions and 1 Custodian position for FY 2024 budget.
- 59 Added 1 Assistant Activities Manager in FY 2023 for FY 2024 budget.
- 60 Removed 1 General Concession Manager Position for FY 2025 budget.
- 61 Added 1 Parks & Public Grounds Manager Position in FY 2024 for FY 2025 budget.
- 62 Transferred 1 Asst. Parks & Rec Director from 754 to 741 in FY 2025 for FY 2026 budget.
- 63 Added 2 HEO Positions (750), added 1 Crew Leader I and 2 Public Ground Maintenance Positions (751), added 2 Public Ground Maintenance Positions (752), added 2 Special Event Tech Positions (754), added 1 Crew Leader II (755) for FY 2026 budget due to park expansion.
- 64 Added 1 Computer Programmer in FY 2025 to FY 2026 Budget.

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
Effective July 1, 2025 for FY 2026

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Custodian	1	34,000	44,000	53,000
Bridge Operator Public Grounds Maintenance	2	36,000	47,000	57,000
Secretary/Receptionist Tradesworker	3	38,000	49,000	60,000
Accounting Clerk I Cashier/Accounting Clerk Landscape Tech Meter Reader Motor Equipment Operator (MEO) Records Clerk Special Events Tech I Warehouse Clerk Wasterwater Operator D	4	40,000	52,000	63,000
Administrative Assistant I Permit Clerk I	5	42,000	54,000	66,000
Accounting Clerk II Activities Supervisor General Concession Supervisor - Beach Services General Concession Supervisor - Park & Sports Complex Aquatic Supervisor Equipment Operator / Mosquito Control Tech Heavy Equipment Operator (HEO) Heavy Equipment Operator/Welder Horticulturist IT Tech I Irrigation Tech Maintenance Tech I Materials and Inventory Technician Procurement Clerk Pump Mechanic I Quartermaster Wastewater Operator C	6	45,000	58,000	70,000

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2025 for FY 2026

<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	7	48,000	61,000	74,000
Business License Inspector				
Buyer				
Code Enforcement Officer				
Crew Leader I				
Evidence Custodian				
Meter Reader Coordinator				
Municipal Fees Clerk				
Real-Time Crime Center Analyst				
Victim Witness Advocate				
Zoning Enforcement Officer				
Athletic & Sports Tourism Supervisor	8	52,000	65,000	78,000
Building Inspector				
Customer Services Supervisor				
Electrician				
Special Events & Program Supervisor				
Human Resources Coordinator I				
IT Tech II				
Maintenance Tech II				
Mechanic				
Permit Clerk II				
Pump Mechanic II				
Wastewater Operator B	9	55,000	69,000	82,000
Assistant Clerk of Court/Ministerial Judge				
Assistant Purchasing Agent				
Electrician/Signal Tech				
Crew Leader II				
Mechanic II				
Meter Reader Supervisor				
Electrician/Instrumentation Tech				
Engineering Tech I				
GIS Tech				
Parks & Public Grounds Supervisor				
Records Supervisor				
Right of Way Manager				
Safety Specialist				
Stormwater Compliance Manager				
Utility Billing Office Manager				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2025 for FY 2026

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Activities Manager	10	58,000	73,000	87,000
Assistant City Clerk				
Aquatic Manager				
Community Center Manager				
EVT Diesel Mechanic				
Fitness Manager				
General Concession Manager - Beach Services				
General Concession Manager - Parks & Sports Complex				
Human Resources Coordinator II				
Junior Accountant				
Laboratory Manager				
Plan Reviewer/GIS Tech				
Wastewater Operator A				
Zoning Tech				
Athletic & Sports Tourism Manager	11	61,000	77,000	92,000
Human Resources Team Lead				
Master Building Inspector				
Parks & Public Grounds Manager				
Special Events & Programs Manager				
Accountant	12	64,000	81,000	97,000
Assistant Operations Manager - Aquatic & Fitness Center				
City Clerk				
Flood Plain Manager				
Human Resources Analyst				
Legal Analyst				
Planner				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2025 for FY 2026

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Business Analyst I Camera System Analyst Computer Programmer Engineering Technician III Grants Manager Junior Public Information Officer	13	67,000	85,000	102,000
Accountant II Clerk of Court & Ministerial Judge Computer Services Lead Network Administrator Purchasing Agent Systems Administrator	14	70,000	89,000	107,000
Business Analyst II Human Resources Manager Information Security Officer IT Infrastructure Lead Senior Planner	15	73,000	93,000	112,000
Assistant Building Official	16	77,000	97,000	117,000
Accounting Supervisor Business Systems Manager Superintendent, Distribution & Collections Superintendent, Facilities Maintenance Superintendent, Fleet Management Superintendent, Solid Waste Superintendent, Streets & Drainage Superintendent, Wastewater Treatment Superintendent, Pumping Stations Zoning Administrator	17	81,000	102,000	123,000
Operations Manager - Aquatic & Fitness Center Operations Manager - Beach Services & Concessions Public Information Officer Revenue Manager Risk Manager Utility Billing Manager	18	85,000	107,000	128,000

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
Effective July 1, 2025 for FY 2026

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Assistant to the City Mgr./City Clerk Building Official Operations Manager - Solid Waste Operations Manager - Streets & Drainage Operations Manager - Recreation & Sports Tourism	19	90,000	115,000	140,000
Assistant Human Resources Director Assistant Parks and Recreation Director Assistant Planning and Development Director Assistant Police Chief of Police Deputy Fire Chief Operations Manager/Utilities	21	100,000	126,000	152,000
Assistant Finance Director	22	105,000	133,000	161,000
Assistant Public Works Director/Engineering Manager	23	110,000	140,000	169,000
Chief of Fire Rescue/Emergency Preparedness Director Information Services Director Planning & Development Director Human Resources Director Chief of Police Parks and Recreation Director	24	116,000	151,000	186,000
Finance Director	25	126,000	165,000	204,000
Public Works Director/City Engineer Assistant City Manager	26	134,000	177,000	220,000

CITY OF NORTH MYRTLE BEACH
POLICE & FIRE PAY & COMPENSATION PLAN
Effective July 1, 2025 for FY 2026

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Firefighter Detention Officer I Dispatcher	1	52,000	57,500	63,000
Firefighter EMT Detention Officer II Detention Officer/Dispatcher Police Officer Recruit	2	54,000	61,500	69,000
Firefighter 1st Class Detention & Dispatch Supervisor	3	57,000	65,500	74,000
Fire Engineer Police Officer	4	62,000	72,000	82,000
Master PSO Public Safety Chaplain	5	63,000	74,500	86,000
Deputy Fire Marshal Fire Lieutenant Police Corporal Detective	6	69,000	80,500	92,000
Beach Patrol Manager Detention & Dispatch Manager Fire Captain Police Sergeant	7	74,000	87,500	101,000
Fire Battalion Chief Police Lieutenant	8	82,000	97,500	113,000
Division Chief Fire Marshal Division Chief Support Services	9	85,000	104,500	124,000
Police Captain	10	93,000	113,500	134,000

Employee Benefits

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

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

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

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

Over thirty years ago, the City initiated a “Flex Spending” benefit that enables employees to pay out-of pocket, child care or health care expenses from pre-tax rather than after-tax dollars, with more money in the employee’s pocket as a result. The City has also been energetic in other areas of employee benefits including a contribution to a Health Reimbursement Account based on the Wellness Program. A Longevity Bonus Program continues to reward employees for years of faithful service.

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 2026.

Employee Compensation

For FY 2026, the salary ranges have been adjusted by 3% and a 5% pay increase will go into effect during the year for employees in order to stay competitive with surrounding local government entities.

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. Current budget policy requires that a 35% balance to expenditures be maintained on an annual basis.

BASE:

Cash + Receivables + Inventory + Other Current Assets - Accounts Payable,
Accrued Salaries & Other Current Liabilities = Fund Balance

The proposed FY 2025 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, 2025 is estimated to be around \$23,646,443 which is above the 35% level fund balance policy.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	ESTIMATED <u>FY 2024</u>	BUDGET <u>FY 2025</u>	ESTIMATED <u>FY 2025</u>	BUDGET <u>FY 2026</u>
16,433,118	21,235,079	21,091,531	23,179,252	22,481,096	23,642,049	23,646,443

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 2025 the millage will remain at 48 mills, which is which is an increase of 3 mills over the previous three fiscal years. 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 .0451 (45.1 mills) = Real Estate Tax Bill

Assessed Market Value x .105 x .0451 (45.1 mills) = Vehicle Tax Bill

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

	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024 EST</u>	<u>FY 2025 EST</u>	<u>FY 2025 EST</u>
All Assessed Value:	\$471,000,000	\$506,665,000	\$544,450,000	\$613,691,640	\$629,605,607

COMMENTS: The millage rate of 45.1 mills is one of the lowest rates for a full-service government in South Carolina. .

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>	<u>ESTIMATED</u> <u>FY 2026</u>	<u>BUDGET</u> <u>FY 2026</u>
19,811,180	20,461,922	22,141,605	24,479,637	26,120,000	28,278,000	\$27,178,000

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.

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 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>	<u>ESTIMATED</u> <u>FY 2025</u>	<u>BUDGET</u> <u>FY 2026</u>
285,138	338,784	275,690	246,072	350,000	340,000	350,000

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
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COMMENTS:

Estimates for FY 2026 are expected to remain at the same level as the previous fiscal year budget.

REVENUE HISTORY:

			ESTIMATED	BUDGT	ESTIMATE	BUDGET
<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>D</u> <u>FY 2025</u>	<u>FY 2026</u>
150,053	133,087	151,169	170,834	150,000	150,000	150,000

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. The business 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	1.75 per thousand
2	0 - 2,000	55.00	1.85 per thousand
3	0 - 2,000	60.00	1.95 per thousand
4	0 - 2,000	65.00	2.05 per thousand
5	0 - 2,000	70.00	2.15 per thousand
6	0 - 2,000	75.00	2.25 per thousand
7	0 - 2,000	80.00	2.35 per thousand
8			

See Individual Business in Class

BASE: This revenue source has shown good growth over the past several years.

COMMENTS: There are currently approximately 10,000 active business licenses in North Myrtle Beach. This tax revenue will reflect an increase from the previous fiscal year as a result of inflation and some growth.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
Business License Fees						
7,710,840	9,613,890	10,968,218	10,968,218	12,500,000	12,501,837	13,100,000
Business License Penalties						
80,375	49,730	69,499	69,499	90,000	130,375	100,000

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 revenue source should remain consistent with the current fiscal year.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
968,557	1,202,802	1,519,882	1,765,713	1,400,000	1,701,642	1,600,000

REVENUE ITEM: Inspection Fees

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

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

DESCRIPTION OF REVENUE:

Fees are collected by the Building Department for certain types of inspections done on location. The fee varies based on the type of inspection.

BASE:

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

COMMENTS:

The number of inspections for FY 2026 are estimated to remain the same as FY 2025.

REVENUE HISTORY:

			ESTIMATED	BUDGET	ESTIMATED	BUDGET
<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2025</u>	<u>FY 2026</u>
6,594	7,555	7,660	8,160	7,500	7,780	7,500

REVENUE ITEM: Other Permits

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

This revenue for FY 2026 is projected to increase over the next several years.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
9,905	13,250	23,270	47,048	15,000	47,048	19,000

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 have slowed due to conservation efforts and mild weather.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>	<u>ESTIMATED</u> <u>FY 2025</u>	<u>BUDGET</u> <u>FY 2026</u>
1,534,030	1,607,501	1,515,298	1,588,712	1,740,000	1,588,712	1,740,000

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, 2016 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 show some growth after a stable period of time.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
754,185	725,374	745,878	683,593	730,000	682,626	695,000

REVENUE ITEM: South Carolina Electric & Gas Company Franchise Fees

LEGAL AUTHORIZATION: Franchise Agreement by Ordinance

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

This revenue source is showing growth in the recent years.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
85,564	116,288	146,795	139,355	120,000	140,105	140,00

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 2026 will be the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
196,653	373,397	308,140	497,599	544,000	544,000	544,000

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.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
8,312	0	16,859	5,104	5,000	12,392	5,000

REVENUE ITEM: Interest on Investments

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

Interest income has shown substantial growth due to higher interest rates.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
20,516	19,497	205,601	151,254	270,000	200,000	270,000

REVENUE ITEM: Property Rental

LEGAL AUTHORIZATION: City Policy

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

DESCRIPTION OF REVENUE:

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

COMMENTS:

This revenue source should have little change over the previous fiscal year.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>	<u>ESTIMATED</u> <u>FY 2025</u>	<u>BUDGET</u> <u>FY 2025</u>
205,111	233,672	225,995	252,851	235,000	235,000	235,000

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 the City 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 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>	<u>ESTIMATED</u> <u>FY 2025</u>	<u>BUDGET</u> <u>FY 2026</u>
326,052	332,302	425,698	445,863	440,000	462,000	462,000

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 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
297,313	314,803	326,777	353,621	325,000	360,000	370,000

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 2026.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
36,616	36,616	36,616	36,616	36,600	36,600	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 should remain constant for FY 2026.

REVENUE HISTORY:

			ESTIMATED	BUDGET	ESTIMATED	BUDGET
<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2025</u>	<u>FY 2026</u>
255,816	362,824	371,567	358,256	380,000	370,000	380,000

REVENUE ITEM: Permit Fees for Alcoholic Beverages

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

COMMENTS:

This revenue source became effective January 1, 1997. However, legislative changes diverted the funds to the Myrtle Beach Air Base Development Board for five years. The quarterly payments to North Myrtle Beach began in FY 2006. Revenues for FY 2026 are projected to be stable from previous year.

REVENUE HISTORY:

			ESTIMATED	BUDGET	ESTIMATED	BUDGET
<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2025</u>	<u>FY 2026</u>
292,080	224,520	296,100	233,300	300,000	275,000	300,000

REVENUE ITEM: Government Grants

LEGAL AUTHORIZATION: Various Federal and State grants

FUND: General **ACCOUNT CODE:** 01-360-100 through 01-360-299

DESCRIPTION OF REVENUE:

This budget item reflects various grant opportunities to be realized by the city due to the addition of a Grants Writer that was added to the Administrative Department in FY 2008.

BASE:

Revenue are generated on a case-by-case basis as each unique grant is applied for and authorized. It usually offsets an expenditure of funds elsewhere.

COMMENTS:

This revenue source will remain stable over the next several years until the end of the COPS grant reimbursement period.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
1,381,833	1,434,093	436,235	825,384	1,300,000	1,200,000	1,300,000

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
Parking.....	\$4 per hour

COMMENTS:

This revenue source will remain stable over the next several years.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
1,654,033	1,724,618	1,845,011	2,406,470	2,670,252	2,374,016	2,515,252

REVENUE ITEM: Interest on Investments: Water & Sewer Fund

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

Interest rates are going higher and should result in higher interest earnings for the near future.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
118,553	66,996	102,565	60,740	175,000	150,000	175,000

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, 2025:

Meter Size	Water Minimum Charge <u>1,000 gal/ERU</u>	Sewer Minimum Charge <u>1,000 gal/ERU</u>	Minimum Water Usage <u>Usage</u>	Water Charge <u>1,000-30,000 Gal</u>	Water Charge <u>Over 30,000</u>	Sewer Charge <u>Per 1,000 Gal</u>
¾" Res.	\$10.27	\$9.88	1	\$3.27	\$3.67	\$3.58
¾" Comm.	10.27	9.88	1	3.27	3.67	3.58
1"	38.28	37.52	4	3.27	3.67	3.58
1-1/2"	72.56	69.04	8	3.27	3.67	3.58
2'	184.10	172.60	20	3.27	3.67	3.58
3'	392.80	345.20	40	3.27	3.67	3.58
4'	731.60	690.40	80	3.27	3.67	3.58
6'	1,511.20	1,380.80	160	3.27	3.67	3.58
8'	3,192.40	2,761.60	320	3.27	3.67	3.58
Irrigation				3.67	3.67	

BASE:

Over 15,600 utility 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 have been adjusted based on the pass through ordinance for Grand Strand Water & Sewer Authority for FY 26. Water rates have gone up 7 cents per thousand and sewer rates have increased by 8 cents per thousand.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
14,284,923	15,181,715	15,105,961	15,244,371	17,350,000	16,550,000	17,450,000

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> <u>(gpm)</u>	<u>Normal Op. Range</u> <u>(gpm)</u>	<u>Meter Size</u>	<u>Tap Fee</u>
24	2 - 30	3/4"	\$1,525
40	2 - 50	1"	1,600
80	5 - 100	1-1/2"	4,250
128	8 - 160	2" D.M.	4,250
128	4 - 200	2" Turbine	4,250
280	5 - 450	3" Turbine	8,500
256	4 - 320	3" Compound	8,500
800	15 - 1250	4" Turbine	At Cost
400	6 - 500	4" Compound	At Cost
1600	30 - 2500	6" Turbine	At Cost
800	10 - 1000	6" Compound	At Cost

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 remain stable over the next year.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>	<u>ESTIMATED</u> <u>FY 2025</u>	<u>BUDGET</u> <u>FY 2026</u>
194,281	183,380	190,956	173,880	125,000	125,000	125,000

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	\$1,200.00
6"	Over 120 Units	1,200.00
Over 6"		At Cost

BASE:

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

COMMENTS:

The revenue source will remain stable over the next fiscal year.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
35,166	42,500	39,540	46,553	30,000	30,000	30,000

REVENUE ITEM: Impact Fees

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

Effective October 1, 2024:	<u>Water</u>	<u>Sewer</u>
Single-Family	\$4,279	\$3,591
Condominium	4,279	3,591
Hotel/Motel (Per Bedroom)	1070	898
Mobile Home	4,279	3,591
Restaurant (Per Seat)	428	359
Business Office/Small Store (per employee)	243	225

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 is projected to remain stable for the next fiscal year.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
2,635,568	2,157,810	3,055,805	3,550,192	2,700,000	2,700,000	2,700,000

REVENUE ITEM: Late Payment Penalties

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article II, Division 3, Section 15-72

FUND: Utility **ACCOUNT CODE:** 02-370-800

DESCRIPTION OF REVENUE:

A penalty of 10% is added to any water bill not paid in its entirety within 21 days of the billing date. This is a one-time penalty until the water service is actually cut off 45 days after the original billing date, if the water bill is still unpaid.

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

This revenue source is expected to remain the same as FY 2025.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
52,497	57,829	61,032	61,032	\$80,000	\$80,000	\$80,000

REVENUE ITEM: Service Charges

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>	<u>ESTIMATED</u> <u>FY 2025</u>	<u>BUDGET</u> <u>FY 2026</u>
84,718	80,340	81,565	81,565	75,000	75,000	75,000

REVENUE ITEM: Storm Water Drainage Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 13, Article IV, Section 13-116 through 13-118

FUND: Storm Water **ACCOUNT CODE:** 03-370-600

DESCRIPTION OF REVENUE:

This revenue is derived from storm water drainage fee payments collected by the City from all properties. Each address requires a separate account and billing is included with the Utility Billing invoice for water services to customers.

FEE SCHEDULE:

This fee schedule was effective July 1, 2017:

Commercial & Multifamily:

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

Residential:

\$ 8.00 per month per Single Family residence

Condo Units:

\$ 5.50 per month per individual condo

BASE:

At this writing over 15,000 stormwater drainage customers are billed monthly based on the fee schedule above.

COMMENTS:

This revenue source will higher over the next fiscal year due to new customers around Water Tower Road.

REVENUE HISTORY:

			ESTIMATED	BUDGET	ESTIMATED	BUDGET
<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2025</u>	<u>FY 2026</u>
2,975,561	3,027,955	3,084,410	3,150,933	3,200,000	3,225,000	3,300,000

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 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
11,021	11,718	12,166	14,141	12,000	12,000	12,000

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. This revenue source has shown very strong growth over the last two seasons.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
3,671,284	4,385,508	6,584,770	6,331,861	6,664,250	6,488,137	6,531,250

REVENUE ITEM: Local Accommodation Tax & Hospitality Tax/Penalties

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

FUND: Hospitality Tax & Accommodations Tax **ACCOUNT CODE:** 05-320-200/210, 06-320-200/210

DESCRIPTION OF REVENUE:

Effective July 1, 2021, the City will collect 1 & ½% on local accommodations and 1% on all prepared food and beverages as well as admissions/amusements. Horry County will also collect 1 & ½% on both accommodations and prepared foods and admissions/amusements and provide monthly this amount less 1% collection fee to the City.

FEE SCHEDULE:

City of North Myrtle Beach: Accommodations -1½%; Hospitality – 1%.
Horry County: Accommodations and Hospitality – 1½%.

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 should continue to remain steady over the next year.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
13,667,328	19,929,717	20,733,186	21,263,091	23,050,000	21,590,000	22,422,160
Hospitality Fee Penalties						
63,446	22,310	79,218	160,336	75,000	100,000	100,000

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	\$24.00 per month
Single-Family Residential Customer (extra pick-up)	\$17.00 per month
Residential Roll Cart Service	\$24.00 per month
Residential Beach Route Collection (6% Properties)	\$39.00 per month
Residential Roll Cart-Rental Area (STR)	\$80.00 per month
Residential Roll Cart-Rental Area (Extra-Pickup)	\$65.00 per pickup
Residential Roll Cart-Rental Area (STR) (extra can)	\$24.00 per month
Residential Roll Cart-Rental Area (6% Properties) (extra can)	\$24.00 per month
Dumpster Service (one pickup per week)	\$99.00 per month
Each additional pickup per week	\$96.00 per pickup
Commercial Roll Cart/Bag Service	\$39.00 per month
Commercial Roll Cart/Bag Service (extra pick-up)	\$24.00 per pickup
Special Waste Fee	\$80.00 per pickup
<i>The Special Waste Fee includes Evictions, Carpet, Furniture changes, Contract Yard Waste, etc.</i>	
Yard Waste, Recycling & Special Waste	
Commercial	\$70.00 per month
Multi-Family	\$85.00 per month

BASE:

Over 12,750 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 increase due to a rate increase for both residential and commercial customers.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>	<u>ESTIMATED</u> <u>FY 2025</u>	<u>BUDGET</u> <u>FY 2026</u>
5,450,609	6,321,714	6,481,672	6,680,660	7,350,000	6,642,000	7,350,000

REVENUE ITEM: Solid Waste Late Payment Penalties

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 12, Article IV, Section 12-67.

FUND: Solid Waste **ACCOUNT CODE:** 15-370-800

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

The budget will remain the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
26,295	30,364	32,656	36,051	33,000	33,000	33,000

REVENUE ITEM: Beach Services Sales and Rentals

LEGAL AUTHORIZATION: Code of Laws of South Carolina

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

DESCRIPTION OF REVENUE:

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

Concessions include all vending of Italian ice, other bottled drinks and prepackaged food on the beach, as well as the rental of umbrellas and chairs.

BASE:

Revenue is based on projections from previous year's actual collections.

COMMENTS:

Revenues should be stable for the upcoming fiscal year.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
2,744,521	2,545,454	3,412,219	4,460,001	3,550,000	4,110,000	4,255,000

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 4,500 average member units for FY 2026. The number of members is at an all time high and continues to grow.

COMMENTS:

This revenue source should continue to increase in upcoming years.

REVENUE HISTORY:

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>	<u>ESTIMATED FY 2025</u>	<u>BUDGET FY 2026</u>
1,721,279	2,165,664	2,340,490	2,472,217	2,761,500	2,761,500	2,961,500

APPENDICES

Appendix I - Glossary of Terms
Appendix II - Ordinances

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

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

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

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

ENTERPRISE FUND. A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

ORDINANCE

AN ORDINANCE TO SET THE TAX LEVY FOR THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA FOR FISCAL YEAR 2026

**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 2025 through the thirtieth day of June 2026 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 THOUSAND AND NO/100 (\$1,000.00) 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 THOUSAND AND NO/100 (\$1,000.00) in value, the following amounts:

GENERAL FUND OPERATION MILLAGE	<u>45.1</u>
TOTAL FY 2026 MILLAGE	45.1

Forty-Five and one tenth (45.1) mills on each One Thousand Dollars (\$1,000.00) of assessed value, which will produce Forty-five Dollars and Ten Cents (\$45.10) of taxes for each One Thousand Dollars (\$1,000.00) 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, 2026, 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, 2026, 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, 2026, an 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, 2026, 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, 2025, and supersedes any other inconsistent ordinances.

DONE, RATIFIED AND PASSED, THIS _____ DAY OF _____, 2025.

ATTEST:

Mayor Marilyn Hatley

City Clerk

APPROVED AS TO FORM:

City Attorney

FIRST READING: 6.16.2025
SECOND READING: _____

REVIEWED:

City Manager

ORDINANCE: _____

ORDINANCE

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET, ITS REVENUES, AND EXPENDITURES FOR FISCAL YEAR 2026

**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 2026.
- Section 2.** That the Budget shall be for the period beginning July 1, 2025, and ending June 30, 2026, 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 personnel 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, 2025, 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	\$ 10.27	\$3.27	\$3.67
1	38.28	3.27	3.67
1-1/2	72.56	3.27	3.67
2	184.10	3.27	3.67
3	392.80	3.27	3.67
4	731.60	3.27	3.67
6	1,511.20	3.27	3.67
8	3,192.40	3.27	3.67
Irrigation Meter		3.67	3.67

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, 2025, 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	\$ 9.88	\$ 3.58
1	37.52	3.58
1-1/2	69.04	3.58
2	172.60	3.58
3	345.20	3.58
4	690.40	3.58
6	1,380.80	3.58
8	2,761.60	3.58

Rate increases from GSWSA are included in the sewer rates charged by the City of North Myrtle Beach.

Section 8. Effective October 1, 2025, 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	\$4,279
Wastewater	3,591

Section 9. This Ordinance shall be effective July 1, 2025.

Section 10. This ordinance supersedes any other inconsistent ordinance.

DONE, RATIFIED AND PASSED, THIS _____ DAY OF _____, 2026.

ATTEST:

Mayor Marilyn Hatley

City Clerk

APPROVED AS TO FORM:

City Attorney

FIRST READING: 6.16.2025

SECOND READING: _____

REVIEWED:

City Manager

ORDINANCE: _____