

REQUEST FOR CITY COUNCIL CONSIDERATION

Meeting Date: June 7, 2021

Agenda Item: 7A	Prepared by: Randy J. Wright, Finance Director	
Agenda Section: New Business: Public Hearing	Date: May 25, 2021	
Subject: FY 2022 Budget	Division: Finance	
<u>Background:</u> Prior to the budget being adopted by the Mayor and City Council, a Public Hearing on the budget is required. The FY 2022 Budget has been advertised and has been available for review on the City's website, as well as in the City Clerk's office. <u>Recommended Action:</u> Hold public hearing on the FY 2022 budget		
Reviewed by Department Head	Reviewed by City Manager	Reviewed by City Attorney
Council Action: Motion By _____ 2 nd By _____ To _____		

**City of
North Myrtle Beach**

**Fiscal Year
2022**

**Proposed
Budget**

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2022 BUDGET
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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2021-2022 Budget

F O R E W O R D

THE CITY

The City of North Myrtle Beach is located on the Atlantic Ocean and encompasses the northeastern section of the South Carolina coastal beach area known as the Grand Strand. North Myrtle Beach operates in and is governed by the laws of the State of South Carolina and also by its own charter which was first adopted by the electorate on May 7, 1968. The charter provides for a Council-Manager form of government. Legislative authority is vested in the Mayor and six Councilmembers elected at-large; provided, one councilmember shall be a resident of each of the following wards: Crescent Beach, Cherry Grove, Ocean Drive, Windy Hill, and two at-large. The terms of office are for four years each. The present term of councilmembers from Cherry Grove and Crescent Beach wards will expire during November 2023, along with one at-large member. The present term of the Mayor and the councilmembers from Ocean Drive, Windy Hill, and the other at-large councilmember will expire during November 2021. The Mayor and Council enact ordinances and resolutions relating to City services, levy of taxes, appropriation and borrowing, licensing and regulating of businesses and trades, and other municipal purposes.

ACCOUNTING SYSTEM

The City's accounting system is organized and operated on a fund basis. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. The types of funds to be used are determined by generally accepted accounting principles, and the number of individual funds established is determined by sound financial administration. The general principle for funds is to keep the overall number of funds to a minimum.

The City's records are maintained on a modified accrual basis for all governmental and fiduciary fund types. Accordingly, revenues are recognized when susceptible to accrual, i.e., both measurable and available. Expenditures, other than interest on long-term debt, are recorded as liabilities when incurred. The accrual basis of accounting is utilized by all proprietary funds.

The City of North Myrtle Beach has been awarded the Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report (CAFR) by the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting, and its attainment represents a significant accomplishment by a government and its management. The City has obtained this award for every year since 1986.

BUDGETARY SYSTEM

The fiscal period of the City of North Myrtle Beach begins July 1 and ends June 30. Detailed provisions for the City's budget are set forth in South Carolina Code and City Code.

The budget process begins in November - eight months before the budget will take effect. The FY 2022 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

FY 2022 BUDGET CALENDAR

Nov. 1 – Nov. 30	-	Budget discussions with Department Heads.
Dec. 1 – Dec. 31	-	Prepare budget spreadsheet per various department discussions.
January 4 - 15	-	Review and compilation of preliminary budgets for all funds.
Jan. 19 – Jan. 22	-	City Manager reviews Proposed Budget from Finance Dept.
Jan 25 – Jan. 29	-	Compilation of Budget Retreat Manual.
Feb. 1 – May 14	-	Finance Department writes the preliminary budget document based on the Budget Retreat Manual.
May 10 – 11	-	Budget Retreat.
May 12 – 14	-	Finance Director and Asst. Finance Director reviews Budget Retreat priorities outlined during the retreat in respect to the Budget.
May 14	-	City Manager prepares Budget Message.
May 17 - 21	-	FY 2022 Proposed Budget reviewed and printed.
June 7	-	FY 2022 Proposed Budget submitted to Council.
	-	Public Hearing/First Reading of Proposed FY 2022 Budget Ordinance by City Council.
June 21	-	Second Reading of Proposed FY 2022 Budget Ordinance by City Council.
June 22 - 25	-	FY 2022 Finalized.
June 30	-	Distribution of FY 2022 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 at least two months prior to the beginning of the new fiscal year. The proposed budget receives a public hearing before adoption, and requires two reading seven 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 2021-2022 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 2022 that is budgeted at \$1,273,500.

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 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 2022. The City has purchased an additional 96 acres of land to nearly double the Sports Park in the foreseeable future. The Recreation Department will also spend an additional \$1,500,000 in promoting and holding many other tourist related events that include the Great Christmas Light Show, May-fest, St. Patrick's Day Parade, Irish Italian Festival, Monday After the Masters, Diva Run, and numerous other tourism related events.

Coronavirus: The virus has impacted the City of North Myrtle Beach, but as this budget reflects the City has been able to manage through this time with no adverse effect on its financial position or the City's ability to provide exceptional service to its many visitors or citizens.

BUDGET POLICIES

In the development of the FY 2022 Budget, certain policies are followed in order to calculate revenue and expenditure estimates. These policies, which define the budget parameters, were followed in developing the budget for the annual budget retreat with the Mayor and City Council. The budget policies followed in developing the budget that was reviewed at the budget retreat are as follows:

1. The General Fund millage rate will remain at 45 mils. The Millage Rate of 45 mils is the same as the previous fiscal year and 7.9 mils will still be used to pay the short term note for the park land.
2. Business License Fees will remain the same for FY 2022 as the previous fiscal year.
3. Water Fees will change in accordance with any rate change from GSWSA. The annual 5% increase for Impact Fees will be imposed as of October, 2021. Tap fees for both water and sewer will increase by 20% for the next three years to reflect the actual cost of the tap.
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 will increase by 1% per year through 2022. These annual increases will result in an annual rate of 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. As of this writing all benefits will be fully instated as of July 1, 2021.
7. Employee pay ranges will be adjusted up 0.0% for the minimum, 1.5% for the middle and 3.0% for the upper end of the pay range. The pay matrix will be from 0.0% to 4.5% for FY 2022.
8. The General Fund will present a balanced budget between revenues and expenditures.
9. Revenue estimates will remain at the lower to middle portion of projected ranges.
10. Full salaries and benefits will be budgeted for all positions. However, some position vacancies may be unfilled for short periods of time depending on ongoing economic conditions.
11. The recipient of the Accommodations Tax 30% Direct Marketing Funds will be the North Myrtle Beach Chamber of Commerce.
12. The 35% General Fund's Fund Balance policy will remain in effect for FY 2022. These funds are vital in maintaining the financial sustainability of the city as well as providing cash flow for low revenue months and possible contingencies such as hurricanes. Any excess over the 35% may be used for capital purchases or one-time major expenditures.
13. The City will have no General Obligation Debt Payments for this fiscal year.
14. Equipment replacement will continue on a pay-as-you-go basis.
15. The City will continue to explore new technologies and purchase new computer systems/software to assist departments in the delivery of quality service to its citizens.
16. Continue to expand the City through strategic annexations that encourages smart growth.
17. Provide increased recreational opportunities through bike paths, parks, and protection of natural areas.
18. Use ½% of the Local Accommodations collections to guarantee the 2004 Aquatics and Fitness Center Revenue Bonds with any excess going to the Beach Services Fund for the funding of lifeguards or to the North Myrtle Beach Enterprise Fund for tourist related costs.
19. Engage a lobbyist to obtain State funds for ocean outfalls and other major infrastructure projects.
20. The Cherry Grove Dredging Project will continue through FY 2022 which will include a mechanical dredge project in the minor channel. The second dredging project will be investigated in this fiscal year.

21. Explore opportunities to enhance tourist related activities during the shoulder seasons such as various sports tournaments and training opportunities especially at the new Sports Park.
22. Excess funds may be transferred between funds for operating and capital purposes at the express approval of the City Manager, Finance Director and /or the Assistant Finance Director.
23. Mayor and Council members will be eligible for retiree health insurance with 10 years of continuous service to the City of North Myrtle Beach and reaching normal retirement age as defined by Social Security.
24. The City Manager is eligible for retiree health insurance with 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.
25. Due to the significant capital projects, it is authorized to borrow funds against existing CD's at local banks not to exceed a period of 24 months. The rate should not exceed 1% above the City's current CD rate at the respective banks.
26. Paid parking will be expanded for this fiscal year.
27. Inter-fund borrowings will be allowed for the purpose of capital projects for up to 5 years with the lending fund receiving ½% interest above the current CD rate for City CD's.
28. Mayor and Council will receive a 9% pay increase after the November election.
29. Stormwater Fees will remain at \$8 per ERU/month and multi-family units will remain the same at \$5.50 per month.
30. Solid Waste Fees will not change during this fiscal year.
31. A small increase in umbrella and chair rentals will take place for the upcoming season.
32. The City will continue to assist the Horry County RTA in the amount of \$50,000.

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City of North Myrtle Beach, South Carolina

PRINCIPAL OFFICIALS

July 1, 2021

Elected

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

Appointed

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

Working Together to Make a Difference

OUR MISSION AS CITY EMPLOYEES

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



June 7, 2021

Honorable Mayor and City Council:

Submitted herein is the recommended budget for the City of North Myrtle Beach for the fiscal year ending June 30, 2022.

The budget is the most important document prepared by the City annually. This document contains a brief description of the services, the programs and service levels that we provide as a full service city. The budget also is a reflection of what Council sees as the vision for this community and reflects those issues and solutions as discussed at the annual Budget Retreat.

The millage rate for FY 2022 is 45.0 mils which is the same millage rate as the previous fiscal year. The overall budget for FY 2022 will be \$131,347,936 compared to \$88,759,907 for the previous fiscal year after the Covid-19 Budget reduction of \$30,250,000. The Budget has no provisions for adjustments due to the ongoing pandemic.

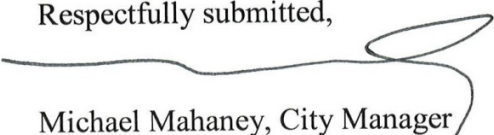
This budget contains adjustments to Water & Sewer Fees as well as Tap Fee in the Water and Sewer Fund. A discussion of each of these fee adjustments is in the Budget Policies Section of the Budget Document.

Total full-time employment remains at 433 positions, but some positions have been moved to other funds as well as reclassified to perform other functions.

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

I would like to thank the Mayor and City Council for their input and support of the budget process as well as all Department Heads and staff for their work throughout this process. Special thanks to Finance Director Randy Wright and Assistant Finance Director Jamie Baker for preparing this document.

Respectfully submitted,


Michael Mahaney, City Manager

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**CAPITAL/OTHER INFRASTRUCTURE SUMMARY
ALL FUNDS**

The City will continue to adhere to its pay-as-you-go financing methodology established in 1988 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 first-rate and the majority of its infrastructure is in good to excellent condition. The financing of needed equipment on a pay-as-you-go basis is only possible when a community experiences steady growth similar to that of North Myrtle Beach.

A summary of capital/other infrastructure by fund and department is provided in the following table for the 2022 Fiscal Year. Capital expenditures make up a significant portion of the total budgetary expenditures of \$131,347,936 including capital purchases in the enterprise funds. The City has functioned primarily under the pay-as-you-go financing methodology over the last 34 years .

<u>Department</u>	<u>Total Capital</u>
General Government	\$ 2,025,000
Finance	250,000
Information Services	475,000
Public Safety	605,765
Planning & Development	-
Public Works	31,937,500
Recreation & Parks	<u>21,607,500</u>
Total Capital	\$ <u>56,900,765</u>

<u>Fund</u>	<u>Total Capital</u>
General	\$ 1,153,765
Water & Sewer	7,060,000
Stormwater Drainage	10,300,000
Park Improvement	21,000,000
Capital Improvement	10,300,000
Street Improvement	4,682,500
Beach Renourishment	300,000
Cherry Grove Dredging	550,000
Solid Waste	1,420,000
Beach Services	14,500
Aquatics & Fitness Center	50,000
NMB Enterprise	<u>70,000</u>
Total Capital	\$ <u>56,900,765</u>

GENERAL FUND CAPITAL

Capital purchases within the General Fund for FY 2022 have decreased from the previous fiscal year. Budgeted capital purchases at this time still make up only a small percentage of the overall expenditures of the General Fund because many of the ongoing capital purchases of the government are funded in other capital 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 are 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 2022:

GENERAL FUND CAPITAL ITEMS PROPOSED

Division	Description	FY 22 PROPOSED
Human Resources	Software	\$ 25,000
Information Services	Computers/Technology/Software	175,000
Pub. Safety - Admin.	Vehicle	33,000
Pub. Safety - Patrol	Patrol Vehicles (8)	370,000
	Various Non-Mobile Equipment	18,000
Community Services	Beach Patrol Vehicles	67,000
	Other Equipment	17,000
Detectives	Unmarked Vehicle	33,000
Fire Suppression	Non-Mobil Equipment	36,765
Fire Insection	Vehicle	31,000
Streets	Truck	35,000
	Backhoe	80,000
	Other Equipment	20,000
Parks - Parks/Sports Com.	Large Mower	73,000
Parks & Beach	Truck	40,000
Parks & Grounds	Playground Surfacing	60,000
Vehicle Maintenance	Other Equipment	40,000
GRAND TOTALS		<u>\$ 1,153,765</u>

During the annual budget retreat, the Mayor and City Council review revenues, expenditures and capital needs for the upcoming fiscal year as well as the four following fiscal years for long-term budget purposes. The budget decisions on capital must be reviewed in light of the ongoing capital improvement plans for the various departments that are part of the General Fund. The following table illustrates the projected capital needs by category for the General Fund for FY 2023 through FY 2026:

<u>Category</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
Building, Land & Improvements	\$ 0	\$ 0	\$ 0	\$ 0
Heavy Equipment	120,000	105,000	70,000	110,000
Office Equipment	175,000	175,000	175,000	175,000
Motor Vehicles	613,500	642,000	635,500	619,000
Other Equipment	<u>60,000</u>	<u>68,000</u>	<u>20,000</u>	<u>69,000</u>
TOTAL General Fund Capital	<u>\$ 968,500</u>	<u>\$ 990,000</u>	<u>\$ 900,500</u>	<u>\$ 973,000</u>

Capital expenditure projections for future years are within the annual spending parameters the City has allocated to capital purchases over the previous five years. The General Fund should have no problem continuing its pay-as-you-go financing for the various capital expenditures projected through FY 2026.

WATER AND SEWER FUND

Several major infrastructure improvements are budgeted for the Water and Sewer Fund for FY 2022. Due to the cost of several major infrastructure projects scheduled for this fiscal year, a possible transfer from operations may be necessary in order to provide the cash flow to take on all these significant projects. The

Water and Sewer Fund still maintains adequate cash reserves and has no revenue debt or contractual debt as of this time.

The Water and Sewer Fund may spend \$7,060,000 on capital projects/equipment for FY 2022. These projects are split between impact fees and operating revenues. The largest capital expenditures will be for various major water projects such as the 30" water line from the High Service Pump Station to 33rd Avenue South. Other capital expenditures for the Water and Sewer Fund include normal replacements and various upgrades throughout the system.

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

		FY 22 PROPOSED
<u>Division</u>	<u>Description</u>	
Finance/Utility Billing	Radio Telephone Read/Computer Updates	\$ 250,000
PW/Administration	GIS Mapping, Modeling, Asset Mgt	250,000
	GPS Survey Unit	20,000
	Truck	70,000
PW/Wastewater Tr.	Aerators	50,000
	Electrical Panel Upgrades	75,000
	Auma Actuators	50,000
PW/Wells & Lifts	Pump Station Telemetry	100,000
	Electrical Upgrades HSPS	1,250,000
	Water Tank Rehabilitaion 28th S.	350,000
	Portable Generator	70,000
	Pump Station Control Panels	150,000
	Sewer Pump Station Upgrades/Repl.	150,000
PW/Construction	Kabota Mini Excavator	75,000
	Slip Line Gravity Sewer Mains	300,000
	In-House CIP	<u>100,000</u>
GRAND TOTALS		<u>\$ 3,310,000</u>

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

FY 2022 Budgeted		
Water Projects:		
	North End Water Crossing	\$ 250,000
	MB Transmission Main	500,000
	30" Main HSPS to 33rd Ave. S.	<u>750,000</u>
Total Water Projects		<u>\$ 1,500,000</u>
Sewer Projects:		
	Sewer Line Upgrades (Force Mains)	\$ 1,750,000
Total Sewer Projects		<u>\$ 1,750,000</u>

STREET IMPROVEMENT FUND

This fund accounts for the financial resources appropriated for street paving, resurfacing, intersection improvements, and sidewalk installation. The projects to be undertaken for FY 2022 are as follows:

FY 2022 Budgeted	
Beach Access Impr. OCRM Grant	\$ 150,000
Contractual Services (RTA)	50,000
Sidewalk/Bicycle Lane	150,000
Champions Blvd.	500,000
Road Intersection Improvements	250,000
Road Resurfacing	1,200,000
Underground Util.-Santee Cooper	1,750,000
Barefoot Bridge Annual Maintenance	82,500
Contingency	250,000
In-House Paving/Resurfacing	300,000
Total Street Improvement Fund	\$ 4,682,500

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

The largest projects for FY 2022 are associated with road resurfacing projects throughout the City as well as a continuation of underground utilities. Underground utilities are not capitalized since they belong to the various utilities not owned by the City.

Projects for FY 2023 through FY 2026 will continue with intersection improvements, underground utilities, sidewalks, and resurfacing. Over this four-year period, the City is projected to incur \$21,230,000 for these projects. The estimated projects for FY 2023 through FY 2026 are listed below for the Street Improvement Fund.

<u>Project</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
Sidewalks/Beach Access	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Intersection Improvements	250,000	250,000	250,000	250,000
Road Construction & Resurfacing	2,800,000	2,800,000	2,900,000	3,000,000
Underground Utilities	1,500,000	1,500,000	1,500,000	1,500,000
In-House Improvements/Bridge	632,500	632,500	632,500	632,500
Maintenance/RTA Support	632,500	632,500	632,500	632,500
TOTAL Street Improvement Fund	<u>\$ 5,182,500</u>	<u>\$ 5,182,500</u>	<u>\$ 5,282,500</u>	<u>\$ 5,375,500</u>

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 2022 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 \$10,300,000 of which \$8,000,000 is for the new Emergency Operations/Data

Center. The total project will exceed \$20,000,000 when all three phases are complete.

	FY 2022 Budgeted	
Emergency Operations Center	\$	8,000,000
IT In-House CIP		300,000
Contingency		2,000,000
Total Capital	\$	10,300,000

CHERRY GROVE DREDGING FUND

This fund will record all activity of the Cherry Grove Dredging Project for FY 2022. The total capital expenditures for this year are \$550,000 for a mechanical dredge. Future years will have expenditures for mitigation and debt interest. A 2nd dredge project may be undertaken in FY 2023.

SOLID WASTE FUND

The Solid Waste Fund became an Enterprise Fund during FY 2001. Solid Waste previously was part of the General Fund. This budget provides for \$1,420,000 of equipment/improvements to be bought in FY 2022 of which the largest portion is for transfer station improvements of \$500,000.

Equipment outlays for fiscal years FY 2023 through FY 2026 are projected as follows:

<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
\$855,000	\$587,000	\$1,009,000	\$544,000

STORM WATER DRAINAGE FUND

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

Capital outlay is projected to be \$10,300,000 for FY 2022 of which \$9,000,000 is for 18th Avenue Ocean Outfall. The 18th Ave. N. Ocean Outfall represents the 6th ocean outfall to be built in North Myrtle Beach. FY 2023 through FY 2026 will see the completion of the outfall at 18th Avenue North as well as establishing funds for the next ocean outfall to begin in FY 2026. The total funding for 18th Avenue North is estimated at \$14,500,000.

AQUATIC & FITNESS CENTER FUND

Capital expenditures for the Aquatics & Fitness Center will be very small over the next five years, ranging from \$50,000 to \$30,000 annually. Capital replacements are all that is budgeted through FY 2026.

BEACH SERVICES FUND

Capital expenditures for Beach Services and Lifeguards will be \$39,500 for FY 2022. The major part of this capital is for a vehicle to assist in the performance of various duties on the beach. The following four fiscal years will see the expenditure of between \$39,500 and \$140,000 for additional capital each year. Due to the significant wear and tear on equipment used on the beach, replacement time is very much accelerated.

NORTH MYRTLE BEACH ENTERPRISE FUND

The NMB Enterprise Fund will begin its sixth 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 2022 will budget capital expenditures of 70,000 for improvements to the light show. Additional capital outlay has been estimated between \$50,000 to \$500,000 for the following four years.

PARK IMPROVEMENT FUND

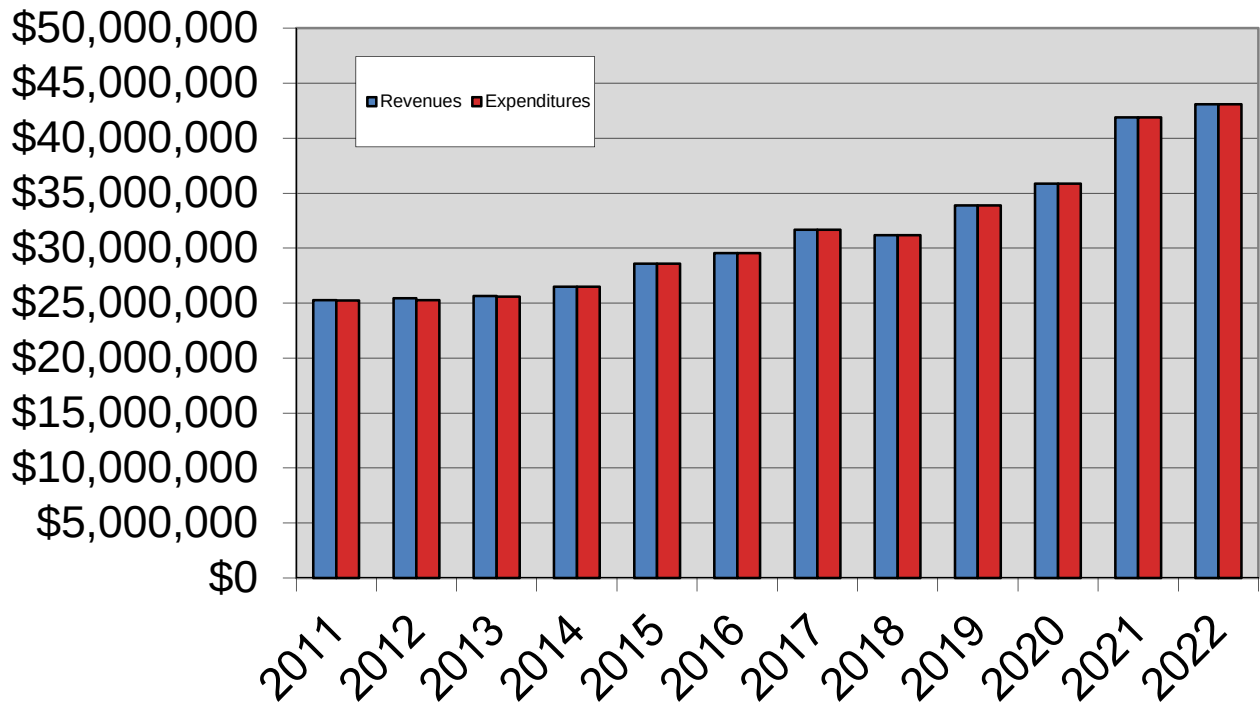
The City purchased 96 acres attached to the North Myrtle Beach Sports & Tourism Park for expansion. The expansion is budgeted for fiscal years 2022 and 2023. Construction costs are budgeted at \$21,000,000 and \$15,000,000 for the following two fiscal years. The funding will come from a general obligation bond as well as transfers from the Local Hospitality Fee Fund.

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GENERAL FUND SUMMARY

GENERAL FUND

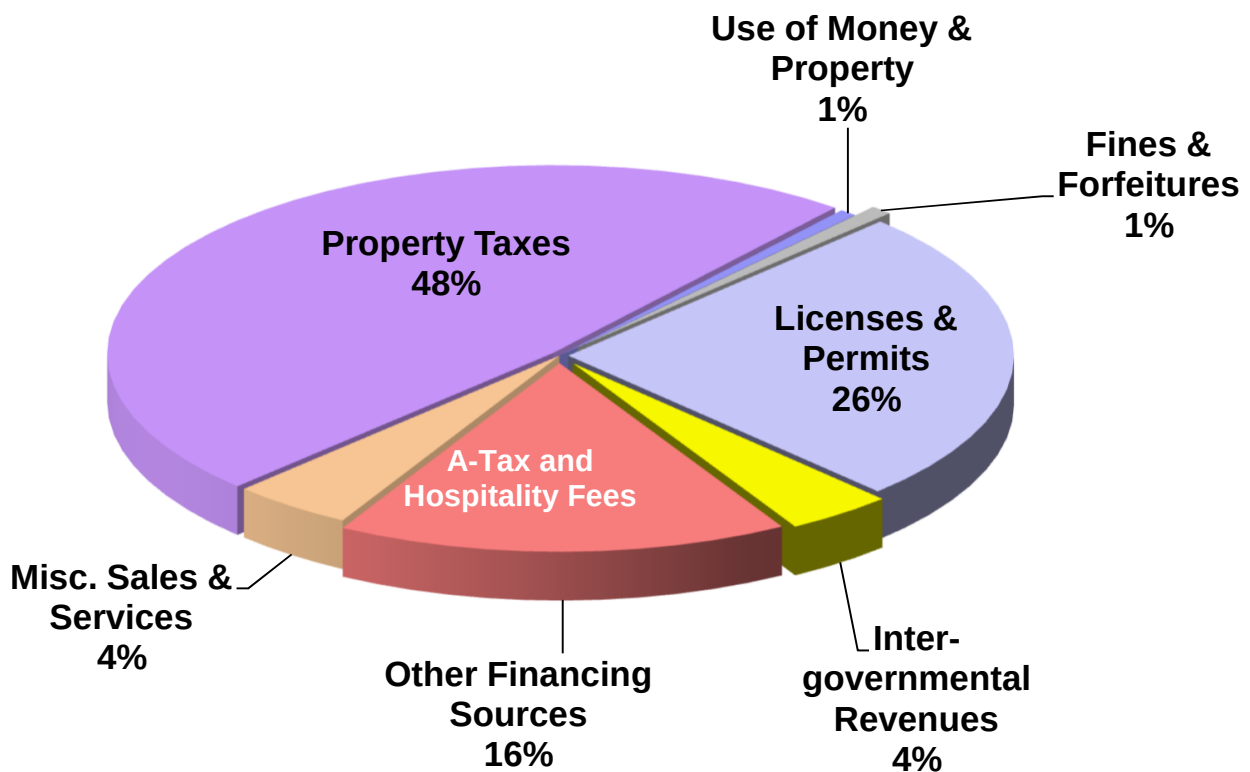
REVENUES AND EXPENDITURES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS



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

GENERAL FUND REVENUES BY TYPE

The chart shown below illustrates the various General Fund revenue sources by type. Property Tax continues to be the highest source of revenues at 48%. Licenses and Permits are the second significant revenue source making up 26% of the FY 2022 budget. The third largest source of revenues is 16% 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
Current Property Taxes	\$ 14,285,170	\$ 15,985,679	\$ 20,300,000	\$ 20,300,000	\$ 20,450,000
Delinquent Property Taxes	389,955	373,723	410,000	410,000	410,000
Licenses & Permits	10,371,262	10,658,335	11,282,500	10,602,500	10,958,649
Fines & Forfeitures	456,877	281,126	346,000	345,000	346,000
Use of Money & Property	206,499	249,475	272,000	247,000	272,000
Intergovernmental Revenues	1,828,929	1,711,718	1,674,860	1,659,395	1,678,860
Sales & Services	670,701	1,252,510	1,027,252	1,386,752	1,337,252
Miscellaneous	103,798	171,769	95,000	570,000	570,000
Other Financing Sources	6,527,170	5,586,161	6,477,363	5,543,350	7,054,622
TOTAL	\$ 34,840,361	\$ 36,270,496	\$ 41,884,975	\$ 41,063,997	\$ 43,077,383

MILLAGE RATE AND ESTIMATED TAX COLLECTIONS FISCAL YEAR ENDING JUNE 30, 2022

	FY 2019 ACTUAL 41.3MILS	FY 2020 ACTUAL 43.3MILS	FY 2021 BUDGETED 37.1MILS	FY 2021 ESTIMATED 37.1MILS	FY 2022 BUDGETED 45.0MILS
Real & Personal Property	\$ 13,704,432	\$ 14,651,937	\$ 15,800,004	\$ 16,750,000	\$ 20,700,000
Estimated Non-Collectible	(334,652)	(366,767)	(400,000)	(400,000)	(400,000)
TOTAL CURRENT	\$ 13,369,780	\$ 14,285,170	\$ 15,400,004	\$ 16,350,000	\$ 20,300,000
Delinquent Property Taxes	235,808	277,094	300,000	300,000	300,000
Tax Penalties	105,142	112,861	110,000	110,000	110,000
TOTAL DELINQUENT	\$ 340,950	\$ 389,955	\$ 410,000	\$ 410,000	\$ 410,000
TOTAL TAX REVENUE	\$ 13,710,730	\$ 14,675,125	\$ 15,810,004	\$ 16,760,000	\$ 20,710,000

FISCAL YEAR ENDING JUNE 30, 2022
DETAIL OF REVENUE
GENERAL FUND

	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
Beginning Fund Balance	\$ 11,896,898	\$ 12,047,599	\$ 12,500,000	\$ 12,075,469	\$ 13,000,000
TAXES:					
Current Taxes	14,285,170	15,985,679	20,300,000	20,300,000	20,450,000
TOTAL CURRENT TAXES:	\$ 14,285,170	\$ 15,985,679	\$ 20,300,000	\$ 20,300,000	\$ 20,450,000
Delinquent Property Taxes	\$ 277,094	\$ 250,582	\$ 300,000	\$ 300,000	\$ 300,000
Tax Penalties	112,861	123,141	110,000	110,000	110,000
TOTAL DELINQUENT TAXES:	\$ 389,955	\$ 373,723	\$ 410,000	\$ 410,000	\$ 410,000
LICENSES & PERMITS:					
Business License Fees	\$ 7,046,271	\$ 7,437,539	\$ 7,800,000	\$ 7,200,000	\$ 7,476,149
Business License Penalties	96,943	101,238	75,000	75,000	75,000
Building Permits	765,729	740,175	750,000	750,000	750,000
Inspection Fees	10,351	4,161	7,500	7,500	7,500
Other Permits	16,177	28,525	15,000	15,000	15,000
Santee Cooper Franchise Fees	1,421,343	1,318,717	1,600,000	1,500,000	1,600,000
Horry Electric Franchise Fees	224,356	190,968	225,000	225,000	225,000
TWC Cable Franchise Fees	600,972	612,803	600,000	620,000	600,000
HTC Cable Franchise Fees	90,747	128,000	110,000	110,000	110,000
Gas Franchise Fees	98,373	96,209	100,000	100,000	100,000
TOTAL LICENSES & PERMITS	\$ 10,371,262	\$ 10,658,335	\$ 11,282,500	\$ 10,602,500	\$ 10,958,649
FINES & FORFEITURES:					
Fines / Bail Bonds	\$ 694,372	\$ 526,817	\$ 700,000	\$ 700,000	\$ 700,000
Victims Assistance	46,333	85,269	48,000	48,000	48,000
Improper Parking Fines	9,789	475	12,000	12,000	12,000
Seizures	19,821	8,312	5,000	5,000	5,000
Bail Bondsman Fee	90,869	-	1,000	-	1,000
Less transfer to State	(404,307)	(339,747)	(420,000)	(420,000)	(420,000)
TOTAL FINES & FORFEITURES	\$ 456,877	\$ 281,126	\$ 346,000	\$ 345,000	\$ 346,000
USE OF MONEY & PROPERTY:					
Interest	\$ 15,286	\$ 5,218	\$ 50,000	\$ 25,000	\$ 50,000
Property Rental	180,684	235,186	210,000	210,000	210,000
Purchasing Card Reimbursement	10,529	9,071	12,000	12,000	12,000
USE OF MONEY & PROPERTY:	\$ 206,499	\$ 249,475	\$ 272,000	\$ 247,000	\$ 272,000

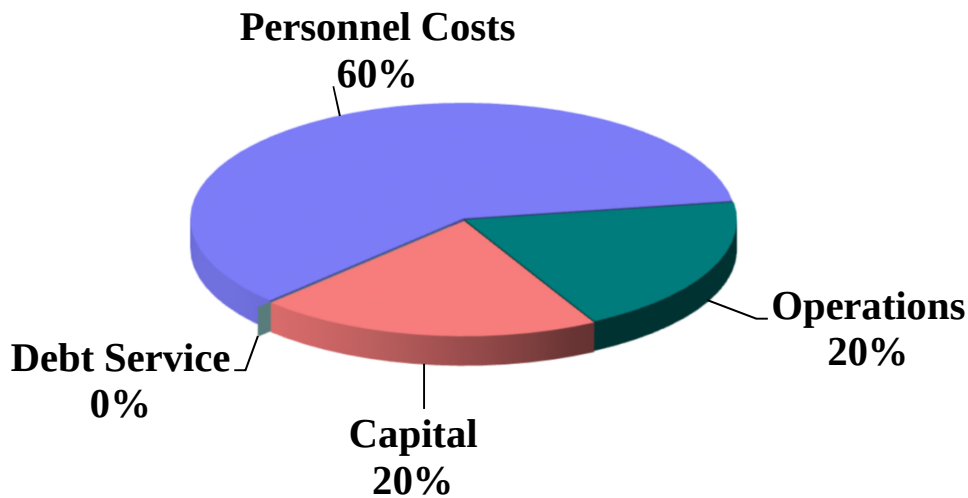
FISCAL YEAR ENDING JUNE 30, 2022

**DETAIL OF REVENUE
GENERAL FUND**

	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
INTERGOVERNMENTAL:					
Local Government Tax	\$ 314,437	\$ 326,052	\$ 315,300	\$ 315,300	\$ 315,300
Homestead Exemption Tax	235,755	225,430	250,000	245,000	250,000
Heavy Equipment Tax	2,468	3,254	-	-	-
Business Inventory Tax	36,653	36,787	36,600	36,600	36,600
Accommodations Tax	231,298	194,278	241,000	225,000	245,000
Admissions Tax	89,452	11,535	-	11,535	-
Motor Carrier Tax	65,291	15,565	90,000	84,000	90,000
TNC Local Asses. Fees	18,425	11,812	20,000	20,000	20,000
Alcoholic Beverage Permit Fees	169,540	172,410	200,000	200,000	200,000
Government Grants	613,650	672,635	470,000	470,000	470,000
Horry County Recreation Grant	51,960	41,960	51,960	51,960	51,960
TOTAL INTERGOVERNMENTAL	\$ 1,828,929	\$ 1,711,718	\$ 1,674,860	\$ 1,659,395	\$ 1,678,860
SALES & SERVICES:					
Miscellaneous	\$ 44,855	\$ 73,488	\$ 40,000	\$ 140,000	\$ 40,000
Parking Lot Collections	84,917	756,133	490,000	750,000	800,000
Merchandise Sales	27	-	-	-	-
Credit Card Service Charge	15,795	34,869	12,000	12,000	12,000
GIS Data	-	-	500	-	500
Fire Protection	109,825	68,400	118,752	118,752	118,752
City Codes and Ordinances	10,600	6,200	10,000	10,000	10,000
Street Work	400	27,228	6,000	6,000	6,000
Beach Service Franchise Fees	118,557	137,272	125,000	125,000	125,000
Recreation League Fees	81,823	43,500	80,000	80,000	80,000
Recreation Instructor Fees	22,136	19,734	20,000	20,000	20,000
Recreation Misc. Fees	127,172	85,686	125,000	125,000	125,000
Non-Performance Reimbursement	54,594	-	-	-	-
TOTAL SALES & SERVICES	\$ 670,701	\$ 1,252,510	\$ 1,027,252	\$ 1,386,752	\$ 1,337,252
MISCELLANEOUS:					
Insurance Reimbursements	\$ 20,594	\$ 25,522	\$ 40,000	\$ 40,000	\$ 40,000
Forfeitures-401	28,402	56,141	30,000	30,000	30,000
Miscellaneous - Other	54,802	90,106	25,000	500,000	500,000
TOTAL MISCELLANEOUS	\$ 103,798	\$ 171,769	\$ 95,000	\$ 570,000	\$ 570,000
OTHER FINANCING SOURCES:					
Accommodations Tax Transfer	\$ 835,243	\$ 831,469	\$ 935,713	\$ 800,000	\$ 1,161,622
Local Accommodations Tax Transfer	2,305,840	2,002,469	2,471,650	1,988,350	2,512,000
Local Hospitality Tax Transfer	2,784,459	2,527,223	2,995,000	2,680,000	3,306,000
Other Fund Transfer In	601,628	225,000	75,000	75,000	75,000
TOTAL OTHER FIN. SOURCES:	\$ 6,527,170	\$ 5,586,161	\$ 6,477,363	\$ 5,543,350	\$ 7,054,622
TOTAL REVENUES:	\$ 34,840,361	\$ 36,270,496	\$ 41,884,975	\$ 41,063,997	\$ 43,077,383
TOTAL AVAILABLE RESOURCES:	\$ 46,737,259	\$ 48,318,095	\$ 54,384,975	\$ 53,139,466	\$ 56,077,383

GENERAL FUND EXPENDITURES BY TYPE -- FY 2022

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.

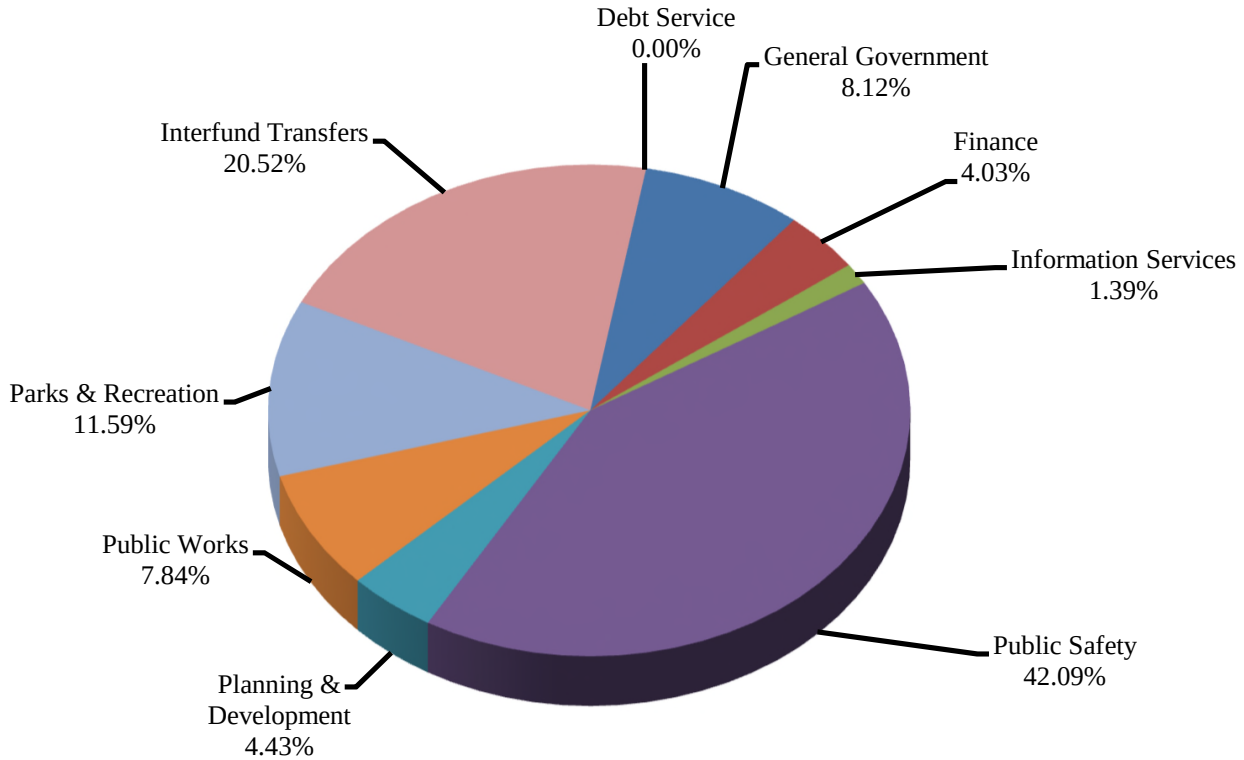
	GENERAL FUND EXPENDITURES BY TYPE				
	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
Personnel and Training	25,682,990	27,728,473	29,795,569	27,281,645	29,438,012
Maintenance and Operations	9,095,005	9,397,878	9,075,200	8,602,745	9,572,390
Capital Expenditures	5,108,914	5,020,766	9,739,100	9,778,312	9,991,115
Debt Service Expenditures	605,884	1,250	-	-	-
TOTAL GENERAL FUND	\$ 40,492,793	\$ 42,148,367	\$ 48,609,869	\$ 45,662,702	\$ 49,001,517

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

GENERAL FUND EXPENDITURES BY DEPARTMENT -- FY 2022

Expenditures by Department is another useful way to review expenditures. The largest department within the General Fund is the Public Safety Department. This department also employs 56.6% of all General Fund employees. Most fluctuations between departments over the last three years are a result of capital items.

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



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

GENERAL FUND EXPENDITURES	FY 2019 ACTUAL*	FY 2020 ACTUAL*	FY 2021 BUDGETED*	FY 2021 ESTIMATED*	FY 2022 BUDGETED*
General Government	\$ 2,596,755	\$ 2,885,748	\$ 2,888,399	\$ 2,667,412	\$ 3,498,285
Finance	1,089,565	1,654,635	1,479,219	1,546,719	1,733,909
Information Services	389,413	665,380	540,838	531,838	597,055
Public Safety	16,710,906	17,779,918	17,835,660	17,026,435	18,129,044
Planning and Development	1,789,555	1,948,011	2,168,099	1,909,933	1,909,056
Public Works	3,444,920	3,678,659	3,422,613	3,203,248	3,379,357
Parks and Recreation	4,484,879	4,120,046	5,295,117	4,549,632	4,993,027
Debt Service	3,524,406	3,845,933	8,255,000	8,030,000	8,837,350
Interfund Transfers	605,884	1,250	-	-	-
TOTAL GENERAL FUND	\$ 34,636,283	\$ 36,579,580	\$ 41,884,945	\$ 39,465,217	\$ 43,077,083

* 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, 2022
SUMMARY OF EXPENDITURES
GENERAL FUND**

DIV. NO.	DIVISION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
210	GENERAL GOVERNMENT SERVICES	\$ 997,642	\$ 1,108,606	\$ 1,078,412	\$ 1,071,440	\$ 1,360,287
211	LEGISLATIVE	210,485	200,411	225,121	187,103	351,333
221	ADMINISTRATIVE	299,214	313,547	344,951	326,037	499,220
232	CITY COURT	511,369	516,300	572,877	400,229	513,033
242	LEGAL	267,960	383,389	250,546	322,513	366,602
252	HUMAN RESOURCES	310,085	363,495	416,492	360,090	407,810
TOTAL GENERAL GOVERNMENT SERV.		\$ 2,596,755	\$ 2,885,748	\$ 2,888,399	\$ 2,667,412	\$ 3,498,285
262	INFORMATION SERVICES	389,413	665,380	540,838	531,838	597,055
TOTAL INFORMATION SERVICES		389,413	665,380	540,838	531,838	597,055
342	ACCOUNTING	372,072	319,413	387,576	307,932	329,092
352	REVENUE	598,985	1,245,074	953,322	1,141,636	1,266,084
822	PURCHASING	118,508	90,148	138,321	97,151	138,733
TOTAL FINANCE		1,089,565	1,654,635	1,479,219	1,546,719	1,733,909
411	PUBLIC SAFETY ADMIN.	1,192,298	1,105,348	1,325,698	1,256,767	1,551,956
422	UNIFORM PATROL	6,231,383	6,535,681	6,015,160	5,653,329	6,008,972
424	COMMUNITY SERVICES	1,105,262	1,110,928	1,121,023	1,072,253	1,162,856
431	DETECTIVES	1,149,702	1,219,354	1,082,912	1,143,134	1,116,223
442	COMMUNICATIONS/DETENTION	1,192,080	1,279,469	1,508,469	1,467,516	1,583,310
444	RECORDS	370,955	370,178	383,874	329,091	382,730
445	VICTIM RIGHTS ADVOCATE	88,343	94,406	94,636	90,297	99,661
452	PUBLIC SAFETY TRAINING	393,243	437,243	564,654	393,841	481,832
453	FIRE / RESCUE	4,591,417	5,265,703	5,306,909	5,276,008	5,315,330
454	FIRE PREVENTION/INSPECTION	396,223	361,608	432,325	344,199	426,174
TOTAL PUBLIC SAFETY		16,710,906	17,779,918	17,835,660	17,026,435	18,129,044
521	PLANNING	987,178	1,113,966	1,181,729	1,007,399	1,071,365
522	BUILDING	802,377	834,045	986,370	902,534	837,691
TOTAL PLANNING & DEVELOPMENT		1,789,555	1,948,011	2,168,099	1,909,933	1,909,056
652	STREETS / DRAINAGE	2,571,032	2,845,769	2,565,392	2,453,437	2,578,204
832	FLEET MAINTENANCE	294,956	322,828	391,524	303,993	291,347
842	FACILITY MAINT.	578,932	510,062	465,697	445,818	509,806
TOTAL PUBLIC WORKS		3,444,920	3,678,659	3,422,613	3,203,248	3,379,357
741	RECREATION (ADMINISTRATION)	384,841	380,134	384,278	371,141	548,840
742	RECREATION (ATHLETICS)	790,189	723,832	1,067,562	819,467	860,256
743	RECREATION (PROGRAMS/EVENTS)	998,971	755,398	951,760	736,123	909,150
750	PARKS-ROW MAINTENANCE	426,023	533,586	625,444	561,640	527,720
751	PARKS-PARK / SPORTS COMPLEX	255,679	290,927	362,178	328,642	362,943
752	PARKS-LANDSCAPING	346,480	308,136	404,593	365,430	474,485
753	PARKS-PARKS & BEACH	530,613	483,763	652,231	602,178	607,539
754	PARKS / GROUNDS	518,716	421,316	557,010	497,997	428,931
755	PARKS - CUSTODIANS	233,367	222,954	290,061	267,014	273,163
TOTAL PARKS AND RECREATION		4,484,879	4,120,046	5,295,117	4,549,632	4,993,027
911	DEBT SERVICE	605,884	1,250	-	-	-
915	OTHER FINANCING USES	3,524,406	3,845,933	8,255,000	8,030,000	8,837,350
TOTAL GENERAL FUND EXPENDITURES		34,636,283	36,579,580	41,884,945	39,465,217	43,077,083

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

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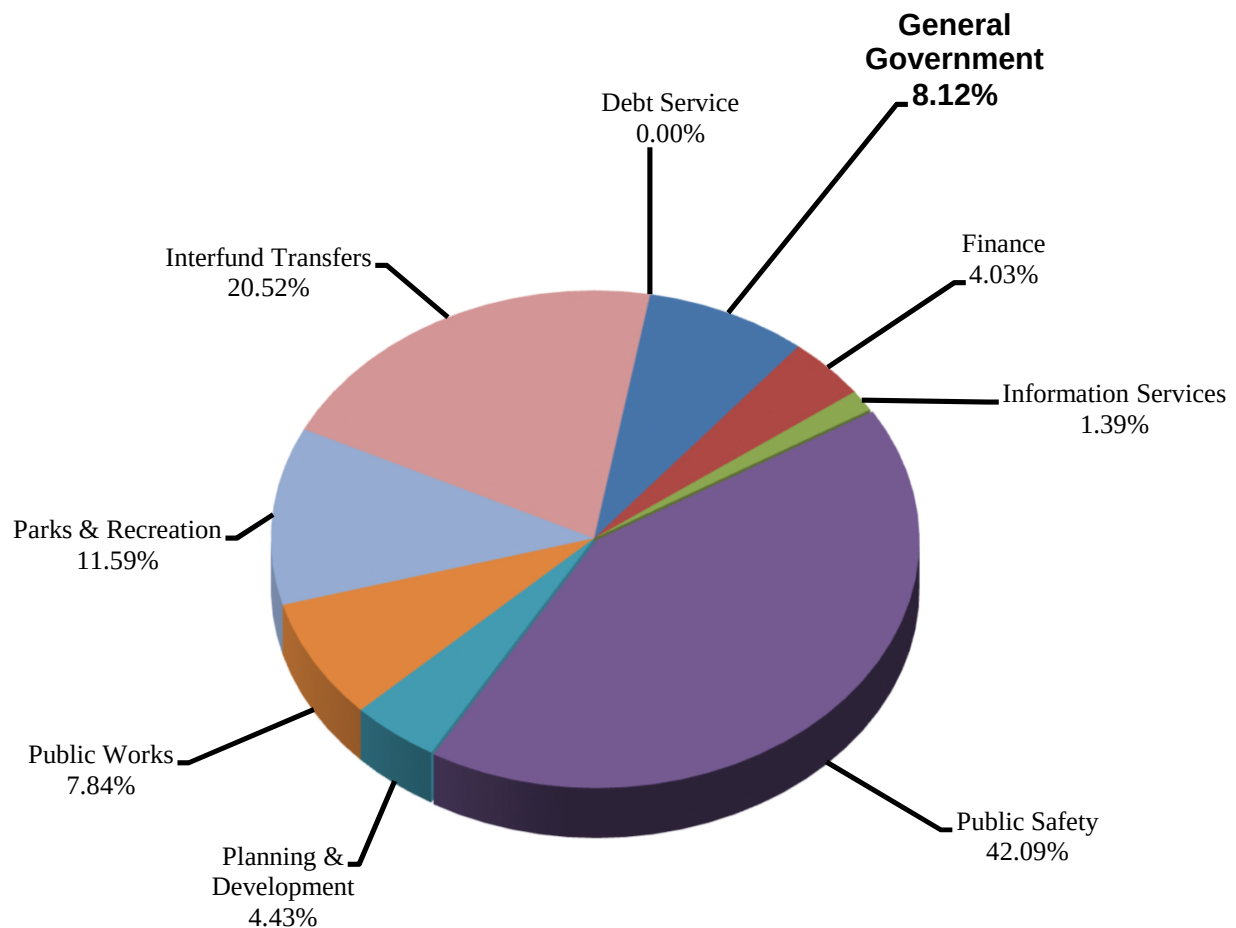
GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT

GENERAL FUND
GENERAL GOVERNMENT SERVICES DEPARTMENT

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

The chart below shows the portion of General Fund Expenditures allocated to the General Government Department, which reflects 8.12% of the overall resources appropriated in the General Fund for FY 2022.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 5.1% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2022
Regular Employees
GENERAL GOVERNMENT DEPARTMENT

	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022
GENERAL GOVERNMENT	-	-	-	-	-
LEGISLATIVE	8	8	8	8	9
ADMINISTRATIVE	1	3	3	3	3
CITY COURT	5	5	5	5	3
LEGAL	2	2	2	2	2
HUMAN RESOURCES	8	5	5	6	5
TOTAL	<u>24</u>	<u>23</u>	<u>23</u>	<u>24</u>	<u>22</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 \$3,498,284, the Water and Sewer Fund \$971,332, the Solid Waste Fund \$288,868, the Beach Services Fund \$193,012, the Aquatic Center Fund \$106,745, and the NMB Enterprise Fund \$7,842. 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
210	GENERAL GOVT. SERVICES	\$ 1,813,894	\$ 2,015,647	\$ 1,960,750	\$ 1,948,075	\$ 2,092,750
211	LEGISLATIVE	420,969	400,823	450,243	374,205	439,166
221	ADMINISTRATIVE	598,428	627,094	689,901	652,071	713,170
232	CITY COURT	511,369	516,300	572,877	400,229	513,033
242	LEGAL	535,919	766,778	501,093	645,029	523,716
252	HUMAN RESOURCES	596,317	699,030	800,946	692,480	784,248
TOTAL EXPENDITURES		<u>\$ 4,476,896</u>	<u>\$ 5,025,672</u>	<u>\$ 4,975,810</u>	<u>\$ 4,712,089</u>	<u>\$ 5,066,083</u>
GENERAL GOVT. OVERHEAD		<u>(1,880,141)</u>	<u>(2,139,924)</u>	<u>(2,087,411)</u>	<u>(2,044,677)</u>	<u>(1,567,799)</u>
NET GENERAL GOVERNMENT		<u>\$ 2,596,755</u>	<u>\$ 2,885,748</u>	<u>\$ 2,888,399</u>	<u>\$ 2,667,412</u>	<u>\$ 3,498,284</u>

**GENERAL FUND
GENERAL GOVERNMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The General Government Department continues to work toward the accomplishment of all FY 2021 departmental goals and priorities. Several of these goals are ongoing and will continue into FY 2022.

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

The following goals have been added for FY 2022:

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

01-5-210 GENERAL GOVERNMENT SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
023	INSURANCE - RETIRED EMPL.	\$ 472,442	\$ 519,170	\$ 480,000	\$ 511,200	\$ 520,000
024	UNEMPLOYMENT INSURANCE	182	63,677	17,500	50,000	17,500
030	TRAINING	-	-	5,000	-	5,000
050	AWARDS	<u>8,679</u>	<u>8,813</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
	* SUBTOTAL PERSONNEL *	<u>481,303</u>	<u>591,660</u>	<u>513,500</u>	<u>572,200</u>	<u>553,500</u>
111	MATERIALS/SUPPLIES	7,180	50,665	10,000	8,000	10,000
113	PRINTING/BINDING	13,968	15,615	30,000	10,000	20,000
120	COMMUNICATIONS	124,627	154,380	150,000	150,000	153,000
121	UTILITIES	566,273	542,307	585,000	560,000	590,000
130	CONTRACTUAL SERVICES	43,701	46,817	40,000	40,000	40,000
131	REPAIRS/MAINTENANCE	520	18,820	30,000	5,000	30,000
132	PROFESSIONAL SERVICES	7,372	5,722	12,250	10,000	12,250
140	SUBSCRIPTIONS/DUES	68,950	57,525	70,000	60,000	60,000
143	ELECTIONS	-	11,271	-	6,000	14,000
160	LIABILITY INSURANCE	<u>500,000</u>	<u>520,865</u>	<u>520,000</u>	<u>525,000</u>	<u>610,000</u>
	* SUBTOTAL OPERATING *	<u>1,332,591</u>	<u>1,423,987</u>	<u>1,447,250</u>	<u>1,374,000</u>	<u>1,539,250</u>
300	LAND	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,875</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,875</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,813,894</u>	<u>\$ 2,015,647</u>	<u>\$ 1,960,750</u>	<u>\$ 1,948,075</u>	<u>\$ 2,092,750</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	634,862	705,476	686,263	681,826	523,188
	SOLID WASTE FUND 6%	108,834	120,939	117,645	116,885	125,565
	BEACH SERVICES FUND 2%	36,278	40,313	39,215	38,962	41,855
	AQUATIC CENTER FUND 2%	<u>36,278</u>	<u>40,313</u>	<u>39,215</u>	<u>38,962</u>	<u>41,855</u>
	**LESS OVERHEAD TOTAL **	<u>816,252</u>	<u>907,041</u>	<u>882,338</u>	<u>876,635</u>	<u>732,463</u>
TOTAL NET GENERAL FUND		<u>\$ 997,642</u>	<u>\$ 1,108,606</u>	<u>\$ 1,078,412</u>	<u>\$ 1,071,440</u>	<u>\$ 1,360,287</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 26.1% over last year. The majority of the increase is due to an rise in the cost of liability insurance and a reduction in the overhead allocation.

01-5-211 LEGISLATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 231,790	\$ 222,591	\$ 250,758	\$ 230,000	\$ 241,077
014	OVERTIME	1,259	-	1,500	254	1,500
021	FICA	16,369	15,733	17,451	15,888	16,783
022	EMPLOYEE RETIREMENT	4,413	2,388	4,787	2,416	3,085
023	EMPLOYEE INSURANCE	77,354	74,916	84,000	84,000	84,000
030	TRAINING	16,459	19,060	23,000	5,000	23,000
040	WORKERS COMPENSATION	1,392	1,455	1,514	1,514	2,426
050	AWARDS	798	832	833	833	895
	* SUBTOTAL PERSONNEL *	<u>349,834</u>	<u>336,975</u>	<u>383,843</u>	<u>339,905</u>	<u>372,766</u>
111	MATERIALS/SUPPLIES	7,340	11,602	6,000	6,000	6,000
112	OFFICE SUPPLIES	-	-	2,000	1,000	2,000
113	PRINTING/BINDING	-	39	300	-	300
120	COMMUNICATIONS	2,331	2,380	2,500	2,000	2,500
131	REPAIRS/MAINTENANCE	2,904	2,980	300	300	300
132	PROFESSIONAL SERVICES	30,281	11,007	25,000	20,000	25,000
140	SUBSCRIPTIONS/DUES	3,588	3,513	3,600	3,000	3,600
141	TRAVEL / BUSINESS	24,402	31,212	25,000	2,000	25,000
142	ADVERTISING	250	1,115	1,700	-	1,700
152	DAMAGE CLAIMS	39	-	-	-	-
	* SUBTOTAL OPERATING *	<u>71,135</u>	<u>63,848</u>	<u>66,400</u>	<u>34,300</u>	<u>66,400</u>
	** TOTAL EXPENDITURES **	<u>\$ 420,969</u>	<u>\$ 400,823</u>	<u>\$ 450,243</u>	<u>\$ 374,205</u>	<u>\$ 439,166</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 10%	147,339	140,289	180,097	149,682	43,917
	SOLID WASTE FUND 6%	25,258	24,049	27,015	22,452	26,350
	BEACH SERVICES FUND 2%	21,048	20,041	9,005	7,484	8,783
	AQUATIC CENTER FUND 2%	16,839	16,033	9,005	7,484	8,783
	**LESS OVERHEAD TOTAL **	<u>210,484</u>	<u>200,412</u>	<u>225,122</u>	<u>187,102</u>	<u>87,833</u>
TOTAL NET GENERAL FUND		<u>\$ 210,485</u>	<u>\$ 200,411</u>	<u>\$ 225,121</u>	<u>\$ 187,103</u>	<u>\$ 351,333</u>

DIVISION 211 LEGISLATIVE

DIVISION NARRATIVE

This division provides for salaries and other expenses related to the City's seven elected officials, a Mayor and six Council members. Although only four Council members have district residency requirements, all are elected at-large to serve four-year terms. All legislative powers and determinations of policy matters are vested in City Council. Council employs a City Manager to serve at its pleasure. Council also establishes other administrative departments and creates, changes, or abolishes any other office, department, or agency upon recommendations of the City Manager. City Council, with the advice of the City Manager, has the authority to appoint all committees, boards, and commissions related to municipal affairs.

The City Clerk attends all Council meetings and records the minutes of the meetings. Additionally, the City Clerk handles citizen complaints received by the City, acting as the go-between to coordinate City efforts to resolve complaints. The City Clerk is responsible for maintaining archives of Council meetings, all contracts, and for the codification of all City ordinances.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
City Clerk	1	14
Mayor	1	elected
Greeter	1	10
Council Members	<u>6</u>	elected
TOTAL	<u>9</u>	

BUDGET ANALYSIS

This division provides for an increased level of service over the previous year's budget. This division had an increase of 56.1% over last year. The increase is due to a reduction in the overhead allocation and the addition of the Greeter position.

01-5-221 ADMINISTRATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 354,998	\$ 439,764	\$ 440,937	\$ 457,953	\$ 453,765
011	SALARY, PART-TIME	\$ 4,694	\$ -	\$ -	\$ -	\$ -
015	SPECIAL ALLOWANCE	14,940	14,940	14,940	14,940	14,940
021	FICA	22,178	28,595	25,529	26,482	26,247
022	EMPLOYEE RETIREMENT	49,131	53,662	56,499	56,000	64,145
023	EMPLOYEE INSURANCE	22,205	23,500	24,000	24,000	24,000
030	TRAINING	265	223	3,000	500	3,000
040	WORKERS COMPENSATION	1,975	2,891	2,646	2,646	4,538
050	AWARDS	1,508	2,465	2,500	2,500	2,685
	* SUBTOTAL PERSONNEL *	<u>471,894</u>	<u>566,040</u>	<u>570,051</u>	<u>585,021</u>	<u>593,320</u>
111	MATERIALS/SUPPLIES	6,510	3,167	5,000	3,000	5,000
112	OFFICE SUPPLIES	76	318	500	300	500
113	PRINTING/BINDING	94	39	-	-	-
120	COMMUNICATIONS	2,578	2,863	2,500	2,500	2,500
130	CONTRACTUAL SERVICES	7,061	8,734	7,000	7,000	7,000
131	REPAIRS/MAINTENANCE	-	-	600	-	600
132	PROFESSIONAL SERVICES	7	-	250	250	250
140	SUBSCRIPTIONS/DUES	2,424	2,632	2,000	2,000	2,000
141	TRAVEL / BUSINESS	1,451	3,650	2,000	2,000	2,000
142	ADVERTISING	-	-	-	-	-
190	CONTINGENT	106,333	39,651	100,000	50,000	100,000
	* SUBTOTAL OPERATING *	<u>126,534</u>	<u>61,054</u>	<u>119,850</u>	<u>67,050</u>	<u>119,850</u>
	** TOTAL EXPENDITURES **	<u>\$ 598,428</u>	<u>\$ 627,094</u>	<u>\$ 689,901</u>	<u>\$ 652,071</u>	<u>\$ 713,170</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	209,450	219,482	275,960	260,828	142,634
	SOLID WASTE FUND 6%	35,906	37,626	41,394	39,124	42,790
	BEACH SERVICES FUND 2%	29,921	31,355	13,798	13,041	14,263
	AQUATIC CENTER FUND 2%	23,937	25,084	13,798	13,041	14,263
	**LESS OVERHEAD TOTAL **	<u>299,214</u>	<u>313,547</u>	<u>344,950</u>	<u>326,034</u>	<u>213,950</u>
TOTAL NET GENERAL FUND		<u>\$ 299,214</u>	<u>\$ 313,547</u>	<u>\$ 344,951</u>	<u>\$ 326,037</u>	<u>\$ 499,220</u>

DIVISION 221 ADMINISTRATIVE

DIVISION NARRATIVE

This division provides for the City Manager, the Assistant to the City Manager/Special Projects Facilitator, and the Public Information Officer. The City Manager serves as Chief Executive Officer of the City. He is responsible for keeping City Council advised of the financial condition and future needs of the City. He administers all policies, ordinances, and programs adopted by City Council. The Assistant to the City manager is an extension of the City Manager's office, and assists the City Manager with special projects as determined by the City Manager. Assists the City Manager with administrative functions such as promoting public relations, administering programs, and monitoring/ensuring legal compliance. The Public Information Officer coordinates all information released to the public.

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 44.7% is due to a reduction in the overhead allocation.

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 335,009	\$ 339,124	\$ 363,297	\$ 248,486	\$ 273,482
012	SALARY, PART-TIME	-	-	-	-	50,000
014	OVERTIME	12,202	14,216	12,000	15,000	12,000
021	FICA	25,535	25,877	25,895	18,181	23,148
022	EMPLOYEE RETIREMENT	38,450	38,398	50,020	34,780	41,748
023	EMPLOYEE INSURANCE	55,229	57,658	60,000	36,000	50,400
030	TRAINING	4,846	2,729	5,000	3,000	5,000
040	WORKERS COMPENSATION	2,596	2,734	2,815	2,815	3,355
050	AWARDS	3,940	4,178	4,425	2,437	4,475
	* SUBTOTAL PERSONNEL *	<u>477,807</u>	<u>484,914</u>	<u>523,452</u>	<u>360,699</u>	<u>463,608</u>
110	CLOTHING/UNIFORMS	-	13	425	30	425
111	MATERIALS/SUPPLIES	3,194	3,210	3,200	3,200	3,200
112	OFFICE SUPPLIES	2,157	1,954	6,000	5,000	6,000
113	PRINTING/BINDING	929	150	1,000	1,000	1,000
120	COMMUNICATIONS	5,799	5,271	7,000	6,000	7,000
130	CONTRACTUAL SERVICES	3,163	4,110	5,000	4,500	5,000
131	REPAIRS/MAINTENANCE	117	-	2,000	1,000	2,000
132	PROFESSIONAL SERVICES	10,563	9,994	12,000	12,000	12,000
140	SUBSCRIPTIONS/DUES	2,057	1,919	2,300	2,300	2,300
141	TRAVEL / BUSINESS	5,583	4,765	10,000	4,000	10,000
142	ADVERTISING	-	-	500	500	500
	* SUBTOTAL OPERATING *	<u>33,562</u>	<u>31,386</u>	<u>49,425</u>	<u>39,530</u>	<u>49,425</u>
	** TOTAL EXPENDITURES **	<u>\$ 511,369</u>	<u>\$ 516,300</u>	<u>\$ 572,877</u>	<u>\$ 400,229</u>	<u>\$ 513,033</u>

DIVISION 232 CITY COURT

DIVISION NARRATIVE

This division provides for a City Judge, a Clerk of Court & Associate Judge, and one Assistant Clerk of Court.

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
City Judge	1	contract
Clerk of Court & Municipal Judge	1	21
Assistant Clerk of Court	<u>1</u>	15
TOTAL	<u>3</u>	

BUDGET ANALYSIS

This division provides for a decreased level of service from the previous year's budget. The 10.4% decrease is due to the elimination of two Assistant Clerk of Court positions.

01-5-242 LEGAL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 186,083	\$ 188,996	\$ 202,837	\$ 185,000	\$ 198,329
012	SALARY, PART-TIME	12,367	6,087	20,000	13,500	20,000
014	OVERTIME	1,901	2,321	1,000	1,000	1,000
015	SPECIAL ALLOWANCE	6,300	6,600	6,300	6,300	6,300
021	FICA	14,481	14,097	15,221	13,994	14,914
022	EMPLOYEE RETIREMENT	19,464	19,935	19,640	19,640	19,640
023	EMPLOYEE INSURANCE	32,212	34,583	36,000	36,000	37,800
030	TRAINING	3,840	1,771	4,500	1,500	4,500
040	WORKERS COMPENSATION	1,511	1,532	1,679	1,679	2,193
050	AWARDS	1,556	1,664	1,666	1,666	1,790
	* SUBTOTAL PERSONNEL *	<u>279,715</u>	<u>277,586</u>	<u>308,843</u>	<u>280,279</u>	<u>306,466</u>
111	MATERIALS/SUPPLIES	696	1,917	1,500	1,500	1,500
112	OFFICE SUPPLIES	61	224	1,500	1,000	1,500
120	COMMUNICATIONS	1,047	1,501	2,500	2,000	2,500
130	CONTRACTUAL SERVICES	108,195	107,800	90,000	90,000	90,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	117,005	333,851	75,000	250,000	100,000
140	SUBSCRIPTIONS/DUES	23,322	23,826	19,250	19,250	19,250
141	TRAVEL / BUSINESS	148	125	2,000	1,000	2,000
142	ADVERTISING	-	3,026	-	-	-
152	DAMAGE CLAIMS	5,730	16,922	-	-	-
	* SUBTOTAL OPERATING *	<u>256,204</u>	<u>489,192</u>	<u>192,250</u>	<u>364,750</u>	<u>217,250</u>
	** TOTAL EXPENDITURES **	<u>\$ 535,919</u>	<u>\$ 766,778</u>	<u>\$ 501,093</u>	<u>\$ 645,029</u>	<u>\$ 523,716</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	187,571	268,372	200,437	258,012	104,743
	SOLID WASTE FUND 6%	32,155	46,007	30,066	38,702	31,423
	BEACH SERVICES FUND 2%	26,796	38,339	10,022	12,901	10,474
	AQUATIC CENTER FUND 2%	21,437	30,671	10,022	12,901	10,474
	**LESS OVERHEAD TOTAL **	<u>267,959</u>	<u>383,389</u>	<u>250,547</u>	<u>322,516</u>	<u>157,114</u>
TOTAL NET GENERAL FUND		<u>\$ 267,960</u>	<u>\$ 383,389</u>	<u>\$ 250,546</u>	<u>\$ 322,513</u>	<u>\$ 366,602</u>

DIVISION 242 LEGAL

DIVISION NARRATIVE

This division provides for a City Attorney and a Legal Assistant. The City Attorney performs a variety of important functions in the City. He acts as City Prosecutor in City Court, provides legal advice to the Mayor, City Council, and City Staff, and represents the City in all legal matters.

As prosecutor, the City Attorney tries cases arising under ordinances of the City, and all offenses which occur within the City that are subject to a fine not exceeding \$500 or imprisonment not exceeding 30 days. He also represents the City in all civil actions brought by or against the City. The City Attorney attends all City Council meetings and provides legal advice to the Mayor and City Council resulting from a citizen complaint or items of concern on the Council agenda. He reviews and negotiates contracts, leases, agreements, and other documents.

The Legal Assistant and the part-time Legal Assistant assist the City Attorney by performing research, monitoring the progress of all legal actions, and ensuring that all deadlines are met. The Legal Assistant interviews witnesses for trial, reviews DUI tapes and court reports in the preparation of City Court trials, and prepares and reviews pleadings, briefs, orders, agreements, and other legal documents as assigned by the City Attorney.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
City Attorney	1	contract
Legal Assistant	<u>1</u>	18
TOTAL	<u>2</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 46.3% is due to a reduction in the overhead allocation.

01-5-252 HUMAN RESOURCES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 347,645	\$ 449,756	\$ 483,411	\$ 414,433	\$ 459,939
012	SALARY, PART-TIME	5,934	8,572	20,000	20,000	20,000
014	OVERTIME	114	890	-	100	-
015	SPECIAL ALLOWANCE	-	5,850	-	5,400	5,400
021	FICA	25,109	32,761	35,239	30,417	33,974
022	EMPLOYEE RETIREMENT	43,725	50,942	56,965	46,933	52,166
023	EMPLOYEE INSURANCE	57,035	70,110	72,000	60,000	75,600
030	TRAINING	12,285	22,903	25,000	10,000	25,000
040	WORKERS COMPENSATION	5,248	3,132	4,531	4,531	4,799
050	AWARDS	3,950	5,013	6,300	5,500	5,370
	* SUBTOTAL PERSONNEL *	<u>501,045</u>	<u>649,929</u>	<u>703,446</u>	<u>597,314</u>	<u>682,248</u>
111	MATERIALS/SUPPLIES	35,506	21,829	25,000	22,000	25,000
112	OFFICE SUPPLIES	1,013	807	5,000	3,000	5,000
113	PRINTING/BINDING	369	4,916	3,000	3,000	3,000
120	COMMUNICATIONS	2,421	3,743	5,000	4,000	5,000
130	CONTRACTUAL SERVICES	32,499	13,788	22,500	26,000	27,000
132	PROFESSIONAL SERVICES	19,648	782	3,000	7,666	3,000
140	SUBSCRIPTIONS/DUES	2,229	2,762	5,000	3,000	5,000
141	TRAVEL / BUSINESS	519	474	3,000	500	3,000
142	ADVERTISING	1,068	-	1,000	1,000	1,000
	* SUBTOTAL OPERATING *	<u>95,272</u>	<u>49,101</u>	<u>72,500</u>	<u>70,166</u>	<u>77,000</u>
380	FURN. / OFFICE EQUIPMENT	-	-	25,000	25,000	25,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 596,317</u>	<u>\$ 699,030</u>	<u>\$ 800,946</u>	<u>\$ 692,480</u>	<u>\$ 784,248</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	155,042	181,749	160,189	173,120	156,850
	SOLID WASTE FUND 8%	47,705	55,922	64,076	55,398	62,740
	BEACH SERVICES FUND 15%	59,632	69,903	120,142	69,248	117,637
	AQUATIC CENTER FUND 4%	23,853	27,961	32,038	27,699	31,370
	NMB ENTERPRISE FUND 1%	-	-	8,009	6,925	7,842
	**LESS OVERHEAD TOTAL **	<u>286,232</u>	<u>335,535</u>	<u>384,454</u>	<u>332,390</u>	<u>376,439</u>
TOTAL NET GENERAL FUND		<u>\$ 310,085</u>	<u>\$ 363,495</u>	<u>\$ 416,492</u>	<u>\$ 360,090</u>	<u>\$ 407,809</u>

DIVISION 252 HUMAN RESOURCES

DIVISION NARRATIVE

This division consists of six employees as listed below.

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The decrease of 2.1% is due to a reduction in personnel costs.

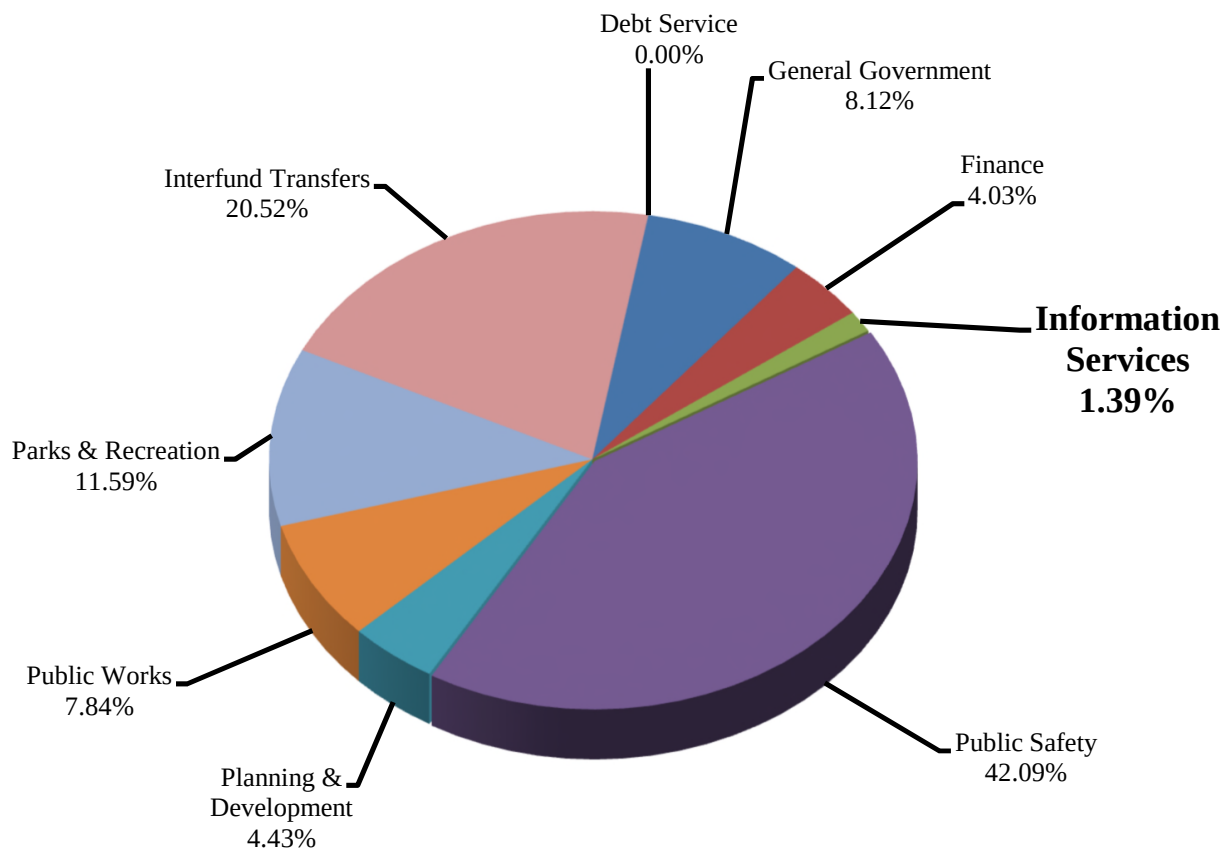
GENERAL FUND EXPENDITURES

INFORMATION SERVICES

GENERAL FUND
INFORMATION SERVICES DEPARTMENT

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

The chart below shows the portion of General Fund Expenditures allocated to the Information Services Department, which reflects 1.39% of the overall resources appropriated in the General Fund for FY 2022.



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

FISCAL YEAR ENDING JUNE 30, 2022
Regular Employees
INFORMATION SERVICES DEPARTMENT

	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>
INFORMATION SERVICES	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
TOTAL	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>

A summary of expenditures for the past 3 years of this department is provided below. The Information Services Department supervises and maintains computer systems throughout the City. The General Fund will provide \$597,055; the Water and Sewer Fund \$463,994; the Solid Waste Fund \$92,799, the Beach Services Fund \$46,399, the Aquatic Center Fund \$30,933, and the NMB Enterprise Fund \$15,466. The Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, Aquatic Center Fund, and NMB Enterprise Fund each records its share of the Information Services Department as an overhead allocation and not as direct charges to individual object codes like it does for divisions directly assigned to it. The overhead rate for the Information Services Department is 30% for the Water and Sewer Fund, 6% for the Solid Waste Fund, 3% for the Beach Services Fund, 2% for the Aquatic Center Fund, and 1% for the NMB Enterprise Fund which correlates to the overall amount of time the division will spend on those activities. The Capital Improvement Fund will provide \$300,000 for In House Capital.

SUMMARY OF EXPENDITURES
INFORMATION SERVICES DEPARTMENT

DIV. NO.	DIVISION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
262	INFORMATION SERVICES	\$ 1,200,407	\$ 1,373,448	\$ 1,449,720	\$ 1,434,203	\$ 1,546,646
TOTAL EXPENDITURES		<u>\$ 1,200,407</u>	<u>\$ 1,373,448</u>	<u>\$ 1,449,720</u>	<u>\$ 1,434,203</u>	<u>\$ 1,546,646</u>
INFORMATION SERVICES OVERHEAD		(504,171)	(576,848)	(608,882)	(602,365)	(649,591)
IN HOUSE CAPITAL		<u>(306,823)</u>	<u>(131,220)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>
NET INFORMATION SERVICES		<u>\$ 389,413</u>	<u>\$ 665,380</u>	<u>\$ 540,838</u>	<u>\$ 531,838</u>	<u>\$ 597,055</u>

**GENERAL FUND
INFORMATION SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Information Services Department is constantly looking for ways in which to improve service levels and productivity within our user community, and the outside community as well. The following goals were provided for FY 2020:

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

The Information Services Department will undertake the following goals, benchmarks, and priorities for FY 2022:

- Complete City-wide Windows and Office 365 implementations for full MS license compliance and to utilize 365 service and cloud features
- Launch several new mobile applications for internal and external use.
- Begin planning on and implementing IT infrastructure upgrades across the City to prepare for major upcoming City projects.
- Continue to expand on our Help Desk system to better serve City staff.
- Consolidate, upgrade and better utilize all City software to be sure we are getting the most out of the applications the City is currently running.
- Research and expand on our virtual server environment to allow for more City staff to work from remote locations and for replication, backups and redundancy.

01-5-262 INFORMATION SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 535,126	\$ 515,829	\$ 536,424	\$ 456,960	\$ 537,637
012	SALARY, PART-TIME	4,397	15,443	18,720	36,000	-
014	OVERTIME	6,794	15,667	10,000	10,000	12,000
015	SPECIAL ALLOWANCE	5,400	3,150	5,400	5,400	5,400
021	FICA	39,935	40,001	40,509	33,538	39,408
022	EMPLOYEE RETIREMENT	61,886	51,122	62,776	57,529	58,045
023	EMPLOYEE INSURANCE	85,590	83,607	96,000	90,000	100,800
030	TRAINING	25	4,874	15,000	5,000	15,000
040	WORKERS COMPENSATION	3,342	3,523	3,391	3,391	5,496
050	AWARDS	6,204	5,963	6,300	5,685	7,160
	* SUBTOTAL PERSONNEL *	<u>748,699</u>	<u>739,179</u>	<u>794,520</u>	<u>703,503</u>	<u>780,946</u>
111	MATERIALS/SUPPLIES	52,889	1,252	35,000	35,000	35,000
112	OFFICE SUPPLIES	988	142,446	8,000	8,000	8,000
120	COMMUNICATIONS	5,350	6,220	6,000	6,000	6,000
130	CONTRACTUAL SERVICES	254,850	386,494	425,000	425,000	525,000
131	REPAIRS/MAINTENANCE	13	-	-	-	-
132	PROFESSIONAL SERVICES	7,028	3,033	10,000	10,000	10,000
140	SUBSCRIPTIONS/DUES	6,974	199	6,000	6,000	6,000
141	TRAVEL / BUSINESS	127	-	-	-	-
150	VEHICLE OPERATIONS	377	2,039	200	200	200
151	FUEL	110	67	500	500	500
	* SUBTOTAL OPERATING *	<u>328,706</u>	<u>541,750</u>	<u>490,700</u>	<u>490,700</u>	<u>590,700</u>
380	FURN. / OFFICE EQUIPMENT	<u>123,002</u>	<u>92,519</u>	<u>164,500</u>	<u>240,000</u>	<u>175,000</u>
	* SUBTOTAL CAPITAL *	<u>123,002</u>	<u>92,519</u>	<u>164,500</u>	<u>240,000</u>	<u>175,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,200,407</u>	<u>\$ 1,373,448</u>	<u>\$ 1,449,720</u>	<u>\$ 1,434,203</u>	<u>\$ 1,546,646</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	372,127	425,769	434,916	444,603	463,994
	SOLID WASTE FUND 6%	72,024	82,407	86,983	86,052	92,799
	BEACH SERVICES FUND 3%	36,012	41,203	43,492	43,026	46,399
	AQUATIC CENTER FUND 2%	24,008	27,469	28,994	28,684	30,933
	NMB ENTERPRISE FUND 1%	-	-	14,497	-	15,466
	**LESS OVERHEAD TOTAL **	<u>504,171</u>	<u>576,848</u>	<u>608,882</u>	<u>602,365</u>	<u>649,591</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	<u>306,823</u>	<u>131,220</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
TOTAL NET GENERAL FUND		<u>\$ 389,413</u>	<u>\$ 665,380</u>	<u>\$ 540,838</u>	<u>\$ 531,838</u>	<u>\$ 597,055</u>

DIVISION 262 INFORMATION SERVICES

DIVISION NARRATIVE

This division provides for eight employees: a Director of Information Services, a Network Administrator, a System Administrator/Virtual Environment Analyst, a Database Administrator, a Full Stack Developer, and three Computer Technicians. This division provides support services for computers and related functions throughout the City. Technology planning, acquisition, and support are provided by this division.

The Director of Information Services is responsible for the vision, coordination and management of the department, Network Administrator, and the Computer Technician are responsible for data security, network maintenance, programming, software and hardware maintenance.

The Database Administrator manages the City's databases, creates applications, supports current users, and aids in the implementation of new software.

The Full Stack Developer maintains the City's intranet and internet web sites and creates applications. Additionally, this position is responsible for the enhancement and expansion of e-government services.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Director of Information Services	1	31
Full Stack Developer	1	23
Network Administrator	1	21
System Administrator/Virtual Environment Analyst	1	21
Database Administrator	1	21
Computer Technician	<u>3</u>	18
TOTAL	<u>8</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Computers/Technology/Software	<u>175,000</u>	380
TOTAL	<u>\$ 175,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 10.4% increase is due to an increase in capital expenditures and operating costs.

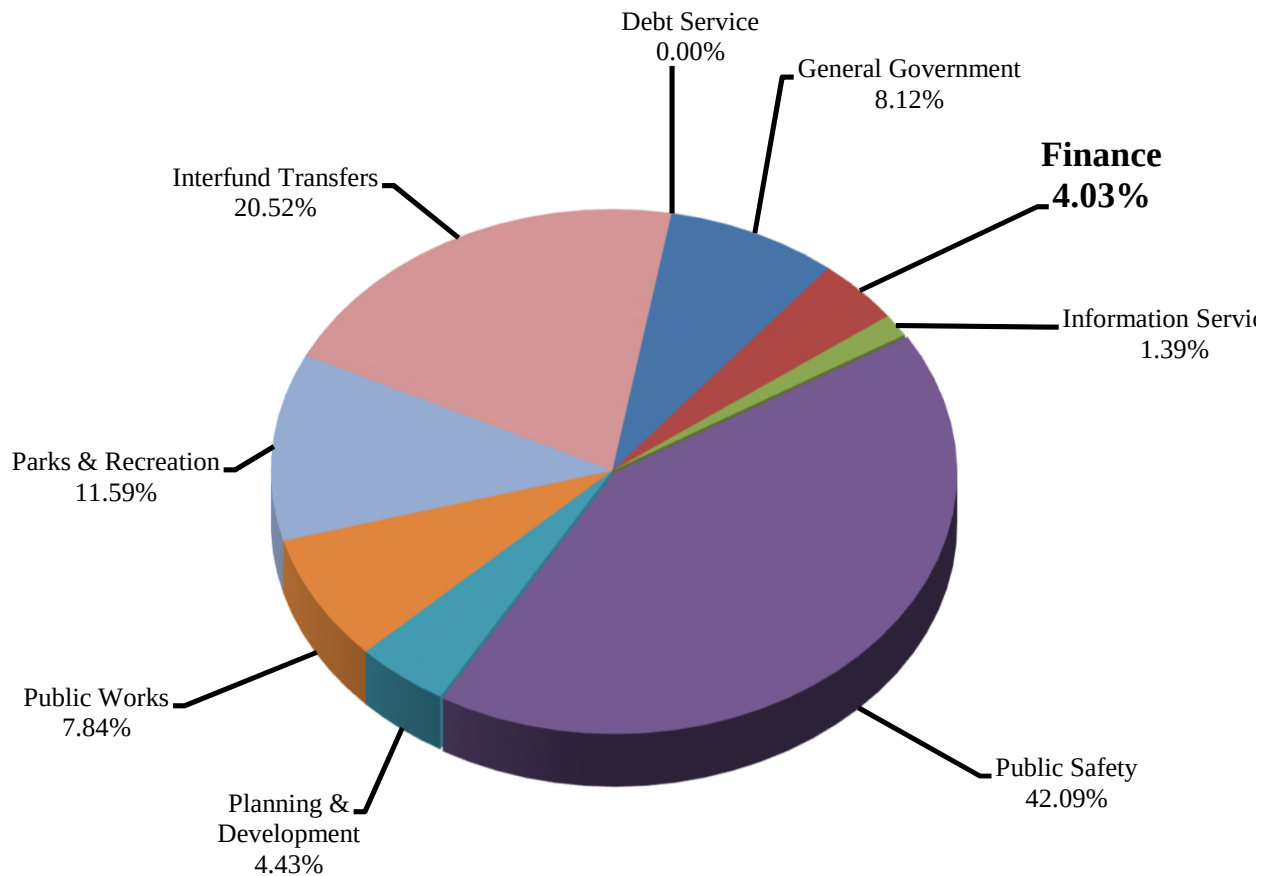
GENERAL FUND EXPENDITURES

FINANCE

**GENERAL FUND
FINANCE DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Finance Department, which reflects 4.03% of the overall resources appropriated in the General Fund for FY 2022.



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 30. This is made up of Accounting, Revenue, Utility Billing, Purchasing, Risk Management, and City Court. The employees in this department make up 6.9% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2022

Regular Employees

FINANCE DEPARTMENT

	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>
ACCOUNTING	6	6	6	7	6
REVENUE	6	6	6	6	8
PURCHASING	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL	<u>16</u>	<u>16</u>	<u>16</u>	<u>17</u>	<u>18</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the two General Fund divisions include all amounts required from the General Fund, the Water and Sewer Fund, the Solid Waste Fund, the Beach Services Fund, the Aquatics Center Fund, the Storm Water Fund, NMB Enterprise Fund, and the Insurance Reserve Fund to accomplish the level of services and goals for this department. The General Fund will provide \$1,733,909, the Water and Sewer Fund \$435,292, the Solid Waste Fund \$66,579, the Beach Services Fund \$136,718, the Storm Water Fund \$17,789, the Aquatics Center Fund \$42,183, the NMB Enterprise Fund \$17,789, and the Insurance Reserve Fund \$35,577. 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
342	ACCOUNTING	\$ 1,005,600	\$ 863,278	\$ 1,047,502	\$ 832,250	\$ 889,436
352	REVENUE	598,985	1,245,074	953,322	1,141,636	1,266,084
822	PURCHASING	<u>282,163</u>	<u>214,637</u>	<u>329,335</u>	<u>231,313</u>	<u>330,316</u>
TOTAL EXPENDITURES		<u>\$ 1,886,748</u>	<u>\$ 2,322,989</u>	<u>\$ 2,330,159</u>	<u>\$ 2,205,199</u>	<u>\$ 2,485,836</u>
FINANCE OVERHEAD		<u>(797,183)</u>	<u>(668,354)</u>	<u>(850,940)</u>	<u>(658,480)</u>	<u>(751,927)</u>
NET FINANCE		<u>\$ 1,089,565</u>	<u>\$ 1,654,635</u>	<u>\$ 1,479,219</u>	<u>\$ 1,546,719</u>	<u>\$ 1,733,909</u>

**GENERAL FUND
FINANCE DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Finance Department continues to work toward the accomplishment of its FY 2021 goals. Several of these important goals have already been realized, while some are still being worked on as follows:

- Prepare an award winning Comprehensive Annual Financial Report for FY 2021.
- Continue looking for new opportunities to enhance revenues through enforcement and monitoring.
- Review costs and continue to look for savings through internal audit function.
- Continue monitoring and evaluating self-insurance for health, workers compensation and liability costs, and provide recommendations to enhance financial aspects of the program.

The Finance Department continues to explore new ways of increasing service levels and productivity. The following goals, benchmarks, and priorities are provided for FY 2022:

- Prepare an award winning Comprehensive Annual Financial Report for FY 2022.
- Strengthen internal audit function and look for additional savings in expenses and expenditures.
- Continue looking for new opportunities to enhance revenues through enforcement and monitoring.
- Continue monitoring and evaluating self-insurance for health, workers compensation and liability costs, and provide recommendations to enhance financial aspects of the program.

01-5-342 ACCOUNTING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 493,647	\$ 507,903	\$ 609,447	\$ 390,584	\$ 472,921
012	SALARY, PART-TIME	9,084	6,590	20,000	16,000	20,000
014	OVERTIME	212	-	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	35,345	36,423	41,000	29,274	35,490
022	EMPLOYEE RETIREMENT	55,443	53,363	72,000	58,100	49,181
023	EMPLOYEE INSURANCE	67,186	69,190	72,000	48,000	75,600
030	TRAINING	9,852	3,328	18,000	6,000	18,000
040	WORKERS COMPENSATION	4,923	5,763	6,294	6,294	4,929
050	AWARDS	5,447	5,147	6,211	3,198	6,265
	* SUBTOTAL PERSONNEL *	<u>686,539</u>	<u>693,107</u>	<u>850,352</u>	<u>562,850</u>	<u>687,786</u>
110	CLOTHING	231	-	-	-	-
111	MATERIALS/SUPPLIES	12,172	12,905	12,250	12,200	12,250
112	OFFICE SUPPLIES	2,357	578	2,000	1,000	2,000
113	PRINTING/BINDING	-	117	700	-	700
120	COMMUNICATIONS	7,076	8,486	7,000	7,000	7,000
130	CONTRACTUAL SERVICES	71,355	47,663	67,500	67,500	70,000
131	REPAIRS/MAINTENANCE	778	-	500	-	500
132	PROFESSIONAL SERVICES	93,199	98,118	102,000	102,000	104,000
140	SUBSCRIPTIONS/DUES	2,765	1,890	1,700	1,700	1,700
141	TRAVEL / BUSINESS	620	414	2,500	2,000	2,500
142	ADVERTISING	204	-	1,000	1,000	1,000
	* SUBTOTAL OPERATING *	<u>190,757</u>	<u>170,171</u>	<u>197,150</u>	<u>194,400</u>	<u>201,650</u>
380	FURN. / OFFICE EQUIPMENT	128,304	-	-	75,000	-
	* SUBTOTAL CAPITAL *	<u>128,304</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,005,600</u>	<u>\$ 863,278</u>	<u>\$ 1,047,502</u>	<u>\$ 832,250</u>	<u>\$ 889,436</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	351,960	302,146	314,251	249,675	266,831
	SOLID WASTE FUND 6%	60,336	51,797	62,850	49,935	53,366
	BEACH SERVICES FUND 15%	100,560	86,328	157,125	124,838	133,415
	STORM WATER FUND 2%	20,112	17,266	20,950	16,645	17,789
	INSURANCE RESERVE FUND 4%	40,224	34,531	41,900	33,290	35,577
	NMB ENTERPRISE FUND 2%	20,112	17,266	20,950	16,645	17,789
	AQUATIC CENTER FUND 4%	40,224	34,531	41,900	33,290	35,577
	**LESS OVERHEAD TOTAL **	<u>633,528</u>	<u>543,865</u>	<u>659,926</u>	<u>524,318</u>	<u>560,344</u>
TOTAL NET GENERAL FUND		<u>\$ 372,072</u>	<u>\$ 319,413</u>	<u>\$ 387,576</u>	<u>\$ 307,932</u>	<u>\$ 329,092</u>

DIVISION 342 ACCOUNTING

DIVISION NARRATIVE

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

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

The Assistant Finance Director is mainly responsible for internal auditing, financial reporting, tracking and requesting grant reimbursements, asset valuation, internal controls, administration and oversight for the Insurance Reserve Fund, A-Tax committee coordination and administration of the Financial Management Software System. The Assistant acts as Finance Director in his absence.

The Accounting Supervisor is responsible for the accurate tabulation of the monthly financial reports and all financial data summarized within the monthly financial reports. At this time this position is unfilled.

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

This division provides for a decreased level of service from the previous year's budget. The 15.1% decrease is due to the elimination of the Grants/Special Projects Coordinator position.

01-5-352 REVENUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 360,701	\$ 372,565	\$ 443,844	\$ 356,024	\$ 410,335
014	OVERTIME	229	96	-	400	-
021	FICA	25,039	25,428	31,069	24,922	28,723
022	EMPLOYEE RETIREMENT	49,837	42,282	46,819	40,000	49,083
023	EMPLOYEE INSURANCE	66,275	70,158	96,000	72,000	88,200
030	TRAINING	1,760	750	4,000	3,000	4,000
040	WORKERS COMPENSATION	3,063	3,120	3,551	3,551	4,103
050	AWARDS	4,573	4,908	6,664	4,873	6,265
	* SUBTOTAL PERSONNEL *	<u>511,477</u>	<u>519,307</u>	<u>631,947</u>	<u>504,770</u>	<u>590,709</u>
110	CLOTHING	881	1,015	750	750	750
111	MATERIALS/SUPPLIES	12,793	7,136	10,000	10,000	10,000
112	OFFICE SUPPLIES	2,622	2,651	1,500	1,500	1,500
113	PRINTING/BINDING	76	41,910	3,000	3,000	3,000
120	COMMUNICATIONS	16,754	17,716	14,500	10,000	14,500
130	CONTRACTUAL SERVICES	1,375	13,604	18,000	15,000	18,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	850	535	-	-	-
133	PARKING OPERATIONS	-	510,447	250,000	525,000	550,000
134	CREDIT CARD FEES	19,502	65,841	16,000	66,000	70,000
140	SUBSCRIPTIONS/DUES	7,288	1,269	525	1,116	525
141	TRAVEL / BUSINESS	229	14	600	500	600
142	ADVERTISING	224	-	1,000	500	1,000
150	VEHICLE OPERATIONS	95	3,216	1,500	1,000	1,500
151	FUEL	1,619	1,770	3,500	2,500	3,500
	* SUBTOTAL OPERATING *	<u>64,308</u>	<u>667,124</u>	<u>321,375</u>	<u>636,866</u>	<u>675,375</u>
360	MOTOR VEHICLES	-	32,148	-	-	-
380	FURN. / OFFICE EQUIPMENT	23,200	26,495	-	-	-
	* SUBTOTAL CAPITAL *	<u>23,200</u>	<u>58,643</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 598,985</u>	<u>\$ 1,245,074</u>	<u>\$ 953,322</u>	<u>\$ 1,141,636</u>	<u>\$ 1,266,084</u>

DIVISION 352 REVENUE

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Revenue Supervisor	1	25
Business License Inspector	4	14
Municipal Fees Clerk	<u>1</u>	14
TOTAL	<u>6</u>	

BUDGET ANALYSIS

This division provides for an decreased level of service from the previous year's budget. The 32.8% increase is due to parking costs and credit card fees.

01-5-822 PURCHASING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 159,555	\$ 141,764	\$ 217,693	\$ 125,000	\$ 207,383
012	SALARY, PART-TIME	15,778	-	-	-	-
014	OVERTIME	1,170	176	1,500	1,500	1,500
021	FICA	13,320	10,566	15,782	8,855	15,040
022	EMPLOYEE RETIREMENT	16,869	14,076	22,628	13,283	20,148
023	EMPLOYEE INSURANCE	34,962	34,595	36,000	24,000	50,400
030	TRAINING	-	-	2,000	-	2,000
040	WORKERS COMPENSATION	2,750	2,966	2,850	2,850	2,715
050	AWARDS	2,274	2,521	3,332	1,625	3,580
	* SUBTOTAL PERSONNEL *	<u>246,678</u>	<u>206,664</u>	<u>301,785</u>	<u>177,113</u>	<u>302,766</u>
110	CLOTHING/UNIFORMS	1,032	1,538	2,500	1,500	2,500
111	MATERIALS/SUPPLIES	10,810	(7,037)	8,000	5,000	8,000
112	OFFICE SUPPLIES	415	428	3,800	-	3,800
113	PRINTING/BINDING	38	39	250	200	250
120	COMMUNICATIONS	1,898	1,942	4,000	2,000	4,000
130	CONTRACTUAL SERVICES	19,016	9,649	4,000	8,000	4,000
132	PROFESSIONAL SERVICES	-	11	-	-	-
140	SUBSCRIPTIONS/DUES	812	1,403	1,500	1,000	1,500
141	TRAVEL / BUSINESS	-	-	1,000	-	1,000
142	ADVERTISING	150	-	500	500	500
150	VEHICLE OPERATIONS	160	-	1,000	500	1,000
151	FUEL	1,154	-	1,000	500	1,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>35,485</u>	<u>7,973</u>	<u>27,550</u>	<u>19,200</u>	<u>27,550</u>
360	MOTOR VEHICLES	-	-	-	35,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 282,163</u>	<u>\$ 214,637</u>	<u>\$ 329,335</u>	<u>\$ 231,313</u>	<u>\$ 330,316</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 51%	138,259	105,173	167,961	113,343	168,461
	SOLID WASTE FUND 4%	11,287	8,585	13,173	9,253	13,213
	BEACH SERVICES FUND 1%	2,822	2,146	3,293	2,313	3,303
	AQUATIC CENTER FUND 2%	11,287	8,585	6,587	9,253	6,606
	**LESS OVERHEAD TOTAL **	<u>163,655</u>	<u>124,489</u>	<u>191,014</u>	<u>134,162</u>	<u>191,583</u>
TOTAL NET GENERAL FUND		<u>\$ 118,508</u>	<u>\$ 90,148</u>	<u>\$ 138,321</u>	<u>\$ 97,151</u>	<u>\$ 138,733</u>

DIVISION 822 PURCHASING

DIVISION NARRATIVE

This division provides for four employees: a Purchasing Agent, an Assistant Purchasing Agent, a Buyer and a Materials and Inventory Technician. This division is responsible for most purchases for the City and receives, issues, and stores inventory at its central warehouse facility.

The Purchasing Agent supervises the employees in this division and oversees all bids and requests for City services and equipment.

The Materials and Inventory Technician maintains the inventory in the warehouse.

The Assistant Purchasing Agent is responsible for small dollar purchases less than \$10,000 in value and prepares purchase orders.

The Buyer assists the purchasing staff in all duties.

This division also handles the disposal of all impounded vehicles and acts as a central clearinghouse for surplus material.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Purchasing Agent	1	21
Assistant Purchasing Agent	1	17
Buyer	1	14
Materials and Inventory Technician	<u>1</u>	13
TOTAL	<u>4</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 0.3% is due to normal growth in personnel costs.

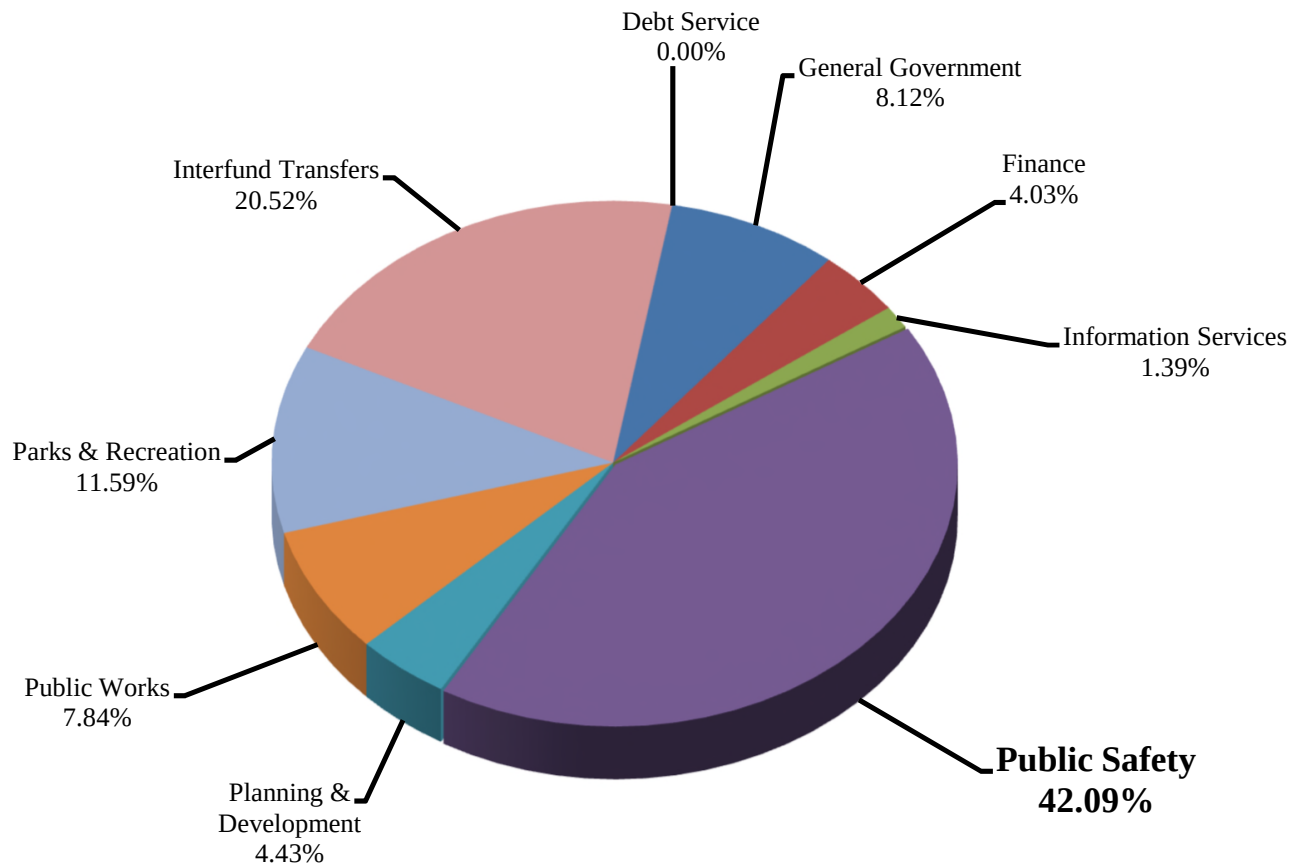
GENERAL FUND EXPENDITURES

PUBLIC SAFETY

GENERAL FUND
PUBLIC SAFETY DEPARTMENT

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

The chart below shows the portion of General Fund Expenditures allocated to the Public Safety Department, which reflects 42.09% of the overall resources appropriated in the General Fund for FY 2022.



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

FISCAL YEAR ENDING JUNE 30, 2022

Regular Employees

PUBLIC SAFETY DEPARTMENT

	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022
PUBLIC SAFETY ADMINISTRATION	6	7	7	8	9
UNIFORM PATROL	61	61	61	60	60
COMMUNITY SERVICES	10	10	11	10	10
DETECTIVES	11	10	10	10	10
COMMUNICATION/DETENTION	19	19	20	24	24
RECORDS	5	5	5	5	5
VICTIM RIGHTS ADVOCATE	1	1	1	1	1
TRAINING	4	4	4	6	5
FIRE / RESCUE	49	49	49	60	60
FIRE PREVENTION/SUPPRESSION	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
T O T A L	<u>170</u>	<u>170</u>	<u>172</u>	<u>188</u>	<u>188</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the various divisions include all amounts required from both the General Fund and the Water and Sewer Fund to accomplish the level of services and goals of this department. The General Fund provides \$18,129,044, the Water and Sewer Fund \$86,049, and Beach Services \$51,630. 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
411	PUBLIC SAFETY ADMINISTRATION	\$ 1,192,298	\$ 1,105,348	\$ 1,325,698	\$ 1,256,767	\$ 1,551,956
422	UNIFORM PATROL	6,231,383	6,535,681	6,045,160	5,683,329	6,038,972
424	COMMUNITY SERVICES	1,105,262	1,110,928	1,121,023	1,072,253	1,162,856
431	DETECTIVES	1,149,702	1,219,354	1,092,912	1,153,134	1,126,223
442	COMMUNICATIONS/DETENTION	1,295,739	1,390,727	1,639,640	1,595,126	1,720,989
444	RECORDS	370,955	370,178	383,874	329,091	382,730
445	VICTIM RIGHTS ADVOCATE	88,343	94,406	94,636	90,297	99,661
452	TRAINING	393,243	437,243	564,654	393,841	481,832
453	FIRE / RESCUE	4,591,417	5,265,703	5,336,909	5,306,008	5,345,330
454	FIRE PREVENTION/INSPECTION	<u>396,222</u>	<u>361,608</u>	<u>432,325</u>	<u>344,199</u>	<u>426,174</u>
TOTAL EXPENDITURES		<u>\$ 16,814,564</u>	<u>\$ 17,891,176</u>	<u>\$ 18,036,831</u>	<u>\$ 17,224,045</u>	<u>\$ 18,336,723</u>
PUBLIC SAFETY OVERHEAD		(103,659)	(111,258)	(131,171)	(127,610)	(137,679)
DIRECT COSTS TO NMB ENT. FUND		-	-	(70,000)	(70,000)	(70,000)
NET PUBLIC SAFETY		<u>\$ 16,710,905</u>	<u>\$ 17,779,918</u>	<u>\$ 17,835,660</u>	<u>\$ 17,026,435</u>	<u>\$ 18,129,044</u>

**GENERAL FUND
PUBLIC SAFETY DEPARTMENT**

Performance Benchmarks, Goals and Priorities

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

Other goals include:

- Continue our 10-year fire apparatus replacement plan where one new apparatus is purchased every two years. The goal is for ATAX funds to offset approximately 40-50% of the cost.
- Complete our Public Safety Building renovation project to include a new roof, new air conditioners and new ac zoning within the building.
- Research transitioning from a Police Records Management System (RMS) controlled 100% by Horry County to a RMS system controlled by our City.
- Start construction of the City Fire Station #6/EOC/IT Server Backup Center/Fire and Police Training Unit and Community Services Complex to be located across the street from the entrance to the Sports Complex.
- Continue Command Staff development by enrolling staff in advanced command level training such as the National Fire Academy and/or the University of Louisville Administrative Officers Course.
- Research a new platform for body worn cameras, in-car mobile video systems, and license plate readers.

01-5-411 PUBLIC SAFETY ADMINISTRATION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 452,242	\$ 608,342	\$ 611,082	\$ 620,000	\$ 747,956
014	OVERTIME	17,286	14,085	10,000	10,000	10,000
021	FICA	33,020	43,500	44,718	45,360	54,573
022	EMPLOYEE RETIREMENT	61,107	90,969	88,751	90,090	135,308
023	EMPLOYEE INSURANCE	61,666	73,035	72,000	72,000	100,800
030	TRAINING	2,262	12,303	11,400	11,400	11,400
040	WORKERS COMPENSATION	8,088	8,447	9,316	9,316	13,264
050	AWARDS	4,640	5,696	5,831	5,000	8,055
	* SUBTOTAL PERSONNEL *	<u>640,311</u>	<u>856,377</u>	<u>853,098</u>	<u>863,166</u>	<u>1,081,356</u>
110	CLOTHING/UNIFORMS	3,128	2,036	1,300	1,300	1,300
111	MATERIALS/SUPPLIES	32,547	16,179	10,650	10,000	10,650
112	OFFICE SUPPLIES	1,982	127	600	600	600
113	PRINTING/BINDING	77	7,546	300	300	300
120	COMMUNICATIONS	8,155	6,088	8,800	8,000	8,800
130	CONTRACTUAL SERVICES	374,970	192,328	390,000	325,000	390,000
131	REPAIRS/MAINTENANCE	30,394	6,275	800	925	800
132	PROFESSIONAL SERVICES	5,787	910	-	250	-
140	SUBSCRIPTIONS/DUES	4,101	3,347	1,900	1,900	1,900
141	TRAVEL / BUSINESS	2,445	2,419	250	250	250
142	ADVERTISING	2,795	-	-	-	-
150	VEHICLE OPERATIONS	437	90	-	76	-
151	FUEL	1,796	5,126	3,000	3,000	3,000
152	DAMAGE CLAIMS	432	-	-	-	-
190	PS SCHOLARSHIP AWARDS	22,626	6,500	20,000	10,000	20,000
	* SUBTOTAL OPERATING *	<u>491,672</u>	<u>248,971</u>	<u>437,600</u>	<u>361,601</u>	<u>437,600</u>
360	MOTOR VEHICLES	60,315	-	35,000	32,000	33,000
	* SUBTOTAL CAPITAL *	<u>60,315</u>	<u>-</u>	<u>35,000</u>	<u>32,000</u>	<u>33,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,192,298</u>	<u>\$ 1,105,348</u>	<u>\$ 1,325,698</u>	<u>\$ 1,256,767</u>	<u>\$ 1,551,956</u>

DIVISION 411 PUBLIC SAFETY ADMINISTRATION

DIVISION NARRATIVE

This division provides for eight employees: a Director of Public Safety, a Chief of Police, a Chief of Fire rescue/Emergency Preparedness Director, a Captain-Professional Standards, a Quartermaster Coordinator, one Administrative Assistant II, one Computer Technician and one Computer Technician II. This division is responsible for the overall planning, development, and administration of the Public Safety Department of the City.

The Director reports directly to the City Manager and is responsible for establishing a viable program that maximizes the use of total man-hours toward the overall goal of public safety. The Director reviews, approves, and implements all plans, procedures, and departmental policies.

The Police Chief reports directly to the Director of Public Safety, and is responsible for the effective delivery of police services to the community.

The Chief of Fire Rescue/Emergency Preparedness Director reports directly to the Director of Public Safety, and is responsible for the effective delivery of fire services to the community.

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

The Administrative Assistant produces all typed material for the department and is responsible for other secretarial, clerical duties, public assistance, office coordination, and payroll administration for the Department.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Director of Public Safety	1	33
Chief of Police	1	29
Chief of Fire Rescue/Emergency Preparedness Director	1	28
Captain-Professional Standards	1	22
Deputy Fire Chief	1	22
Quartermaster Coordinator	1	15
Administrative Assistant II- Public Safety	1	14
Computer Technician	1	18
Computer Technician II	<u>1</u>	19
TOTAL	<u>9</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Vehicle	\$ 33,000	360
TOTAL	<u>\$ 33,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service as the previous year's budget. The 17.1% increase is due to the addition of the Deputy Fire Chief position.

01-5-422 UNIFORM PATROL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 3,042,171	\$ 3,126,480	\$ 3,332,990	\$ 2,950,000	\$ 3,230,455
014	OVERTIME	372,381	287,268	150,000	300,000	150,000
021	FICA	259,153	253,082	243,809	227,500	236,632
022	EMPLOYEE RETIREMENT	568,997	605,971	596,434	592,800	578,928
023	EMPLOYEE INSURANCE	645,889	641,942	696,000	648,000	756,000
030	TRAINING	83,377	44,768	74,656	25,000	74,656
040	WORKERS COMPENSATION	84,071	436,956	87,075	87,075	135,218
050	AWARDS	47,135	54,836	50,813	47,100	53,700
	* SUBTOTAL PERSONNEL *	<u>5,103,174</u>	<u>5,451,303</u>	<u>5,231,777</u>	<u>4,877,475</u>	<u>5,215,589</u>
110	CLOTHING/UNIFORMS	64,684	59,225	26,315	26,315	26,315
111	MATERIALS/SUPPLIES	156,707	175,531	68,206	68,206	68,206
112	OFFICE SUPPLIES	2,578	1,803	3,500	3,000	3,500
113	PRINTING/BINDING	246	410	3,500	1,000	3,500
120	COMMUNICATIONS	76,197	74,249	70,000	70,000	70,000
130	CONTRACTUAL SERVICES	33,603	12,773	-	9,833	-
131	REPAIRS/MAINTENANCE	8,540	8,794	13,000	7,500	13,000
132	PROFESSIONAL SERVICES	25,000	10,584	21,862	20,000	21,862
137	CANINE PROGRAM	13,310	15,133	5,000	14,000	15,000
140	SUBSCRIPTIONS/DUES	2,920	1,042	2,500	2,500	2,500
141	TRAVEL / BUSINESS	4,308	2,998	6,500	5,500	6,500
150	VEHICLE OPERATIONS	106,385	115,520	75,000	75,000	75,000
151	FUEL	140,108	117,658	130,000	115,000	130,000
152	DAMAGE CLAIMS	110,933	62,762	-	-	-
	* SUBTOTAL OPERATING *	<u>745,519</u>	<u>658,482</u>	<u>425,383</u>	<u>417,854</u>	<u>435,383</u>
360	MOTOR VEHICLES	316,856	391,793	370,000	370,000	370,000
370	NON-MOBIL EQUIPMENT	65,834	34,103	18,000	18,000	18,000
	* SUBTOTAL CAPITAL *	<u>382,690</u>	<u>425,896</u>	<u>388,000</u>	<u>388,000</u>	<u>388,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 6,231,383</u>	<u>\$ 6,535,681</u>	<u>\$ 6,045,160</u>	<u>\$ 5,683,329</u>	<u>\$ 6,038,972</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	-	-	30,000	30,000	30,000
	TOTAL NET GENERAL FUND	<u>\$ 6,231,383</u>	<u>\$ 6,535,681</u>	<u>\$ 6,015,160</u>	<u>\$ 5,653,329</u>	<u>\$ 6,008,972</u>

DIVISION 422 UNIFORM PATROL

DIVISION NARRATIVE

This division provides for 60 employees: four Lieutenants, seven Sergeants, and forty nine Public Safety Officers. This division utilizes four shifts year-round. On an average shift, eight vehicles patrol the City with at least one beat in each major area of the City and one beat for overall City use.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Lieutenant	4	21
Public Safety Sergeant	7	19
Public Safety Officer	<u>49</u>	16
TOTAL	<u>60</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

01-5-424 COMMUNITY SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 482,160	\$ 543,230	\$ 559,115	\$ 530,100	\$ 563,108
014	OVERTIME	62,533	42,888	15,000	20,000	20,000
021	FICA	39,956	42,363	41,336	39,607	41,984
022	EMPLOYEE RETIREMENT	87,225	108,477	110,460	100,338	118,021
023	EMPLOYEE INSURANCE	103,092	107,000	120,000	120,000	126,000
030	TRAINING	13,613	4,729	1,000	1,291	1,000
040	WORKERS COMPENSATION	10,793	11,650	11,482	11,482	17,493
050	AWARDS	6,940	7,397	8,330	8,330	8,950
	* SUBTOTAL PERSONNEL *	<u>806,312</u>	<u>867,734</u>	<u>866,723</u>	<u>831,148</u>	<u>896,556</u>
110	CLOTHING/UNIFORMS	5,257	1,985	3,900	2,000	3,900
111	MATERIALS/SUPPLIES	16,280	8,543	4,010	4,500	4,010
112	OFFICE SUPPLIES	-	237	250	238	250
113	PRINTING/BINDING	77	1,292	2,600	1,292	2,600
120	COMMUNICATIONS	7,912	6,471	2,500	7,500	2,500
130	CONTRACTUAL SERVICES	134,212	133,041	140,000	135,000	140,000
131	REPAIRS/MAINTENANCE	455	-	1,500	-	1,500
132	PROFESSIONAL SERVICES	2,050	314	1,000	500	1,000
140	SUBSCRIPTIONS/DUES	300	100	340	75	340
141	TRAVEL / BUSINESS	785	-	1,200	-	1,200
150	VEHICLE OPERATIONS	18,098	10,900	5,500	10,000	10,000
151	FUEL	15,826	12,910	15,000	13,000	15,000
	* SUBTOTAL OPERATING *	<u>201,252</u>	<u>175,793</u>	<u>177,800</u>	<u>174,105</u>	<u>182,300</u>
360	MOTOR VEHICLES	71,308	67,401	76,500	67,000	67,000
370	NON-MOBIL EQUIPMENT	26,390	-	-	-	17,000
	* SUBTOTAL CAPITAL *	<u>97,698</u>	<u>67,401</u>	<u>76,500</u>	<u>67,000</u>	<u>84,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,105,262</u>	<u>\$ 1,110,928</u>	<u>\$ 1,121,023</u>	<u>\$ 1,072,253</u>	<u>\$ 1,162,856</u>

DIVISION 424 COMMUNITY SERVICES

DIVISION NARRATIVE

This division provides for ten employees: a Community Services Sergeant, two PSO-Community Service Officers, three PSO-Lifeguard Coordinators, two PSO-Beach Patrol Officers, and two Animal Control Officers utilizing a seven-day patrol program. This division provides for a concentrated effort in animal control and special code enforcement activities.

The primary responsibility of the Beach Patrol Officers is to monitor the safety of the beach.

The primary responsibility of the Animal Control Officers is the pickup of stray animals and the delivery of those animals to the City's Animal Shelter, which is operated by the Grand Strand Humane Society.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Community Services Sergeant	1	19
PSO - Community Service	2	16
PSO - Lifeguard Coordinator	3	16
PSO - Beach Patrol	2	16
Animal Control Officer	<u>2</u>	12
TOTAL	<u>10</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Beach Patrol Vehicles	\$ 67,000	360
Non-Mobile Equipment	<u>17,000</u>	370
TOTAL	<u>\$ 84,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.7% increase is due to additional capital expenditures.

01-5-431 DETECTIVES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 597,068	\$ 629,912	\$ 628,430	\$ 667,239	\$ 633,295
012	SALARY, PART-TIME	1,840	-	-	-	-
014	OVERTIME	110,147	78,929	40,000	61,000	40,000
021	FICA	52,565	52,521	47,459	52,433	47,804
022	EMPLOYEE RETIREMENT	112,199	127,269	127,978	132,831	135,615
023	EMPLOYEE INSURANCE	106,775	115,316	120,000	120,000	126,000
030	TRAINING	2,162	4,650	9,000	6,000	9,000
040	WORKERS COMPENSATION	8,293	8,321	8,355	8,355	20,199
050	AWARDS	7,713	9,627	8,330	8,330	8,950
	* SUBTOTAL PERSONNEL *	<u>998,762</u>	<u>1,026,545</u>	<u>989,552</u>	<u>1,056,188</u>	<u>1,020,863</u>
110	CLOTHING/UNIFORMS	10,666	7,676	6,700	1,641	6,700
111	MATERIALS/SUPPLIES	12,638	7,807	15,320	10,000	15,320
112	OFFICE SUPPLIES	706	-	2,000	-	2,000
113	PRINTING/BINDING	113	156	250	250	250
120	COMMUNICATIONS	7,697	6,885	7,500	7,500	7,500
130	CONTRACTUAL SERVICES	10,468	28,222	8,000	13,000	8,000
132	PROFESSIONAL SERVICES	20,275	7,809	2,000	2,000	2,000
140	SUBSCRIPTIONS/DUES	2,070	540	1,140	1,140	1,140
141	TRAVEL / BUSINESS	80	358	1,000	500	1,000
142	ADVERTISING	-	-	250	-	250
150	VEHICLE OPERATIONS	9,847	9,535	7,000	7,000	7,000
151	FUEL	18,178	16,212	13,200	13,200	13,200
152	DAMAGE CLAIMS	-	-	-	1,715	-
190	CONTINGENT	3,106	7,620	8,000	8,000	8,000
	* SUBTOTAL OPERATING *	<u>95,844</u>	<u>92,820</u>	<u>72,360</u>	<u>65,946</u>	<u>72,360</u>
360	MOTOR VEHICLES	55,096	81,697	31,000	31,000	33,000
360	NON-MOBIL EQUIPMENT	-	18,292	-	-	-
	* SUBTOTAL CAPITAL *	<u>55,096</u>	<u>99,989</u>	<u>31,000</u>	<u>31,000</u>	<u>33,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,149,702</u>	<u>\$ 1,219,354</u>	<u>\$ 1,092,912</u>	<u>\$ 1,153,134</u>	<u>\$ 1,126,223</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	-	-	10,000	10,000	10,000
	TOTAL NET GENERAL FUND	<u>\$ 1,149,702</u>	<u>\$ 1,219,354</u>	<u>\$ 1,082,912</u>	<u>\$ 1,143,134</u>	<u>\$ 1,116,223</u>

DIVISION 431 DETECTIVES

DIVISION NARRATIVE

This division provides for ten employees: a Detective Sergeant, seven Detectives, and two PSO rotating Detectives. This division handles all felony case investigations, and all larceny and drug-related cases. It also aids Public Safety Officers in investigation procedures and conducts internal investigations at the request of the Director of Public Safety.

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Unmarked Vehicle	\$ 33,000	360
TOTAL	<u>\$ 33,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.0% increase is due to normal growth in personnel costs.

01-5-442 COMMUNICATIONS/DETENTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 690,989	\$ 801,547	\$ 940,000	\$ 927,935	\$ 979,393
011	SALARY, PART-TIME	\$ 9,815	\$ 15,220	\$ -	\$ -	\$ -
014	OVERTIME	67,154	35,362	30,000	30,000	30,000
021	FICA	57,257	63,363	69,308	68,971	70,658
022	EMPLOYEE RETIREMENT	124,191	136,821	189,135	184,307	202,835
023	EMPLOYEE INSURANCE	172,100	212,560	276,000	264,000	302,400
030	TRAINING	5,531	7,525	6,100	6,100	6,100
040	WORKERS COMPENSATION	16,542	17,042	19,802	19,802	20,188
050	AWARDS	13,771	26,539	21,360	20,180	21,480
	* SUBTOTAL PERSONNEL *	<u>1,157,350</u>	<u>1,315,979</u>	<u>1,551,705</u>	<u>1,521,295</u>	<u>1,633,054</u>
110	CLOTHING/UNIFORMS	13,068	11,476	8,000	8,000	8,000
111	MATERIALS/SUPPLIES	16,632	17,369	15,680	15,680	15,680
112	OFFICE SUPPLIES	2,570	1,321	1,500	1,500	1,500
113	PRINTING/BINDING	-	39	-	39	-
120	COMMUNICATIONS	3,880	3,786	4,000	3,800	4,000
130	CONTRACTUAL SERVICES	31,250	25,553	27,700	27,700	27,700
131	REPAIRS/MAINTENANCE	24,448	3,123	19,500	5,000	19,500
132	PROFESSIONAL SERVICES	21,353	8,008	6,300	7,500	6,300
134	CREDIT CARD FEES	1,944	3,102	4,000	3,000	4,000
140	SUBSCRIPTIONS/DUES	737	364	930	25	930
141	TRAVEL / BUSINESS	69	140	-	1,120	-
142	ADVERTISING	629	-	-	-	-
151	FUEL	510	467	325	467	325
	* SUBTOTAL OPERATING *	<u>117,090</u>	<u>74,748</u>	<u>87,935</u>	<u>73,831</u>	<u>87,935</u>
380	FURN. / OFFICE EQUIPMENT	21,299	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>21,299</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 1,295,739</u></u>	<u><u>\$ 1,390,727</u></u>	<u><u>\$ 1,639,640</u></u>	<u><u>\$ 1,595,126</u></u>	<u><u>\$ 1,720,989</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	64,787	69,536	81,982	79,756	86,049
	BEACH SERVICES FUND 3%	38,872	41,722	49,189	47,854	51,630
	**LESS OVERHEAD TOTAL **	<u>103,659</u>	<u>111,258</u>	<u>131,171</u>	<u>127,610</u>	<u>137,679</u>
TOTAL NET GENERAL FUND		<u><u>\$ 1,192,080</u></u>	<u><u>\$ 1,279,469</u></u>	<u><u>\$ 1,508,469</u></u>	<u><u>\$ 1,467,516</u></u>	<u><u>\$ 1,583,310</u></u>

DIVISION 442 COMMUNICATIONS/DETENTION

DIVISION NARRATIVE

This division provides for 24 employees: four Lead Communication Technicians/Jailers, and twenty Communication Technicians/Jailers. This division handles all radio, telephone, and teletype communications for both Police and Fire divisions.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Communications Technician/Lead Jailer	4	14
Communications Technician/Jailer	<u>20</u>	12
TOTAL	<u>24</u>	

BUDGET ANALYSIS

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

01-5-444 RECORDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 226,565	\$ 234,309	\$ 245,636	\$ 207,585	\$ 238,262
014	OVERTIME	9,221	4,175	2,000	2,000	2,000
021	FICA	16,628	16,475	16,344	13,833	15,857
022	EMPLOYEE RETIREMENT	20,775	21,410	22,701	21,998	25,562
023	EMPLOYEE INSURANCE	53,383	57,658	60,000	48,000	63,000
030	TRAINING	3,016	-	-	-	-
040	WORKERS COMPENSATION	1,798	1,895	1,857	1,857	2,403
050	AWARDS	3,881	5,238	4,165	3,300	4,475
	* SUBTOTAL PERSONNEL *	<u>335,267</u>	<u>341,160</u>	<u>352,703</u>	<u>298,573</u>	<u>351,559</u>
110	CLOTHING/UNIFORMS	-	140	-	-	-
111	MATERIALS/SUPPLIES	19,144	15,157	24,071	20,000	24,071
112	OFFICE SUPPLIES	199	332	750	332	750
113	PRINTING/BINDING	2,181	878	3,500	2,000	3,500
120	COMMUNICATIONS	1,310	1,132	1,500	960	1,500
130	CONTRACTUAL SERVICES	12,358	11,277	1,000	7,059	1,000
132	PROFESSIONAL SERVICES	73	-	200	-	200
140	SUBSCRIPTIONS/DUES	200	50	150	150	150
141	TRAVEL / BUSINESS	223	52	-	17	-
	* SUBTOTAL OPERATING *	<u>35,688</u>	<u>29,018</u>	<u>31,171</u>	<u>30,518</u>	<u>31,171</u>
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 370,955</u>	<u>\$ 370,178</u>	<u>\$ 383,874</u>	<u>\$ 329,091</u>	<u>\$ 382,730</u>

DIVISION 444 RECORDS

DIVISION NARRATIVE

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

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

The Evidence Custodian handles responsibility for securing and holding evidence collected by the department.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Records Supervisor	1	17
Evidence Custodian	1	15
Records Clerk	<u>3</u>	11
TOTAL	<u>5</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.3% decrease is due to a reduction in personnel costs.

01-5-445 VICTIM RIGHTS ADVOCATE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 58,998	\$ 65,618	\$ 63,327	\$ 61,141	\$ 64,828
014	OVERTIME	1,154	759	400	400	400
021	FICA	4,368	4,809	4,716	4,716	4,827
022	EMPLOYEE RETIREMENT	7,405	7,353	5,098	5,098	7,834
023	EMPLOYEE INSURANCE	11,046	11,532	12,000	12,000	12,600
030	TRAINING	977	184	1,500	1,000	1,500
040	WORKERS COMPENSATION	596	647	637	637	652
050	AWARDS	771	812	833	833	895
	* SUBTOTAL PERSONNEL *	<u>85,315</u>	<u>91,714</u>	<u>88,511</u>	<u>85,825</u>	<u>93,536</u>
111	MATERIALS/SUPPLIES	1,724	1,084	1,850	1,500	1,850
112	OFFICE SUPPLIES	160	-	1,100	1,000	1,100
113	PRINTING/BINDING	39	-	1,300	1,302	1,300
120	COMMUNICATIONS	655	566	640	640	640
130	CONTRACTUAL SERVICES	-	-	35	-	35
140	SUBSCRIPTIONS/DUES	30	-	150	30	150
141	TRAVEL / BUSINESS	-	-	50	-	50
190	CONTINGENT	420	1,042	1,000	-	1,000
	* SUBTOTAL OPERATING *	<u>3,028</u>	<u>2,692</u>	<u>6,125</u>	<u>4,472</u>	<u>6,125</u>
	** TOTAL EXPENDITURES **	<u>\$ 88,343</u>	<u>\$ 94,406</u>	<u>\$ 94,636</u>	<u>\$ 90,297</u>	<u>\$ 99,661</u>

DIVISION 445 VICTIM RIGHTS ADVOCATE

DIVISION NARRATIVE

This division provides for one employee: the Victim Witness Advocate. This division is responsible for providing assistance to victims of crimes. This division assists all victims of crimes that occur in North Myrtle Beach pursuant to the requirements of state statute. This division will continue to assist domestic violence, assault and battery, harassment, stalking, rape, robbery, and property crime victims by offering necessary services and providing information from the time of the crime through final disposition in court. Victim advocate also on a case by case basis assists other residents of our North Myrtle Beach community with needs and services which they may require to continue their quality of life.

All expenditures for this division are completely offset by a portion of the fine set by the State to provide for this service.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Victim Witness Advocate	<u>1</u>	16
TOTAL	<u>1</u>	

BUDGET ANALYSIS

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

01-5-452 PUBLIC SAFETY TRAINING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 211,339	\$ 252,991	\$ 346,771	\$ 227,931	\$ 285,993
014	OVERTIME	17,276	11,441	10,000	10,000	10,000
021	FICA	16,395	18,617	26,401	17,607	21,903
022	EMPLOYEE RETIREMENT	36,749	44,070	67,865	41,019	59,091
023	EMPLOYEE INSURANCE	39,583	55,735	72,000	56,000	63,000
030	TRAINING	7,221	8,734	4,000	4,000	4,000
040	WORKERS COMPENSATION	4,511	4,856	7,135	7,135	5,920
050	AWARDS	2,300	3,249	3,332	3,249	4,475
	* SUBTOTAL PERSONNEL *	<u>335,374</u>	<u>399,693</u>	<u>537,504</u>	<u>366,941</u>	<u>454,382</u>
110	CLOTHING/UNIFORMS	1,269	19	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	29,504	18,542	7,800	7,800	7,800
112	OFFICE SUPPLIES	33	80	1,000	41	1,000
113	PRINTING/BINDING	-	78	500	78	500
120	COMMUNICATIONS	2,873	2,384	2,600	2,600	2,600
130	CONTRACTUAL SERVICES	8,840	5,854	7,000	7,000	7,000
131	REPAIRS/MAINTENANCE	2,150	4,955	1,000	1,315	1,000
132	PROFESSIONAL SERVICES	1,653	930	-	930	-
140	SUBSCRIPTIONS/DUES	180	279	250	75	250
141	TRAVEL / BUSINESS	135	61	300	61	300
150	VEHICLE OPERATIONS	1,088	1,971	1,200	3,000	2,500
151	FUEL	4,128	2,397	4,000	2,500	3,000
151	DAMAGE CLAIMS	6,016	-	-	-	-
	* SUBTOTAL OPERATING *	<u>57,869</u>	<u>37,550</u>	<u>27,150</u>	<u>26,900</u>	<u>27,450</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 393,243</u></u>	<u><u>\$ 437,243</u></u>	<u><u>\$ 564,654</u></u>	<u><u>\$ 393,841</u></u>	<u><u>\$ 481,832</u></u>

DIVISION 452 PUBLIC SAFETY TRAINING

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

This division provides for an decreased level of service from the previous year's budget. The 14.7% decrease is due to the elimination of the Communications Training Officer position.

01-5-453 FIRE / RESCUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 2,329,175	\$ 2,484,061	\$ 3,057,664	\$ 2,850,000	\$ 2,954,207
014	OVERTIME	300,810	301,175	90,000	300,000	105,000
021	FICA	193,348	199,859	226,632	226,800	220,263
022	EMPLOYEE RETIREMENT	419,374	481,223	599,847	599,847	613,027
023	EMPLOYEE INSURANCE	515,461	559,193	720,000	696,000	756,000
030	TRAINING	47,938	28,801	43,000	30,000	43,000
040	WORKERS COMPENSATION	50,231	402,375	62,953	62,953	122,368
050	AWARDS	35,978	48,835	50,813	53,939	53,700
	* SUBTOTAL PERSONNEL *	<u>3,892,315</u>	<u>4,505,522</u>	<u>4,850,909</u>	<u>4,819,539</u>	<u>4,867,565</u>
110	CLOTHING/UNIFORMS	71,413	131,554	80,550	80,550	80,550
111	MATERIALS/SUPPLIES	136,987	226,358	186,570	186,570	186,570
112	OFFICE SUPPLIES	987	1,330	1,000	1,000	1,000
113	PRINTING/BINDING	486	-	-	-	-
120	COMMUNICATIONS	11,909	16,930	10,350	10,350	10,350
130	CONTRACTUAL SERVICES	29,693	28,888	28,400	28,400	28,400
131	REPAIRS/MAINTENANCE	61,203	52,528	26,500	26,500	26,500
132	PROFESSIONAL SERVICES	18,004	16,019	16,250	16,250	16,250
140	SUBSCRIPTIONS/DUES	6,504	3,466	880	880	880
141	TRAVEL / BUSINESS	940	84	500	-	500
150	VEHICLE OPERATIONS	96,936	89,710	60,000	60,000	60,000
151	FUEL	36,838	27,876	30,000	30,000	30,000
152	DAMAGE CLAIMS	4,690	5,890	-	969	-
	* SUBTOTAL OPERATING *	<u>476,590</u>	<u>600,633</u>	<u>441,000</u>	<u>441,469</u>	<u>441,000</u>
360	MOTOR VEHICLES	134,075	-	-	-	-
370	NON-MOBIL EQUIPMENT	88,437	159,548	45,000	45,000	36,765
	* SUBTOTAL CAPITAL *	<u>222,512</u>	<u>159,548</u>	<u>45,000</u>	<u>45,000</u>	<u>36,765</u>
	** TOTAL EXPENDITURES **	<u>\$ 4,591,417</u>	<u>\$ 5,265,703</u>	<u>\$ 5,336,909</u>	<u>\$ 5,306,008</u>	<u>\$ 5,345,330</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	-	-	30,000	30,000	30,000
	TOTAL NET GENERAL FUND	<u>\$ 4,591,417</u>	<u>\$ 5,265,703</u>	<u>\$ 5,306,909</u>	<u>\$ 5,276,008</u>	<u>\$ 5,315,330</u>

DIVISION 453 FIRE / RESCUE

DIVISION NARRATIVE

This division provides for 60 employees: Three Battalion Chiefs and fifty-seven firefighters making up three shifts. Each shift works 24 hours on duty and 48 hours off for a 56-hour average workweek. The main fire station is staffed by four personnel per shift. The sub-stations are staffed by three firefighters each per shift. These personnel are supplemented by the Public Safety Officers.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Fire Battalion Chief	3	21
PSO - Fire Lieutenant	3	16
Fire Lieutenant	15	15
Firefighter-EMT / Firefighter	<u>39</u>	14/13
TOTAL	<u>60</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Non-Mobile Equipment	\$ <u>36,765</u>	370
TOTAL	\$ <u>36,765</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.2% increase is due to normal growth in personnel costs.

01-5-454 FIRE PREVENTION/INSPECTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 211,363	\$ 218,350	\$ 242,917	\$ 182,740	\$ 237,273
014	OVERTIME	9,556	6,818	4,000	4,000	4,000
021	FICA	15,892	16,300	17,284	13,445	16,889
022	EMPLOYEE RETIREMENT	29,834	34,690	46,297	35,929	43,033
023	EMPLOYEE INSURANCE	39,575	46,126	48,000	36,000	50,400
030	TRAINING	1,850	3,818	2,175	2,175	2,175
040	WORKERS COMPENSATION	4,118	3,788	4,321	4,321	4,825
050	AWARDS	3,135	3,584	3,332	2,737	3,580
	* SUBTOTAL PERSONNEL *	<u>315,323</u>	<u>333,474</u>	<u>368,326</u>	<u>281,347</u>	<u>362,175</u>
110	CLOTHING/UNIFORMS	1,092	1,655	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	6,090	3,976	9,000	7,000	9,000
112	OFFICE SUPPLIES	81	341	500	350	500
113	PRINTING/BINDING	5,462	5,490	6,000	6,000	6,000
120	COMMUNICATIONS	4,329	2,821	4,544	3,500	4,544
130	CONTRACTUAL SERVICES	2,548	3,122	1,000	2,753	1,000
131	REPAIRS/MAINTENANCE	-	2,310	400	2,310	400
132	PROFESSIONAL SERVICES	1,060	-	500	-	500
140	SUBSCRIPTION/DUES	2,400	1,921	2,855	2,400	2,855
141	TRAVEL / BUSINESS	387	39	400	39	400
150	VEHICLE OPERATIONS	4,015	3,076	3,000	2,000	3,000
151	FUEL	3,841	3,383	3,300	4,000	3,300
	* SUBTOTAL OPERATING *	<u>31,305</u>	<u>28,134</u>	<u>32,999</u>	<u>31,852</u>	<u>32,999</u>
360	MOTOR VEHICLES	34,422	-	31,000	31,000	31,000
370	NON-MOBIL EQUIPMENT	15,172	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>49,594</u>	<u>-</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 396,222</u></u>	<u><u>\$ 361,608</u></u>	<u><u>\$ 432,325</u></u>	<u><u>\$ 344,199</u></u>	<u><u>\$ 426,174</u></u>

DIVISION 454 FIRE PREVENTION/INSPECTION

DIVISION NARRATIVE

This division provides for four employees: a Division Chief/Fire Marshall and three Fire Inspectors. This division is responsible for all fire prevention, fire education, and inspection activities of the City.

The employees educate the public regarding proper fire safety and prevention techniques, make fire inspections and review building plans to ensure compliance with City fire codes. The Administrative Assistant assists with paperwork for fire inspections and billing of false alarm fees.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Division Chief/Fire Marshall	1	20
Fire Inspector	<u>3</u>	17
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 1.4% decrease is due to a reduction in personnel costs.

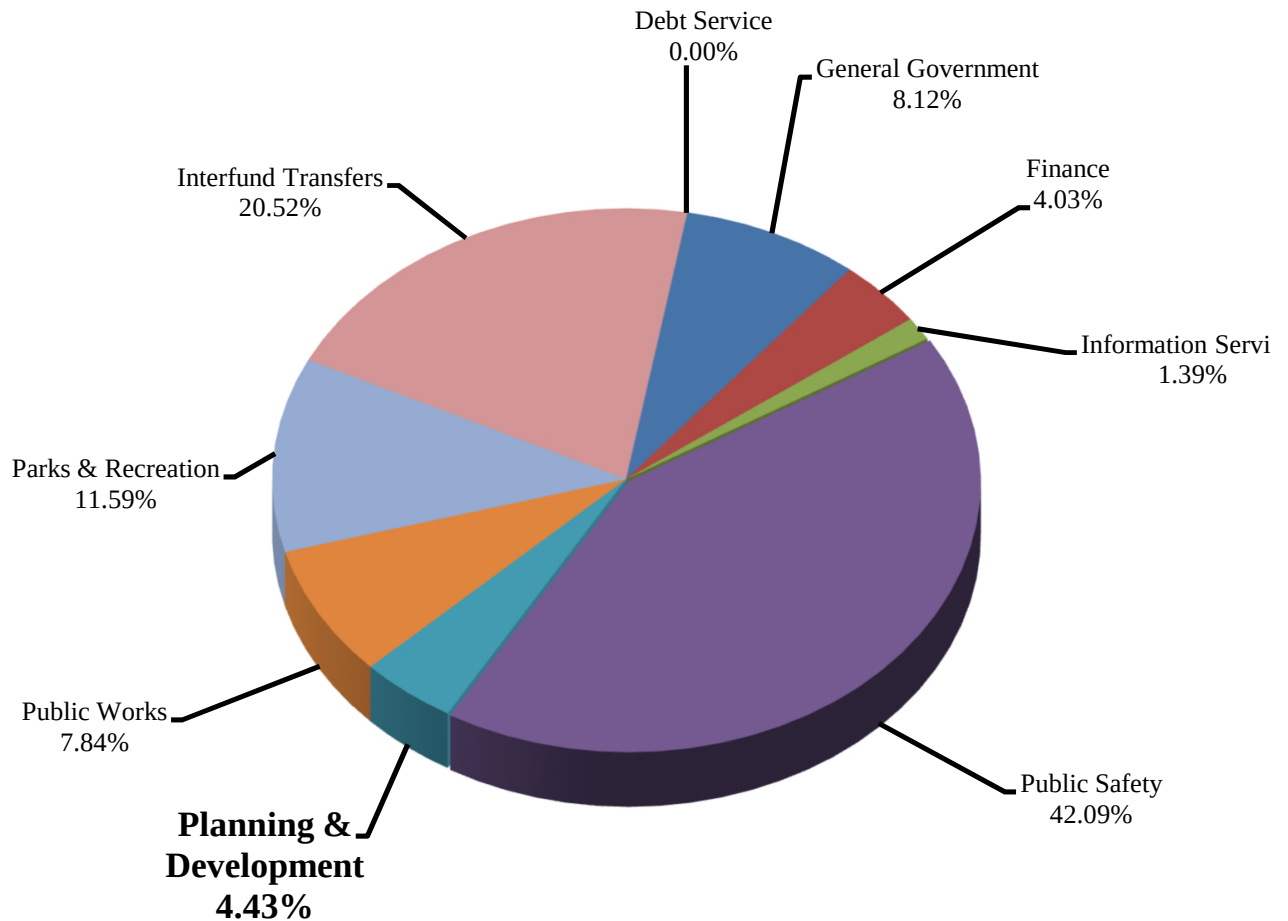
GENERAL FUND EXPENDITURES

PLANNING & DEVELOPMENT

GENERAL FUND
PLANNING AND DEVELOPMENT DEPARTMENT

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

The chart below shows the portion of General Fund Expenditures allocated to the Planning & Development Department, which reflects 4.43% of the overall resources appropriated in the General Fund for FY 2022.



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

FISCAL YEAR ENDING JUNE 30, 2022
Regular Employees
PLANNING AND DEVELOPMENT DEPARTMENT

	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>
PLANNING	9	9	9	10	10
BUILDING	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
TOTAL	<u>18</u>	<u>18</u>	<u>18</u>	<u>19</u>	<u>19</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the divisions include all amounts required from both the General Fund and the Water and Sewer Fund to accomplish the level of services and goals of the department. The General Fund will provide \$1,909,056 and the Water and Sewer Fund will provide \$44,089. 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
521	PLANNING	\$ 987,178	\$ 1,113,966	\$ 1,181,729	\$ 1,007,399	\$ 1,071,365
522	BUILDING	<u>844,607</u>	<u>877,942</u>	<u>1,038,284</u>	<u>950,036</u>	<u>881,780</u>
TOTAL EXPENDITURES		<u>\$ 1,831,785</u>	<u>\$ 1,991,908</u>	<u>\$ 2,220,013</u>	<u>\$ 1,957,435</u>	<u>\$ 1,953,145</u>
PLANNING/DEVELOPMENT OVERHEAD		<u>(42,230)</u>	<u>(43,897)</u>	<u>(51,914)</u>	<u>(47,502)</u>	<u>(44,089)</u>
NET PLANNING & DEVELOPMENT		<u><u>\$ 1,789,555</u></u>	<u><u>\$ 1,948,011</u></u>	<u><u>\$ 2,168,099</u></u>	<u><u>\$ 1,909,933</u></u>	<u><u>\$ 1,909,056</u></u>

**GENERAL FUND
PLANNING AND DEVELOPMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Planning and Development Department continues to work toward the completion of its FY 2021 goals and priorities. The following benchmarks, goals and priorities for FY 2022 include:

- Initiate rezoning of R4 properties along 17th Ave. S and Ocean Blvd. to RC to allow more growth opportunities
- Begin compiling data in anticipation of the 5 year interim Comprehensive Plan update.
- Continue pursuing construction of segments of the East Coast Greenway.
- Refine new permitting software to solve ongoing easement encroachment challenges.
- Assist in annexations to add high value land to the city and to fill gaps.
- Provide design assistance to Council-initiated projects, such as park design.
- Provide public assistance in understanding pending FEMA flood map changes.
- Initiate the creation of a design overlay district for high-visibility thoroughfares

01-5-521 PLANNING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 708,469	\$ 773,636	\$ 798,550	\$ 671,582	\$ 746,499
014	OVERTIME	313	1,182	-	500	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	52,147	55,576	57,496	48,743	53,748
022	EMPLOYEE RETIREMENT	79,245	79,038	97,162	82,134	80,903
023	EMPLOYEE INSURANCE	88,369	109,553	120,000	108,000	113,400
030	TRAINING	5,713	4,586	9,000	3,000	9,000
040	WORKERS COMPENSATION	4,276	4,466	4,791	4,791	7,465
050	AWARDS	<u>7,282</u>	<u>7,967</u>	<u>8,330</u>	<u>7,309</u>	<u>8,950</u>
	* SUBTOTAL PERSONNEL *	<u>951,214</u>	<u>1,041,404</u>	<u>1,100,729</u>	<u>931,459</u>	<u>1,025,365</u>
111	CLOTHING/UNIFORMS	300	405	300	300	300
111	MATERIALS/SUPPLIES	5,810	9,763	12,000	12,000	12,000
112	OFFICE SUPPLIES	4,820	3,608	6,000	4,000	6,000
113	PRINTING/BINDING	-	194	1,000	200	1,000
120	COMMUNICATIONS	4,794	6,083	4,800	4,100	4,800
130	CONTRACTUAL SERVICES	9,775	42,547	10,000	10,000	10,000
131	REPAIRS/MAINTENANCE	-	1,040	500	1,040	500
132	PROFESSIONAL SERVICES	6	18	-	-	-
140	SUBSCRIPTIONS/DUES	2,916	2,874	4,000	3,000	4,000
141	TRAVEL / BUSINESS	-	-	300	-	300
142	ADVERTISING	4,174	3,587	3,800	3,500	3,800
150	VEHICLE OPERATIONS	1,917	173	800	800	800
151	FUEL	<u>1,452</u>	<u>2,270</u>	<u>2,500</u>	<u>2,000</u>	<u>2,500</u>
	* SUBTOTAL OPERATING *	<u>35,964</u>	<u>72,562</u>	<u>46,000</u>	<u>40,940</u>	<u>46,000</u>
360	MOTOR VEHICLES	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 987,178</u>	<u>\$ 1,113,966</u>	<u>\$ 1,181,729</u>	<u>\$ 1,007,399</u>	<u>\$ 1,071,365</u>

DIVISION 521 PLANNING

DIVISION NARRATIVE

This division consists of nine employees as listed below. The Director supervises and manages all activities for the entire department, prepares the annual budget for the department and acts as the City's representative for the Department.

The Assistant Director, Planning & Development serves as the Zoning Administrator for the City. As such he is charged with the review of all plans for compliance with the City's zoning code and acts on behalf of the Director in his absence. This individual assembles pertinent zoning information to be presented to the Planning Commission twice each month, and is the liaison to the Zoning Board of Appeals. Zoning is the first step in the overall permitting process of the City. He also answers questions, initiates plan reviews and disseminates zoning information to the public. The Assistant Zoning Administrator assists the Assistant Director in the above-mentioned duties. The Zoning Enforcement Officer is on the road to ensure uniform code compliance throughout the city.

The Principal Planner is responsible for formulating plans and policies to meet the social, economic and physical needs of the City and developing strategies to implement these plans and policies. This individual applies appropriate administrative techniques to evaluate and resolve conflicting demands, and offers alternative uses of resources. This position also serves as liaison to the Planning Commission. The Planner coordinates site plan review functions for the following City departments: Public Works, Public Safety and Planning/Development. The Planning Technician assists with fieldwork, produces and delivers agendas, assigns house numbers and street names to new homes and developments, produces maps for presentations and assists in complaint inspections. These positions also aid the Principal Planner in all other planning activities.

The Code Enforcement Officer Under general supervision, assists the Zoning Administrator in enforcing all codes and ordinances of the City of North Myrtle Beach. Duties will include all enforcement activities, responding to complaints, data input, and property inspection for compliance.

The Administrative Assistants receive the public, schedule inspections and assist the public with applications for construction permits and appeals. They also input permits, verify licensing requirements and issue permits. Monthly reports, departmental payroll and other activities are also responsibilities of the administrative staff.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Director, Planning & Development	1	31
Assistant Director, Planning & Development	1	28
Assistant Zoning Administrator	1	24
Zoning Enforcement Officer	1	14
Principal Planner	1	27
Senior Planner/Urban Designer	1	25
Planner	1	22
Code Enforcement Officer	1	14
Administrative Assistant I- Planning & Dev	1	13
Administrative Assistant II- Planning & Dev	<u>1</u>	15
TOTAL	<u>10</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 9.3% decrease is due to a reduction in capital expenditures.

01-5-522 BUILDING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 565,013	\$ 577,614	\$ 654,680	\$ 604,130	\$ 597,634
014	OVERTIME	334	58	-	250	-
021	FICA	40,527	41,957	45,173	43,515	41,237
022	EMPLOYEE RETIREMENT	57,295	60,540	65,214	59,834	60,828
023	EMPLOYEE INSURANCE	96,669	103,784	120,000	108,000	113,400
030	TRAINING	5,881	4,027	8,000	3,000	8,000
040	WORKERS COMPENSATION	4,657	4,684	5,237	5,237	5,976
050	AWARDS	7,227	7,889	8,330	7,309	8,055
	* SUBTOTAL PERSONNEL *	<u>777,603</u>	<u>800,553</u>	<u>906,634</u>	<u>831,275</u>	<u>835,130</u>
110	CLOTHING/UNIFORMS	3,900	4,200	4,600	4,200	4,600
111	MATERIALS/SUPPLIES	5,478	13,848	14,000	10,000	14,000
112	OFFICE SUPPLIES	4,043	1,271	3,000	2,000	3,000
113	PRINTING/BINDING	486	39	1,000	500	1,000
120	COMMUNICATIONS	8,326	9,055	11,000	10,000	11,000
130	CONTRACTUAL SERVICES	5,352	5,264	15,000	10,850	-
131	REPAIRS/MAINTENANCE	6	-	250	-	250
132	PROFESSIONAL SERVICES	-	11	-	11	-
140	SUBSCRIPTIONS/DUES	1,090	535	1,000	1,000	1,000
141	TRAVEL / BUSINESS	-	-	300	-	300
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	2,016	4,339	3,000	3,200	3,000
151	FUEL	9,014	7,017	8,000	7,000	8,000
	* SUBTOTAL OPERATING *	<u>39,711</u>	<u>45,579</u>	<u>61,650</u>	<u>48,761</u>	<u>46,650</u>
360	MOTOR VEHICLES	<u>27,293</u>	<u>31,810</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>27,293</u>	<u>31,810</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 844,607</u>	<u>\$ 877,942</u>	<u>\$ 1,038,284</u>	<u>\$ 950,036</u>	<u>\$ 881,780</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	<u>42,230</u>	<u>43,897</u>	<u>51,914</u>	<u>47,502</u>	<u>44,089</u>
TOTAL NET GENERAL FUND		<u>\$ 802,377</u>	<u>\$ 834,045</u>	<u>\$ 986,370</u>	<u>\$ 902,534</u>	<u>\$ 837,691</u>

DIVISION 522 BUILDING

DIVISION NARRATIVE

This division provides for nine employees: one Building Official, one Assistant Building Official, four Master Building Inspectors, one Master Electrical Inspector, one Administrative Assistant II and one Permit Clerk.

This division is responsible for enforcing all building and development codes of the City, including those ordinances outlined in the General Statutes and other ordinances related to building and growth in the City. The division is responsible for the inspection of all construction within the City and issues permits relating to the physical improvement of property. The Building Official and staff perform building inspections and review plans submitted at the Municipal Complex.

The Administrative Assistant performs all typing, bookkeeping, and general clerical functions for the department. The Permit Clerk assists the Administrative Assistant and issues building permits.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Building Official	1	27
Assistant Building Official	1	23
Master Building Inspector	4	18
Master Electrical Inspector	1	18
Administrative Assistant II- Permit	1	15
Permit Clerk	<u>1</u>	12
TOTAL	<u>9</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 15.1% decrease is due to a reduction in capital expenditures.

GENERAL FUND EXPENDITURES

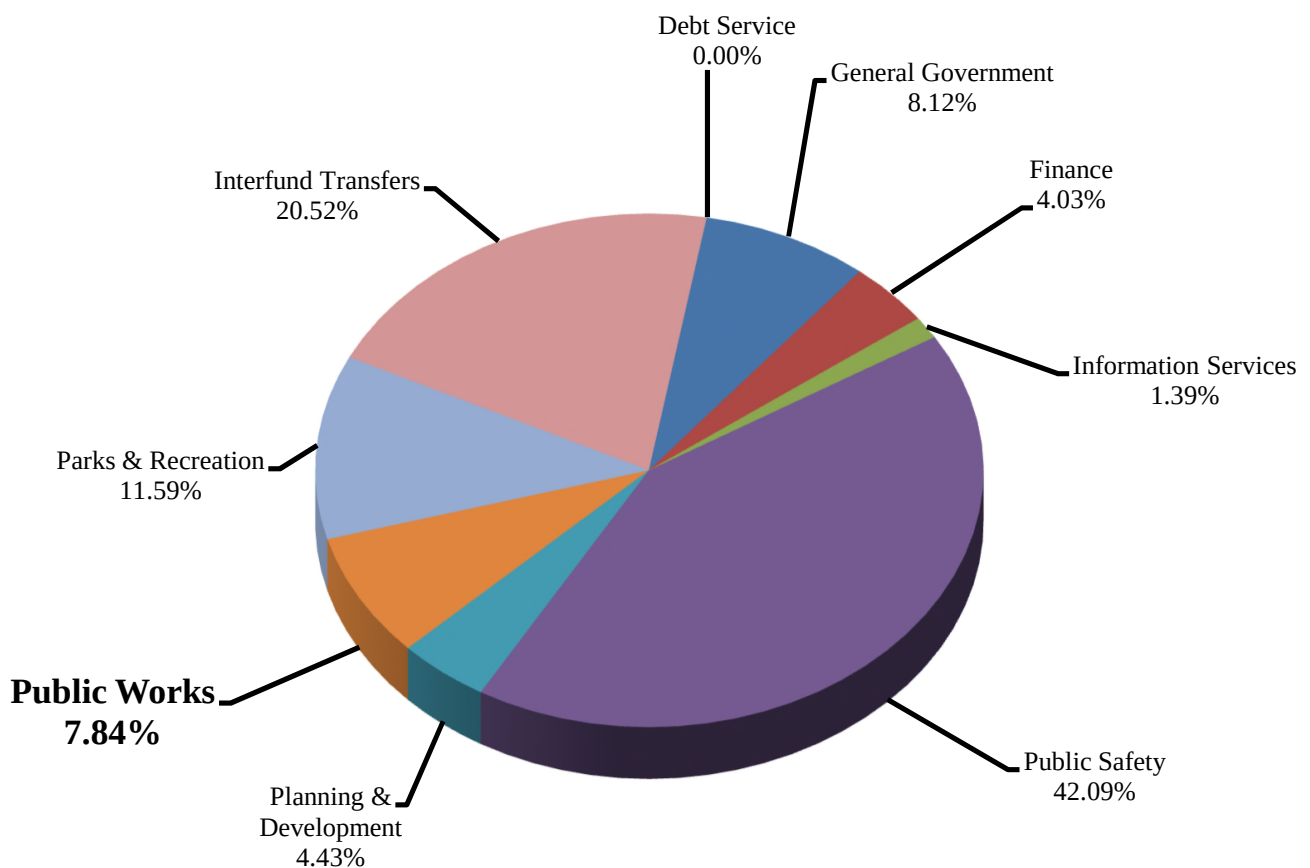
PUBLIC WORKS

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 7.84% of the overall resources appropriated in the General Fund for FY 2022.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 8.1% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2022

Regular Employees

PUBLIC WORKS DEPARTMENT

	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022
STREETS / DRAINAGE	23	23	23	26	26
FLEET MAINTENANCE	5	5	5	5	5
FACILITIES MAINTENANCE	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>4</u>
T O T A L	<u>23</u>	<u>23</u>	<u>23</u>	<u>26</u>	<u>26</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the various divisions include all amounts required from both the General Fund, the Water and Sewer Fund, the Storm Water Fund, the Solid Waste Fund, the Beach Services Fund, and the Aquatics Center Fund to accomplish the level of services and goals of this department. The General Fund will provide \$3,379,357, Water and Sewer Fund will provide \$447,561, the Storm Water Fund will provide \$173,789, the Solid Waste Fund will provide \$128,488, the Beach Services Fund will provide \$35,109, and the Aquatic Center Fund will provide \$31,373. 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 \$550,000 for In House Capital.

SUMMARY OF EXPENDITURES

PUBLIC WORKS DEPARTMENT

DIV. NO.	DIVISION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
652	STREETS / DRAINAGE	\$ 3,323,941	\$ 3,313,784	\$ 3,517,102	\$ 3,281,597	\$ 3,475,782
832	FLEET MAINTENANCE	491,594	538,046	652,541	506,655	485,577
842	FACILITIES MAINTENANCE	<u>890,665</u>	<u>784,710</u>	<u>716,456</u>	<u>685,873</u>	<u>784,318</u>
TOTAL EXPENDITURES		<u>\$ 4,706,200</u>	<u>\$ 4,636,540</u>	<u>\$ 4,886,099</u>	<u>\$ 4,474,125</u>	<u>\$ 4,745,677</u>
PUBLIC WORKS OVERHEAD		<u>(840,765)</u>	<u>(821,244)</u>	<u>(863,486)</u>	<u>(770,877)</u>	<u>(816,320)</u>
IN HOUSE CAPITAL		<u>(420,515)</u>	<u>(136,637)</u>	<u>(600,000)</u>	<u>(500,000)</u>	<u>(550,000)</u>
NET PUBLIC WORKS		<u>\$ 3,444,920</u>	<u>\$ 3,678,659</u>	<u>\$ 3,422,613</u>	<u>\$ 3,203,248</u>	<u>\$ 3,379,357</u>

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

Performance Benchmarks, Goals and Priorities

Departmental goals and priorities for FY 2022 Capital Improvement Projects:

- Install sidewalks, pathways and beach access boardwalks at multiple locations throughout the city.
- Conduct pavement condition rating and resurface streets based on priority ranking.
- Complete Priority 3 storm drainage system improvements in the Stormwater Drainage Fund.
- Continue in-house street resurfacing program
- Install beach parking lots as property is acquired.
- Complete 2nd Avenue North intersection widening project.
Begin 18th Avenue North Beach Outfall

Departmental benchmarks, goals and priorities for FY 2022 Operations and Maintenance.

- Maintain public drainage system and inspect private drainage systems to prevent flooding, improve water quality and ensure compliance with MS4 permit.
- Sweep streets as scheduled to maintain road drainage and improve water quality.
- Operate mosquito control program as directed by the state health officials, in cooperation with adjoining jurisdictions.
- Inspect/repair sidewalks as necessary to maintain pedestrian safety.
- Maintain beach drainage pipes as affected by sand movement and beach outfall construction.

01-5-652 STREETS/DRAINAGE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 1,067,386	\$ 1,069,352	\$ 1,287,851	\$ 1,086,386	\$ 1,191,562
014	OVERTIME	79,830	70,710	30,000	40,000	30,000
021	FICA	83,461	82,843	94,885	81,100	87,952
022	EMPLOYEE RETIREMENT	125,482	123,355	140,780	124,015	134,251
023	EMPLOYEE INSURANCE	247,536	256,604	300,000	288,000	327,600
030	TRAINING	2,059	10,157	12,000	10,000	12,000
040	WORKERS COMPENSATION	28,944	30,110	32,946	32,946	36,647
050	AWARDS	17,486	17,403	23,140	19,046	23,270
	* SUBTOTAL PERSONNEL *	<u>1,652,184</u>	<u>1,660,534</u>	<u>1,921,602</u>	<u>1,681,493</u>	<u>1,843,282</u>
110	CLOTHING/UNIFORMS	16,535	18,630	11,000	11,000	11,000
111	MATERIALS/SUPPLIES	722,873	594,153	600,000	540,000	600,000
112	OFFICE SUPPLIES	625	14	3,000	1,000	3,000
113	PRINTING AND BINDING	38	78	2,000	1,000	2,000
120	COMMUNICATIONS	6,847	10,138	31,000	12,000	31,000
121	UTILITIES	660,709	671,278	670,000	670,000	675,000
130	CONTRACTUAL SERVICES	70,508	58,712	7,500	24,000	7,500
131	REPAIRS/MAINTENANCE	27,172	29,277	25,000	58,017	25,000
132	PROFESSIONAL SERVICES	145	402	2,500	1,000	2,500
140	SUBSCRIPTIONS/DUES	2,176	470	2,500	1,500	2,500
141	TRAVEL / BUSINESS	-	68	2,000	250	2,000
142	ADVERTISING	-	-	1,000	-	1,000
150	VEHICLE OPERATIONS	60,469	120,390	63,000	75,000	75,000
151	FUEL	60,617	47,788	60,000	50,000	60,000
152	DAMAGE CLAIMS	7,803	22,947	-	-	-
	* SUBTOTAL OPERATING *	<u>1,636,517</u>	<u>1,574,345</u>	<u>1,480,500</u>	<u>1,444,767</u>	<u>1,497,500</u>
360	MOTOR VEHICLES	35,240	34,900	115,000	70,000	35,000
361	HEAVY EQUIPMENT	-	44,005	-	85,337	80,000
370	NON-MOBIL EQUIPMENT	-	-	-	-	20,000
	* SUBTOTAL CAPITAL *	<u>35,240</u>	<u>78,905</u>	<u>115,000</u>	<u>155,337</u>	<u>135,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 3,323,941</u>	<u>\$ 3,313,784</u>	<u>\$ 3,517,102</u>	<u>\$ 3,281,597</u>	<u>\$ 3,475,782</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	166,197	165,689	175,854	164,080	173,788
	STORM WATER FUND 5%	166,197	165,689	175,855	164,080	173,789
	**LESS OVERHEAD TOTAL **	<u>332,394</u>	<u>331,378</u>	<u>351,710</u>	<u>328,160</u>	<u>347,578</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	<u>420,515</u>	<u>136,637</u>	<u>600,000</u>	<u>500,000</u>	<u>550,000</u>
TOTAL NET GENERAL FUND		<u>\$ 2,571,032</u>	<u>\$ 2,845,769</u>	<u>\$ 2,565,392</u>	<u>\$ 2,453,437</u>	<u>\$ 2,578,204</u>

DIVISION 652 STREETS/DRAINAGE

DIVISION NARRATIVE

This division provides for 26 employees: a Superintendent, a Supervisor, a Stormwater Compliance Manager, one Bridge Crew Leader, a Right of Way Manager, four Crew Leaders, four Heavy Equipment Operators, two Equipment Operators/Mosquito Control Techs, four Maintenance Specialist / MEOs, three Tradesworkers, and four Bridge Operators. The employees in this division report to the Director of Public Works (the Director is charged directly to the Water & Sewer Utility Fund).

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Operations Manager/Streets and Drainage	1	27
Supervisor, Streets and Drainage	1	21
Bridge Crew Leader	1	17
Right of Way Manager	1	17
Stormwater Program Compliance Manager	1	17
Crew Leader I / Crew Leader II	4	14/17
Equipment Operator / Mosquito Control Tech	2	13
Heavy Equipment Operator (HEO)	4	13
Maintenance Specialist / Motor Equipment Operator	4	11/12
Tradesworker	3	9
Bridge Operator	<u>4</u>	9
TOTAL	<u>26</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Truck	\$ 35,000	360
Backhoe	80,000	361
Equipment	<u>20,000</u>	370
TOTAL	<u>\$ 135,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 0.5% increase is due to additional capital expenditures.

01-5-832 FLEET MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 303,221	\$ 308,651	\$ 331,747	\$ 291,370	\$ 257,180
014	OVERTIME	1,973	2,771	1,000	1,000	1,000
021	FICA	22,226	22,366	23,625	20,758	18,331
022	EMPLOYEE RETIREMENT	32,042	30,571	35,349	31,655	21,427
023	EMPLOYEE INSURANCE	55,229	56,695	60,000	54,000	63,000
030	TRAINING	964	325	4,000	1,000	4,000
040	WORKERS COMPENSATION	6,134	6,332	6,655	6,655	5,164
050	AWARDS	3,890	4,061	4,165	4,761	4,475
	* SUBTOTAL PERSONNEL *	<u>425,679</u>	<u>431,772</u>	<u>466,541</u>	<u>411,199</u>	<u>374,577</u>
110	CLOTHING/UNIFORMS	4,672	4,902	5,000	5,000	5,000
111	MATERIALS/SUPPLIES	29,791	45,447	30,000	29,500	30,000
112	OFFICE SUPPLIES	109	124	1,000	500	1,000
113	PRINTING/BINDING	-	360	500	-	500
120	COMMUNICATIONS	1,178	1,957	2,000	2,000	2,000
130	CONTRACTUAL SERVICES	5,399	1,085	5,500	5,500	5,500
131	REPAIRS/MAINTENANCE	3,553	37,784	5,000	2,500	5,000
132	PROFESSIONAL SERVICES	109	7	-	109	-
140	SUBSCRIPTIONS/DUES	4,049	6,612	2,000	4,347	2,000
150	VEHICLE OPERATIONS	12,223	4,769	10,000	6,000	10,000
151	FUEL	4,332	3,227	10,000	5,000	10,000
152	DAMAGE CLAIMS	500	-	-	-	-
	* SUBTOTAL OPERATING *	<u>65,915</u>	<u>106,274</u>	<u>71,000</u>	<u>60,456</u>	<u>71,000</u>
360	MOTOR VEHICLES	-	-	75,000	35,000	-
370	NON-MOBILE EQUIPMENT	-	-	40,000	-	40,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>115,000</u>	<u>35,000</u>	<u>40,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 491,594</u>	<u>\$ 538,046</u>	<u>\$ 652,541</u>	<u>\$ 506,655</u>	<u>\$ 485,577</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 16%	78,655	86,087	104,407	81,065	77,692
	SOLID WASTE FUND 20%	98,319	107,609	130,508	101,331	97,115
	BEACH SERVICES FUND 4%	19,664	21,522	26,102	20,266	19,423
	**LESS OVERHEAD TOTAL **	<u>196,638</u>	<u>215,218</u>	<u>261,017</u>	<u>202,662</u>	<u>194,230</u>
TOTAL NET GENERAL FUND		<u>\$ 294,956</u>	<u>\$ 322,828</u>	<u>\$ 391,524</u>	<u>\$ 303,993</u>	<u>\$ 291,347</u>

DIVISION 832 FLEET MAINTENANCE

DIVISION NARRATIVE

This division provides for five employees: a Fleet Management Superintendent, and four Mechanics.

This division maintains over 400 pieces of rolling stock and all other equipment such as lawnmowers, generators, etc., in proper working condition. Additionally, it conducts a Preventive Maintenance Program on vehicles and decides when it is necessary to farm out work or make repairs in the shop. This division makes an average of 15 repairs daily and has personnel on standby for emergency repairs on weekends and holidays. The division also performs minor fabrication work, and performs emergency repairs and towing, as well as service calls.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Fleet Management Superintendent	1	25
Mechanic	<u>4</u>	14
TOTAL	<u>5</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Equipment	\$ 40,000	370
TOTAL	<u>\$ 40,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 25.6% decrease is due to a reduction in capital expenditures.

01-5-842 FACILITIES MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 143,522	\$ 149,293	\$ 168,831	\$ 166,750	\$ 214,539
014	OVERTIME	1,864	1,337	3,000	1,000	3,000
021	FICA	10,930	10,585	12,372	12,372	15,663
022	EMPLOYEE RETIREMENT	12,720	13,906	16,317	16,317	18,785
023	EMPLOYEE INSURANCE	34,052	29,789	36,000	36,000	50,400
030	TRAINING	60	-	1,000	-	1,000
040	WORKERS COMPENSATION	3,109	3,134	3,437	3,437	4,351
050	AWARDS	2,220	2,592	2,499	2,497	3,580
	* SUBTOTAL PERSONNEL *	<u>208,477</u>	<u>210,636</u>	<u>243,456</u>	<u>238,373</u>	<u>311,318</u>
110	CLOTHING/UNIFORMS	1,742	1,723	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	55,104	47,175	25,000	25,000	25,000
120	COMMUNICATIONS	3,662	3,725	3,500	3,500	3,500
130	CONTRACTUAL SERVICES	135,540	260,840	160,000	160,000	160,000
131	REPAIRS/MAINTENANCE	438,234	250,763	275,000	250,000	275,000
132	PROFESSIONAL SERVICES	310	7	-	-	-
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	4,297	2,877	3,000	3,000	3,000
151	FUEL	8,740	6,964	4,500	4,500	4,500
	* SUBTOTAL OPERATING *	<u>647,629</u>	<u>574,074</u>	<u>473,000</u>	<u>447,500</u>	<u>473,000</u>
360	MOTOR VEHICLES	34,559	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>34,559</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 890,665</u>	<u>\$ 784,710</u>	<u>\$ 716,456</u>	<u>\$ 685,873</u>	<u>\$ 784,318</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	195,946	172,636	179,114	171,468	196,080
	SOLID WASTE FUND 4%	35,627	31,388	28,658	27,435	31,373
	BEACH SERVICES FUND 2%	44,533	39,236	14,329	13,717	15,686
	AQUATIC CENTER FUND 4%	35,627	31,388	28,658	27,435	31,373
	**LESS OVERHEAD TOTAL **	<u>311,733</u>	<u>274,648</u>	<u>250,759</u>	<u>240,055</u>	<u>274,512</u>
TOTAL NET GENERAL FUND		<u>\$ 578,932</u>	<u>\$ 510,062</u>	<u>\$ 465,697</u>	<u>\$ 445,818</u>	<u>\$ 509,806</u>

DIVISION 842 FACILITIES MAINTENANCE

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Facilities Supervisor	1	21
Electrician	1	17
Facility Maintenance Technician	1	15
Maintenance Worker	<u>1</u>	9
TOTAL	<u>4</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 9.5% increase is due to the addition on an Electrician position.

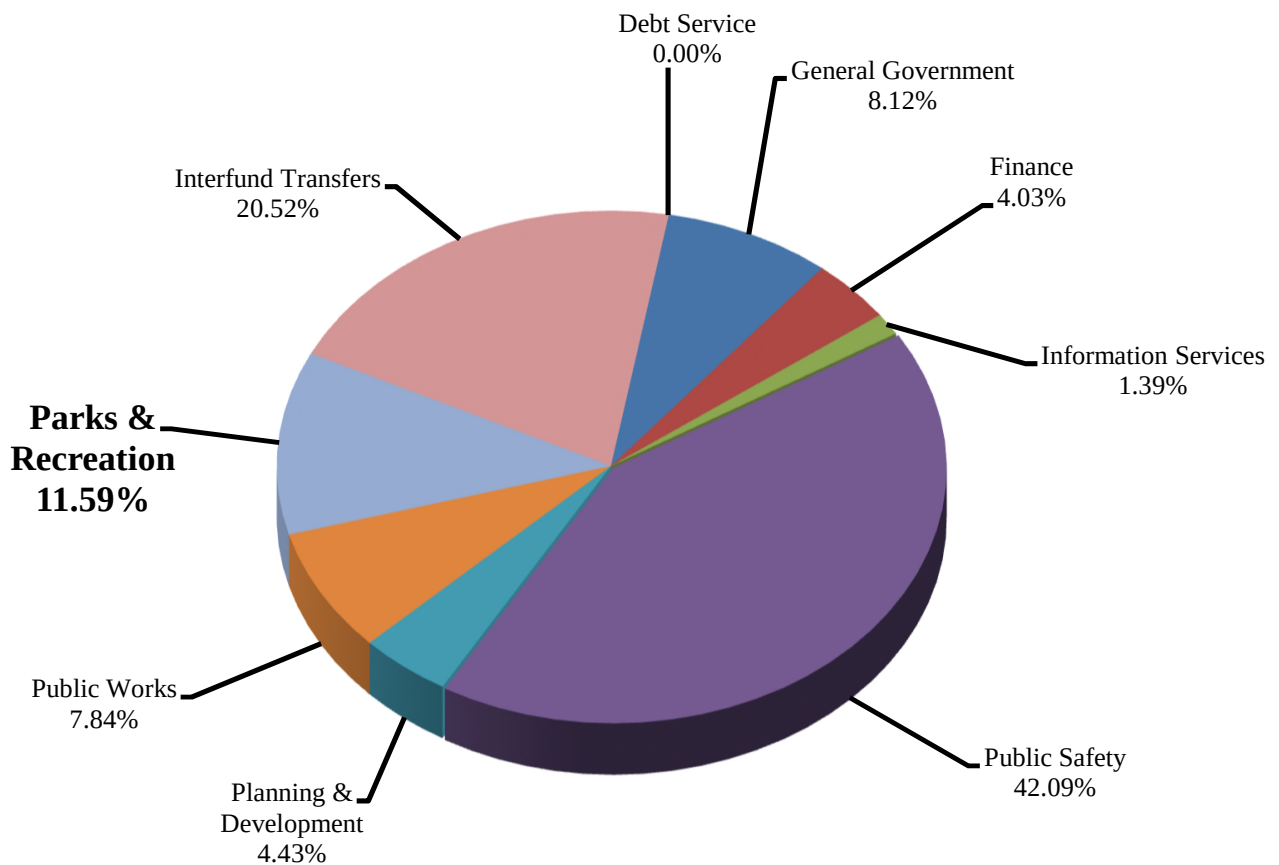
GENERAL FUND EXPENDITURES

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 11.59% of the overall resources appropriated in the General Fund for FY 2022.



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 58. This is made up of Parks & Recreation, Beach Services, Aquatic & Fitness Center, and NMB Enterprise Fund. The employees in this department make up 13.4% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2022
Regular Employees
PARKS AND RECREATION DEPARTMENT

The chart below shows the portion of General Fund Expenditures	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022
RECREATION - ADMINISTRATION	5	5	5	5	6
RECREATION - ATHLETICS	6	5	5	6	6
RECREATION - PROGRAMS/EVENTS	4	4	4	4	3
PARKS - ROW MAINTENANCE	0	5	5	5	5
PARKS - PARKS & SPORTS COMPLEX	0	4	5	5	5
PARKS - LANDSCAPING	0	3	4	4	4
PARKS - PARKS & BEACH	0	4	4	4	4
PARKS - ADMINISTRATION	17	2	3	5	4
PARKS - CUSTODIAL MAINTENANCE	<u>0</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL	<u>32</u>	<u>37</u>	<u>40</u>	<u>43</u>	<u>42</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the various divisions include all amounts required from the General Fund, Beach Services, the Aquatic Center, and the NMB Enterprise Fund to accomplish the level of services and goals of this department. The General Fund will provide \$4,993,026, Beach Services will provide \$253,311, the Aquatic Center Fund will provide \$42,218, and the NMB Enterprise Fund will provide \$544,415. The overhead rate for the Recreation Administration Division is 30% for Beach Services and 5% for the Aquatic Center. The overhead for the Park-Parks/Sports Complex is 60% for the NMB Enterprise Fund. The Parks and Grounds Fund will provide \$50,000 for In House Capital.

SUMMARY OF EXPENDITURES
PARKS AND RECREATION DEPARTMENT

DIV. NO.	DIVISION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
741	RECREATION - ADMINISTRATION	\$ 641,402	\$ 633,557	\$ 640,463	\$ 618,567	\$ 844,369
742	RECREATION - ATHLETICS	790,189	723,832	1,067,562	819,467	860,256
743	RECREATION - PROGRAMS/EVENTS	998,971	755,398	951,760	736,123	909,150
750	PARKS-ROW MAINTENANCE	434,717	544,476	638,208	573,102	527,720
751	PARKS - PARKS & SPORTS COMPLEX	706,721	727,318	905,445	821,605	907,358
752	PARKS - LANDSCAPING	384,978	351,993	449,548	406,033	474,485
753	PARKS - PARKS & BEACH	589,570	537,514	724,701	669,087	607,539
754	PARKS - ADMINISTRATION	540,329	438,871	632,302	570,830	478,931
755	PARKS - CUSTODIANS	<u>359,026</u>	<u>346,492</u>	<u>446,248</u>	<u>410,792</u>	<u>420,249</u>
TOTAL EXPENDITURES		<u>\$ 5,445,903</u>	<u>\$ 5,059,451</u>	<u>\$ 6,456,237</u>	<u>\$ 5,625,606</u>	<u>\$ 6,030,057</u>
RECREATION OVERHEAD		<u>(961,024)</u>	<u>(939,406)</u>	<u>(1,111,120)</u>	<u>(1,025,974)</u>	<u>(987,031)</u>
IN HOUSE CAPITAL		<u>-</u>	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>
NET PARKS AND RECREATION		<u><u>\$ 4,484,879</u></u>	<u><u>\$ 4,120,045</u></u>	<u><u>\$ 5,295,117</u></u>	<u><u>\$ 4,549,632</u></u>	<u><u>\$ 4,993,026</u></u>

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The goals and priorities set forth in the FY 2021 budget are underway and being accomplished as follows:

- Generate \$40,000 in sponsorships for special events.
- Complete the beautification of Hwy 17 North by adding irrigation and landscaping (Phase II) in medians at Town Center main traffic light interchange.
- Light remaining soccer fields to allow more practices and games for local leagues and sports tourism.
- Increase and/or distribute play by making Soccer fields available at night Soccer via the addition of field lighting at those facilities.

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 2022:

- Recruit 2-3 new organizations to host sports tourism events in the City
- Increase direct economic impact to the City by 10%.
- Increase awareness of programs and sponsorship opportunities through marketing and branding.
- Increase attendance/participation at recreational programs and events by 15% to include Pedal in the Park, Touch-A-Truck, Movies at McLean, Dashing Through the Glow, Sounds of Summer concerts and Pet Photos with Santa.
- Generate \$45,000 in sponsorships for special events.

01-5-741 RECREATION (ADMINISTRATION)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 356,850	\$ 365,170	\$ 391,151	\$ 377,208	\$ 452,224
012	SALARY, PART-TIME	17,032	12,975	18,381	15,000	17,864
014	OVERTIME	31	255	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	27,950	27,500	29,875	28,628	34,235
022	EMPLOYEE RETIREMENT	43,645	38,739	49,991	47,474	57,116
023	EMPLOYEE INSURANCE	55,229	57,658	60,000	60,000	75,600
030	TRAINING	6,425	14,788	400	400	1,000
040	WORKERS COMPENSATION	2,810	2,882	3,071	3,071	4,701
050	AWARDS	3,890	4,160	4,165	4,165	5,370
	* SUBTOTAL PERSONNEL *	<u>519,262</u>	<u>529,527</u>	<u>562,434</u>	<u>541,346</u>	<u>653,510</u>
110	CLOTHING/UNIFORMS	57	-	400	-	200
111	MATERIALS/SUPPLIES	15,267	9,725	9,845	9,845	44,024
112	OFFICE SUPPLIES	1,987	216	3,500	3,500	3,500
113	PRINTING/BINDING	19,724	17,834	17,742	17,834	18,642
120	COMMUNICATIONS	15,464	15,374	17,000	17,000	17,000
130	CONTRACTUAL SERVICES	20,126	16,946	17,208	17,208	21,479
131	REPAIRS/MAINTENANCE	42,827	4,782	4,500	4,500	4,500
132	PROFESSIONAL SERVICES	1,350	31,583	1,000	1,000	1,000
133	CREDIT CARD FEES	4,834	6,511	4,834	4,834	4,834
140	SUBSCRIPTIONS/DUES	418	445	500	500	1,180
141	TRAVEL / BUSINESS	-	614	1,000	1,000	1,000
142	ADVERTISING	-	-	500	-	73,500
150	VEHICLE OPERATIONS	86	-	-	-	-
	* SUBTOTAL OPERATING *	<u>122,140</u>	<u>104,030</u>	<u>78,029</u>	<u>77,221</u>	<u>190,859</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 641,402</u></u>	<u><u>\$ 633,557</u></u>	<u><u>\$ 640,463</u></u>	<u><u>\$ 618,567</u></u>	<u><u>\$ 844,369</u></u>
LESS OVERHEAD ALLOCATION TO:						
	BEACH SERVICES FUND 30%	128,280	126,711	192,139	123,713	253,311
	AQUATIC CENTER FUND 5%	32,070	31,678	32,023	30,928	42,218
	NMB ENTERPRISE FUND 5%	-	-	32,023	30,928	-
	**LESS OVERHEAD TOTAL **	<u>256,561</u>	<u>253,423</u>	<u>256,185</u>	<u>247,426</u>	<u>295,529</u>
TOTAL NET GENERAL FUND		<u><u>\$ 384,841</u></u>	<u><u>\$ 380,134</u></u>	<u><u>\$ 384,278</u></u>	<u><u>\$ 371,141</u></u>	<u><u>\$ 548,840</u></u>

DIVISION 741 RECREATION (ADMINISTRATION)

DIVISION NARRATIVE

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

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

The Beach Services Manager is responsible for the operations and personnel functions associated with the 100+ part-time employees hired during the summer as concession workers. The Beach Services General Concession Manager provides assistance to the Beach Services Manager in the operations of Beach Services and other concessions.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Parks and Recreation Director	1	31
Beach Services Manager	1	25
General Concession Manager BS	1	15
Marketing and Sales Coordinator	1	15
Administrative Assistant II- Park & Rec	1	15
Secretary/Receptionist-Recreation	<u>1</u>	10
TOTAL	<u>6</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 42.8% increase is due to the transfer of the Marketing and Sales Coordinator position to this division from the Recreation - Programs/Events Division.

01-5-742 RECREATION (ATHLETICS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 260,266	\$ 275,133	\$ 394,167	\$ 286,442	\$ 333,490
012	SALARY, PART-TIME	83,693	74,271	75,000	75,000	75,000
014	OVERTIME	131	260	500	500	500
021	FICA	25,498	25,993	33,346	26,422	29,038
022	EMPLOYEE RETIREMENT	27,724	28,351	36,423	31,564	34,518
023	EMPLOYEE INSURANCE	42,314	57,658	72,000	60,000	75,600
030	TRAINING	3,920	3,050	7,000	3,000	5,000
040	WORKERS COMPENSATION	2,521	2,574	3,523	3,523	4,090
050	AWARDS	3,302	4,384	4,450	4,056	5,370
	* SUBTOTAL PERSONNEL *	<u>449,369</u>	<u>471,674</u>	<u>626,409</u>	<u>490,507</u>	<u>562,606</u>
110	CLOTHING/UNIFORMS	3,595	2,889	2,700	2,700	2,500
111	MATERIALS/SUPPLIES	136,229	101,247	143,678	125,000	109,500
112	OFFICE SUPPLIES	1,521	1,151	3,000	1,500	1,500
113	PRINTING/BINDING	76	215	4,880	4,000	1,000
120	COMMUNICATIONS	5,540	5,015	6,010	6,010	4,500
130	CONTRACTUAL SERVICES	64,679	40,624	72,060	60,000	65,000
131	REPAIRS/MAINTENANCE	-	1,963	-	-	-
132	PROFESSIONAL SERVICES	231	19	-	-	-
140	SUBSCRIPTIONS/DUES	4,395	3,153	6,775	6,000	6,200
141	TRAVEL / BUSINESS	82,259	81,392	105,700	75,000	105,000
142	ADVERTISING	2,262	2,919	72,400	25,000	-
150	VEHICLE OPERATIONS	798	1,572	750	750	750
151	FUEL	1,745	1,756	1,700	1,500	1,700
152	DAMAGE CLAIMS	1,891	8,243	-	-	-
	* SUBTOTAL OPERATING *	<u>305,221</u>	<u>252,158</u>	<u>419,653</u>	<u>307,460</u>	<u>297,650</u>
360	MOTOR VEHICLES	35,599	-	-	-	-
370	NON-MOBIL EQUIPMENT	-	-	21,500	21,500	-
	* SUBTOTAL CAPITAL *	<u>35,599</u>	<u>-</u>	<u>21,500</u>	<u>21,500</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 790,189</u>	<u>\$ 723,832</u>	<u>\$ 1,067,562</u>	<u>\$ 819,467</u>	<u>\$ 860,256</u>

DIVISION 742 RECREATION (ATHLETICS)

DIVISION NARRATIVE

This division provides for six full-time employees: a Superintendent of Recreation and Sports Tourism, a Athletic & Sports Tourism Director, two Assistant Athletic Directors, a Sports Tourism Coordinator and a Secretary/Receptionist. The Superintendent of Sports Tourism and Athletics is responsible for overseeing sports tourism events held within the City. This individual travels nationally promoting and recruiting sports tourism events to be held at the North Myrtle Beach Parks and Sports Complex and other City facilities. In addition, this individual oversees City sponsored youth and adult athletic programs.

The Athletic & Sports Tourism Director is responsible for the department's youth and adult athletic programs. This individual oversees the youth baseball, softball, soccer, tennis, football & basketball programs and a variety of adult athletic programs including adult/senior softball, co-ed softball, and kickball. This individual assists in the operations of sports tourism events.

The Assistant Athletic Directors assists in the day-to-day operation of the department's youth and adult athletic programs. This individual also assists in the the supervision of sports tourism events.

The Sports Tourism Coordinator is responsible for the day-to-day operations of sports tourism events. Under general supervision, they assist in the recruiting, planning, organizing and supervising of sports tourism events and athletic programs to take place in the City of North Myrtle Beach. This individual also assists the Chamber of Commerce with the Sports Ambassadors program.

The Secretary/Receptionist - Recreation handles front desk operations at the North Myrtle Beach Park and Sports Complex. This individual answers phones, registers participants, administers the sponsorship program, and also has a variety of additional front desk responsibilities.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Superintendent of Recreation/Sports Tourism	1	25
Athletic & Sports Tourism Director	1	18
Assistant Athletic Director	2	15
Sports Tourism Coordinator	1	15
Secretary/Receptionist - Recreation	<u>1</u>	10
TOTAL	<u>6</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 19.4% decrease is due to a reduction in capital expenditures.

01-5-743 RECREATION (PROGRAMS/EVENTS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 247,030	\$ 253,984	\$ 205,414	\$ 258,235	\$ 203,176
012	SALARY, PART-TIME	39,919	34,800	48,594	35,000	48,594
014	OVERTIME	1,620	1,032	-	-	-
021	FICA	21,551	20,914	18,289	21,113	18,127
022	EMPLOYEE RETIREMENT	26,725	31,170	24,157	30,988	25,024
023	EMPLOYEE INSURANCE	44,183	47,045	36,000	36,000	37,800
030	TRAINING	14,195	550	4,200	4,000	4,200
040	WORKERS COMPENSATION	2,155	2,282	1,905	1,905	2,518
050	AWARDS	3,888	4,105	3,332	3,332	3,580
	* SUBTOTAL PERSONNEL *	<u>401,266</u>	<u>395,882</u>	<u>341,891</u>	<u>390,573</u>	<u>343,019</u>
110	CLOTHING/UNIFORMS	301	86	1,100	1,000	1,100
111	MATERIALS/SUPPLIES	79,603	55,149	76,898	40,000	76,898
113	PRINTING/BINDING	-	-	-	-	50
118	CLEANING SUPPLIES	10,301	14,546	10,500	10,500	10,500
120	COMMUNICATIONS	2,382	3,647	4,500	4,500	5,712
130	CONTRACTUAL SERVICES	375,734	199,432	400,146	200,000	400,146
131	REPAIRS/MAINTENANCE	11,755	1,750	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	22	-	-	-	-
133	CLEAN CITY COMMITTEE	13,158	11,086	38,000	25,000	23,000
136	MUSEUM	27,527	22,097	40,000	30,000	30,000
140	SUBSCRIPTIONS/DUES	812	1,505	2,925	2,000	2,925
141	TRAVEL / BUSINESS	857	280	2,800	500	2,800
142	ADVERTISING	72,691	48,177	-	-	-
150	VEHICLE OPERATIONS	393	549	1,000	550	1,000
151	FUEL	2,169	1,212	2,000	1,500	2,000
	* SUBTOTAL OPERATING *	<u>597,705</u>	<u>359,516</u>	<u>589,869</u>	<u>325,550</u>	<u>566,131</u>
370	NON-MOBILE EQUIPMENT	-	-	20,000	20,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 998,971</u>	<u>\$ 755,398</u>	<u>\$ 951,760</u>	<u>\$ 736,123</u>	<u>\$ 909,150</u>

DIVISION 743 RECREATION (PROGRAMS/EVENTS)

DIVISION NARRATIVE

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

The Special Events & Program Director is supervised by the Superintendent of Recreation/Sports Tourism and oversees comprehensive recreational programs and events for a city wide parks and recreation program. This position supervises one full-time employee, two part-time employees, event staff, and volunteers.

The Special Events and Program Director is responsible for the coordination of community special events such as the Easter Egg Hunt and the many races that the Department sponsors throughout the year. This individual also serves as the City coordinator for the Keep North Myrtle Beach Beautiful Commission. Provides logistical support for all festivals, programs, and special events. Assists in the operations of the J. Bryan Floyd Community Center; logistics and maintenance.

The Event and Program Coordinator is responsible for the development, implementation, and supervision of events for citywide parks and recreation activities/programs.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Operations Director	1	19
Special Events & Program Director	1	18
Event and Program Coordinator	<u>1</u>	15
TOTAL	<u>3</u>	

BUDGET ANALYSIS

This division provides for an decreased level of service from the previous year's budget. The 4.5% decrease is due to the transfer of the Marketing and Sales Coordinator position from this division to the Recreation-Administration Division.

01-5-750 PARKS-ROW MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 152,432	\$ 158,375	\$ 236,461	\$ 194,412	\$ 203,523
012	SALARY, PART-TIME	20,078	20,148	30,030	20,000	25,974
014	OVERTIME	5,729	3,629	1,700	2,200	1,667
021	FICA	12,889	13,052	19,578	15,813	16,875
022	EMPLOYEE RETIREMENT	16,740	18,918	18,189	20,469	21,012
023	EMPLOYEE INSURANCE	44,177	55,721	60,000	60,000	63,000
030	TRAINING	447	266	2,000	500	2,000
040	WORKERS COMPENSATION	3,361	4,667	5,364	5,364	5,779
050	AWARDS	2,984	3,245	4,165	3,844	4,475
	* SUBTOTAL PERSONNEL *	<u>258,837</u>	<u>278,021</u>	<u>377,487</u>	<u>322,602</u>	<u>344,305</u>
110	CLOTHING/UNIFORMS	3,874	3,780	4,371	4,300	4,365
111	MATERIALS/SUPPLIES	30,505	50,920	32,950	30,000	32,150
120	COMMUNICATIONS	670	1,211	1,200	1,000	1,200
130	CONTRACTUAL SERVICES	71,295	78,919	106,700	100,000	104,200
131	REPAIRS/MAINTENANCE	1,956	25,784	3,000	3,000	3,000
132	PROFESSIONAL SERVICES	213	13	-	-	-
133	TREE CITY COMMITTEE	3,848	231	3,000	3,000	3,000
140	SUBSCRIPTIONS/DUES	-	38,758	700	-	700
150	VEHICLE OPERATIONS	16,080	8,715	25,000	25,000	25,000
151	FUEL	10,720	910	9,800	9,800	9,800
152	DAMAGE CLAIMS	-	-	-	400	-
	* SUBTOTAL OPERATING *	<u>139,161</u>	<u>209,241</u>	<u>186,721</u>	<u>176,500</u>	<u>183,415</u>
360	MOTOR VEHICLES	-	-	74,000	74,000	-
361	HEAVY EQUIPMENT	36,719	57,214	-	-	-
	* SUBTOTAL CAPITAL *	<u>36,719</u>	<u>57,214</u>	<u>74,000</u>	<u>74,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 434,717</u>	<u>\$ 544,476</u>	<u>\$ 638,208</u>	<u>\$ 573,102</u>	<u>\$ 527,720</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 0%	8,694	10,890	12,764	11,462	-
	**LESS OVERHEAD TOTAL **	<u>8,694</u>	<u>10,890</u>	<u>12,764</u>	<u>11,462</u>	<u>-</u>
TOTAL NET GENERAL FUND		<u>\$ 426,023</u>	<u>\$ 533,586</u>	<u>\$ 625,444</u>	<u>\$ 561,640</u>	<u>\$ 527,720</u>

DIVISION 750 PARKS- ROW MAINTENANCE

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 15.6% decrease is due to a reduction in capital expenditures.

01-5-751 PARKS- PARKS / SPORTS COMPLEX

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 211,822	\$ 241,082	\$ 250,006	\$ 264,377	\$ 258,351
012	SALARY, PART-TIME	69,184	57,548	115,024	80,000	119,000
014	OVERTIME	5,629	3,193	4,529	4,500	5,206
021	FICA	21,145	21,806	26,978	25,468	27,927
022	EMPLOYEE RETIREMENT	23,373	22,137	25,001	26,888	27,179
023	EMPLOYEE INSURANCE	46,949	55,738	72,000	60,000	63,000
030	TRAINING	825	888	5,030	1,500	7,750
040	WORKERS COMPENSATION	6,485	8,665	7,392	7,392	9,564
050	AWARDS	3,098	3,309	4,860	4,000	4,474
	* SUBTOTAL PERSONNEL *	<u>388,510</u>	<u>414,366</u>	<u>510,820</u>	<u>474,125</u>	<u>522,451</u>
110	CLOTHING/UNIFORMS	3,610	3,844	5,910	5,600	5,560
111	MATERIALS/SUPPLIES	186,750	170,835	205,630	190,000	206,914
112	OFFICE SUPPLIES	-	36	80	80	80
120	COMMUNICATIONS	319	1,073	1,800	1,800	1,728
130	CONTRACTUAL SERVICES	35,070	22,106	27,605	25,000	27,025
131	REPAIRS/MAINTENANCE	22,100	22,538	27,500	25,000	25,000
132	PROFESSIONAL SERVICES	359	48	-	-	-
140	SUBSCRIPTIONS/DUES	462	264	12,750	12,000	1,100
150	VEHICLE OPERATIONS	22,833	24,181	16,350	24,000	24,500
151	FUEL	14,816	18,458	23,000	18,000	20,000
152	DAMAGE CLAIMS	-	65	-	-	-
	* SUBTOTAL OPERATING *	<u>286,319</u>	<u>263,448</u>	<u>320,625</u>	<u>301,480</u>	<u>311,907</u>
361	HEAVY EQUIPMENT	31,892	49,504	74,000	46,000	73,000
	* SUBTOTAL CAPITAL *	<u>31,892</u>	<u>49,504</u>	<u>74,000</u>	<u>46,000</u>	<u>73,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 706,721</u>	<u>\$ 727,318</u>	<u>\$ 905,445</u>	<u>\$ 821,605</u>	<u>\$ 907,358</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 60%	451,042	436,391	543,267	533,035	544,415
	**LESS OVERHEAD TOTAL **	<u>451,042</u>	<u>436,391</u>	<u>543,267</u>	<u>492,963</u>	<u>544,415</u>
TOTAL NET GENERAL FUND		<u>\$ 255,679</u>	<u>\$ 290,927</u>	<u>\$ 362,178</u>	<u>\$ 328,642</u>	<u>\$ 362,943</u>

DIVISION 751 PARKS- PARKS / SPORTS COMPLEX

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Mower	\$ 73,000	361
TOTAL	<u>\$ 73,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.2% increase is due to normal growth in personnel costs.

01-5-752 PARKS- LANDSCAPING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 98,476	\$ 141,031	\$ 164,633	\$ 154,887	\$ 161,374
012	SALARY, PART-TIME	39,821	36,102	52,650	40,500	42,768
014	OVERTIME	1,020	983	3,086	1,500	3,327
021	FICA	9,988	13,156	15,426	14,373	14,523
022	EMPLOYEE RETIREMENT	11,987	14,889	19,135	17,985	16,666
023	EMPLOYEE INSURANCE	27,617	32,678	36,000	36,000	37,800
030	TRAINING	355	82	1,650	1,650	1,650
040	WORKERS COMPENSATION	3,111	3,303	4,407	4,407	5,187
050	AWARDS	1,522	3,152	3,500	3,031	3,579
	* SUBTOTAL PERSONNEL *	<u>193,897</u>	<u>245,376</u>	<u>300,487</u>	<u>274,333</u>	<u>286,874</u>
110	CLOTHING/UNIFORMS	3,365	2,582	3,561	3,500	3,561
111	MATERIALS/SUPPLIES	49,317	69,516	84,800	70,000	90,000
120	COMMUNICATIONS	498	598	2,850	2,850	1,200
130	CONTRACTUAL SERVICES	13,796	3,847	25,000	25,000	25,000
131	REPAIRS/MAINTENANCE	3,378	1,180	9,200	9,000	5,500
132	PROFESSIONAL SERVICES	97	20	200	150	200
140	SUBSCRIPTIONS/DUES	-	-	150	200	150
150	VEHICLE OPERATIONS	29,751	2,995	14,000	14,000	14,000
151	FUEL	8,738	4,846	9,300	7,000	8,000
152	DAMAGE CLAIMS	-	2,095	-	-	-
	* SUBTOTAL OPERATING *	<u>108,940</u>	<u>87,679</u>	<u>149,061</u>	<u>131,700</u>	<u>147,611</u>
360	MOTOR VEHICLES	82,141	-	-	-	40,000
361	HEAVY EQUIPMENT	-	18,938	-	-	-
	* SUBTOTAL CAPITAL *	<u>82,141</u>	<u>18,938</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 384,978</u>	<u>\$ 351,993</u>	<u>\$ 449,548</u>	<u>\$ 406,033</u>	<u>\$ 474,485</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 0%	<u>38,498</u>	<u>43,857</u>	<u>44,955</u>	<u>40,603</u>	<u>-</u>
	**LESS OVERHEAD TOTAL **	<u>38,498</u>	<u>43,857</u>	<u>44,955</u>	<u>40,603</u>	<u>-</u>
TOTAL NET GENERAL FUND		<u>\$ 346,480</u>	<u>\$ 308,136</u>	<u>\$ 404,593</u>	<u>\$ 365,430</u>	<u>\$ 474,485</u>

DIVISION 752 PARKS-LANDSCAPING

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 17.3% increase is due to additional capital expenditures and a reduction in the overhead allocation.

01-5-753 PARKS-PARKS & BEACH

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 175,809	\$ 186,775	\$ 189,680	\$ 157,500	\$ 161,317
012	SALARY, PART-TIME	48,792	41,211	44,725	44,725	45,000
014	OVERTIME	5,022	2,807	3,300	3,300	4,000
021	FICA	16,576	16,657	16,877	15,003	14,933
022	EMPLOYEE RETIREMENT	20,927	20,010	22,513	18,492	16,753
023	EMPLOYEE INSURANCE	44,183	46,145	48,000	48,000	50,400
030	TRAINING	150	30	4,000	519	2,000
040	WORKERS COMPENSATION	4,422	4,598	4,755	4,755	5,258
050	AWARDS	3,072	3,256	3,332	3,093	3,580
	* SUBTOTAL PERSONNEL *	<u>318,953</u>	<u>321,489</u>	<u>337,182</u>	<u>295,387</u>	<u>303,241</u>
110	CLOTHING/UNIFORMS	4,341	3,850	4,778	4,000	4,778
111	MATERIALS/SUPPLIES	62,027	79,737	94,266	80,000	92,300
120	COMMUNICATIONS	995	1,415	1,200	1,200	1,200
130	CONTRACTUAL SERVICES	62,509	65,073	141,500	75,000	103,520
131	REPAIRS/MAINTENANCE	48,532	16,769	40,000	30,000	75,000
132	PROFESSIONAL SERVICES	318	750	35,000	5,000	3,000
140	SUBSCRIPTIONS/DUES	-	-	775	-	500
150	VEHICLE OPERATIONS	11,248	13,065	13,500	13,500	13,000
151	FUEL	14,370	9,871	11,500	10,000	11,000
151	DAMAGE CLAIMS	-	1,739	-	-	-
	* SUBTOTAL OPERATING *	<u>204,340</u>	<u>192,269</u>	<u>342,519</u>	<u>218,700</u>	<u>304,298</u>
302	PARK IMPROVEMENTS	-	-	-	110,000	-
360	MOTOR VEHICLES	-	23,756	45,000	45,000	-
361	HEAVY EQUIPMENT	66,277	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>66,277</u>	<u>23,756</u>	<u>45,000</u>	<u>155,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 589,570</u>	<u>\$ 537,514</u>	<u>\$ 724,701</u>	<u>\$ 669,087</u>	<u>\$ 607,539</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 0%	58,957	53,751	72,470	66,909	-
	**LESS OVERHEAD TOTAL **	<u>58,957</u>	<u>53,751</u>	<u>72,470</u>	<u>66,909</u>	<u>-</u>
TOTAL NET GENERAL FUND		<u>\$ 530,613</u>	<u>\$ 483,763</u>	<u>\$ 652,231</u>	<u>\$ 602,178</u>	<u>\$ 607,539</u>

DIVISION 753 PARKS & BEACH

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 6.9% decrease is due to a reduction in capital expenditures.

01-5-754 PARKS AND GROUNDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 154,884	\$ 181,007	\$ 255,008	\$ 191,220	\$ 175,913
012	SALARY, PART-TIME	180,294	98,112	130,000	110,880	95,000
014	OVERTIME	9,329	4,744	2,275	4,000	2,275
021	FICA	25,608	21,392	28,272	22,345	19,943
022	EMPLOYEE RETIREMENT	18,959	20,241	26,901	21,474	20,595
023	EMPLOYEE INSURANCE	26,692	32,672	60,000	36,000	37,800
030	TRAINING	2,807	4,881	2,700	2,937	2,700
040	WORKERS COMPENSATION	6,237	6,116	7,746	7,746	6,830
050	AWARDS	1,616	3,240	4,000	2,328	4,475
	* SUBTOTAL PERSONNEL *	<u>426,426</u>	<u>372,405</u>	<u>516,902</u>	<u>398,930</u>	<u>365,531</u>
110	CLOTHING/UNIFORMS	5,332	3,688	6,800	5,000	7,600
111	MATERIALS/SUPPLIES	25,326	27,379	13,450	13,450	19,250
112	OFFICE SUPPLIES	-	-	700	700	700
113	PRINTING/BINDING	-	-	1,250	1,250	1,250
118	CUSTODIAL SUPPLIES	335	2,317	-	-	-
120	COMMUNICATIONS	1,961	2,095	2,900	2,900	3,600
130	CONTRACTUAL SERVICES	2,218	2,216	-	2,500	-
131	REPAIRS/MAINTENANCE	511	890	2,500	5,000	2,500
132	PROFESSIONAL SERVICES	9,439	3,033	10,000	-	-
140	SUBSCRIPTIONS/DUES	455	305	5,200	500	1,500
142	ADVERTISING	-	-	3,000	-	3,000
150	VEHICLE OPERATIONS	13,082	5,304	7,000	5,000	7,000
151	FUEL	7,753	6,864	9,000	7,000	7,000
152	DAMAGE CLAIMS	1,720	1,665	-	-	-
	* SUBTOTAL OPERATING *	<u>68,132</u>	<u>55,756</u>	<u>61,800</u>	<u>43,300</u>	<u>53,400</u>
302	PARK IMPROVEMENTS	-	-	-	75,000	60,000
360	MOTOR VEHICLES	32,870	-	39,000	39,000	-
361	HEAVY EQUIPMENT	-	10,710	-	14,600	-
370	NON-MOBIL EQUIPMENT	12,901	-	14,600	-	-
	* SUBTOTAL CAPITAL *	<u>45,771</u>	<u>10,710</u>	<u>53,600</u>	<u>128,600</u>	<u>60,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 540,329</u>	<u>\$ 438,871</u>	<u>\$ 632,302</u>	<u>\$ 570,830</u>	<u>\$ 478,931</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 0%	21,613	17,555	25,292	22,833	-
	**LESS OVERHEAD TOTAL **	<u>21,613</u>	<u>17,555</u>	<u>25,292</u>	<u>22,833</u>	<u>-</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	-	-	50,000	50,000	50,000
	TOTAL NET GENERAL FUND	<u>\$ 518,716</u>	<u>\$ 421,316</u>	<u>\$ 557,010</u>	<u>\$ 497,997</u>	<u>\$ 428,931</u>

DIVISION 754 PARKS AND GROUNDS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Public Grounds Superintendent	1	25
Special Events Workers	<u>3</u>	10
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Playground Surfacing	\$ <u>60,000</u>	302
TOTAL	<u>\$ 60,000</u>	

BUDGET ANALYSIS

This division provides for an decreased level of service from the previous year's budget. The 23.0% decrease is due to the transfer of the Crew Leader II position from this division to the Sports Park Events division in the NMB Enterprise Fund.

01-5-755 CUSTODIAL SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 174,479	\$ 182,809	\$ 193,212	\$ 192,392	\$ 220,092
012	SALARY, PART-TIME	11,573	8,667	6,500	10,000	-
014	OVERTIME	9,048	6,038	5,000	5,000	5,000
021	FICA	13,942	14,172	14,739	15,554	16,207
022	EMPLOYEE RETIREMENT	20,410	23,868	22,738	23,687	25,783
023	EMPLOYEE INSURANCE	49,662	56,734	60,000	60,000	75,600
030	TRAINING	-	-	-	-	3,500
040	WORKERS COMPENSATION	3,787	3,796	4,094	4,094	4,502
050	AWARDS	3,918	3,888	4,165	4,165	5,369
	* SUBTOTAL PERSONNEL *	<u>286,819</u>	<u>299,972</u>	<u>310,448</u>	<u>314,892</u>	<u>356,053</u>
110	CLOTHING/UNIFORMS	3,410	3,694	4,900	4,500	4,496
111	MATERIALS/SUPPLIES	28,886	37,804	36,200	30,000	42,500
120	COMMUNICATIONS	1,964	1,767	2,000	2,000	2,000
130	CONTRACTUAL SERVICES	3,600	345	6,400	6,400	7,400
131	REPAIRS/MAINTENANCE	4,443	88	15,500	12,000	2,000
132	PROFESSIONAL SERVICES	224	13	-	-	-
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	1,098	250	2,000	1,500	2,000
151	FUEL	3,275	2,559	3,600	2,500	3,600
	* SUBTOTAL OPERATING *	<u>46,900</u>	<u>46,520</u>	<u>70,800</u>	<u>58,900</u>	<u>64,196</u>
360	MOTOR VEHICLES	25,307	-	28,000	-	-
361	HEAVY EQUIPMENT	-	-	37,000	37,000	-
	* SUBTOTAL CAPITAL *	<u>25,307</u>	<u>-</u>	<u>65,000</u>	<u>37,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 359,026</u></u>	<u><u>\$ 346,492</u></u>	<u><u>\$ 446,248</u></u>	<u><u>\$ 410,792</u></u>	<u><u>\$ 420,249</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	89,756	89,756	111,562	80,179	105,062
	SOLID WASTE FUND 4%	14,361	14,361	17,850	12,829	16,810
	BEACH SERVICES FUND 2%	7,181	7,181	8,925	6,414	8,405
	AQUATIC CENTER FUND 4%	14,361	14,361	17,850	12,829	16,810
	**LESS OVERHEAD TOTAL **	<u>125,659</u>	<u>123,539</u>	<u>156,187</u>	<u>143,778</u>	<u>147,087</u>
	TOTAL NET GENERAL FUND	<u><u>\$ 233,367</u></u>	<u><u>\$ 222,953</u></u>	<u><u>\$ 290,061</u></u>	<u><u>\$ 267,014</u></u>	<u><u>\$ 273,162</u></u>

DIVISION 755 CUSTODIAL SERVICES

DIVISION NARRATIVE

This division provides for five employees: a Lead Custodian and four Custodians. This service is provided in-house since it was more cost-effective than hiring an outside custodial service.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Lead Custodian	1	9
Custodian	<u>4</u>	8
TOTAL	<u>5</u>	

BUDGET ANALYSIS

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

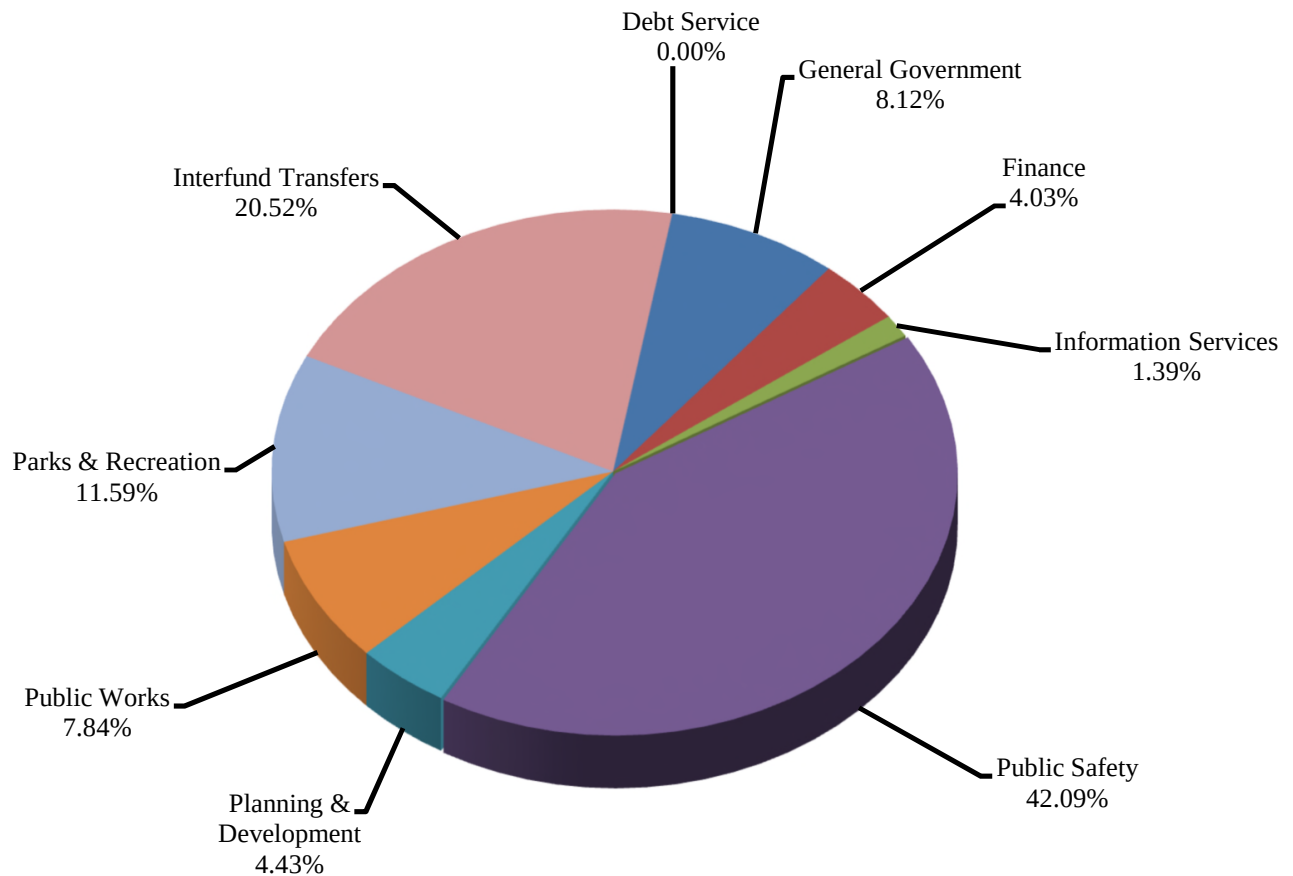
GENERAL FUND EXPENDITURES

DEBT SERVICE
and
OTHER FINANCING USES

GENERAL FUND
DEBT SERVICE DEPARTMENT

The Debt Service Department includes principal and interest payments, as well as agent fees for General Obligation Debt. 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 2022.



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, 2022
01-5-911 DEBT SERVICE
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
410	DEBT/PRINCIPAL	\$ 586,701	\$ -	\$ -	\$ -	\$ -
415	DEBT/INTEREST	19,127	-	-	-	-
420	AGENTS FEES	56	1,250	-	-	-
TOTAL NET DEBT SERVICE		<u>\$ 605,884</u>	<u>\$ 1,250</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 bond issue for the Sports Complex 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 2012 in order to provide funding for the North Myrtle Beach Park and Sports Tourism Complex. The bond issue totaled \$15 million with a 8-year repayment schedule, and was paid in full during FY 2019. A bond issue has been budgeted for FY 2022 that will include funding for the park expansion as well as an Emergency Operations/Data Center. This bond issue is estimated at \$31,000,000.

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 2022 is estimated at \$37,084,444 which is more than sufficient should the City need to borrow funds. The table below provides for the City's FY 2022 Legal Debt Margin.

COMPUTATION OF LEGAL DEBT MARGIN

JULY 1, 2021

ASSESSED VALUATION	<u>\$463,555,556</u>
Maximum General Obligation Debt Limit to 8% of Total Assessed Valuation	<u>\$37,084,444</u>
Outstanding Bonds Chargeable to Debt Limit	<u>\$0</u>
LEGAL DEBT LIMIT MARGIN - JULY 1, 2021	<u>\$37,084,444</u>

Short-Term Debt

This budget provides management the opportunity to borrow short-term funds up to 24 months at 1.0% over the city's current CD rate. This allows for flexibility in cash flows and the low cost funding of some capital purchases/projects.

Existing Debt

There are no outstanding General Obligation Bonds as of July 1, 2021.

Conclusion

It has been the policy of the City to issue debt only for significant projects that have long term benefits. Also the City has kept bond issues to very short durations of less than 10 years when possible. The next bond issue is anticipated to be for six years.

The City of North Myrtle Beach will continue to apply sound financial policies to its debt service needs in order to maximize this valuable financing mechanism.

Future Debt Planning

Provide for a \$31,000,000 General Obligation Bond for the expansion of the Sports & Tourism Park as well as a new Emergency Operations/Data Center west of the Intracoastal Waterway.

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 2022 is primarily for the payment on the short term borrowing for the purchase of 96 acres in FY 2020.

The transfer to the Capital Improvement Fund for FY 2022 is primarily for the Emergency Operations/Data Center.

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, 2022
01-5-915 OTHER FINANCING USES
DETAIL OF EXPENDITURES

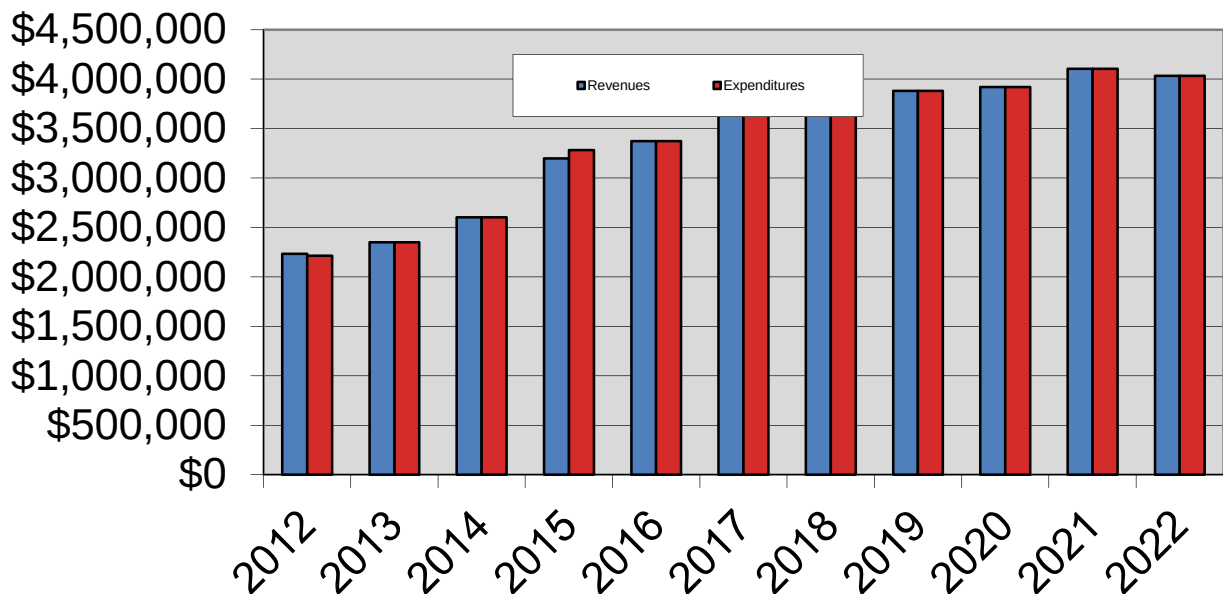
CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
001	General Fund Contingency	\$ -	\$ -	\$ 725,000	\$ -	\$ 1,157,350
707	Transfer to Park Impr. Fund	-	-	3,555,000	3,555,000	3,680,000
708	Transfer to Capital Impr. Fund	2,225,000	2,700,000	2,775,000	2,775,000	2,750,000
709	Transfer to Street Impr. Fund	1,100,000	800,000	1,100,000	1,100,000	1,200,000
711	Transfer to Pension Trust Fund	49,406	45,933	50,000	50,000	50,000
719	Transfer to Insurance Reserve Fun	-	100,000	-	500,000	-
718	Transfer to NMB Enter. Fund	<u>150,000</u>	<u>200,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
TOTAL OTHER FINANCING USES		<u>\$ 3,524,406</u>	<u>\$ 3,845,933</u>	<u>\$ 8,255,000</u>	<u>\$ 8,030,000</u>	<u>\$ 8,837,350</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 2022 the City of North Myrtle Beach has budgeted an decrease in Accommodations Tax receipts.

The budget for FY 2022 is balanced with \$4,032,750 for revenue and \$4,032,750 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 2021:

- 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 2022:

- 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, 2022
REVENUES AND EXPENDITURES
ACCOMMODATIONS TAX FUND

DIVISION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
REVENUES:					
Interest	-	102	-	-	-
Accommodations Tax Receipts	\$ 3,919,670	\$ 3,648,534	\$ 4,104,000	\$ 4,104,000	\$ 4,032,750
TOTAL REVENUES	<u>\$ 3,919,670</u>	<u>\$ 3,648,636</u>	<u>\$ 4,104,000</u>	<u>\$ 4,104,000</u>	<u>\$ 4,032,750</u>
EXPENDITURES:					
Public Safety	\$ 419,680	\$ 717,407	\$ 634,949	\$ 634,949	\$ 941,389
Public Works	1,279,134	931,303	979,116	979,116	823,699
Parks & Recreation	<u>2,193,851</u>	<u>1,999,439</u>	<u>2,489,935</u>	<u>2,489,935</u>	<u>2,267,662</u>
TOTAL EXPENDITURES	<u>\$ 3,892,665</u>	<u>\$ 3,648,148</u>	<u>\$ 4,104,000</u>	<u>\$ 4,104,000</u>	<u>\$ 4,032,750</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>27,005</u>	<u>488</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - BEGINNING	<u>(1,286)</u>	<u>25,719</u>	<u>3,886</u>	<u>26,207</u>	<u>26,207</u>
FUND BALANCE - ENDING	<u>\$ 25,719</u>	<u>\$ 26,207</u>	<u>\$ 3,886</u>	<u>\$ 26,207</u>	<u>\$ 26,207</u>

The list on the following three pages specifies the programs to be funded by the Accommodations Tax Fund for FY2022. Some of the funds will be provided to outside agencies in the amount of \$1,604,400.

Many of the programs are supplements to the City of North Myrtle Beach services. These are transferred in as a revenue to the applicable fund to partially offset the expenditures budgeted for those items. The total transfer to the General Fund for FY 2022 is \$1,161,622. In addition, \$203,505 is being transferred to the Solid Waste Fund, \$233,226 to the Beach Renourishment Fund, \$220,808 to the Beach Services Fund, \$76,176 to the Storm Water Drainage Fund, \$114,247 to the Capital Improvement Fund, and \$262,676 to the Street Improvement Fund.

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2022**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2022</u>	<u>ACCT.#</u>
30% ADVERTISING ALLOCATION	\$ 1,296,000	\$ 1,273,500	\$ 1,273,500	4-5-756-180
<u>Services Grand Strand</u>				
1 NMB Chamber of Commerce	451,000	780,592	311,000	4-5-756-181
2 NMB Chamber of Commerce - Carolina Music in the Park	30,600	-	-	4-5-756-181
3 NMB Chamber of Commerce - Carolina Songwriters Festival	20,500	-	-	4-5-756-181
4 NMB Chamber of Commerce - Mentor Cup	17,500	-	-	4-5-756-181
5 The Long Bay Symphony	12,600	13,000	6,150	4-5-756-183
6 NMB Area Historical Museum	-	16,000	6,000	4-5-756-183
7 NMB Community Band	12,200	7,750	7,750	4-5-756-183
8 Carolina Master Chorale	5,000	-	-	4-5-756-183
<u>Public Safety Department</u>				
9 Public Safety Salary Supplement	138,000	500,000	170,795	1-5-4xx-011
10 Public Safety Overtime	61,750	150,000	71,614	1-5-4xx-014
11 Public Safety Special Events Overtime	36,400	100,000	55,810	1-5-4xx-014
12 Memorial Day Weekend/Harley Davidson Week	53,090	167,000	71,372	1-5-422-130
13 Beach Patrol Salary/Benefit Supplement	34,400	100,000	43,210	1-5-424-012
14 Patrol Vehicles	86,000	375,000	145,536	1-5-422-360
15 Detective Vehicle	13,670	32,000	12,379	1-5-431-360
16 Community Service Educational Brochures	1,084	2,500	1,430	1-5-424-113
17 Beach Safety Education	940	2,000	856	1-5-424-111
18 Beach Patrol Side by Side Replacement	5,980	14,500	11,987	1-5-424-370
19 Beach Patrol Medical Supplies	3,473	6,000	5,289	1-5-424-111
20 AED Replacements	-	36,765	13,904	1-5-453-370
21 Fire Apparatus Replacement Plan	178,650	385,000	114,247	08-5-456-360
22 Battery Powered Extraction Equipment	19,850	-	-	1-5-453-370
23 Fire & Life Safety Community Service Materials	1,662	4,000	2,152	1-5-454-113

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2022**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2022</u>	<u>ACCT.#</u>
<u>Public Works Department</u>				
24 Beach Renourishment Monitoring	29,900	75,000	32,226	10-5-742-132
25 Beach Water Quality Monitoring	116,100	234,000	76,176	3-5-930-132
26 Underground Utility Conversion	122,000	500,000	135,838	9-5-940-901
27 Handicap Beach Access Ramps & Parking Improvements	122,000	500,000	126,838	9-5-940-303
28 Intersection & Sidewalk Improvements	50,000	150,000	40,051	1 to 9-5-940
29 Street Dept. Overtime (Main St. Services)	6,000	15,000	8,065	1-5-652-014
30 Sanitation Overtime (trash collection)	32,400	94,500	80,768	15-5-671-014
31 Litter Collection	62,260	203,000	24,340	15-5-673-011
32 Beach Cleaning	100,480	288,344	98,397	15-5-674-all
<u>Parks & Grounds</u>				
33 Public Grounds Salary Supplement	101,868	230,796	109,931	1-5-754-011
34 Public Toilet Rentals/Maintenance	12,542	44,741	18,854	1-5-754-130
35 Parking Lot Resurfacing	20,221	62,000	30,340	1-5-754-130
36 Right-of-Way & Beach Access Maintenance	46,740	117,904	55,156	1-5-754-130
37 Sand Fence & Dune Maintenance	92,636	314,485	156,090	10-5-742-xxx
38 Landscaping	30,013	48,591	16,786	1-5-754-111
39 Christmas Decorating	6,171	15,000	8,292	1-5-754-111
40 Park Improvements	92,040	210,000	98,490	01-5-754-302
<u>Recreation Department</u>				
41 Summer Concert Series	11,149	19,738	10,526	1-5-743-xxx
42 Mayfest on Main	40,200	86,000	-	1-5-743-xxx
43 St. Patrick's Day Festival and Parade	19,000	40,500	21,746	1-5-743-xxx
44 Irish Italian Festival	9,280	16,300	6,177	1-5-743-xxx
45 Music on Main	22,000	47,925	28,955	1-5-743-xxx
46 DIVA Run	42,800	98,766	35,846	1-5-743-xxx
47 Movies at McLean Park	2,300	5,966	4,100	1-5-743-xxx
48 Monday after the Masters	6,310	12,052	4,175	1-5-743-xxx
49 SC SCY State	2,300	4,500	1,329	1-5-743-xxx
<u>Athletics</u>				
50 Bid/Support Fees for Sports Tourism Events	26,200	50,000	33,540	1-5-742-141
51 Sports Tourism Conference Travel	5,920	13,000	7,454	1-5-742-141
52 Sports Event Support	18,400	29,000	15,475	1-5-742-141
<u>Beach Services</u>				
53 Lifeguard Salaries	124,200	575,000	214,155	16-5-761-012
54 Junior Lifeguard Camp	1,430	3,000	1,704	16-5-761-xxx
55 USLA Lifeguard Competition	1,090	2,000	866	16-5-761-111
56 Lifeguard Tower Replacement	2,361	6,500	4,083	16-5-761-111
<u>Finance</u>				
57 Beach Renourishment	237,340	750,000	201,000	10-5-742-xxx
TOTAL	<u>\$ 4,096,000</u>	<u>\$ 8,829,215</u>	<u>\$ 4,032,750</u>	

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

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
180	30% Advertising Allocation	\$ 1,237,791	\$ 1,152,169	\$ 1,296,000	\$ 1,296,000	\$ 1,273,500
181	NMB Chamber of Commerce	264,000	399,988	519,600	\$ 519,600	311,000
183	Services to Other Agencies	<u>25,000</u>	<u>4,834</u>	<u>29,800</u>	<u>29,800</u>	<u>19,900</u>
** TOTAL EXPENDITURES **		<u><u>\$ 1,526,791</u></u>	<u><u>\$ 1,556,991</u></u>	<u><u>\$ 1,845,400</u></u>	<u><u>\$ 1,845,400</u></u>	<u><u>\$ 1,604,400</u></u>

DIVISION NARRATIVE

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

BUDGET ANALYSIS

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

**LOCAL ACCOMMODATIONS TAX
FUND 05**

The Local Accommodations Tax Fund encompasses the 1&1/2% of local accommodation taxes collected by both the City of North Myrtle Beach as well as Horry County. The purpose of this fund is to account for all local tax collections in accordance with SC State Legislation as well as the settlement agreement called for by Civil Action No. 2019-CP-26-01732

For FY 2022 the fund will continue to provide necessary funding of the General Fund, Aquatic& Fitness Center Fund as well as a large contingency for approved projects. These projects may include parking, recreational facilities, Public Safety Expenditures and any other legal expenditure as defined by Sections 6-1-530 and 6-1-730 of the South Carolina Code of Laws.

The following table illustrates the budget data for the Local Accommodations Tax Fund for revenues and expenditures:

**FISCAL YEAR ENDING JUNE 30, 2022
REVENUES AND EXPENDITURES**

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
<u>REVENUES</u>						
Local Accom. - City	(320-200)	\$ 3,445,339	\$ 5,961,266	\$ 7,373,600	\$ 5,707,000	\$ 3,625,000
Local Accom. - County	(320-201)	-	-	-	700,000	3,575,000
Local Accom. - Penalties	(320-210)	8,945	15,381	12,000	12,000	12,000
TOTAL REVENUES		\$ 3,454,284	\$ 5,976,647	\$ 7,385,600	\$ 6,419,000	\$ 7,212,000
<u>EXPENDITURES</u> GL# 05-5-xxx-xxx						
Professional Services	(756-132)	\$ -	\$ 116,362	\$ -	\$ -	\$ -
Transfer: Fund 1	(906-701)	2,305,840	2,002,469	2,471,650	1,988,350	2,512,000
Transfer: Fund 9	(906-709)	-	-	-	5,500,000	-
Transfer: Fund 16	(906-716)	323,149	363,862	397,150	397,150	300,000
Transfer: Fund 17	(906-717)	825,295	629,682	830,000	830,000	800,000
Transfer: Fund 8	(906-708)	-	-	-	-	4,000,000
TOTAL EXPENDITURES		\$ 3,454,284	\$ 3,112,375	\$ 3,698,800	\$ 8,715,500	\$ 7,612,000
EXCESS (DEFICIT)		\$ -	\$ 2,864,272	\$ 3,686,800	\$ (2,296,500)	\$ (400,000)
Beginning Fund Balance		\$ -	\$ -	\$ 3,528,800	\$ 2,864,272	\$ 567,772
Ending Fund Balance		\$ -	\$ 2,864,272	\$ 7,215,600	\$ 567,772	\$ 167,772

**LOCAL HOSPITALITY FEE
FUND 06**

The Local Hospitality Fee Fund encompasses the 1% Hospitality Fee for prepared meals/food and amusements as well as the 1 & 1/2% Local Hospitality Fee from Horry County. The purpose of this fund is to account for all local tax collections in accordance with SC State Legislation as well as the settlement agreement called for by Civil Action No.

For FY 2022 the fund will continue to provide necessary funding to the General Fund as well as a large contingency for approved projects within the City. These projects may include parking, recreational facilities, Public Safety Expenditures and any other legal expenditure as defined by Sectons 6-1-530 and 6-1-730 of the South Carolina Code of Laws.

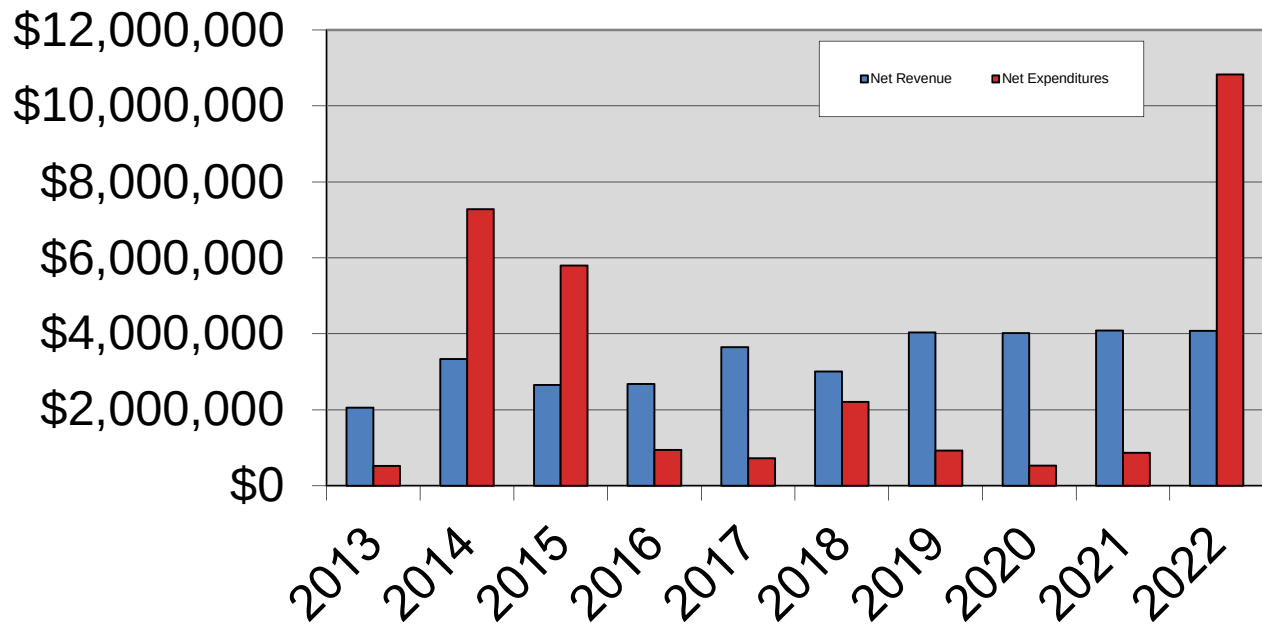
The following table illustrates the budget data for the Local Hospitality Fee Fund for revenues and expenditures:

FISCAL YEAR ENDING JUNE 30, 2022						
REVENUES AND EXPENDITURES						
		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
REVENUES						
Local Hosp. Fee - City	(320-200)	\$ 2,776,676	\$ 4,773,747	\$ 5,984,000	\$ 5,300,000	\$ 2,660,000
Local Hosp. Fee - County	(320-201)	-	-	-	-	3,940,000
Penalties	(320-210)	7,786	15,467	6,000	30,000	6,000
TOTAL REVENUES		\$ 2,784,462	\$ 4,789,214	\$ 5,990,000	\$ 5,330,000	\$ 6,606,000
EXPENDITURES GL# 06-5-						
Professional Services	(756-132)	\$ -	\$ 116,662	\$ -	\$ -	\$ -
Transfer: Fund 1	(906-701)	2,784,459	2,527,223	2,995,000	2,680,000	3,306,000
Transfer: Fund 7	(906-707)	-	-	-	1,000,000	6,000,000
Transfer: Fund 9	(906-709)	-	-	-	750,000	-
Contingency	(752-190)	-	-	-	-	-
TOTAL EXPENDITURES		\$ 2,784,459	\$ 2,643,885	\$ 2,995,000	\$ 4,430,000	\$ 9,306,000
EXCESS (DEFICIT)		\$ 3	\$ 2,145,329	\$ 2,995,000	\$ 900,000	\$ (2,700,000)
Beginning Fund Balance		\$ -	\$ -	\$ 2,795,980	\$ 2,145,329	\$ 3,045,329
Ending Fund Balance		\$ 3	\$ 2,145,329	\$ 5,790,980	\$ 3,045,329	\$ 345,329

CAPITAL IMPROVEMENT FUNDS

The City of North Myrtle Beach will budget five Capital Project Funds for FY 2022. These funds are: The Storm Water Drainage Fund, the Capital Improvement Fund, the Street Improvement Fund, the Beach Renourishment Fund, and the Cherry Grove Dredge Fund.

**STORM WATER DRAINAGE FUND
FUND 03
DEPARTMENT of PUBLIC WORKS
FEE REVENUES and CAPITAL EXPENDITURES COMPARISON
ACTUALS FOR PAST 10 FISCAL YEARS***
*(last 2 Fiscal Years are Estimated and Budgeted)



The chart above reflects the net revenues and expenditures in this fund for the ten most recent fiscal years. In an effort to illustrate actual fee collections and capital expenditures, amounts for loan proceeds and principal payments have been removed from revenues and expenditures for each corresponding year.

Since the inception of the Stormwater Drainage Fund total revenues are \$54,669,116 while total expenditures are \$48,125,446. These amounts reflect the construction of five ocean outfalls and numerous smaller drainage projects.

This fund will see the beginning of the 6th ocean outfall at 18th Avenue North. It is estimated that this project will take approximately 2 fiscal years to finish. Total costs of the project is estimated at \$14,500,000.

**STORM WATER DRAINAGE FUND
FUND 03**

DEPARTMENT OF PUBLIC WORKS

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

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

**FISCAL YEAR ENDING JUNE 30, 2022
DETAIL OF REVENUES**

SOURCE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
Storm Water Drainage Fees	\$ 2,920,715	\$ 2,947,291	\$ 2,970,000	\$ 2,970,000	\$ 2,990,000
Storm Water Penalties	11,620	10,709	11,000	11,000	11,000
Interest/Misc.	3,727	2,290	-	-	-
Grants - State	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Transfers In - Accommodations Tax	103,833	63,431	116,100	110,000	76,176
TOTAL REVENUES	\$ 4,039,895	\$ 4,023,721	\$ 4,097,100	\$ 4,091,000	\$ 4,077,176

SUMMARY OF EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
GL# 03-5-930-xxx					
Lobbying (130)	\$ 70,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Beach Water Monitoring (132)	165,052	153,716	173,250	173,250	173,250
Vactor Truck (361)	351,421	-	-	-	-
Miscellaneous Drainage Proj. (307)	56,114	10,662	-	100,000	1,000,000
18th Ave. N. Ocean Outfall (934)	150	20,163	9,500,000	250,000	9,000,000
Drainage In-house (998)	-	-	300,000	-	300,000
Overhead Allocation	285,193	286,591	308,146	283,979	300,360
Principal and Interest (03-5-930-4xx)	-	-	-	-	-
TOTAL EXPENDITURES	\$ 927,930	\$ 531,132	\$ 10,341,396	\$ 867,229	\$ 10,833,610
EXCESS (DEFICIT)	\$ 3,111,965	\$ 3,492,589	\$ (6,244,296)	\$ 3,223,771	\$ (6,756,434)
Beginning Fund Balance	\$ 238,309	\$ 3,350,274	\$ 6,842,863	\$ 6,842,863	\$ 10,066,634
Ending Fund Balance	\$ 3,350,274	\$ 6,842,863	\$ 598,567	\$ 10,066,634	\$ 3,310,200

STORM WATER DRAINAGE FUND

This fund provides for no fee increase for FY 2022. The next three fiscal years will see the construction of the 18th Avenue North Ocean Outfall at an estimated cost of \$14,500,000. The rates for all customers are as follows:

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

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

Performance Benchmarks, Goals and Priorities

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

**PARK IMPROVEMENT FUND
FUND 07**

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

For FY 2022 this fund will account for the design 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 yet to be determined. The design and land costs will be paid off in July of 2023, and the actual expansion of the park may take place shortly after the Summer of 2023. A General Obligation Bond will be required in order to fund the park

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

FISCAL YEAR ENDING JUNE 30, 2022					
REVENUES AND EXPENDITURES					
	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Transfers - GF	\$ -	\$ -	\$ 3,555,000	\$ 3,555,000	\$ 3,555,000
Transfers - A-Tax	-	-	-	-	-
Bond/Loan Proceeds	-	4,258,836	21,000,000	5,000,000	-
TOTAL REVENUES	\$ -	\$ 4,258,836	\$24,555,000	\$ 8,555,000	\$ 3,555,000
<u>EXPENDITURES</u> GL# 07-5-xxx-xxx					
Land (743-300)	\$ -	\$ 4,258,836	\$ -	\$ -	\$ -
Park Improvements (743-302)	-	-	8,000,000	1,500,000	1,000,000
Transfer - Debt Fund	-	-	-	1,948,558	2,598,077
Principal	-	-	2,147,452	-	-
Interest	-	-	65,607	-	-
TOTAL EXPENDITURES	\$ -	\$ 4,258,836	\$10,213,059	\$ 3,448,558	\$ 3,598,077
EXCESS (DEFICIT)	\$ -	\$ -	\$14,341,941	\$ 5,106,442	\$ (43,077)
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 5,106,442
Ending Fund Balance	\$ -	\$ -	\$14,341,941	\$ 5,106,442	\$ 5,063,365

**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 2022 this fund will include a large Contingency for unforeseen infrastructure projects that may arise. The goal as of this writing is to accumulate substantial financial resources in order to take on several large projects several years out. These resources will allow the City to accomplish some needed capital projects without using debt.

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

Fiscal Year Ending June 30, 2022						
REVENUES AND EXPENDITURES						
	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022	
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED	
<u>REVENUES</u>						
Surplus Sales	\$ 106,816	\$ 62,261	\$ 50,000	\$ 50,000	\$ 50,000	
Interest	1,140	222	-	-	-	
Barefoot Fire Station Permit Fees	10,190	20,804	5,000	43,250	25,000	
Grants: Public/Private	592,885	394	-	-	-	
Bond Proceeds	-	-	-	-	6,000,000	
Transfer: Accommodations Tax	-	166,328	178,650	160,000	114,247	
Transfer: Local Accom. Fee	-	-	-	-	4,000,000	
Transfer: General Fund	2,225,000	2,700,000	2,775,000	2,775,000	2,750,000	
TOTAL REVENUES	<u>\$ 2,936,031</u>	<u>\$ 2,950,009</u>	<u>\$ 3,008,650</u>	<u>\$ 3,028,250</u>	<u>\$ 12,939,247</u>	
<u>EXPENDITURES</u> GL# 08-5-xxx-xxx						
Various Impr./Lobbying (290-130)	\$ 273,639	\$ 438,977	\$ 90,000	\$ 70,000	\$ 90,000	
Park Improvements Various (290-320)	1,747	-	-	85,950	-	
Planning Software (290-329)	72,428	-	-	-	-	
Equipment (290-311)	286,154	164,226	103,000	-	-	
Vehicles (290-312)	93,105	-	-	-	-	
City Hall Renovations (290-316)	-	70,541	-	-	-	
Parking (290-335)	522,070	11,500	-	-	-	
IT In-House (290-382)	306,823	131,219	300,000	300,000	300,000	
Sports Park Buildings/Impr. (290-324)	171,730	523,055	-	-	-	
Sports Park Fencing/Bleachers (290-330)	-	187,733	-	-	-	
Jail Improvements (290-325)	68,808	-	-	-	-	
53rd Ave. Fishing Pier (290-332)	142,125	-	-	-	-	
Wetland Bridge - Park (290-328)	93,497	-	-	-	-	
Municipal Roofs (290-338)	-	-	-	1,973	-	
NMB Access Control (290-334)	277,315	354,970	-	97,006	-	
NMB Warehouse/Clinic (290-333)	18,631	936,974	1,000,000	1,300,000	-	
Fire Station Driveways (290-340)	-	117,110	-	-	-	
Fire Truck (Pumper) (290-360)	-	9,791	692,000	845,118	-	
Sea Mt. Lot - Station 2 (290-388)	171,067	-	-	-	-	
Ingram Dunes - Land (290-387)	1,108,935	-	-	-	-	
EEOC/Data Center (290-389)	-	81,322	2,000,000	750,000	8,000,000	
Generator - PS Bldg (290-336)	-	172,171	-	-	-	
Capital Projects Contingency (907-999)	-	-	500,000	-	2,000,000	
TOTAL EXPENDITURES	<u>\$ 3,608,074</u>	<u>\$ 3,199,589</u>	<u>\$ 4,685,000</u>	<u>\$ 3,450,047</u>	<u>\$ 10,390,000</u>	
EXCESS (DEFICIT)	<u>\$ (672,043)</u>	<u>\$ (249,580)</u>	<u>\$ (1,676,350)</u>	<u>\$ (421,797)</u>	<u>\$ 2,549,247</u>	
Beginning Fund Balance	<u>\$ 1,440,101</u>	<u>\$ 768,058</u>	<u>\$ 1,630,367</u>	<u>\$ 518,478</u>	<u>\$ 96,681</u>	
Ending Fund Balance	<u>\$ 768,058</u>	<u>\$ 518,478</u>	<u>\$ (45,983)</u>	<u>\$ 96,681</u>	<u>\$ 2,645,928</u>	

STREET IMPROVEMENT FUND
FUND 09

The Street Improvement Fund records the various street and drainage projects that are not ordinary maintenance issues. The revenue received from Horry County for Road Fees is receipted in this fund. For FY 2022, the City will transfer in \$1,200,000 from the General Fund and \$300,000 from the Accommodations Tax Fund for various projects. Total revenues are projected to be \$4,387,676 and expenditures will be \$4,682,500, leaving \$727,172 in Fund Balance.

Projects budgeted for FY 2022 include beach access improvements, sidewalks/bicycle lanes, intersection improvements, road resurfacing, and underground utilities.

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

Fiscal Year Ending June 30, 2022					
REVENUES AND EXPENDITURES					
	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
General Fund Transfer In	\$ 1,100,000	\$ 800,000	\$ 1,100,000	\$ 1,100,000	\$ 1,200,000
Accommodations Tax Transfer In	152,500	234,363	244,000	225,000	262,676
Horry County Road Fee	1,052,235	1,324,735	550,000	550,000	550,000
Other Contributions/Misc.	46,806	38,688	20,000	20,000	20,000
Underground Utilities Reimb.	158,819	515,383	1,575,000	1,575,000	1,575,000
Underground Util.-N.Beach Dev.	-	-	30,000	116,564	30,000
Horry County Ride III	-	493,060	-	-	-
Horry County Road Fee	767,862	755,570	735,000	735,000	750,000
Transfer	-	-	-	5,500,000	-
Horry County Road Fee	-	-	-	750,000	-
TOTAL REVENUES	<u>\$ 3,278,222</u>	<u>\$ 4,161,799</u>	<u>\$ 4,254,000</u>	<u>\$ 10,571,564</u>	<u>\$ 4,387,676</u>
<u>EXPENDITURES</u> GL# 09-5-940-xxx					
Professional Services (132)	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 50,000
Beach Access/Parking Improv. (304)	163,833	107,118	150,000	900,000	150,000
Sidewalks/Bicycle Lane (305)	29,652	20,720	150,000	50,000	150,000
Roads (310)	-	-	-	-	-
Intersection Improvements (311)	-	-	250,000	250,000	250,000
Road Resurfacing (312)	1,052,971	1,403,358	1,200,000	1,200,000	1,200,000
Underground Utilities (314)	-	-	-	-	1,750,000
Coastal N. Town Intersection (323)	215,000	-	-	-	-
Barefoot Bridge Paint/Maint (320)	77,500	79,500	80,000	80,000	82,500
Main St. Street End Imp. (327)	-	332,014	-	-	-
Champion Blvd. Rd W (329)	-	174,556	-	-	500,000
Little River Neck Bike Path (328)	-	11,129	-	-	-
In-House Paving/Resurfacing (998)	280,212	136,637	300,000	200,000	250,000
Underground Utilities - 48th S. (901)	71,127	-	-	-	-
E.Coast Greenway-WaterTowerRd (903)	-	-	-	-	-
11th Avenue Road Widening (313)	728,096	96,130	-	-	-
Crescent Beach Undgrd.Util. (905)	(271,541)	121,923	-	-	-
Crescent Beach Road Widening (906)	694,113	1,617,710	-	-	-
Ocean Blvd. (29th N. to Sea Mt.) (907)	361,564	-	-	-	-
North Ocean Blvd. Underground (908)	-	-	1,750,000	1,750,000	-
Land/Easements (325)	112,500	-	-	5,500,000	-
Street Projects Contingency (999)	-	8,818	200,000	-	300,000
TOTAL EXPENDITURES	<u>\$ 3,515,027</u>	<u>\$ 4,109,613</u>	<u>\$ 4,095,000</u>	<u>\$ 9,945,000</u>	<u>\$ 4,682,500</u>
EXCESS (DEFICIT)	<u>\$ (236,805)</u>	<u>\$ 52,186</u>	<u>\$ 159,000</u>	<u>\$ 626,564</u>	<u>\$ (294,824)</u>
Beginning Fund Balance	<u>\$ 580,051</u>	<u>\$ 343,246</u>	<u>\$ 848,348</u>	<u>\$ 395,432</u>	<u>\$ 1,021,996</u>
Ending Fund Balance	<u>\$ 343,246</u>	<u>\$ 395,432</u>	<u>\$ 1,007,348</u>	<u>\$ 1,021,996</u>	<u>\$ 727,172</u>

BEACH RENOURISHMENT FUND
FUND 10

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

The City provided the Army Corps of Engineers with \$3,752,000 to cover the City's and the State's share of the 2nd renourishment project. The State reimbursed the City the \$1,876,000 to cover their 17.5% share of the project that was done during FY 2009. The City received the final \$460,766 reimbursement from the Army Corp of Engineers in October 2011. A third and fourth renourishment projects were completed by the Army Corp of Engineers in 2017 and 2018 at their costs. A fifth renourishment project was completed in 2019 at the Army Corp of Engineers cost as well.

The financial summary below outlines the fund's history and projections from FY 2019 through the FY 2022 budget. The FY 2022 Budget continues the reconstruction of beach front walkovers and accesses. This project will continue through FY 2023 at a cost of \$300,000 per year.

	Fiscal Year Ending June 30, 2022				
	REVENUES AND EXPENDITURES				
	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
SC Reimbursement	\$ 663,348	\$ -	\$ -	\$ -	\$ -
Accommodations Tax Transfer	807,675	421,831	376,876	350,000	389,316
FEMA Reimbursements	-	-	-	-	-
Interest	1,239	642	-	-	-
TOTAL REVENUES	\$ 1,472,262	\$ 422,473	\$ 376,876	\$ 350,000	\$ 389,316
<u>EXPENDITURES</u> GL# 10-5-742-xxx					
Walkovers/Ramps (111)	\$ 99,146	\$ 73,377	\$ 300,000	\$ 200,000	\$ 300,000
Beach Renourishment Monitoring (11)	-	-	125,000	80,000	125,000
Beach Drains	-	-	-	49,583	-
Fencing/Dune Grass Restoration	118,975	-	-	-	-
TOTAL EXPENDITURES	\$ 218,121	\$ 73,377	\$ 425,000	\$ 329,583	\$ 425,000
EXCESS (DEFICIT)	\$ 1,254,141	\$ 349,096	\$ (48,124)	\$ 20,417	\$ (35,684)
Beginning Fund Balance	\$ (239,985)	\$ 1,014,156	\$ 1,363,252	\$ 1,363,252	\$ 1,383,669
Ending Fund Balance	\$ 1,014,156	\$ 1,363,252	\$ 1,315,128	\$ 1,383,669	\$ 1,347,985

CHERRY GROVE DREDGE FUND

FUND 11

The Cherry Grove Dredge Fund was established to account for the costs of dredging the canals in east Cherry Grove and provide for all the associated costs with the completion of this project. A Special Assessment Bond in the amount of \$6,342,000 was issued and \$1,282,000 was prepayed by property owners during FY 2017 in order to provide the funding necessary to dredge the selected channels throughout the designated area. The initial project has been completed. The possibility of a second dredge is currently being studied.

The district has been established to last ten years with the initial dredge being financed over a period of five years with the possibility of another dredge to follow, if the engineers determine that a second dredge would be beneficial. Individual assessments will be made by Horry County for beneficial properties not to exceed \$2,400 per year. Evaluation of the second dredge is currently underway and this could be the initial year of the assessments for the second dredge.

FISCAL YEAR ENDING JUNE 30, 2022

REVENUES AND EXPENDITURES

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
REVENUES					
Interest	\$ 29,753	\$ 13,601	\$ -	\$ 100	\$ -
TOTAL REVENUES	\$ 29,753	\$ 13,601	\$ -	\$ 100	\$ -
EXPENDITURES GL# 11-5-xxx-xxx					
Cherry Grove Dredging Project					
Dredging	\$ 1,158,075	\$ 97,062	\$ 600,000	\$ 150,000	\$ 550,000
Agent Fees	-	-	5,000	20,000	25,000
TOTAL EXPENDITURES	\$ 1,158,075	\$ 97,062	\$ 605,000	\$ 170,000	\$ 575,000
EXCESS (DEFICIT)	\$ (1,128,322)	\$ (83,461)	\$ (605,000)	\$ (169,900)	\$ (575,000)
Beginning Fund Balance	\$ 1,959,089	\$ 830,767	\$ 693,120	\$ 747,306	\$ 577,406
Ending Fund Balance	\$ 830,767	\$ 747,306	\$ 88,120	\$ 577,406	\$ 2,406

CHERRY GROVE DREDGE FUND
FUND 32

This fund will provide for the payment of debt on the Cherry Grove Dredge Project. FY 2022 could be the initial year of the second dredge. A second dredge project may follow depending on the evaluation of the channels currently underway. Should a second dredge project be undertaken the assessments cannot exceed \$2,400 per year.

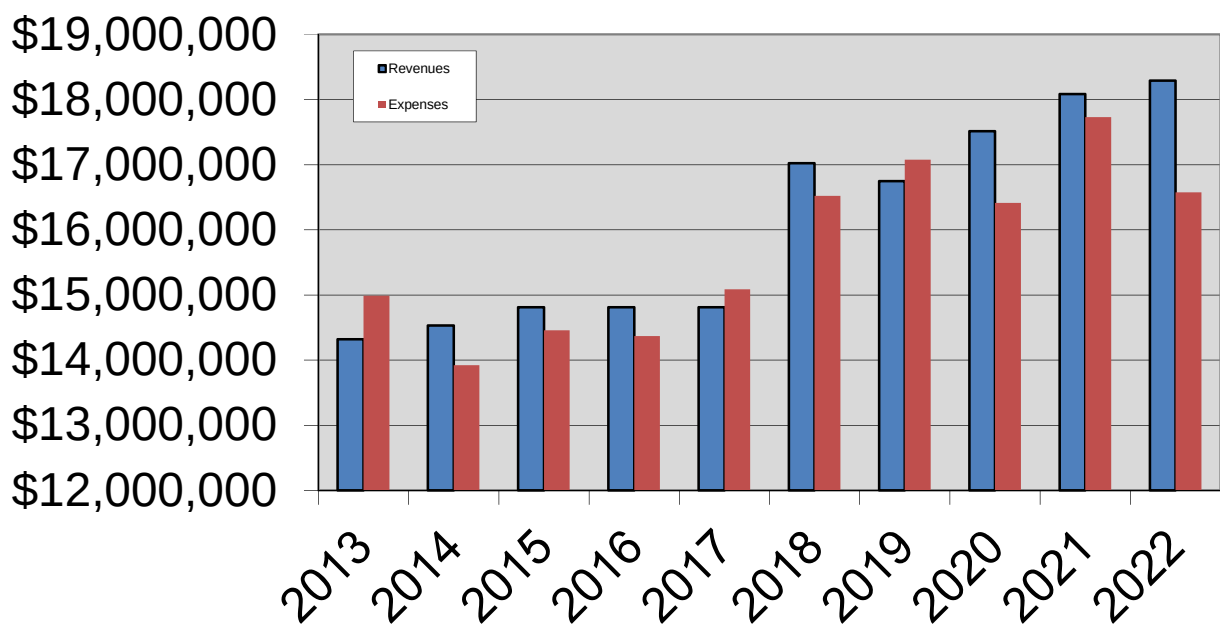
FISCAL YEAR ENDING JUNE 30, 2022
REVENUES AND EXPENDITURES

	FY 2019	FY 2020	FY 2021	FY 2021	FY 2022
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Special Assessments	\$ 1,307,402	\$ 1,323,310	\$ 1,350,000	\$ 1,285,968	\$ -
Interest	3,969	1,774	-	-	-
CG Assessments	-	-	-	-	-
TOTAL REVENUES	<u>\$ 1,311,371</u>	<u>\$ 1,325,084</u>	<u>\$ 1,350,000</u>	<u>\$ 1,285,968</u>	<u>\$ -</u>
<u>EXPENDITURES</u> GL# 11-5-xxx-xxx					
Principal	1,177,000	1,280,000	971,000	971,000	-
Interest	49,748	35,834	18,042	18,042	-
Agent Fees	13,588	500	500	16,596	-
TOTAL EXPENDITURES	<u>\$ 1,240,336</u>	<u>\$ 1,316,334</u>	<u>\$ 989,542</u>	<u>\$ 1,005,638</u>	<u>\$ -</u>
EXCESS (DEFICIT)	<u>\$ 71,035</u>	<u>\$ 8,750</u>	<u>\$ 360,458</u>	<u>\$ 280,330</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 63,476</u>	<u>\$ 134,511</u>	<u>\$ 168,178</u>	<u>\$ 143,261</u>	<u>\$ 423,591</u>
Ending Fund Balance	<u>\$ 134,511</u>	<u>\$ 143,261</u>	<u>\$ 528,636</u>	<u>\$ 423,591</u>	<u>\$ 423,591</u>

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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 \$1,715,606 for FY 2022 which includes impact fee revenue. Revenues also include a slight rate change as a result of the Grand Strand Water and Sewer agreement. Expenditure decreases is a result of the Capital portion of the Grand Strand Contract being paid off as well as a reduction in amortization on the Myrtle Beach Water Plant.

WATER & SEWER UTILITY FUND

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

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

FISCAL YEAR ENDING JUNE 30, 2022 DETAIL OF REVENUES

SOURCE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
Operating Revenues:					
Water Usage	\$ 7,843,655	\$ 7,950,191	\$ 8,485,000	\$ 8,150,000	\$ 8,550,000
Sewer Usage	5,917,208	5,871,490	6,375,000	6,148,000	6,425,000
Water Taps	72,700	97,815	75,000	75,000	75,000
Sewer Taps	25,500	14,900	30,000	30,000	30,000
Service Charges	69,165	59,129	75,000	75,000	75,000
Penalties	63,268	54,944	80,000	65,000	80,000
Miscellaneous	6,877	62,787	2,500	210,250	22,500
Total Operating Revenues	\$ 13,998,373	\$ 14,111,256	\$ 15,122,500	\$ 14,753,250	\$ 15,257,500
Non-Operating Revenues:					
Interest	\$ 142,735	\$ 112,998	\$ 125,000	\$ 12,000	\$ 125,000
Tower Rental	210,319	362,879	185,000	360,000	360,000
Other Non-Operating	61,420	47,114	50,000	50,000	50,000
Total Non-Operating Revenues	\$ 414,474	\$ 522,991	\$ 360,000	\$ 422,000	\$ 535,000
Contributed Capital:					
Water Impact Fees	\$ 968,611	\$ 610,376	\$ 1,400,000	\$ 1,300,000	\$ 1,400,000
Sewer Impact Fees	814,315	492,444	1,200,000	1,100,000	1,100,000
Other Contributed Capital	550,785	870,398	-	500,000	-
Total Contributed Capital	\$ 2,333,711	\$ 1,973,218	\$ 2,600,000	\$ 2,900,000	\$ 2,500,000
TOTAL REVENUES & CONTRIBUTED CAPITAL	\$ 16,746,558	\$ 16,607,465	\$ 18,082,500	\$ 18,075,250	\$ 18,292,500

FISCAL YEAR ENDING JUNE 30, 2022 SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
312	Utility Billing	\$ 698,349	\$ 718,711	\$ 775,072	\$ 708,330	\$ 777,325
611	Public Works Administration	743,688	786,117	928,450	850,981	849,510
622	Waste Water Treatment	2,676,483	1,849,654	2,475,128	1,974,193	2,292,980
632	Wells/Lifts Maintenance	1,928,788	2,303,446	2,311,001	1,784,846	1,999,122
642	Construction/Maintenance	4,836,531	4,694,627	4,679,268	4,328,469	4,491,892
901	Depreciation / Amortization	3,563,485	3,695,317	3,436,537	3,711,537	3,612,686
911	Bond Interest/Agent Fees	108,588	44,275	-	-	-
906	Overhead Allocation from Gen Fund	2,846,250	2,993,274	3,124,908	2,933,319	2,553,379
TOTAL OPERATING EXPENSES		\$ 17,402,162	\$ 17,085,421	\$ 17,730,364	\$ 16,291,675	\$ 16,576,894
EXCESS (DEFICIT)		\$ (655,604)	\$ (477,956)	\$ 352,136	\$ 1,783,575	\$ 1,715,606
Transfer In/(Out)		\$ -	\$ (750,000)	\$ -	\$ -	\$ -
Change In Net Position		\$ (655,604)	\$ (1,227,956)	\$ 352,136	\$ 1,783,575	\$ 1,715,606
BEGINNING NET POSITION		\$ 91,263,632	\$ 90,608,028	\$ 89,380,072	\$ 89,380,072	\$ 91,163,647
ENDING NET POSITION		\$ 90,608,028	\$ 89,380,072	\$ 89,732,208	\$ 91,163,647	\$ 92,879,253

WATER & SEWER UTILITY FUND

Performance Benchmarks, Goals, and Priorities

Capital Improvements continue to be a major focus of the Water and Sewer Utility Fund. Approximately \$15.465 million of improvements are scheduled for this budget year. The following benchmarks, goals, and priorities are established for FY 2020:

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

FY2018	525
FY2019	177
FY2020	150
FY2021	95
FY2022	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 operation. The Water and Sewer Fund, which has assets of over \$100,000,000, replaces between \$2,000,000 and \$3,000,000 of operating equipment annually. However, due to some significant capital needs for FY 2022, the operational capital will be toward the high end of replacement equipment. The following list covers the scheduled replacements and improvements for the FY 2022 budget year which will be funded by operational cash.

FISCAL YEAR ENDING JUNE 30, 2022 DETAIL OF CAPITAL OUTLAY OPERATING BUDGET

<u>Division</u>	<u>Capital Item</u>	<u>FY 2022 PROPOSED</u>	<u>GL ACCT.#</u>
Finance/Utility Billing	Radio Telephone Read/Computer Updates	\$ 250,000	2-5-920-232
PW/Administration	GIS Mapping, Modeling, Asset Mgt	250,000	2-5-920-270
	GPS Survey Unit	20,000	2-5-920-270
	Vehicles	70,000	2-5-920-260
PW/Wastewater Tr.	Various Upgrades (Aerator, Actuators & Elec. Panels)	175,000	2-5-920-250
PW/Wells & Lifts	Pump Station Telemetry	100,000	2-5-920-255
	Electrical Upgrades HSPS	1,250,000	2-5-920-255
	Portable Generator	70,000	2-5-920-260
	28th Ave. S. Water Tank Rehabilitation	350,000	2-5-920-243
	Pump Station Control Panels & Upgrades	300,000	2-5-920-255
PW/Construction	Slip Line Gravity Sewer Mains	300,000	2-5-920-260
	Kabota Mini Excavator	75,000	2-5-920-270
	In-House CIP	100,000	2-5-920-xxx
	GRAND TOTALS	\$ 3,310,000	

WATER & SEWER UTILITY FUND

Impact fees are imposed on new customers who join the water and sewer system. The City has limited capacity which must be expanded as growth continues. The impact fees are used solely for the capital expansion of the system. For FY 2022 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. Covid-19 may cause some delay in undertaking these projects just like in FY 21.

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

FISCAL YEAR ENDING JUNE 30, 2022 DETAIL OF CAPITAL OUTLAY IMPACT FEES/BONDED CAPITAL SUMMARY

	<u>GL ACCT.#</u>	<u>WATER AND SEWER</u> <u>IMPACT</u>
BEGINNING BALANCE (ESTIMATED)		\$ -
CONTRIBUTED CAPITAL:		
Water		1,400,000
Sewer		1,100,000
2020 Carryover		1,500,000
TOTAL REVENUES / CONTRIBUTED CAPITAL		<u><u>\$ 4,000,000</u></u>
EXPENDITURES:	<u>GL Acct.#</u>	
<u>Water and Sewer Impact Fees:</u>		
North End Water Crossing	02-5-922-230	\$ 250,000
Sewer Line Upgrades	02-5-922-250	1,750,000
30" Water Line (HSPS to 33rd Ave. South)	02-5-922-230	750,000
MB Transmission Main	02-5-922-230	500,000
TOTAL EXPENDITURES		<u><u>\$ 3,250,000</u></u>
ENDING BALANCE (ESTIMATED)		<u><u>\$ 750,000</u></u>

02-5-312 UTILITY BILLING

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	400,714	425,399	\$ 469,587	427,532	470,010
012	SALARY, PART-TIME	29,152	15,892	15,892	0	0
014	OVERTIME	2,243	2,904	3,250	2,000	3,250
021	FICA	31,543	31,655	34,499	30,067	33,128
022	EMPLOYEE RETIREMENT	49,035	49,922	56,752	48,382	56,597
023	EMPLOYEE INSURANCE	88,366	92,253	108,000	96,000	113,400
030	TRAINING	2,745	0	3,000	2,745	3,000
040	WORKERS COMPENSATION	6,273	6,421	7,393	7,393	7,099
050	AWARDS	6,113	6,903	8,055	7,225	8,055
* SUBTOTAL PERSONNEL *		<u>\$ 616,184</u>	<u>\$ 631,349</u>	<u>\$ 706,428</u>	<u>\$ 621,344</u>	<u>\$ 694,539</u>
110	CLOTHING/UNIFORMS	1,311	846	2,400	2,000	2,400
111	MATERIALS/SUPPLIES	4,653	6,428	9,500	9,500	9,500
112	OFFICE SUPPLIES	239	864	1,500	1,000	1,500
113	PRINTING/BINDING	-	-	200	-	200
120	COMMUNICATIONS	4,302	4,508	4,500	4,000	4,500
130	CONTRACTUAL SERVICES	113,038	118,291	121,000	121,000	124,000
131	REPAIRS/MAINTENANCE	356	10,229	3,750	3,750	3,750
132	PROFESSIONAL SERVICES	297	-	-	-	-
134	CREDIT CARD FEES	63,749	63,294	70,000	70,000	72,500
140	SUBSCRIPTIONS/DUES	-	-	175	-	175
141	TRAVEL	-	-	500	500	500
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	1,962	2,918	2,918	3,000	3,500
150	FUEL	8,798	6,815	12,000	9,000	9,000
152	DAMAGE CLAIMS	11,271	-	-	-	-
* SUBTOTAL OPERATING *		<u>\$ 209,976</u>	<u>\$ 214,193</u>	<u>\$ 228,643</u>	<u>\$ 223,750</u>	<u>\$ 231,725</u>
		<u>\$ 826,160</u>	<u>\$ 845,542</u>	<u>\$ 935,071</u>	<u>\$ 845,094</u>	<u>\$ 926,264</u>
** TOTAL EXPENSES **						
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 41,432	\$ 42,277	\$ 47,063	\$ 42,255	\$ 46,313
	SOLID WASTE FUND 10%	<u>82,492</u>	<u>84,554</u>	<u>94,126</u>	<u>84,509</u>	<u>92,626</u>
** LESS OVERHEAD TOTAL **		<u>\$ 123,924</u>	<u>\$ 126,831</u>	<u>\$ 141,189</u>	<u>\$ 126,764</u>	<u>\$ 138,939</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	<u>3,887</u>	<u>-</u>	<u>25,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 698,349</u>	<u>\$ 718,711</u>	<u>\$ 768,882</u>	<u>\$ 708,330</u>	<u>\$ 777,325</u>

DIVISION 312 UTILITY BILLING

DIVISION NARRATIVE

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

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

The Utility Billing Office Manager oversees the day to day operations of the Utility Billing Office. This employee oversees the 3 Cashiers and their work flow.

The Meter Reader Coordinator is responsible for installing new radio read connections as well as maintaining the already existing infrastructure. Over 17,000 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. As a result of growth in Utility Billing accounts an additional cashier was added in FY 2021.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Utility Billing Supervisor	1	23
Data Maintenance Technician	1	17
Utility Billing Office Manager	1	15
Meter Reader Coordinator	1	14
Meter Reader	2	11
Cashier/Accounting Clerk	<u>3</u>	11
TOTAL	<u>9</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as of FY 21. The increase in expenditures is due to growth in the customer base as well as personnel expenses.

02-5-611 PUBLIC WORKS ADMINISTRATION

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	700,380	789,559	\$ 825,294	\$ 827,977	\$ 829,674
012	SALARY, PART-TIME	0	0	-	-	-
014	OVERTIME	3,267	3,255	4,000	3,000	4,000
015	SPECIAL ALLOWANCE	6,600	6,600	6,600	6,600	6,600
021	FICA	47,685	52,858	57,221	56,506	57,524
022	EMPLOYEE RETIREMENT	85,181	85,753	103,972	97,973	97,247
023	EMPLOYEE INSURANCE	85,738	96,793	108,000	108,000	113,400
025	HEALTH INS-RETIRED	0	0	25,000	25,000	25,000
030	TRAINING	9,669	2,550	20,000	5,000	15,000
040	WORKERS COMPENSATION	5,535	5,739	6,220	6,220	8,337
050	AWARDS	6,194	6,620	8,055	7,500	8,055
* SUBTOTAL PERSONNEL *		<u>\$ 950,249</u>	<u>\$ 1,049,727</u>	<u>\$ 1,164,362</u>	<u>\$ 1,143,776</u>	<u>\$ 1,164,837</u>
110	CLOTHING/UNIFORMS	1,788	1,577	\$ 4,700	\$ 1,500	\$ 3,800
111	MATERIALS/SUPPLIES	26,000	11,572	38,000	20,000	25,000
112	OFFICE SUPPLIES	3,395	6,260	4,500	4,500	4,500
113	PRINTING/BINDING	190	78	3,500	200	1,000
120	COMMUNICATIONS	6,274	5,871	16,000	7,500	7,500
130	CONTRACTUAL SERVICES	10,706	120,792	10,000	10,000	10,000
131	REPAIRS & MAINTENANCE	6,965	0	5,000	5,000	3,000
132	PROFESSIONAL SERVICES	16,877	8,206	6,000	6,000	5,000
140	SUBSCRIPTIONS & DUES	11,560	17,557	15,000	15,000	15,000
141	TRAVEL / BUSINESS	111	125	8,000	500	2,500
142	ADVERTISING	365	144	500	-	250
150	VEHICLE OPERATIONS	1,418	1,759	4,000	2,000	3,000
151	FUEL	4,492	3,514	6,000	4,000	4,000
* SUBTOTAL OPERATING *		<u>\$ 90,141</u>	<u>\$ 177,455</u>	<u>\$ 121,200</u>	<u>\$ 76,200</u>	<u>\$ 84,550</u>
** TOTAL EXPENSES **		<u><u>\$ 1,040,390</u></u>	<u><u>\$ 1,227,182</u></u>	<u><u>\$ 1,285,562</u></u>	<u><u>\$ 1,219,976</u></u>	<u><u>\$ 1,249,387</u></u>
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 52,020	\$ 61,359	\$ 64,278	\$ 60,999	\$ 62,469
	SOLID WASTE FUND 15%	<u>178,308</u>	<u>184,077</u>	<u>192,834</u>	<u>182,996</u>	<u>187,408</u>
** LESS OVERHEAD TOTAL **		<u>\$ 230,328</u>	<u>\$ 245,436</u>	<u>\$ 257,112</u>	<u>\$ 243,995</u>	<u>\$ 249,877</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	<u>66,374</u>	<u>195,629</u>	<u>100,000</u>	<u>125,000</u>	<u>150,000</u>
TOTAL NET WATER & SEWER FUND		<u><u>\$ 743,688</u></u>	<u><u>\$ 786,117</u></u>	<u><u>\$ 928,450</u></u>	<u><u>\$ 850,981</u></u>	<u><u>\$ 849,510</u></u>

DIVISION 611 PUBLIC WORKS ADMINISTRATION

DIVISION NARRATIVE

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

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

The Utility Superintendent position is funded in this division and is responsible for the management of three utility operating divisions: Wastewater Treatment, Wells/Lifts Maintenance, and Construction Maintenance.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
City Engineer, Director of Public Works	1	33
Utility Superintendent	1	29
Engineering Manager	1	27
Engineer Project Manager	1	25
Engineering Intern	1	21
GIS Technician	1	17
Engineering Assistant	1	17
Administrative Assistant II	<u>2</u>	15
TOTAL	<u>9</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year. The slight decrease in expenses for FY 22 is due to a decline in operating costs.

02-5-622 WASTEWATER TREATMENT

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 408,815	\$ 417,948	\$ 447,913	\$ 423,790	\$ 433,223
014	OVERTIME	10,866	9,529	8,000	8,000	8,000
021	FICA	30,548	31,337	32,598	29,578	31,547
022	EMPLOYEE RETIREMENT	51,124	49,822	56,253	52,238	53,014
023	EMPLOYEE INSURANCE	66,320	61,698	72,000	72,000	75,600
024	UNEMPLOYMENT INSURANCE	4,890	-	-	-	-
030	TRAINING	3,380	1,080	2,400	2,400	2,400
040	WORKERS COMPENSATION	5,522	5,456	5,699	5,456	11,031
050	AWARDS	5,437	4,977	6,265	5,831	6,265
	* SUBTOTAL PERSONNEL *	\$ 586,902	\$ 581,847	\$ 631,128	\$ 599,293	\$ 621,080
110	CLOTHING/UNIFORMS	\$ 8,271	\$ 9,868	\$ 7,000	\$ 6,800	\$ 7,000
111	MATERIALS/SUPPLIES	187,696	110,417	163,500	125,000	150,000
112	OFFICE SUPPLIES	88	45	2,500	100	1,500
120	COMMUNICATIONS	5,340	5,059	14,000	7,500	8,000
121	UTILITIES	398,654	363,191	450,000	370,000	375,000
130	CONTRACTUAL SERVICES	838,646	732,172	828,000	780,000	790,000
131	REPAIRS/MAINTENANCE	607,441	13,750	300,000	50,000	280,000
132	PROFESSIONAL SERVICES	2,921	731	28,000	5,000	28,000
140	SUBSCRIPTIONS/DUES	4,680	4,560	9,500	5,500	6,000
141	TRAVEL	-	-	1,000	-	200
142	ADVERTISING	-	-	500	-	200
150	VEHICLE OPERATIONS	17,392	13,980	20,000	10,000	11,000
151	FUEL	17,245	14,034	20,000	15,000	15,000
152	DAMAGE CLAIMS	1,207	-	-	-	-
	* SUBTOTAL OPERATING *	\$ 2,089,581	\$ 1,267,807	\$ 1,844,000	\$ 1,374,900	\$ 1,671,900
	** TOTAL EXPENSES **	\$ 2,676,483	\$ 1,849,654	\$ 2,475,128	\$ 1,974,193	\$ 2,292,980

DIVISION 622 WASTEWATER TREATMENT

DIVISION NARRATIVE

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

This division is responsible for the operation of two wastewater treatment facilities having a combined capacity of 7.4 million gallons per day. This vital operation ensures that treatment limits are met without permit violation or pollution to the environment. Personnel in this division also perform electrical and mechanical maintenance and repairs and are subject to emergency call out 24-hours per day.

The wastewater lab is responsible for testing to ensure that the treatment facilities operate efficiently and provide treatment at the maximum extent practicable. The lab also processes water distribution samples to ensure the quality and compliance of our drinking water system.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Supervisor, Wastewater Treatment	1	21
Electrician / Instrumentation Technician	1	18
Laboratory Manager	1	17
Wastewater Operators (class A, B, C or D)	<u>4</u>	13,18
TOTAL	<u>7</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service over the previous year. The decrease in expenses of 7.4% is mainly due to a reduction in operating costs due to Covid-19 which results in a reduction in treated waste flows.

02-5-632 WELLS/LIFTS MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 436,925	\$ 445,778	\$ 582,657	\$ 395,000	\$ 523,571
014	OVERTIME	40,471	36,785	25,000	40,000	25,000
021	FICA	34,673	36,241	41,928	30,015	37,851
022	EMPLOYEE RETIREMENT	51,801	57,996	66,968	48,938	56,298
023	EMPLOYEE INSURANCE	98,489	96,101	132,000	108,000	138,600
030	TRAINING	3,350	2,295	6,500	2,500	6,000
040	WORKERS COMPENSATION	10,371	390,134	12,153	12,153	16,457
050	AWARDS	7,027	7,434	9,845	5,748	9,845
	* SUBTOTAL PERSONNEL *	\$ 683,107	\$ 1,072,764	\$ 877,051	\$ 642,354	\$ 813,622
110	CLOTHING/UNIFORMS	\$ 12,363	\$ 15,685	\$ 9,700	\$ 9,700	\$ 11,000
111	MATERIALS/SUPPLIES	443,008	502,806	377,500	377,500	380,000
112	OFFICE SUPPLIES	3,888	-	10,000	20,000	5,000
120	COMMUNICATIONS	11,637	10,759	16,000	12,000	12,000
121	UTILITIES	352,470	341,795	390,000	335,392	350,000
130	CONTRACTUAL SERVICES	8,335	16,569	5,000	5,000	5,000
131	REPAIRS/MAINTENANCE	311,227	221,246	508,000	300,000	325,000
132	PROFESSIONAL SERVICES	56,958	59,297	50,500	50,500	50,500
140	SUBSCRIPTIONS/DUES	303	120	1,750	300	1,000
141	TRAVEL	88	35	5,000	100	500
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	14,024	34,096	30,000	10,000	20,000
151	FUEL	31,380	28,274	30,000	22,000	25,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	\$ 1,245,681	\$ 1,230,682	\$ 1,433,950	\$ 1,142,492	\$ 1,185,500
	** TOTAL EXPENSES **	\$ 1,928,788	\$ 2,303,446	\$ 2,311,001	\$ 1,784,846	\$ 1,999,122

DIVISION 632 WELLS/LIFTS MAINTENANCE

DIVISION NARRATIVE

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

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

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

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Supervisor, Wells & Lifts	1	21
Electrician	1	17
Electrician's Helper	1	13
Pump Mechanic I and II	<u>8</u>	13,15
TOTAL	<u>11</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level service over the previous year. The 13.5% decrease in expenses is due to reduced flows within the system due to Covid-19.

02-5-642 CONSTRUCTION/MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 967,945	\$ 1,018,085	\$ 1,086,449	\$ 1,026,077	\$ 1,068,370
014	OVERTIME	37,554	18,065	25,000	25,000	25,000
021	FICA	73,736	73,345	80,024	70,422	78,723
022	EMPLOYEE RETIREMENT	104,882	104,324	114,749	110,971	114,608
023	EMPLOYEE INSURANCE	237,521	246,080	264,000	240,000	277,200
030	TRAINING	9,980	4,562	12,000	8,000	8,000
040	WORKERS COMPENSATION	24,104	403,657	24,452	24,452	32,801
050	AWARDS	16,145	17,152	19,690	16,363	19,690
	* SUBTOTAL PERSONNEL *	\$ 1,471,867	\$ 1,885,270	\$ 1,626,364	\$ 1,521,285	\$ 1,624,392
110	CLOTHING/UNIFORMS	\$ 20,557	\$ 20,951	\$ 24,904	\$ 21,000	\$ 21,000
111	MATERIALS/SUPPLIES	513,927	563,464	425,000	425,000	425,000
112	OFFICE SUPPLIES	3,402	17	3,000	500	1,000
113	PRINTING/BINDING	39	-	-	-	-
120	COMMUNICATIONS	12,549	11,989	15,000	12,000	12,500
130	CONTRACTUAL SERVICES	2,516,154	2,095,752	2,600,000	2,350,000	2,375,000
131	REPAIRS/MAINTENANCE	151,069	29,180	55,000	25,000	40,000
132	PROFESSIONAL SERVICES	9,399	795	15,000	2,000	5,000
140	SUBSCRIPTIONS/DUES	6,211	5,329	6,500	6,066	6,500
141	TRAVEL	32	234	3,000	33	1,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	58,699	39,575	55,000	25,000	40,000
151	FUEL	41,610	31,345	50,000	35,000	40,000
152	DAMAGE CLAIMS	31,016	10,726	-	5,585	-
	* SUBTOTAL OPERATING *	\$ 3,364,664	\$ 2,809,357	\$ 3,252,904	\$ 2,907,184	\$ 2,967,500
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	\$ -	\$ -	\$ 200,000	\$ 100,000	\$ 100,000
	** TOTAL EXPENSES **	\$ 4,836,531	\$ 4,694,627	\$ 4,679,268	\$ 4,328,469	\$ 4,491,892

DIVISION 642 CONSTRUCTION/MAINTENANCE

DIVISION NARRATIVE

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

This division is responsible for the construction, operation, and maintenance of 251 miles of water pipeline, 221 miles of sewer pipeline and 1,572 fire hydrants, and 14,300 customer service connections.

Operation of the wastewater collection system and water distribution system (including fire protection) requires compliance with stringent regulations imposed by EPA and SCDHEC, which requires licensed operators. Distribution and collection operators are required to obtain mandatory continuing education credit hours.

Operations include sewer line cleaning and inspection, sewer line root control, water valve testing, and fire hydrant flow testing. Additional functions include installation of water services and meters, installation of sewer taps, fire hydrant installation, investigating low water pressure complaints, responding to sewer back-ups, construction of new water/sewer extensions, and water/sewer line replacement and repair. These employees are subject to emergency call out 24-hours a day.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Construction/Maintenance Supervisor	1	21
Crew Leader II	2	17
Crew Leader I	6	14
Heavy Equipment Operator	7	13
Maintenance Specialist / Motor Equipment Operator	<u>6</u>	11
TOTAL	<u>22</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year. This division will see a decrease of 4% for FY 2022 due to a reduction in operating expenses.

WATER & SEWER UTILITY FUND

DEPRECIATION AND AMORTIZATION

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

The depreciation expense is based upon the useful life of each asset. The valuation of capital assets as audited for the year ending June 30, 2020 was \$136,316,202. The accumulated depreciation as of June 30, 2020 was \$55,152,630.

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 asset will be fully amortized in this fiscal year.

DETAIL OF EXPENSES		02-5-901-xxx				
CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 2,726,948	\$ 2,858,780	\$ 2,600,000	\$ 2,875,000	\$ 2,900,000
515	AMORTIZATION	<u>836,537</u>	<u>836,537</u>	<u>836,537</u>	<u>836,537</u>	<u>712,686</u>
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 3,563,485</u>	<u>\$ 3,695,317</u>	<u>\$ 3,436,537</u>	<u>\$ 3,711,537</u>	<u>\$ 3,612,686</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. However the final payment to Grand Strand Water and Sewer was made on March 1, 2020.

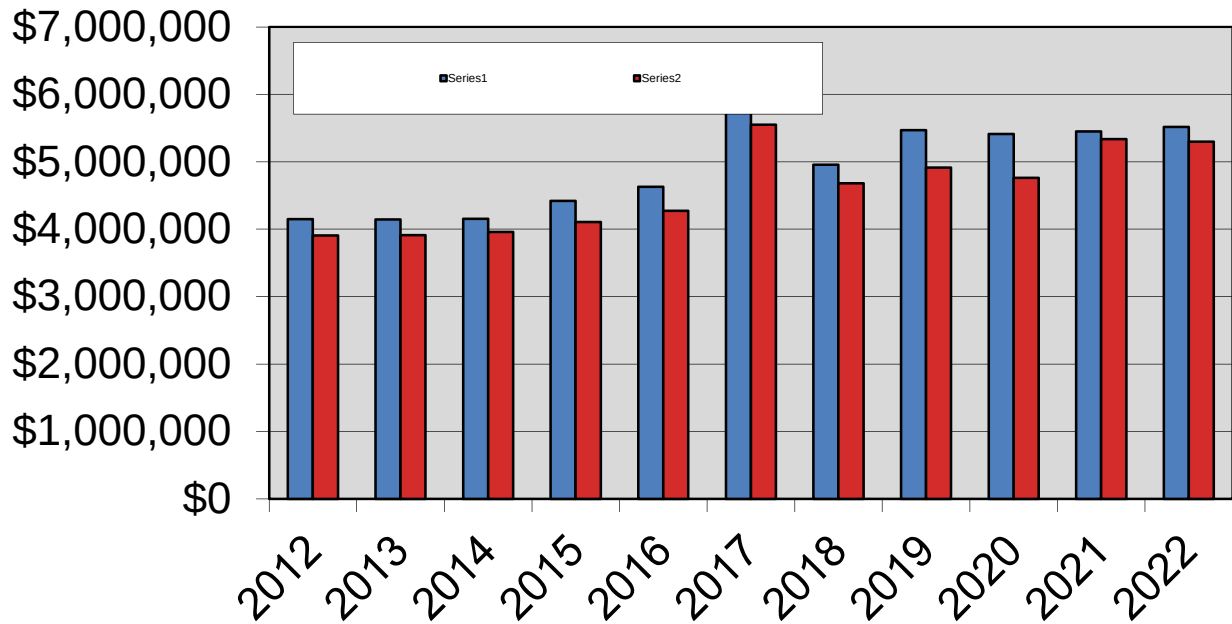
DETAIL OF EXPENSES		02-5-911-xxx				
CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	<u>\$ 108,588</u>	<u>\$ 44,275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
* TOTAL BOND INTEREST & FEES *		<u>\$ 108,588</u>	<u>\$ 44,275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SOLID WASTE FUND

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**SOLID WASTE FUND
DEPARTMENT OF PUBLIC WORKS**

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



The chart above reflects a surplus of \$219,020 for FY 2022. Solid Waste rates will remain the same for both residential and commercial customers. These rates will allow the fund to remain profitable even though it is the same as the previous year. A new rate may be developed for rental units not in the traditional tourist rental zones near the ocean.

The Solid Waste Fund was created in FY 2001. This fund accounts for all revenues and expenses related to the City's solid waste activities. Much like the existing Water and Sewer Utility Fund, the Solid Waste Fund is a proprietary fund that operates like private enterprise, using a full accrual basis of accounting. This approach enables the City to more accurately assess fees and charges for solid waste services, and ensures that citizens receive the most cost efficient services possible.

The current rates within the Solid Waste Fund are substantially below those in surrounding jurisdictions.

SOLID WASTE FUND

The following table illustrates the comparative data for revenues in the Solid Waste Fund. Revenues show a slight increase of 2.2%.

FISCAL YEAR ENDING JUNE 30, 2022

DETAIL OF REVENUES

SOURCE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
Solid Waste Services Fees	\$ 5,150,804	\$ 5,201,004	\$ 5,225,000	\$ 5,280,000	\$ 5,285,000
Late Payment Penalties	26,335	24,816	27,500	27,500	27,500
Miscellaneous	200	21,006	-	-	-
Grants	111,422	77,363	-	40,000	-
Interest	3,317	1,533	-	-	-
Accommodations Tax Transfer	178,959	168,906	195,140	195,140	203,505
TOTAL REVENUES	\$ 5,471,037	\$ 5,494,628	\$ 5,447,640	\$ 5,542,640	\$ 5,516,005

FISCAL YEAR ENDING JUNE 30, 2022

SUMMARY OF EXPENSES

DIV.#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
661	Commercial Collection	\$ 448,490	\$ 453,176	\$ 512,172	\$ 457,490	\$ 505,117
663	Transfer Station	1,000,128	1,003,030	1,070,885	1,026,757	1,053,562
671	Residential Collection	1,080,164	1,075,047	1,151,658	1,073,713	1,166,938
673	Trash/Litter Collection	322,701	328,035	367,542	321,677	371,703
674	Beach Cleaning	208,662	171,082	263,998	213,077	253,344
675	Recycling	495,897	444,868	425,647	420,794	427,743
	Contingency	-	-	65,000	-	65,000
901	Depreciation Expense	558,827	578,191	570,000	580,000	580,000
906	Overhead Allocation	797,179	849,079	907,178	830,504	873,578
TOTAL OPERATING EXPENSES		\$ 4,912,048	\$ 4,902,508	\$ 5,334,080	\$ 4,924,012	\$ 5,296,985
EXCESS (DEFICIT)		\$ 558,989	\$ 592,120	\$ 113,560	\$ 618,628	\$ 219,020
BEGINNING NET POSITION		\$ 4,433,834	\$ 4,992,823	\$ 5,584,943	\$ 5,584,943	\$ 6,203,571
ENDING NET POSITION		\$ 4,992,823	\$ 5,584,943	\$ 5,698,503	\$ 6,203,571	\$ 6,422,591

SOLID WASTE FUND

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

FISCAL YEAR ENDING JUNE 30, 2022 DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
663	Commercial Collection Truck	\$ 380,000	15-5-950-361
663	Station Building/Yard Improvements	500,000	15-5-950-321
663	Transfer Truck	180,000	15-5-950-361
673	4x4 F250 Pickup Truck	35,000	15-5-950-360
674	4x4 F250 Pickup Truck	35,000	15-5-950-360
675	Recycling Truck	290,000	15-5-950-361
TOTAL CAPITAL OUTLAY		<u>\$ 1,420,000</u>	

Performance Benchmarks, Goals, and Priorities

The following benchmarks, goals, and priorities are provided for FY 2022, along with programs already in place:

- Provide on-time collection for all bulk containers.
- Ensure clean container sites throughout the city.
- Improve recycle collection rate over previous year.
- Reduce bulk containers in single family neighborhood areas.
- Staff yard for customer service during operating hours.
- Reduce vehicle accidents under last fiscal year.
- Track missed pick-ups and maintain a rate of less than 1%.
- Increase recycling on the beachfront and collect beach trash before cans overflow.
- Clean sand each day on the beach sections as needed based on usage.

15-5-661 COMMERCIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 215,896	\$ 232,301	\$ 233,027	\$ 218,000	\$ 233,519
014	OVERTIME	21,851	24,362	21,600	21,600	21,600
021	FICA	17,031	17,597	18,460	17,156	18,496
022	EMPLOYEE RETIREMENT	24,200	26,504	27,151	26,300	26,909
023	EMPLOYEE INSURANCE	44,180	45,809	48,000	45,000	50,400
040	WORKERS COMPENSATION	5,206	5,357	5,602	5,602	5,613
050	AWARDS	<u>3,112</u>	<u>3,329</u>	<u>3,332</u>	<u>3,332</u>	<u>3,580</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 331,476</u>	<u>\$ 355,259</u>	<u>\$ 357,172</u>	<u>\$ 336,990</u>	<u>\$ 360,117</u>
110	CLOTHING/UNIFORMS	\$ 3,659	\$ 3,536	\$ 6,000	\$ 5,000	\$ 6,000
111	MATERIALS/SUPPLIES	20,337	28,932	40,000	40,000	40,000
112	OFFICE SUPPLIES	-	-	1,000	500	1,000
113	PRINTING	-	-	1,000	-	1,000
120	COMMUNICATIONS	2,109	1,438	1,000	500	1,000
130	CONTRACTUAL SERVICES	254	618	-	-	-
131	REPAIRS/MAINTENANCE	10,680	347	-	-	-
132	PROFESSIONAL SERVICES	373	48	1,000	500	1,000
150	VEHICLE OPERATIONS	50,441	40,069	75,000	50,000	65,000
151	FUEL	<u>29,161</u>	<u>22,929</u>	<u>30,000</u>	<u>24,000</u>	<u>30,000</u>
	* SUBTOTAL OPERATING *	<u>\$ 117,014</u>	<u>\$ 97,917</u>	<u>\$ 155,000</u>	<u>\$ 120,500</u>	<u>\$ 145,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 448,490</u></u>	<u><u>\$ 453,176</u></u>	<u><u>\$ 512,172</u></u>	<u><u>\$ 457,490</u></u>	<u><u>\$ 505,117</u></u>

DIVISION 661 COMMERCIAL COLLECTION

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader I	1	14
Heavy Equipment Operator	2	13
Heavy Equipment Operator/Welder	<u>1</u>	13
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of commercial collection service as the previous year. Overall this division will show a small decrease in expenses.

15-5-663 TRANSFER STATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 134,977	\$ 91,009	\$ 139,708	\$ 100,000	\$ 118,724
014	OVERTIME	23,807	15,986	16,500	25,000	16,500
021	FICA	11,698	9,013	11,247	11,368	9,736
022	EMPLOYEE RETIREMENT	15,650	13,524	17,902	17,761	12,032
023	EMPLOYEE INSURANCE	33,137	27,869	36,000	36,000	37,800
040	WORKERS COMPENSATION	6,730	126,311	7,029	7,029	6,085
050	AWARDS	2,334	1,684	2,499	2,499	2,685
	* SUBTOTAL PERSONNEL *	<u>\$ 228,333</u>	<u>\$ 285,396</u>	<u>\$ 230,885</u>	<u>\$ 199,657</u>	<u>\$ 203,562</u>
110	CLOTHING/UNIFORMS	\$ 2,930	\$ 2,843	\$ 4,000	\$ 3,000	\$ 4,000
111	MATERIALS/SUPPLIES	9,169	4,902	15,000	15,000	15,000
121	UTILITIES	3,855	3,671	5,000	4,000	5,000
130	CONTRACTUAL SERVICES	607,355	617,221	700,000	700,000	710,000
131	REPAIRS/MAINTENANCE	50,658	3,810	25,000	20,000	25,000
132	PROFESSIONAL SERVICES	68	75	1,000	100	1,000
150	VEHICLE OPERATIONS	57,025	52,866	55,000	55,000	55,000
151	FUEL	40,735	32,246	35,000	30,000	35,000
	* SUBTOTAL OPERATING *	<u>\$ 771,795</u>	<u>\$ 717,634</u>	<u>\$ 840,000</u>	<u>\$ 827,100</u>	<u>\$ 850,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 1,000,128</u></u>	<u><u>\$ 1,003,030</u></u>	<u><u>\$ 1,070,885</u></u>	<u><u>\$ 1,026,757</u></u>	<u><u>\$ 1,053,562</u></u>

DIVISION 663 TRANSFER STATION

DIVISION NARRATIVE

The Transfer Station Division is comprised of three Heavy Equipment Operators. These employees report to the Sanitation Superintendent who in turn reports to the Public Works Director/City Engineer.

This division is responsible for operating and maintaining our transfer station and hauling trash and garbage to the landfill. This is accomplished through the use of five tractor-trailer transfer trucks that are loaded by a compactor. Each driver makes at least six trips each day during the peak season.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Heavy Equipment Operator	<u>3</u>	13
TOTAL	<u>3</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget with a decrease in expenses.

15-5-671 RESIDENTIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 584,896	\$ 564,431	\$ 626,135	\$ 587,300	\$ 623,919
014	OVERTIME	46,222	40,925	45,000	45,000	45,000
021	FICA	45,634	43,874	46,979	44,261	46,824
022	EMPLOYEE RETIREMENT	70,876	68,627	68,103	74,175	78,527
023	EMPLOYEE INSURANCE	121,504	121,119	132,000	132,000	138,600
030	TRAINING	-	-	2,500	-	2,500
040	WORKERS COMPENSATION	15,792	16,314	16,778	16,314	16,723
050	AWARDS	8,449	8,247	9,163	9,163	9,845
	* SUBTOTAL PERSONNEL *	\$ 893,373	\$ 863,537	\$ 946,658	\$ 908,213	\$ 961,938
110	CLOTHING/UNIFORMS	\$ 10,474	\$ 10,504	\$ 10,000	\$ 9,000	\$ 10,000
111	MATERIALS/SUPPLIES	8,060	28,067	55,000	30,000	55,000
120	COMMUNICATIONS	1,560	2,015	5,000	5,000	5,000
130	CONTRACTUAL SERVICES	14	6	-	-	-
132	PROFESSIONAL SERVICES	332	7	3,000	1,000	3,000
140	SUB / DUES	212	286	-	-	-
141	TRAVEL	-	-	2,000	-	2,000
142	ADVERTISING	120	84	2,000	500	2,000
150		109,604	112,929	80,000	80,000	80,000
151		51,536	44,454	48,000	40,000	48,000
152		4,879	13,158	-	-	-
	* SUBTOTAL OPERATING *	\$ 186,791	\$ 211,510	\$ 205,000	\$ 165,500	\$ 205,000
	** TOTAL EXPENSES **	\$ 1,080,164	\$ 1,075,047	\$ 1,151,658	\$ 1,073,713	\$ 1,166,938

DIVISION 671 RESIDENTIAL COLLECTION

DIVISION NARRATIVE

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

The Sanitation Division is responsible for the curbside collection of all municipal solid waste, including yard waste, recycling and white goods. In addition, personnel provide beach cleaning services and roadside litter collection. Approximately 10,500 residential customers are served each week. Approximately 22,000 tons of solid waste are collected and disposed each year.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Operations Manager / Solid Waste	1	27
Supervisor, Sanitation	1	21
Crew Leader I	1	14
Heavy Equipment Operator	3	13
Motor Equipment Operator	4	11
Tradesworker	<u>1</u>	9
TOTAL	<u>11</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

15-5-673 TRASH/LITTER COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 144,952	\$ 150,215	\$ 159,597	\$ 140,800	\$ 159,624
012	SALARY, PART-TIME	-	-	10,920	-	10,920
014	OVERTIME	23,469	21,943	16,500	20,000	16,500
021	FICA	12,022	12,288	13,278	11,417	13,280
022	EMPLOYEE RETIREMENT	20,645	19,634	20,373	20,536	22,518
023	EMPLOYEE INSURANCE	33,137	34,595	36,000	36,000	37,800
024	UNEMPLOYMENT	-	4,215	-	-	-
040	WORKERS COMPENSATION	4,310	4,549	4,675	4,675	4,676
050	AWARDS	2,357	2,438	2,499	2,499	2,685
	* SUBTOTAL PERSONNEL *	\$ 240,892	\$ 249,877	\$ 263,842	\$ 235,927	\$ 268,003
110	CLOTHING/UNIFORMS	\$ 2,739	\$ 2,922	\$ 4,000	\$ 3,000	\$ 4,000
111	MATERIALS/SUPPLIES	7,027	1,913	26,200	10,000	26,200
132	PROFESSIONAL SERVICES	128	-	1,000	250	1,000
150	VEHICLE OPERATIONS	30,352	42,879	40,000	40,000	40,000
151	FUEL	40,977	30,444	32,500	32,500	32,500
152	DAMAGE CLAIMS	586	-	-	-	-
	* SUBTOTAL OPERATING *	\$ 81,809	\$ 78,158	\$ 103,700	\$ 85,750	\$ 103,700
	** TOTAL EXPENSES **	\$ 322,701	\$ 328,035	\$ 367,542	\$ 321,677	\$ 371,703

DIVISION 673 TRASH/LITTER COLLECTION

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Heavy Equipment Operator	2	13
Motor Equipment Operator	<u>1</u>	11
TOTAL	<u>3</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

15-5-674 BEACH CLEANING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY	\$ 72,958	\$ 40,329	\$ 84,503	\$ 60,000	\$ 78,776
012	SALARY, PART-TIME	21,157	24,495	43,680	30,000	43,680
014	OVERTIME	13,063	10,462	16,925	16,925	16,925
021	FICA	8,268	5,726	10,158	7,485	9,757
022	EMPLOYEE RETIREMENT	8,052	5,880	9,938	7,373	9,231
023	EMPLOYEE INSURANCE	22,092	23,063	24,000	24,000	25,200
040	WORKERS COMPENSATION	3,474	3,503	3,628	3,628	3,485
050	AWARDS	<u>1,535</u>	<u>1,723</u>	<u>1,666</u>	<u>1,666</u>	<u>1,790</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 150,599</u>	<u>\$ 115,181</u>	<u>\$ 194,498</u>	<u>\$ 151,077</u>	<u>\$ 188,844</u>
110	CLOTHING/UNIFORMS	\$ 1,889	\$ 1,737	\$ 3,000	\$ 3,000	\$ 3,000
111	MATERIALS/SUPPLIES	3,114	7,685	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	32	25	1,500	1,500	1,500
150	VEHICLE OPERATIONS	25,295	26,097	30,000	25,000	25,000
151	FUEL	26,668	20,357	25,000	22,500	25,000
152	DAMAGE CLAIMS	<u>1,065</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 58,063</u>	<u>\$ 55,901</u>	<u>\$ 69,500</u>	<u>\$ 62,000</u>	<u>\$ 64,500</u>
	 ** TOTAL EXPENSES **	 <u>\$ 208,662</u>	 <u>\$ 171,082</u>	 <u>\$ 263,998</u>	 <u>\$ 213,077</u>	 <u>\$ 253,344</u>

DIVISION 674 BEACH CLEANING

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Motor Equipment Operator	<u>2</u>	11
TOTAL	<u>2</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

15-5-675 RECYCLING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 165,500	\$ 173,132	\$ 177,511	\$ 168,750	\$ 178,102
014	OVERTIME	18,662	17,934	17,400	20,000	17,400
021	FICA	13,228	13,488	14,229	13,779	14,272
022	EMPLOYEE RETIREMENT	18,003	19,983	20,802	18,914	19,601
023	EMPLOYEE INSURANCE	44,183	46,125	48,000	48,000	50,400
030	TRAINING	18	30	-	-	-
040	WORKERS COMPENSATION	4,104	4,754	4,873	4,873	4,888
050	AWARDS	<u>3,058</u>	<u>3,220</u>	<u>3,332</u>	<u>3,332</u>	<u>3,580</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 266,756</u>	<u>\$ 278,666</u>	<u>\$ 286,147</u>	<u>\$ 277,648</u>	<u>\$ 288,243</u>
110	CLOTHING/UNIFORMS	\$ 3,709	\$ 3,443	\$ 4,500	\$ 4,000	\$ 4,500
111	MATERIALS/SUPPLIES	99,821	97,387	65,000	65,000	65,000
113	PRINTING/BINDING	-	980	3,000	1,000	3,000
130	CONTRACTUAL SERVICES	-	-	1,000	-	1,000
150	VEHICLE OPERATIONS	35,405	32,482	35,000	35,000	35,000
150	FUEL	33,910	28,644	31,000	31,000	31,000
152	DAMAGE CLAIMS	<u>56,296</u>	<u>3,266</u>	<u>-</u>	<u>7,146</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 229,141</u>	<u>\$ 166,202</u>	<u>\$ 139,500</u>	<u>\$ 143,146</u>	<u>\$ 139,500</u>
	 ** TOTAL EXPENSES **	 <u>\$ 495,897</u>	 <u>\$ 444,868</u>	 <u>\$ 425,647</u>	 <u>\$ 420,794</u>	 <u>\$ 427,743</u>

DIVISION 675 RECYCLING

DIVISION NARRATIVE

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

This division is responsible for the curbside collection of recyclable materials from residential properties and the bulk collection of recycling from multi-family and commercial properties.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Heavy Equipment Operator/Welder	1	13
Motor Equipment Operator	1	11
Tradesworker	<u>2</u>	9
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase in expenses is 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. The valuation of capitals assets as audited for the year ending June 30, 2020 was \$9,128,522. The accumulated depreciation as of June 30, 2020 was \$6,761,999.

DETAIL OF EXPENSES		15-5-901-510				
CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 558,827	\$ 578,191	\$ 570,000	\$ 580,000	\$ 580,000
TOTAL DEPRECIATION		\$ 558,827	\$ 578,191	\$ 570,000	\$ 580,000	\$ 580,000

CONTINGENCY

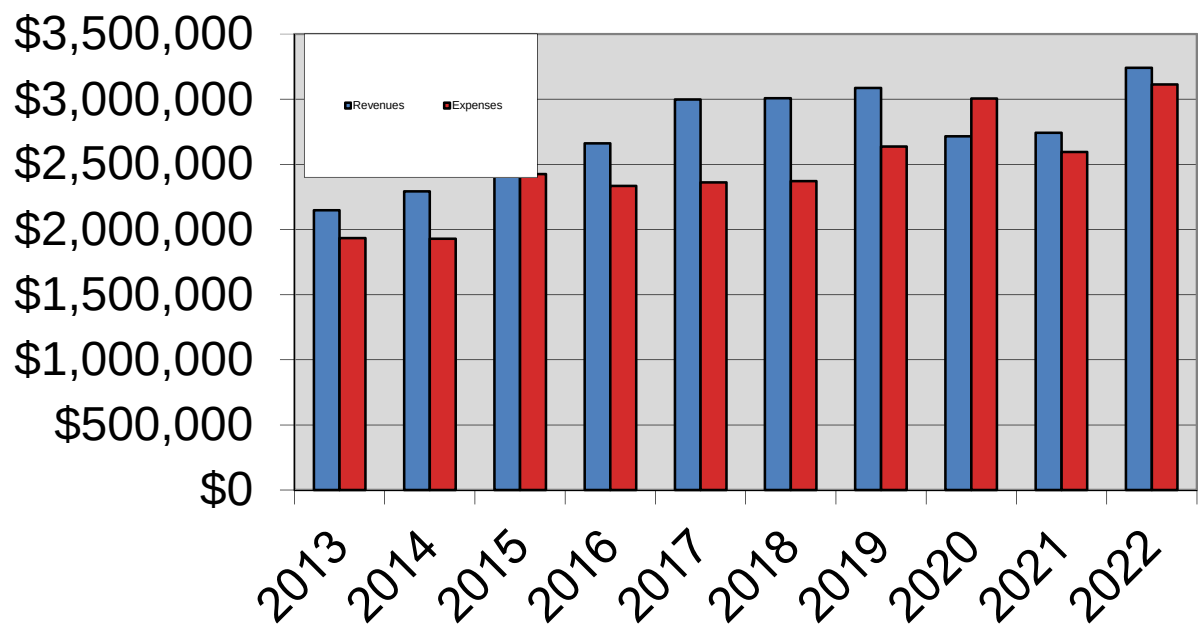
DETAIL OF EXPENSES		15-5-901-189				
CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
<u>DEPRECIATION</u>						
189	CONTINGENCY	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000
TOTAL CONTINGENCY		\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000

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BEACH SERVICES FUND

BEACH SERVICES FUND

REVENUES AND EXPENSES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS



The chart above reflects a surplus of \$127,945 for FY 2022. 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. Due to the pandemic this fund has not seen a large surplus during the previous two years, but it still maintains a viable fund balance for unusual events such as the current pandemic.

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, 2022

DETAIL OF REVENUES

REVENUES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
Rental (Umbrellas & Chairs)	\$ 2,394,645	\$ 2,176,880	\$ 2,800,000	\$ 2,225,000	\$ 2,675,000
Italian Ice Sales	360,849	208,743	300,000	100,000	200,000
Sales (Drinks, Food, Misc)	258	-	10,000	10,000	10,000
Amusement Sales	48,134	16,959	-	16,000	-
Accommodations Tax Transfer	157,805	93,734	129,081	110,000	220,808
Local Accommodations Tax Transfer	321,058	363,862	397,150	397,150	300,000
Miscellaneous	17,569	34,080	20,000	33,299	20,000
Less Sales Tax	(213,173)	(178,899)	(185,000)	(150,000)	(185,000)
TOTAL REVENUES	\$ 3,087,145	\$ 2,715,359	\$ 3,471,231	\$ 2,741,449	\$ 3,240,808

FISCAL YEAR ENDING JUNE 30, 2022

SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
760	Beach Services - Concessions	\$ 874,511	\$ 905,206	\$ 1,077,624	\$ 813,626	\$ 1,071,304
761	Beach Services - Lifeguards	770,449	796,903	766,067	684,053	856,975
906	Depreciation	168,535	174,043	160,000	175,000	160,000
906	Overhead Allocations	622,456	629,967	686,776	622,060	724,584
906	Transfer Out GF	-	150,000	-	-	-
906	Transfer Out NMB Enterprise Fund	200,000	350,000	300,000	300,000	300,000
TOTAL OPERATING EXPENSES		\$ 2,635,951	\$ 3,006,119	\$ 2,990,467	\$ 2,594,739	\$ 3,112,863
EXCESS (DEFICIT)		\$ 451,194	\$ (290,760)	\$ 480,764	\$ 146,710	\$ 127,945
BEGINNING NET POSITION		\$ 1,029,866	\$ 1,481,060	\$ 1,481,060	\$ 1,190,300	\$ 1,337,010
ENDING NET POSITION		\$ 1,481,060	\$ 1,190,300	\$ 1,961,824	\$ 1,337,010	\$ 1,464,955

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, 2022 DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
760	Beach Truck	\$ 25,000	16-5-760-360
761	Gator (Side by Side)	14,500	16-5-761-360
TOTAL CAPITAL OUTLAY		<u>\$ 39,500</u>	

Performance Benchmarks, Goals, and Priorities

The goals and priorities set forth in FY 2021 budget are underway and being accomplished as follows:

- Increase revenues back to FY 2018 levels prior to pandemic.
- Continue to improve staff training and maintain levels through regular season and shoulder season.
- Control variable expenses to acceptable percentage compared to actual revenue.
- Continue to grow online reservation program.

The following benchmarks, goals, and priorities are provided for in FY 2022:

- Increase revenues back to FY 2018 levels prior to pandemic.
- 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 3,311	\$ 43,710	\$ 41,667	\$ 41,075	\$ 42,823
012	PT- CONCESSIONS	531,939	542,126	635,000	500,000	635,000
013	PT- COMMISSIONS	35,711	37,168	38,244	30,000	36,760
017	PT-SLIDE SECURITY	6,156	-	-	-	-
021	FICA	27,051	31,662	54,691	43,687	54,666
022	RETIREMENT	247	4,923	3,333	4,588	4,783
023	INSURANCE	7	10	12,000	12,000	12,000
024	UNEMPLOYMENT INSURANCE	-	(2)	-	-	-
030	TRAINING	24	8,676	5,000	4,338	-
040	WORKERS COMPENSATION	10,955	10,955	10,955	10,995	10,955
050	AWARDS	-	812	180	813	895
	* SUBTOTAL PERSONNEL *	\$ 615,401	\$ 680,040	\$ 801,070	\$ 647,496	\$ 797,882
110	CLOTHING/UNIFORMS	\$ 1,941	\$ -	\$ 3,000	\$ 1,000	\$ 3,000
111	MATERIALS/SUPPLIES	29,790	17,812	18,000	12,000	18,000
112	OFFICE SUPPLIES	-	-	1,900	1,000	1,900
113	PRINTING/BINDING	-	3,117	5,500	3,000	5,500
120	COMMUNICATIONS	31,913	32,857	41,022	35,000	41,022
130	CONTRACTUAL SERVICES	120	2,337	1,000	500	1,000
131	REPAIRS/MAINTENANCE	12,363	10,059	17,000	10,000	17,000
132	PROFESSIONAL SERVICE+A28:C	3,323	278	23,000	1,000	23,000
134	CREDIT CARD FEES	33,456	31,071	30,282	40,000	40,000
140	SUBSCRIPTIONS & DUES	-	-	-	2,280	-
141	TRAVEL/BUSINESS	26	7	1,500	100	1,500
142	ADVERTISING	-	-	500	200	500
150	VEHICLE OPERATIONS	11,282	17,258	11,000	11,000	11,000
151	FUEL	17,640	14,443	21,600	15,000	20,000
152	DAMAGE CLAIMS	-	29,858	-	4,050	-
185	ITALIAN ICE / SUPPLIES	117,256	66,069	100,000	30,000	88,750
186	BOTTLED DRINKS	-	-	750	-	750
187	PREPACKAGED FOODS	-	-	500	-	500
	* SUBTOTAL OPERATING *	\$ 259,110	\$ 225,166	\$ 276,554	\$ 166,130	\$ 273,422
	** TOTAL EXPENSES**	\$ 874,511	\$ 905,206	\$ 1,077,624	\$ 813,626	\$ 1,071,304

DIVISION 760 BEACH SERVICES- CONCESSIONS

DIVISION NARRATIVE

The Beach Services division currently has one full-time regular employee to coordinate Concessions/Rentals. An Overhead allocation is made to account for the hours worked during the summer months for the Beach Services Manager and Beach Services Assistant. Also, approximately 110 part-time employees will be hired during the summer as concession or rental employees.

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The slight decrease in operating costs for Beach Services is due to the elimination of the large slide on the beach.

16-5-761 BEACH SERVICES - LIFEGUARDS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
012	PT - LIFEGUARDS	\$ 589,647	\$ 567,445	\$ 575,000	\$ 500,000	\$ 650,000
013	LIFEGUARD BONUSES	34,400	37,200	43,000	20,200	43,000
021	FICA	34,582	34,382	47,277	39,795	53,015
030	TRAINING	1,690	1,718	3,700	2,500	3,700
040	WORKERS COMPENSATION	12,360	44,590	12,360	12,360	13,860
050	AWARDS	-	-	2,000	-	2,000
	* SUBTOTAL PERSONNEL *	<u>\$ 672,679</u>	<u>\$ 685,335</u>	<u>\$ 683,337</u>	<u>\$ 574,855</u>	<u>\$ 765,575</u>
110	CLOTHING/UNIFORMS	\$ 28,403	\$ 33,952	\$ 17,360	\$ 17,360	\$ 30,000
111	MATERIALS/SUPPLIES	37,638	49,065	18,150	25,000	25,000
113	PRINTING/BINDING	486	346	-	-	-
120	COMMUNICATIONS	8,813	8,078	9,000	9,000	9,000
130	CONTRACTUAL SERVICES	281	316	-	-	-
131	REPAIRS/MAINTENANCE	5,011	2,359	7,800	6,000	7,800
132	PROFESSIONAL SERVICES	1,028	609	-	-	-
140	SUBSCRIPTIONS & DUES	3,880	6,059	3,920	3,920	6,100
141	TRAVEL	4,933	-	2,000	-	2,000
142	ADVERTISING	889	1,845	3,500	1,500	3,500
150	VEHICLE OPERATIONS	2,947	6,151	6,000	4,500	6,000
151	FUEL	3,461	2,228	1,000	2,000	2,000
152	DAMAGE CLAIMS	-	560	-	25,918	-
	* SUBTOTAL OPERATING *	<u>\$ 97,770</u>	<u>\$ 111,568</u>	<u>\$ 68,730</u>	<u>\$ 95,198</u>	<u>\$ 91,400</u>
	** TOTAL EXPENSES **	<u>\$ 770,449</u>	<u>\$ 796,903</u>	<u>\$ 752,067</u>	<u>\$ 670,053</u>	<u>\$ 856,975</u>

DIVISION 761 BEACH SERVICES- LIFEGUARDS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2022.

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

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

BEACH SERVICES FUND

DEPRECIATION

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

The depreciation expense is based upon the useful life of each asset. The valuation of capital assets are audited for the year ending June 30, 2020 was \$1,732,730. The accumulated depreciation as of June 30, 2020 was \$1,042,112.

DETAIL OF EXPENSES 16-5-906-510

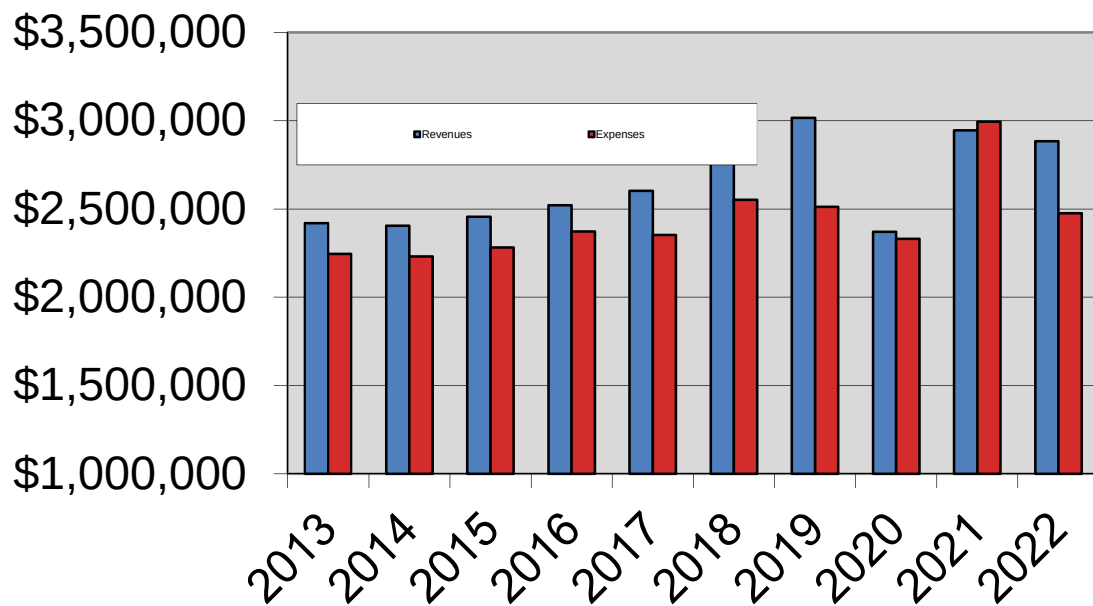
CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 168,535	\$ 174,043	\$ 160,000	\$ 175,000	\$ 160,000
* TOTAL DEPRECIATION*		<u>\$ 168,535</u>	<u>\$ 174,043</u>	<u>\$ 160,000</u>	<u>\$ 175,000</u>	<u>\$ 160,000</u>

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AQUATIC & FITNESS CENTER FUND

AQUATIC AND FITNESS CENTER FUND

REVENUES AND EXPENSES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS



According to the chart above, revenues are projected to exceed expenses by \$407,657 for FY 2022. The Aquatic & Fitness Center will most likely need additional resources over the next several year due to a drop in membership because of the pandemic. The good news is that this Fund will eliminate its' debt in November of 2023.

**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, 2022

DETAIL OF REVENUES

REVENUES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
Aquatic Membership Fees	\$ 1,731,409	\$ 1,382,701	\$ 1,800,000	\$ 1,650,000	\$ 1,650,000
Aquatic Enrollment Fees	67,751	53,172	60,000	66,000	60,000
Aquatic Day Memberships	54,865	40,165	59,000	59,000	59,000
Operating Program Fees	276,077	202,317	250,000	250,000	250,000
Sales (Merch. & Food)	51,443	46,264	47,500	47,500	47,500
Property Sales/Interest/Rent	345	310	-	-	-
Miscellaneous	4,354	7,827	2,000	27,000	2,000
Non-Operating Program Fees	2,954	7,950	15,000	15,000	15,000
Local Accommodations Tax Transfer	827,386	629,682	830,000	830,000	800,000
TOTAL REVENUES	\$ 3,016,584	\$ 2,370,388	\$ 3,063,500	\$ 2,944,500	\$ 2,883,500

FISCAL YEAR ENDING JUNE 30, 2022

SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
770	Administration	\$ 1,004,791	\$ 889,719	\$ 994,133	\$ 1,300,364	\$ 919,895
771	Aquatics	282,444	256,579	389,507	374,389	279,921
772	Activity Specialist	176,959	178,737	216,885	208,479	197,214
773	Fitness	258,789	228,634	284,581	280,228	285,375
774	Custodians	135,711	136,662	156,776	156,621	161,218
970	Depreciation / Amortization	294,596	298,147	295,000	295,000	295,000
970	Overhead Allocations	243,170	247,645	260,090	241,482	270,262
970	Bond Interest/Agent Fees	114,658	95,040	87,627	87,627	66,958
TOTAL OPERATING EXPENSES		\$ 2,511,118	\$ 2,331,163	\$ 2,684,599	\$ 2,944,190	\$ 2,475,843
EXCESS (DEFICIT)		\$ 505,466	\$ 39,225	\$ 378,901	\$ 310	\$ 407,657
BEGINNING NET POSITION		\$ 2,959,214	\$ 3,464,680	\$ 3,503,905	\$ 3,503,905	\$ 3,504,215
ENDING NET POSITION		\$ 3,464,680	\$ 3,503,905	\$ 3,882,806	\$ 3,504,215	\$ 3,911,872

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, 2022 DETAIL OF CAPITAL OUTLAY

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

Performance Benchmarks, Goals, and Priorities

The following benchmarks, goals, and priorities are provided for in FY 2022, along with programs already in place:

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

17-5-770 ADMINISTRATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 260,903	\$ 250,787	\$ 319,771	\$ 319,750	\$ 289,604
012	SALARY, PART-TIME	68,931	42,861	82,653	82,000	83,942
014	OVERTIME	1,124	236	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	24,927	22,924	28,975	29,315	26,895
022	EMPLOYEE RETIREMENT	33,070	26,550	40,917	42,207	34,914
023	EMPLOYEE INSURANCE	41,430	43,394	60,000	60,000	50,400
030	TRAINING	362	145	650	500	650
040	WORKERS COMPENSATION	2,856	2,906	3,219	3,219	3,735
050	AWARDS	<u>2,334</u>	<u>3,291</u>	<u>4,450</u>	<u>4,450</u>	<u>3,580</u>
* SUBTOTAL PERSONNEL *		<u>\$ 441,337</u>	<u>\$ 398,494</u>	<u>\$ 546,035</u>	<u>\$ 546,841</u>	<u>\$ 499,120</u>
110	CLOTHING/UNIFORMS	\$ 385	\$ 370	\$ 700	\$ 300	\$ 500
111	MATERIALS/SUPPLIES	9,624	9,862	10,000	10,000	10,000
112	OFFICE SUPPLIES	6,303	2,856	10,400	10,400	10,400
113	PRINTING/BINDING	2,199	523	2,000	1,500	1,900
117	RESALE SUPPLIES	6,144	5,732	5,500	3,500	5,500
120	COMMUNICATIONS	1,512	1,264	2,000	2,000	1,500
121	UTILITIES	156,544	136,256	180,000	160,000	180,000
130	CONTRACTUAL SERVICES	58,524	64,626	56,338	52,838	54,670
131	REPAIRS/MAINTENANCE	243,613	210,798	103,200	450,000	91,200
132	PROFESSIONAL SERVICES	36	282	925	500	-
134	CREDIT CARD FEES	13,988	13,057	10,500	10,500	13,000
140	SUBSCRIPTIONS/DUES	1,196	645	985	985	855
141	TRAVEL/BUSINESS	3,328	2,493	5,000	1,000	-
142	ADVERTISING	60,058	40,547	60,550	50,000	51,250
151	FUEL	-	96	-	-	-
152	DAMAGE CLAIMS	<u>-</u>	<u>1,818</u>	<u>-</u>	<u>-</u>	<u>-</u>
* SUBTOTAL OPERATING *		<u>\$ 563,454</u>	<u>\$ 491,225</u>	<u>\$ 448,098</u>	<u>\$ 753,523</u>	<u>\$ 420,775</u>
** TOTAL EXPENSES **		<u>\$ 1,004,791</u>	<u>\$ 889,719</u>	<u>\$ 994,133</u>	<u>\$ 1,300,364</u>	<u>\$ 919,895</u>

DIVISION 770 ADMINISTRATION

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Aquatic & Fitness Center Director	1	25
Assistant Aquatic & Fitness Center Director	1	21
Customer Service Supervisor	1	15
Secretary / Receptionist	<u>1</u>	10
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division will provide the same basic level of services as the previous fiscal year. The decrease in total expenses is due to a reduction in personnel costs and repairs and maintenance.

17-5-771 AQUATICS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 87,335	\$ 71,979	\$ 94,418	\$ 94,418	\$ 87,616
012	SALARY, PART-TIME	83,573	66,617	90,000	90,000	84,214
014	OVERTIME	82	76	-	-	-
021	FICA	12,940	10,579	13,278	13,278	12,372
022	EMPLOYEE RETIREMENT	9,719	7,680	9,886	9,886	12,266
023	EMPLOYEE INSURANCE	22,102	19,220	24,000	24,000	25,200
024	UNEMPLOYMENT INSURANCE	175	129	-	-	-
030	TRAINING	1,725	557	500	-	1,600
040	WORKERS COMPENSATION	1,318	1,391	1,475	1,391	1,718
050	AWARDS	<u>1,556</u>	<u>832</u>	<u>1,780</u>	<u>1,666</u>	<u>1,790</u>
* SUBTOTAL PERSONNEL *		<u>\$ 220,525</u>	<u>\$ 179,060</u>	<u>\$ 235,337</u>	<u>\$ 234,639</u>	<u>\$ 226,776</u>
110	CLOTHING/UNIFORMS	\$ 37	\$ 4	\$ 600	\$ 250	\$ 300
111	MATERIALS/SUPPLIES	26,615	15,926	34,955	24,000	27,200
130	CONTRACTUAL SERVICES	2,579	3,695	7,700	5,000	7,700
131	REPAIRS/MAINTENANCE	28,265	56,622	105,000	105,000	12,200
132	PROFESSIONAL SERVICES	3,609	458	3,900	3,500	3,300
140	SUBSCRIPTIONS/DUES	<u>814</u>	<u>814</u>	<u>2,015</u>	<u>2,000</u>	<u>2,445</u>
* SUBTOTAL OPERATING *		<u>\$ 61,919</u>	<u>\$ 77,519</u>	<u>\$ 154,170</u>	<u>\$ 139,750</u>	<u>\$ 53,145</u>
** TOTAL EXPENSES **		<u><u>\$ 282,444</u></u>	<u><u>\$ 256,579</u></u>	<u><u>\$ 389,507</u></u>	<u><u>\$ 374,389</u></u>	<u><u>\$ 279,921</u></u>

DIVISION 771 AQUATICS

DIVISION NARRATIVE

The Aquatics Division is made up of two full-time staff members, the Aquatic Supervisor and an Assistant Aquatic Supervisor. These individuals are responsible for all the maintenance of the pool area as well as scheduling and supervising the lifeguards, swim instructors, and water exercise instructors. They plan and implement all pool related activities including swim lessons, swim teams, and aquatic exercise programs.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Aquatic Supervisor	1	15
Assistant Aquatic Supervisor	<u>1</u>	12
TOTAL	<u>2</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division will provide the same basic level of services as the previous fiscal year. The significant decrease in total expenses is due to a reduction in repairs and maintenance as well as personnel costs.

17-5-772 ACTIVITY SPECIALIST

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 51,652	\$ 49,621	\$ 52,376	\$ 52,376	\$ 52,625
012	SALARY, PART-TIME	82,405	89,919	98,113	98,000	99,247
014	OVERTIME	26	59	-	-	-
021	FICA	10,307	10,357	11,136	11,130	11,239
022	EMPLOYEE RETIREMENT	5,453	3,739	6,566	6,566	3,989
023	EMPLOYEE INSURANCE	11,924	11,532	12,000	12,000	12,600
030	TRAINING	180	594	500	500	500
040	WORKERS COMPENSATION	1,294	1,191	1,204	1,204	1,519
050	AWARDS	<u>778</u>	<u>832</u>	<u>890</u>	<u>853</u>	<u>895</u>
* SUBTOTAL PERSONNEL *		<u>\$ 164,019</u>	<u>\$ 167,844</u>	<u>\$ 182,785</u>	<u>\$ 182,629</u>	<u>\$ 182,614</u>
110	CLOTHING/UNIFORMS	\$ 385	\$ 330	\$ 600	\$ 600	\$ 600
111	MATERIALS/SUPPLIES	12,310	10,544	32,800	25,000	13,300
132	PROFESSIONAL SERVICES	<u>245</u>	<u>19</u>	<u>700</u>	<u>250</u>	<u>700</u>
* SUBTOTAL OPERATING *		<u>\$ 12,940</u>	<u>\$ 10,893</u>	<u>\$ 34,100</u>	<u>\$ 25,850</u>	<u>\$ 14,600</u>
** TOTAL EXPENSES **		<u><u>\$ 176,959</u></u>	<u><u>\$ 178,737</u></u>	<u><u>\$ 216,885</u></u>	<u><u>\$ 208,479</u></u>	<u><u>\$ 197,214</u></u>

DIVISION 772 ACTIVITY SPECIALIST

DIVISION NARRATIVE

The Activity Division is made up of one full-time staff member, the Activities Director. This individual is responsible for organizing and developing programs and activities for the Aquatic and Fitness Center. This would include all children's programs and special events such as summer camps, after-school programs, and the Child Watch Area located within the Center. Additionally, the Activity Director is responsible for activities in the gymnasium including members open basketball and volleyball.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Activities Director	<u>1</u>	17
TOTAL	<u>1</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division will provide the same basic level of services as the previous fiscal year. The decrease in total expenses is due to a reduction in materials & supplies in this division.

17-5-773 FITNESS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 48,939	\$ 45,686	\$ 51,945	\$ 51,945	\$ 51,980
012	SALARY, PART-TIME	122,454	101,377	125,268	125,250	126,841
014	OVERTIME	143	9	-	-	-
021	FICA	13,001	11,379	13,114	13,112	13,233
022	EMPLOYEE RETIREMENT	3,803	3,843	4,156	4,156	4,158
023	EMPLOYEE INSURANCE	11,046	11,532	12,000	12,000	12,600
030	TRAINING	290	30	675	675	500
040	WORKERS COMPENSATION	1,037	1,039	1,063	1,063	1,788
050	AWARDS	<u>758</u>	<u>832</u>	<u>890</u>	<u>833</u>	<u>895</u>
* SUBTOTAL PERSONNEL *		<u>\$ 201,471</u>	<u>\$ 175,727</u>	<u>\$ 209,111</u>	<u>\$ 209,034</u>	<u>\$ 211,995</u>
110	CLOTHING/UNIFORMS	\$ 48	\$ 338	\$ 450	\$ 450	\$ 450
111	MATERIALS/SUPPLIES	8,539	6,243	13,636	13,620	12,002
117	RESALE SUPPLIES	24,272	23,802	31,260	27,000	31,440
130	CONTRACTUAL SERVICES	6,936	8,284	14,000	14,000	14,540
131	REPAIRS/MAINTENANCE	15,407	14,150	14,000	14,000	14,000
132	PROFESSIONAL SERVICES	128	25	-	-	-
140	SUBSCRIPTIONS/DUES	48	65	624	624	948
141	TRAVEL/BUSINESS	<u>1,940</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
* SUBTOTAL OPERATING *		<u>\$ 57,318</u>	<u>\$ 52,907</u>	<u>\$ 75,470</u>	<u>\$ 71,194</u>	<u>\$ 73,380</u>
** TOTAL EXPENSES **		<u><u>\$ 258,789</u></u>	<u><u>\$ 228,634</u></u>	<u><u>\$ 284,581</u></u>	<u><u>\$ 280,228</u></u>	<u><u>\$ 285,375</u></u>

DIVISION 773 FITNESS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Fitness Director	<u>1</u>	17
TOTAL	<u>1</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

17-5-774 CUSTODIANS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
011	SALARY, REGULAR	\$ 47,863	\$ 54,940	\$ 58,031	\$ 58,030	\$ 57,817
012	SALARY, PART-TIME	15,159	11,167	23,920	23,920	23,920
014	OVERTIME	1,912	1,612	1,500	1,500	-
021	FICA	4,854	5,098	6,175	6,175	6,049
022	EMPLOYEE RETIREMENT	3,783	4,487	4,762	4,762	4,625
023	EMPLOYEE INSURANCE	22,092	23,034	24,000	24,000	25,200
030	TRAINING	30	30	-	-	-
040	WORKERS COMPENSATION	676	684	668	684	817
050	AWARDS	<u>1,448</u>	<u>744</u>	<u>1,600</u>	<u>1,550</u>	<u>1,790</u>
* SUBTOTAL PERSONNEL *		<u>\$ 97,817</u>	<u>\$ 101,796</u>	<u>\$ 120,656</u>	<u>\$ 120,621</u>	<u>\$ 120,218</u>
110	CLOTHING/UNIFORMS	\$ 43	\$ 206	\$ 1,000	\$ 1,000	\$ 1,000
111	MATERIALS/SUPPLIES	488	1,932	-	-	-
118	INSURANCE	36,478	32,641	35,000	35,000	40,000
131	REPAIRS/MAINTENANCE	-	81	-	-	-
132	PROFESSIONAL SERVICES	<u>885</u>	<u>6</u>	<u>120</u>	<u>-</u>	<u>-</u>
* SUBTOTAL OPERATING *		<u>\$ 37,894</u>	<u>\$ 34,866</u>	<u>\$ 36,120</u>	<u>\$ 36,000</u>	<u>\$ 41,000</u>
** TOTAL EXPENSES **		<u>\$ 135,711</u>	<u>\$ 136,662</u>	<u>\$ 156,776</u>	<u>\$ 156,621</u>	<u>\$ 161,218</u>

DIVISION 774 CUSTODIANS

DIVISION NARRATIVE

The Custodians Division is comprised of two full-time Custodians. These individuals are responsible for maintaining the facility and keeping it clean with the help of several part-time employees.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Custodian	<u>2</u>	8
TOTAL	<u>2</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division will provide the same basic level of services as the previous fiscal year. An increase is budgeted for FY 2022 due to additional custodial supplies.

AQUATIC AND FITNESS CENTER FUND

DEPRECIATION

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

The depreciation expense is based upon the useful life of each asset. The valuation of capital assets as audited for the year ending June 30, 2020 was \$10,282,834. The accumulated depreciation as of June 30, 2020 was \$3,899,704.

DETAIL OF EXPENSES 17-5-970-510

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 294,596	\$ 298,147	\$ 295,000	\$ 295,000	\$ 295,000
* TOTAL DEPRECIATION*		\$ 294,596	\$ 298,147	\$ 295,000	\$ 295,000	\$ 295,000

BOND INTEREST

DETAIL OF EXPENSES 17-5-970-415

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
<u>BOND INTEREST</u>						
415	BOND INTEREST	\$ 114,658	\$ 95,040	\$ 87,627	\$ 87,627	\$ 66,958
* TOTAL BOND INTEREST *		\$ 114,658	\$ 95,040	\$ 87,627	\$ 87,627	\$ 66,958

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, 2022

DETAIL OF REVENUES

REVENUES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
NMB Park Sponsorships	\$ 371,181	\$ 67,505	\$ 130,000	\$ 50,000	\$ 130,000
NMB Park Field/Tournament Rentals	-	71,114	105,000	80,000	105,000
NMB Park Rentals	-	12,110	30,000	15,000	30,000
NMB Park Admissions	-	45,175	45,000	25,000	45,000
NMB Park Concessions	395,862	301,850	330,000	250,000	400,000
NMB Park Vending	-	2,687	500	500	500
NMB Merchandise Sales	13,422	-	15,000	15,000	15,000
Revenue Share Activities	-	57,864	75,000	30,000	50,000
Christmas Light Show/ Village	355,153	431,643	450,000	664,983	667,000
Sales Tax	(46,861)	(53,363)	(30,000)	(30,000)	(30,000)
Miscellaneous	1,351	5,926	-	3,458	-
General Fund Transfer	150,000	200,000	365,000	365,000	-
Accommodations Tax Transfer	129,859	73,633	-	-	-
Carousel	-	-	100,000	-	-
Beach Services Transfer	200,000	350,000	300,000	300,000	300,000
TOTAL REVENUES	\$ 1,569,967	\$ 1,566,144	\$ 1,915,500	\$ 1,768,941	\$ 1,712,500

FISCAL YEAR ENDING JUNE 30, 2022

SUMMARY OF EXPENSES

Div #	DIVISION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
744	Concessions	\$ 406,530	\$ 403,107	\$ 422,599	\$ 278,289	\$ 378,747
745	Park Events	-	-	-	-	291,084
781	Christmas Light Show/Village Operating	286,799	260,818	272,600	199,400	241,700
906	Depreciation	346,007	359,835	300,000	300,000	200,000
906	Overhead Allocations	648,954	632,111	657,129	657,129	585,512
906	Transfer - General Fund	-	-	75,000	75,000	75,000
	TOTAL EXPENSES	\$ 1,688,290	\$ 1,655,871	\$ 1,727,328	\$ 1,509,818	\$ 1,772,043
	EXCESS (DEFICIT)	\$ (118,323)	\$ (89,727)	\$ 188,172	\$ 259,123	\$ (59,543)
	BEGINNING NET POSITION	\$ 1,031,963	\$ 913,640	\$ 823,913	\$ 823,913	\$ 1,083,036
	ENDING NET POSITION	\$ 913,640	\$ 823,913	\$ 1,012,085	\$ 1,083,036	\$ 1,023,493

NMB ENTERPRISE FUND

The following table illustrates the ongoing capital needs of this fund. Even though many of these items do not individually meet the capitalization threshold, the City will capitalize these items as a whole in order to smooth out the cost of the activities over time.

FISCAL YEAR ENDING JUNE 30, 2021 DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
781	Christmas Lights	\$ 70,000	18-5-781-370
	Total Capital	<u>\$ 70,000</u>	

Performance Benchmarks, Goals, and Priorities

The goals and priorities set forth in FY 2021 budget are underway and being accomplished as follows:

- Redesign the Christmas Village and provide new amenities.
- Design the expansion of the NMB Sports - Tourism Park.

The following benchmarks, goals, and priorities are provided for in FY 2022:

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

18-5-744 NMB ENTERPRISE FUND - CONCESSIONS

DETAIL OF EXPENSES

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

DIVISION 744 NMB ENTERPRISE FUND - CONCESSIONS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The 8.4% increase in expenses is mostly due to supplies for the concession area. This division is growing sales. This division was transferred for FY 2018 from the General Fund - Parks and Recreation Department.

18-5-745 NMB ENTERPRISE FUND - PARK EVENTS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATE	FY 2021 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ 147,733
012	SALARY, PART-TIME	-	-	-	-	25,000
014	OVERTIME	-	-	-	-	5,000
021	FICA	-	-	-	-	12,797
022	RETIREMENT	-	-	-	-	12,219
023	INSURANCE	-	-	-	-	50,400
024	UNEMPLOYEE INSURANCE	-	-	-	-	-
030	TRAINING	-	-	-	-	5,000
040	WORKERS COMPENSATION	-	-	-	-	3,555
050	AWARDS	-	-	-	-	3,580
	* SUBTOTAL PERSONNEL *	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 265,284</u>
110	CLOTHING/UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ 4,800
111	MATERIALS/SUPPLIES	-	-	-	-	10,000
112	OFFICE SUPPLIES	-	-	-	-	1,000
120	COMMUNICATIONS	-	-	-	-	1,500
131	REPAIRS/MAINTENANCE	-	-	-	-	3,000
151	VEHICLE OPERATIONS	-	-	-	-	2,500
150	FUEL	-	-	-	-	3,000
	* SUBTOTAL OPERATING *	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,800</u>
	** TOTAL EXPENSES **	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 291,084</u></u>

18-5-745 NMB ENTERPRISE FUND - PARK EVENTS

DIVISION NARRATIVE

This division provides for one full-time Crew Leader II, a Crew Leader I and two Events Specialists to prepare for the many events that take place throughout the year. These activities will also require the use of part time employees who will assist in providing services for the many events that will be held at the NMB Park and Sports Complex.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader II	1	17
Crew Leader I	1	14
Events Specialist	<u>2</u>	10
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division is new for FY 2022 and will play an integral part in the many programs that take place year round throughout the park.

18-5-781 CHRISTMAS LIGHT SHOW / VILLAGE

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2020 ESTIMATED	FY 2021 BUDGETED
030	TRAINING	\$ -	\$ 6,215	\$ -	\$ -	\$ -
	* SUBTOTAL PERSONNEL *	\$ -	\$ 6,215	\$ -	\$ -	\$ -
110	CLOTHING/UNIFORMS	\$ 2,832	\$ 5,725	\$ -	\$ -	\$ -
111	MATERIALS/SUPPLIES	102,601	85,226	33,750	33,750	33,750
113	PRINTING/BINDING	488	5,481	6,650	6,650	6,650
120	COMMUNICATIONS	-	-	1,200	-	1,200
130	CONTRACTUAL SERVICES	46,396	49,351	6,000	5,750	6,000
131	REPAIRS/MAINTENANCE	18,351	25,874	10,000	10,000	10,000
134	CREDIT CARD FEES	5,193	3,161	5,000	5,000	5,000
142	ADVERTISING	43,661	37,154	40,000	40,000	40,000
150	VEHICLE OPERATIONS	1,094	4,464	-	-	-
155	NMB DIRECT COSTS	21,478	-	110,000	110,000	120,000
		\$ 242,094	\$ 216,436	\$ 212,600	\$ 211,150	\$ 222,600
	** TOTAL EXPENSES **	\$ 242,094	\$ 222,651	\$ 212,600	\$ 211,150	\$ 222,600

DIVISION 781 CHRISTMAS LIGHT SHOW / VILLAGE

NMB ENTERPRISE FUND DIVISION NARRATIVE

This division will account for all costs associated with the operations of the Christmas drive-thru light show and Christmas Village located at the NMB Park and Sports Complex. This division will make capital investments for FY 2020, with the goal being to increase the number of visitors from the 90,000 that came in the previous year.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2022.

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

NMB ENTERPRISE FUND

DEPRECIATION

This account contains the depreciation expense for all of the capital assets in the NMB Enterprise Fund.

The depreciation expense is based upon the useful life of each asset. The valuation of capital assets as audited for the year ending June 30, 2019 was \$1,531,626. The accumulated depreciation as of June 30, 2019 was \$868,026.

DETAIL OF EXPENSES 18-5-970-510

CODE	CLASSIFICATION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 298,055	\$ 346,007	\$ 350,000	\$ 350,000	\$ 300,000
* TOTAL DEPRECIATION*		\$ 298,055	\$ 346,007	\$ 350,000	\$ 350,000	\$ 300,000

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INSURANCE RESERVE FUND

**INSURANCE RESERVE FUND
FUND 19**

The Insurance Reserve Fund was created during FY 2012 with the City's transition from the South Carolina Local Government Assurance Group to Blue Cross and Blue Shield of South Carolina a third party administrator for City's self-insured health insurance plan. This Internal Service Fund is used to record all revenues and expenses related to the City's health insurance plan, including the employee wellness program. As of January 1, 2014 the Internal Service Fund also has been used to record all revenues and expenses related to the City's workers compensation plan, and as of January 1, 2016 it has also been used to record all revenues and expenses related to the City's property and liability insurance plan.

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

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

SOURCE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
Interest	\$ 671	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Misc Revenues	19,765	997	-	-	-
Health Insurance:					
Wellness Nonparticipation	37,250	14,204	20,000	40,000	40,000
Contributions from Retiree & Retiree Dependents	601,222	562,970	532,000	448,000	450,000
Contributions from Dependents	641,944	694,214	759,000	646,000	646,000
Reinsurance Reimbursements	1,112,157	197,656	-	200,000	-
Prescription Rebates	121,968	90,535	-	90,000	-
HRA Forfeitures	-	69,393	-	7,000	-
Employee Premiums	4,149,220	4,450,615	5,076,000	4,697,000	5,374,800
Workers Compensation:					
Subrogation Recovery	3,116	25,869	-	-	-
Employee Premiums	422,665	2,048,569	470,021	469,287	642,661
Transfers from Other Funds	-	1,239,791	-	500,000	-
Property/Liability:					
Insurance Reimbursements	434,226	-	-	434,226	-
Transfer from Capital Improvement Fund	-	-	600,000	-	610,000
Insurance Premiums	500,000	510,000	-	520,000	-
TOTAL REVENUES	\$ 8,044,204	\$ 9,904,811	\$ 7,458,021	\$ 8,052,513	\$ 7,764,461

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

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2021 ESTIMATED	FY 2022 BUDGETED
Health Insurance:					
Claim Expenditures	\$ 6,740,510	\$ 5,537,504	\$ 4,830,700	\$ 5,000,000	\$ 5,000,000
Admin Fees, Misc. Exp, Aggregate Premium	626,186	760,203	767,350	800,000	840,000
Wellness Expenses	204,552		210,000	270,000	300,000
Clinic Expenses	213,620	308,103	365,000	275,000	275,000
Workers Compensation:					
Claim Expenditures	208,028	764,275	300,000	250,000	300,000
Admin Fees, Misc. Exp, Aggregate Premium	656,154	219,211	225,000	240,000	262,500
Property/Liability Insurance:					
Claim Expenditures	65,844	402,751	25,000	75,000	25,000
Admin Fees, Misc. Exp, Aggregate Premium	523,094	557,763	560,000	530,000	600,000
Overhead Allocations	40,224	34,531	41,900	33,290	35,577
OPEB Normal Costs	1,162,852	3,615,412	100,000	100,000	100,000
TOTAL EXPENSES	\$10,441,064	\$12,199,752	\$ 7,424,950	\$ 7,573,290	\$ 7,738,077
EXCESS (DEFICIT)	\$ (2,396,860)	\$ (2,294,940)	\$ 33,071	\$ 479,223	\$ 26,384
BEGINNING NET RESOURCES	\$ (3,504,685)	\$ (5,901,545)	\$ (6,220,935)	\$ (8,196,485)	\$ (7,717,262)
ENDING NET RESOURCES	\$ (5,901,545)	\$ (8,196,485)	\$ (6,187,864)	\$ (7,717,262)	\$ (7,690,878)

INSURANCE RESERVE FUND

Performance Benchmarks, Goals and Priorities

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

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PERSONNEL REPORT

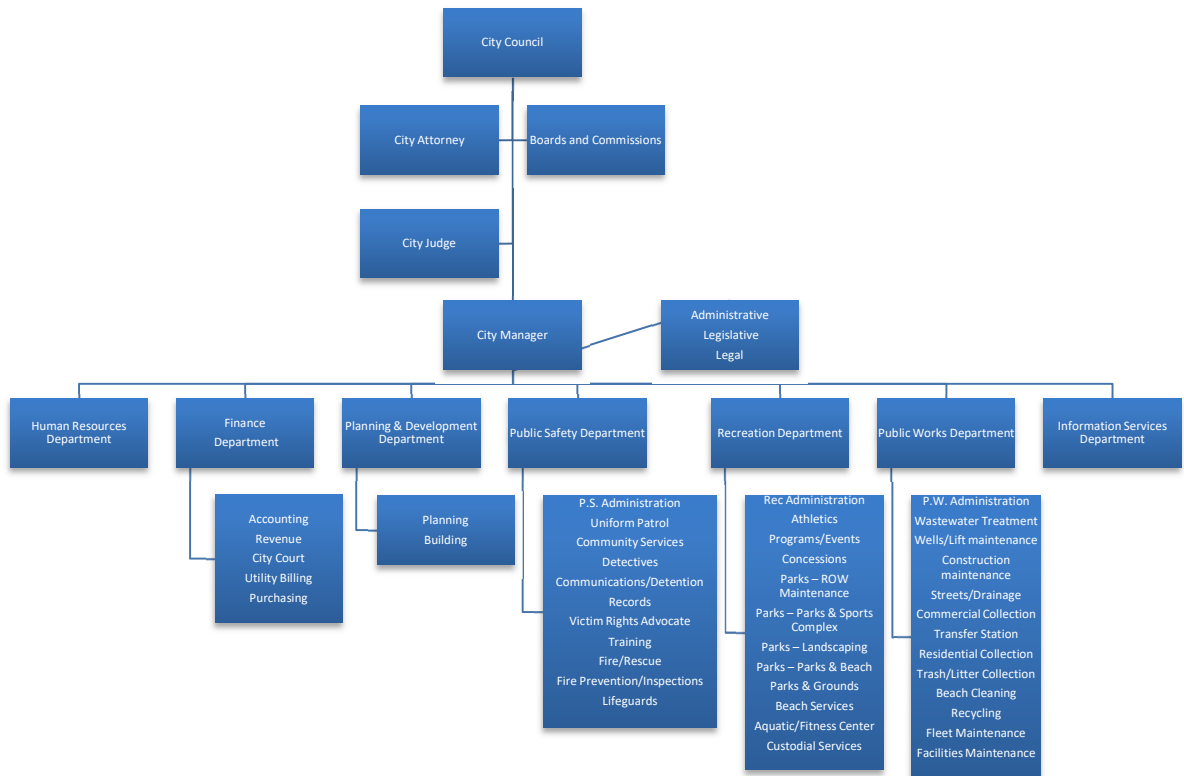
PERSONNEL REPORT

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

City Organization

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

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



The work force in total will remain fixed at this time.

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 not changed for FY 2022. Changes by division are illustrated below:

DEPT	Div.#	CLASSIFICATION	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 ADOPTED	FY 2021 ADOPTED	FY 2022 ADOPTED
GENERAL GOVT	211	Legislative	8	8	8	8	9 ⁷
	221	Administrative	1	1	3 ^{1,2}	3	3
	232	City Court	5	5	5	5	3 ⁶
	242	Legal	2	2	2	2	2
	252	Human Resources	8	8	5 ^{1,3,4}	6 ⁵	5 ⁸
IS	262	Information Services	8	8	8	8	8
FIN	312	Utility Billing	8	8	8	9 ⁹	9
	342	Accounting	6	7 ⁴	7	7	6 ¹²
	345	Risk Management	-	-	-	-	2 ^{13,15}
	352	Revenue	6	6	6	8 ^{10,11}	6 ^{13,14}
	822	Purchasing	4	4	4	4	4
PUBLIC SAFETY	411	Public Safety Admin.	6	7 ¹⁶	7	8 ¹⁹	9 ²⁵
	422	Uniform Patrol	61	61	61	60 ²⁰	60
	424	Community Services	10	10	11 ¹⁷	10 ²¹	10
	431	Detectives	11	10 ¹⁶	10	10	10
	442	Communication/Detention	19	19	20 ¹⁸	24 ²²	24
	444	Records	5	5	5	5	5
	445	Victim Rights Advocate	1	1	1	1	1
	452	Public Safety Training	4	4	4	6 ^{20,23}	5 ²⁶
	453	Fire / Rescue	49	49	49	60 ^{19,24}	60
	454	Fire Prevention/Inspection	4	4	4	4	4
P&D	521	Planning	9	9	9	10 ²⁴	10
	522	Building	9	9	9	9	9
PUBLIC WORKS	611	Public Works Admin.	8	9 ²⁷	9	9	9
	622	Wastewater Treatment	7	7	7	7	7
	632	Wells/Lifts Maintenance	9	9	9	11 ²⁹	11
	642	Construction Maintenance	22	22	22	22	22
	652	Streets/Drainage	23	23	23	26 ³⁰	26
	661-675	Sanitation	27	27	27	27	27
	832	Fleet Maintenance	5	5	5	5	5
	842	Facility Maint.	8	3 ²⁸	3	3	4 ³¹
P&R	741	Recreation - Admin	5	5	5	5	6 ³⁹
	742	Recreation - Athletics	6	5 ³²	5	6 ³⁶	6
	743	Recr - Programs/Events	4	4	4	4	3 ³⁹
	744	Sports Park Concessions	1	2 ³³	2 ³⁴	2	1 ⁴⁰
	745	Sports Park Events	-	-	-	-	4 ^{40,41,42}
	750-5	Parks & Grounds	17	23 ^{28,32}	26 ³⁵	28 ³⁷	27 ⁴¹
	760	Beach Services	-	-	-	1 ³⁸	1
	770-4	Aquatics/Fitness Center	10	10	10	10	10
TOTALS			<u>396</u>	<u>398</u>	<u>403</u>	<u>433</u>	<u>433</u>

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

Employees by Department (continued)

General Government

- 1 Transferred 1 Public Information Officer from 252 to 221 during FY 2019 for FY 2020 budget.
- 2 Added 1 Assistant to the City Manager Position during FY 2019 for FY 2020 budget.
- 3 Transferred 1 Grants & Special Projects Coordinator from 252 to 342 during FY 2019 for FY 2020 budget.
- 4 Removed 1 Assistant City Manager Position during FY 2019 for FY 2020 budget.
- 5 Added 1 Human Resources Director Position during FY 2020 for FY 2021 budget.
- 6 Removed 2 Assistant Clerk of Court Positions due to a reduction in force in FY 2021 for FY 2022 budget.
- 7 Added 1 Greeter Position during FY 2021 for FY 2022 budget.
- 8 Removed 1 Administrative Assistant II Position due to a reduction in force in FY 2021 for FY 2022 budget.

Information Services

Finance

- 9 Added 1 Cashier/Accounting Clerk for FY 2021 budget.
- 10 Added 1 Cashier/Parking Clerk Position during FY 2020 for FY 2021 budget.
- 11 Added 1 Business License/Hospitality Fee Auditor Position for FY 2021 budget.
- 12 Removed 1 Grants/Special Projects Coordinator Position due to a reduction in force in FY 2021 for FY 2022 budget.
- 13 Transferred 1 Safety Specialist from 342 to 345 for FY 2022 budget.
- 14 Removed 1 Cashier/Parking Clerk Position due to a reduction in force in FY 2021 for FY 2022 budget.
- 15 Added 1 Risk Manager Position for FY 2022 budget.

Public Safety

- 16 Transferred 1 Crime Analyst (431) to Quartermaster (411) during FY 2018 for FY 2019 budget.
- 17 Added 1 Code Enforcement Officer Position for FY 2020 budget.
- 18 Added 2 Communications Technician/Jailer Position, and Eliminated 1 Detention Supervisor/Evidence Custodian Position during FY 2019 for FY 2020 budget.
- 19 Transferred 1 Chief of Fire Rescue/Emergency Preparedness Director from 453 to 411 during FY 2020 for FY 2021 budget.
- 20 Transferred 1 Public Safety Sergeant (422) to PSO Training Officer (452) for FY 2019 budget.
- 21 Transferred 1 Code Enforcement Position from 424 to 521 during FY 2020 for FY 2021 budget.
- 22 Added 4 positions in FY 2020 for FY 2021 Budget due to split of Jailer and Communication Technician positions.
- 23 Added 1 Communications Training Officer Position for FY 2021 budget.
- 24 Added 12 Firefighter positions in FY 2020 for FY 2021 budget due to SAFER grant
- 25 Added 1 Deputy Fire Chief for FY 2022 budget.
- 26 Removed 1 Communications Training Officer Position for FY 2022 budget.

Public Works

- 27 Added 1 Engineering Technician for FY 2019 budget.
- 28 Transferred 1 Lead Custodian and 4 Custodians from 842 to 755 during 2019 for FY 2020 budget.
- 29 Added 2 Pump Mechanics for FY 2021 budget.
- 30 Added 1 Right of Way Manager and 2 Equipment Operator/Mosquito Control Techs for FY 2021 budget.
- 31 Added 1 Electrician for FY 2022 budget.

Parks & Recreation

- 32 Transferred 1 Asst. Athletic Director (742) to Crew Leader I (754) during FY 2018 for FY 2019 budget.
- 33 Added 1 Electrician for FY 2019 budget.
- 34 Added 1 Special Events Worker, and Eliminated 1 Electrician during FY 2019 for FY 2020 budget.
- 35 Added 1 Special Events Worker, 1 Horticulturist, and 1 Irrigation Technician for FY 2020 budget.
- 36 Added 1 Assistant Athletic Director for FY 2021 budget.
- 37 Added 2 Special Events Worker for FY 2021 budget.
- 38 Added 1 General Concession Manager during FY 2020 for FY 2021 budget.
- 39 Transferred 1 Marketing & Sales Coordinator from 743 to 741 in FY 2021 for FY 2022 budget.
- 40 Transferred 1 Events Specialist from 744 to 745 for FY 2022 budget.
- 41 Transferred 1 Crew Leader II from 754 to 745 for FY 2022 budget.
- 42 Added 2 Events Specialists in FY 2021 for FY 2022 budget.

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
Effective July 1, 2021 for FY 2022

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Custodian	8	25,861	33,652	46,014
Maintenance Worker	9	28,025	36,468	49,868
Bridge Operator				
Lead Custodian				
Public Grounds Maintenance Worker				
Tradesworker				
Secretary/Receptionist-Aquatic & Fitness Greeter	10	30,190	39,284	53,724
Secretary/Receptionist-Recreation				
Speical Events Worker				
Cashier/Accounting Clerk				
Meter Reader	11	32,355	42,101	57,573
Motor Equipment Operator (MEO)				
Records Clerk				
Warehouse Clerk				
Wasterwater Operator D				
Animal Control Officer				
Communications Technician/Jailer	12	34,518	44,920	61,424
Detention Officer				
Dispatcher				
Horticulturist				
Irrigation Technician				
Landscape Technician				
Maintenance Specialist / MEO				
Permit Clerk				
Assistant Aquatic Supervisor				
Accounting Clerk - A/P				
Accounting Clerk - Payroll	13	36,684	47,737	65,278
Administrative Assistant I - Human Resources				
Administrative Assistant I - Parks & Recreation				
Administrative Assistant I - Planning & Dev				
Electrician's Helper				
Equipment Operator / Mosquito Control Tech				
Facilities and Amenities Maintenance Specialist				
Firefighter				
Heavy Equipment Operator (HEO)				
Heavy Equipment Operator/Welder				
Materials and Inventory Technician				
Procurement Clerk				
Pump Mechanic I				
Tree Maintenance Technician, Lead				
Wastewater Operator C				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
Effective July 1, 2021 for FY 2022

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Administrative Assistant II - Public Safety	14	38,850	50,553	69,131
Business License Inspector				
Buyer				
City Clerk				
Code Enforcement Officer				
Communications Technician/Lead Jailer				
Crew Leader I				
Firefighter-EMT				
Fire Prevention/Administrative Assistant				
Mechanic				
Meter Reader Coordinator				
Municipal Fees Clerk				
Zoning Enforcement Officer				
Administrative Assistant II - Human Resources	15	41,016	53,368	72,982
Administrative Assistant II - Planning & Dev				
Administrative Assistant II - AFC				
Administrative Assistant II - Public Works				
Administrative Assistant II - Planning & Dev				
Permit Clerk II				
Aquatic Supervisor				
Assistant Athletic Director				
Assistant Clerk of Court				
Building Inspector				
Customer Service Supervisor				
Engineering Inspector				
Event and Program Coordinator				
Evidence Custodian				
Facility Maintenance Technician				
Fire Lieutenant				
General Concession Manager BS				
General Concession Manager SP				
Marketing and Sales Coordinator				
Pump Mechanic II				
Quartermaster Coordinator				
Sports Tourism Coordinator				
Utility Billing Office Manager				
Wastewater Operator B				
Event Coordinator	16	43,180	56,187	76,835
Human Resources Technician I				
Program Coordinator				
PSO - Beach Patrol				
PSO - Community Service				
PSO - Dare/Crime Prevention				
PSO - Firefighter				
PSO - Fire Lieutenant				
PSO - Lifeguard Coordinator				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
Effective July 1, 2021 for FY 2022

Job Title	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Public Safety Officer	16	43,180	56,187	76,835
PSO - Rotating Detective				
Recreation Coordinator				
Safety Specialist				
Training Officer (PSO)				
Victim Witness Advocate				
Health And Safety Officer				
Activities Director	17	45,342	59,005	80,689
Assistant Purchasing Agent				
Bridge Crew Leader				
Bridge Electrician/Traffic Signal Technician				
Crew Leader II				
Data Maintenance Technician				
Electrician				
Engineering Assistant				
Fire Inspector				
Fitness Director				
GIS Technician				
Human Resources Technician II				
Laboratory Manager				
Planning Technician				
Records Supervisor				
Right of Way Manager				
Stormwater Program Compliance Manager				
Zoning Technician				
Athletic & Sports Tourism Director	18	47,510	61,821	84,542
Community Center/Special Events Director				
Computer Technician				
Detective				
Detention Supervisor/Evidence Custodian				
Engineering Technician				
Electrician/Instrumentation Technician				
Legal Assistant				
Master Building Inspector				
Master Electrical Inspector				
Special Events & Programs Director				
Wastewater Operator A				
Accountant I	19	49,672	64,638	88,393
Community Services Sergeant				
Computer Technician II				
Detective Sergeant				
Fire Training Captain				
Public Safety Sergeant				
Public Safety Sergeant - Beach Patrol				
Public Safety Sergeant - Training				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
Effective July 1, 2021 for FY 2022

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Division Chief / Fire Marshal	20	51,838	67,451	92,246
Accountant II	21	54,004	70,272	96,095
Assistant Aquatic & Fitness Center Director				
Clerk of Court & Municipal Judge				
Community Services Lieutenant				
Construction/Maintenance Supervisor				
Database Administrator				
Detective Lieutenant				
E-Government Business Analyst				
Facilities Supervisor				
Fire Battalion Chief				
GIS Analyst				
Lieutenant				
Network Administrator				
Purchasing Agent				
Senior Engineer Designer				
System Administrator/Virtual Environment Analyst				
Assistant to the City Manager	22	56,167	73,087	99,949
Captain-Professional Standards Div				
Deputy Fire Chief				
Planner				
Assistant Building Official	23	58,335	75,906	103,801
Full Stack Developer				
Utility Billing Supervisor				
Accounting Supervisor	24	60,496	78,724	107,654
Assistant Zoning Administrator				
Aquatic & Fitness Center Director	25	62,661	81,539	118,937
Assistant to the City Manager/Special Projects Facilitator				
Beach Services Manager				
Engineering Project Manager				
Fleet Management Superintendent				
Human Resources Officer				
Public Grounds Superintendent				
Public Information Officer				
Revenue Supervisor / Risk Manager				
Senior Planner/Urban Designer				
Staff Engineer				
Superintendent, Distribution & Collections				
Superintendent, Facilities Maintenance				
Superintendent, Sanitation				
Superintendent, Streets & Drainage				
Superintendent, Wastewater Treatment				
Superintendent, Pumping Stations				
Superintendent of Recreation/Sports Tourism				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
 Effective July 1, 2021 for FY 2022

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Building Official	27	66,992	87,172	127,158
Engineering Manager				
Operations Manager/Solid Waste				
Operations Manager/Streets & Drainage				
Principal Planner				
Zoning Administrator				
Assistant Finance Director	28	69,157	89,992	131,266
Assistant Director, Planning & Development				
Chief of Fire Rescue/Emergency Preparedness Director				
Chief of Police	29	71,320	92,807	135,378
Operations Manager/Utilities				
Director of Information Services	31	83,228	108,299	157,973
Director, Planning & Development				
Human Resources Director				
Parks and Recreation Director				
Finance Director	32	91,887	119,570	174,412
Assistant City Manager	33	100,546	130,838	190,850
City Engineer, Director of Public Works				
Director of Public Safety				

Employee Benefits

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

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

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

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

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

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

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

The City initiated an “Employee of the Month” and “Supervisor of the Quarter” award in 1988-89. The Employee of the Month award recognizes two employees each month for outstanding service to their departments and the City. The Supervisor of the Quarter award is given to those supervisors who go above and beyond the call of duty to see that their employees perform at their best. These programs are proposed to continue in FY 2022

Employee Compensation

For FY 2022, the salary ranges have been increased on the following pages by 1.0% for the minimum range, 2.0% for the mid-point range, and 3.0% for the maximum range in an to attempt to minimize compression in the ranges.

REVENUE MANUAL

REVENUE ITEM: Beginning Fund Balance

LEGAL AUTHORIZATION: Ordinance Adopted 15 May 1984

Ordinance Adopted 25 September 1983

FUND: General **ACCOUNT CODE:** 01-270-700

DESCRIPTION OF REVENUE:

The Fund Balance is an amount stated in dollars that is generated over the previous fiscal years by revenues over expenditures. Fund Balance is a residual equity account that records the amount available for expenditures. For Fiscal Year 1985, City Council, by Ordinance, designated \$250,000 from the Fund Balance to be used for low-revenue months.

BASE:

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

The proposed FY 2022 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, 2021 is estimated to be \$13,664,249 which is just below the 35% policy number, but with the infusion of the \$2.340,000 Local Hospitality Fee from Horry County the fund balance number should be well above the 35% policy number.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
11,190,571	11,896,898	12,047,599	12,065,469	12,500,030	13,664,249	13,664,249

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 202 the millage will be 45, which is the same rate as FY 2021. Property is assessed according to the following ratios:

Owner-Occupied Home	=	4% of Market Value
Secondary & Rental Home	=	6% of Market Value
Motor Vehicles	=	10.5% of Market Value

Assessed Market Value x .04 or .06 x .045 (45 mils) = Real Estate Tax Bill

Assessed Market Value x .105 x .045 (45 mils) = Vehicle Tax Bill

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

	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021 EST</u>	<u>FY 2022 EST</u>
All Assessed Value:	\$384,615,000	\$394,931,000	\$451,842,500	\$460,000,000	\$463,333,000

COMMENTS: The millage rate for FY 2022 will remain at 45 mils which includes funds to pay off the temporary loan for the additional park land.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
12,854,768	13,704,432	14,651,937	16,393,984	20,700,000	20,700,000	\$20,850,000

REVENUE ITEM: Delinquent Property Taxes

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

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

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

DESCRIPTION OF REVENUE:

Delinquent Property Taxes are taxes that are due from previous years. They include real estate, vehicle, and other personal property. Delinquent Property Taxes have accrued since 2011 and currently total \$1,145,997 as of July 1, 2020.

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 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
206,425	235,808	277,094	250,581	300,000	300,000	300,000

REVENUE ITEM: Penalties on Taxes

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

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

Then into execution:

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

Estimates for FY 2022 are expected to remain at the same level as the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
98,522	105,142	112,861	123,141	110,000	110,000	110,000

REVENUE ITEM: Business License/Business License Penalties

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

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

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

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

FEE SCHEDULE:

<u>Class</u>	<u>Gross Revenue</u>	<u>Minimum Fee</u>	<u>Rate/Thousand Over Minimum</u>
1	\$ 0 - 2,000	\$50.00	1.70 per thousand
2	0 - 2,000	55.00	1.80 per thousand
3	0 - 2,000	60.00	1.90 per thousand
4	0 - 2,000	65.00	2.00 per thousand
5	0 - 2,000	70.00	2.10 per thousand
6	0 - 2,000	75.00	2.20 per thousand
7	0 - 2,000	80.00	2.30 per thousand
8			

See Individual Business in Class

BASE: This revenue source has begun to grow again due to the recovering economy.

COMMENTS: There are currently approximately 6,500 active business licenses in North Myrtle Beach. This tax revenue will reflect a decrease from the previous fiscal year due to the pandemic. Adjustments will be made based on the Coronavirus situation as time goes on.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET FY 2021</u>	<u>ESTIMATED FY 2021</u>	<u>BUDGET FY 2022</u>
Business License Fees						
5,905,979	6,716,490	7,046,270	7,437,539	7,800,000	7,200,000	7,476,149
Business License Penalties						
32,450	75,517	96,943	101,238	75,000	75,000	75,000

REVENUE ITEM: Building Permits

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

See schedule in City Code of Ordinances.

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
596,314	710,309	765,729	740,175	750,000	750,000	750,000

REVENUE ITEM: Inspection Fees

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

The number of inspections for FY 2022 are estimated to remain the same as FY 2021.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
5,480	7,300	10,351	4,161	7,500	7,500	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 2022 is projected to remain steady over the next several years.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET FY 2021</u>	<u>ESTIMATED FY 2021</u>	<u>BUDGET FY 2022</u>
10,770	18,525	13,120	14,575	15,000	15,000	15,000

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

LEGAL AUTHORIZATION: Franchise Agreement

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

5% on gross charges

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	BUDGET <u>FY 2021</u>	ESTIMATED <u>FY 2021</u>	BUDGET <u>FY 2022</u>
1,613,658	1,651,795	1,645,699	1,509,685	1,825,000	1,725,000	1,825,000

REVENUE ITEM: Cable TV Franchise Fees

LEGAL AUTHORIZATION: Franchise Agreement

FUND: General **ACCOUNT CODE:** 01-320-420 & 01-320-422

DESCRIPTION OF REVENUE:

An ordinance dated January 3, 2001 granted franchise rights to Cable TV Fund VII-A to own, operate, and maintain a cable television system in the City for a term of 15 years.

FEE SCHEDULE:

The City will receive 5% of the annual collected gross subscriber revenues in quarterly payments.

BASE:

This revenue is based on previous years' revenue collections, estimated growth, and the gross receipts from the sale of subscription service.

COMMENTS:

This revenue source has begun to flatten out due to technology changes.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	BUDGET <u>FY 2021</u>	ESTIMATED <u>FY 2021</u>	BUDGET <u>FY 2022</u>
651,758	594,572	691,719	740,803	710,000	730,000	710,000

REVENUE ITEM: South Carolina Electric & Gas Company Franchise Fees

LEGAL AUTHORIZATION: Franchise Agreement by Ordinance

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
83,051	96,674	98,373	96,209	100,000	100,000	100,000

REVENUE ITEM: Bail Bonds

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

The revenues listed below are net amounts kept by the City for fines and forfeitures. State fines are imposed in addition to the normal fine for the violation. Those fines are remitted directly to the State and are equal to 100% of the total fines collected by the City. Beginning July 1, 1997, the Victim Rights Act provided that the City also collect a \$25 surcharge on all municipal court convictions, and a \$12 surcharge on all driving under the influence violations. The budget amount for FY 2022 will remain the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
384,602	329,253	336,398	336,398	328,000	328,000	328,000

REVENUE ITEM: Improper Parking

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

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

DESCRIPTION OF REVENUE:

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

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
17,254	11,544	9,789	475	12,000	12,000	12,000

REVENUE ITEM: Confiscations/Seizures

LEGAL AUTHORIZATION: Code of Laws of South Carolina

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

DESCRIPTION OF REVENUE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET FY 2021</u>	<u>ESTIMATED FY 2021</u>	<u>BUDGET FY 2022</u>
43,989	12,657	119,821	8,312	5,000	5,000	5,000

REVENUE ITEM: Interest on Investments

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

Interest income should remain flat over the foreseeable future.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
0	10,603	15,286	5,215	50,000	25,000	50,000

REVENUE ITEM: Property Rental

LEGAL AUTHORIZATION: City Policy

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

DESCRIPTION OF REVENUE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
199,010	207,514	180,684	235,186	210,000	210,000	210,000

REVENUE ITEM: Local Government Tax

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 12, Chapter 33, Article I, Section 12-33-30 and 12-33-40; Section 22 of 1992 South Carolina Appropriations Act

FUND: General **ACCOUNT CODE:** 01-350-100

DESCRIPTION OF REVENUE:

State-shared revenues are collected and receipted by the State Tax Commission and redistributed by the State Treasurer to subdivisions based on population or collection point, depending on the tax.

FEE SCHEDULE:

The State remits this to us quarterly.

BASE:

Gross sales of alcoholic beverages, beer, and wine
Sales of motor transportation
Insurance policies written
Income tax of banks
Income tax collected

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
314,943	310,617	314,437	326,052	315,300	315,300	315,000

REVENUE ITEM: Homestead Exemption Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

The Homestead Exemption provides that the first \$100,000 of the fair market value for the dwelling place of persons is exempt from municipal property taxes when such persons have been residents of the state for at least one year, have reached the age of 65 years on or before December 31, or any persons who have been classified as permanently disabled or any persons who are legally blind.

COMMENTS:

This revenue source has been increased due to growth in assessed value and those who qualify for the exemption.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET FY 2021</u>	<u>ESTIMATED FY 2021</u>	<u>BUDGET FY 2022</u>
201,112	214,872	235,755	225,430	250,000	245,000	250,000

REVENUE ITEM: Business Inventory Tax

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 12, Chapter 37, Sections 450, 890, 970, 1410, and 1420

FUND: General **ACCOUNT CODE:** 01-350-120

DESCRIPTION OF REVENUE:

The City is reimbursed for the revenue lost as a result of the business inventory tax being eliminated under state regulations. The Comptroller General authorizes the State Treasurer to issue this reimbursement check on a quarterly basis.

FEE SCHEDULE:

The State remits this to us quarterly

BASE:

Assessments for property taxation of fixtures are determined annually by the South Carolina Tax Commission from property tax returns. Effective for tax years after December 31, 1984, the inventory of business establishments shall be exempt from property tax as follows: for 1985, 17%; for 1986, 50%; and for 1987 and years after, 100%. In any year that the State does not reimburse the City 100%, the City shall credit the percentage reimbursed to the merchant's account and bill the remainder to the merchant. The County will bill directly to the merchant as agent for the City.

COMMENTS:

This revenue source should remain constant for FY 2022.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</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 was expected to remain flat. However, Covid-19 will reduce this revenue for the next fiscal year.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
236,069	227,335	231,298	194,278	241,000	225,000	245,000

REVENUE ITEM: Admissions Tax

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 12, Article 27, Chapter 21,
Section 12-21-6510 through 12-21-6580, specifically 12-21-6530.

FUND: General **ACCOUNT CODE:** 01-350-140

DESCRIPTION OF REVENUE:

State-shared revenues are collected and receipted by the State Tax Commission and redistributed by the State Treasurer in an amount equal to one-fourth of the license tax paid on admissions to designated establishments within the Barefoot Landing area.

FEE SCHEDULE:

The State remits this to us on a quarterly basis.

BASE:

Barefoot Resort Golf and Dye Course admissions as remitted to the State Treasurer.

COMMENTS:

Admissions Tax District will expire during the budget year.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	BUDGET <u>FY 2021</u>	ESTIMATED <u>FY 2021</u>	BUDGET <u>FY 2022</u>
89,173	81,900	89,452	11,535	0	0	0

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 2022 are projected to be the same as the previous year.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
231,650	172,560	169,540	172,410	200,000	200,000	200,000

REVENUE ITEM: Government Grants

LEGAL AUTHORIZATION: Various Federal and State grants

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

Revenues will remain constant in FY 2022 due to the firemen's Safer Grant.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET FY 2021</u>	<u>ESTIMATED FY 2021</u>	<u>BUDGET FY 2022</u>
661,171	334,932	665,610	714,595	521,960	521,960	521,960

REVENUE ITEM: Sales/Service Charges

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

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

DESCRIPTION OF REVENUE:

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

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
1,157,588	526,708	670,701	1,252,510	1,027,252	1,386,752	1,337,252

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 will most likely remain very low due to Covid-19.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
36,493	69,200	142,735	112,998	125,000	12,000	125,000

REVENUE ITEM: Water and Sewer Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article II, Division 3, Section 15-60, 15-63; Article III, Division 4, Section 15-150 through 15-156

FUND: Utility **ACCOUNT CODE:** 02-370-200,201 & 02-370-300,301

DESCRIPTION OF REVENUE:

This revenue is derived from water and sewer bill payments collected by the City from all water and sewer service customers. Each water connection requires a separate account, and therefore, a separate billing.

FEE SCHEDULE:

This fee schedule is effective July 1, 2021:

Meter Size	Water Minimum Charge 1,000 gal/ERU	Sewer Minimum Charge 1,000 gal/ERU	Minimum Water Usage	Water Charge 1,000-30,000 Gal	Water Charge Over 30,000	Sewer Charge Per 1,000 Gal
¾" Res.	\$8.55	\$8.17	1	\$3.04	\$3.41	\$3.27
¾" Comm.	8.55	8.17	1	3.04	3.41	3.27
1"	31.44	30.68	4	3.04	3.41	3.27
1-1/2"	62.88	61.36	8	3.04	3.41	3.27
2'	151.10	143.40	20	3.04	3.41	3.27
3'	327.20	313.20	40	3.04	3.41	3.27
4'	599.20	573.00	80	3.04	3.41	3.27
6'	1252.00	1,200.00	160	3.04	3.41	3.27
8'	2662.00	2,547.00	320	3.04	3.41	3.27
Irrigation				3.41	3.41	

BASE:

Over 14,484 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 22. Water rate have gone up 4 cents per thousand and sewer rates have increased by 7 cents per thousand.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET FY 2021</u>	<u>ESTIMATED FY 2021</u>	<u>BUDGET FY 2022</u>
12,888,091	13,172,254	13,760,863	13,821,681	14,860,000	14,298,000	14,975,000

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"	\$ 960
40	2 - 50	1"	1,060
80	5 - 100	1-1/2"	1,440
128	8 - 160	2" D.M.	2,220
128	4 - 200	2" Turbine	6,400
280	5 - 450	3" Turbine	6,400
256	4 - 320	3" Compound	6,400
800	15 - 1250	4" Turbine	6,400
400	6 - 500	4" Compound	6,400
1600	30 - 2500	6" Turbine	Cost of Labor & Materials Plus 50%
800	10 - 1000	6" Compound	

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
88,335	94,560	72,700	97,815	75,000	75,000	75,000

REVENUE ITEM: Sewer Taps

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

4"	55 - 120 Units	\$500.00
6"	Over 120 Units	680.00
Over 6"		Cost

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
32,126	31,132	25,500	14,900	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, 2021:	<u>Water</u>	<u>Sewer</u>
Single-Family	\$3,520	\$2,955
Condominium	3,520	2,955
Hotel/Motel (Per Bedroom)	880	740
Mobile Home	3,520	2,955
Restaurant (Per Seat)	353	296
Business Office/Small Store (per employee)	220	185

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
1,910,870	2,660,596	1,782,927	1,102,820	2,600,000	2,400,000	2,600,000

REVENUE ITEM: Late Payment Penalties

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

This revenue source is expected to remain the same as FY 2021.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
50,371	57,404	63,268	54,944	\$80,000	\$65,000	\$80,000

REVENUE ITEM: Service Charges

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
65,676	65,332	69,165	59,129	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 14,000 stormwater drainage customers are billed monthly based on the fee schedule above.

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
2,854,369	2,894,711	2,920,715	2,947,291	2,970,000	2,970,000	2,990,000

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 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
9,377	11,290	11,620	10,709	11,000	11,000	11,000

REVENUE ITEM: Accommodations Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

Proceeds of the Accommodations Tax, which began in 1984, are to be used for the promotion of tourism through advertising, enhance the ability of the City to attract and provide services to tourists, and provide additional services that are tourist-related. Revenues have stalled due to the pandemic.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
4,010,315	3,844,368	3,919,670	3,671,284	4,104,000	4,104,000	4,032,750

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 – ½%.

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 be significantly higher for FY 2022.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET FY 2021</u>	<u>ESTIMATED FY 2021</u>	<u>BUDGET FY 2022</u>
5,942,439	6,107,866	6,222,012	10,735,013	13,357,600	111,707,000	113,800,000
Hospitality Fee Penalties 4,615	8,144	16,731	30,848	18,000	42,000	18,000

REVENUE ITEM: Solid Waste Service Fees

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

This fee schedule was effective July 1, 2019:

Single-Family Residential Customer	\$22.00 per month
Single-Family Residential Customer (extra pick-up)	\$15.00 per month
Residential Roll Cart Service	\$22.00 per month
Residential Roll Cart-Rental Area (6% Property)	\$80.00 per month
<i>This rate includes extra pickup and rollback fee in the \$65/month.</i>	
Residential Roll Cart-Rental Area (6% Property) (extra pick-up)	\$18.50 per month
Dumpster Service (one pickup per week)	\$97.00 per month
Each additional pickup per week	\$94.00 per month
Commercial Roll Cart/Bag Service	\$35.00 per month
Commercial Roll Cart/Bag Service (extra pick-up)	\$15.00 per month
Special Waste Fee	\$77.00 per Pickup
<i>The Special Waste Fee includes Evictions, Carpet, Furniture changes, Contract Yard Waste, etc.</i>	
Yard Waste, Recycling & Special Waste	
Commercial	\$66.00 per month
Multi-Family	\$83.00 per month

BASE:

Over 12,250 solid waste service customers are billed monthly. Cost for the service is based on the usage for each customer per the above fee schedule.

COMMENTS:

This revenue will increase due to the change in Short Term Rental Fees.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
4,355,146	4,417,560	5,150,805	5,204,233	5,225,000	5,280,000	5,285,000

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 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
20,696	23,643	26,335	24,816	27,500	27,500	27,500

REVENUE ITEM: Beach Services Sales and Rentals

LEGAL AUTHORIZATION: Code of Laws of South Carolina

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

DESCRIPTION OF REVENUE:

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

Concessions include all vending of Italian ice, other bottled drinks and prepackaged food on the beach, as well as the rental of umbrellas and chairs. Beginning summer of 2009 an inflatable water slide was added at the end of Main Street. Tickets for both are available at Ocean Park at the 1st Avenue South street end and online.

BASE:

Revenue is based on projections from previous year's actual collections. Annually the Recreation department works extensively with the Finance department to maintain internal controls to verify inventory balances and cash collections.

COMMENTS:

Revenues should be stable for the upcoming fiscal year unless adversely affected by Covid-19 Pandemic.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
2,504,690	2,495,937	2,608,282	2,176,880	2,800,000	2,225,000	2,675,000

REVENUE ITEM: Aquatics and Fitness Fees

LEGAL AUTHORIZATION: Code of Laws of South Carolina

FUND: Aquatics & Fitness Center **ACCOUNT CODE:** Fund 17-340-100 through 17-380-999

DESCRIPTION OF REVENUE:

These revenue accounts represent receipt of monies collected from operations of the Aquatic & Fitness Center. The major revenue in this group includes membership fees, origination fees, and program fees.

BASE:

Revenue is calculated on 2,500 average member units for FY 2021. This number is below previous years due to the withdrawal of so many members as a result of Covid-19.

COMMENTS:

This revenue may recover some over the next year.

REVENUE HISTORY:

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>BUDGET</u> <u>FY 2021</u>	<u>ESTIMATED</u> <u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>
1,981,005	2,104,146	2,089,198	1,740,706	2,233,500	2,145,500	2,083,500

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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