

REQUEST FOR CITY COUNCIL CONSIDERATION

Meeting Date: June 20, 2022

Agenda Item: 6B	Prepared by: Randy Wright, Finance Director
Agenda Section: Unfinished Business: Ordinance. Second Reading	Date: June 13, 2022
Subject: An ordinance to adopt the Budget for FY 2023	Division: Finance

Background:

During December of 2021, staff began to develop budget alternatives and preliminary revenue and expenditure estimates for the budget period beginning July 1, 2022 and ending June 30, 2023. This information was assembled and presented to City Council for their review during the Annual Budget Retreat held on April 18-19, 2022.

During the budget retreat, City Council reviewed the City Manager's budget and came to a consensus concerning the FY 2023 Budget. The budget document was then prepared to reflect the priorities, goals and policies presented in the budget retreat document.

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

This ordinance provides for adjustments to Water and Sewer User Fees based on increases from Grand Strand Water and Sewer as well as an increase in Tap Fees to reflect actual costs. These adjustments are necessary in order to maintain the fiscal health of the Water and Sewer Fund.

Mayor and Council adopted the Budget Ordinance on first reading during the June 13, 2022 Council Meeting.

Recommended Action:

Adopt the ordinance on second reading

Reviewed by Department Head	Reviewed by City Manager	Reviewed by City Attorney
Council Action: Motion By _____ 2 nd By _____ To _____		

ORDINANCE

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET, ITS REVENUES, AND EXPENDITURES FOR FISCAL YEAR 2023

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

- Section 1.** That the attached Budget, prepared by the City Manager of the City of North Myrtle Beach, South Carolina, which Budget is incorporated and adopted herein and made a part hereof as “Exhibit A”, and is hereby adopted and established by the Mayor and Council of the City of North Myrtle Beach, as the Budget for the City for the Fiscal Year of 2023.
- Section 2.** That the Budget shall be for the period beginning July 1, 2022 and ending June 30, 2023, and that said Budget shall be for appropriations and expenditures for the several functions, agencies and departments, and the legal limit of expenditures for the City of North Myrtle Beach.
- Section 3.** The City Manager shall have authority to transfer funds within any of the above several categories and such transfers shall be entered on the books of account of the City.
- Section 4.** The sums appropriated and set forth in the detailed schedule for personnel services shall be paid in accordance with the Pay Plan adopted by City Council, an official copy of which shall be maintained in the office of the City Manager and in the office of the Finance Director. It is the intention of City Council that salaries set forth in the Classification and Compensation Plan shall be paid bi-weekly. Bi-weekly payments shall be one twenty-sixth (1/26) of the annual salary. The City’s Classification and Pay Plan has been incorporated into the Budget document and is located in the Personnel Report section of the Budget document.
- Section 5.** All sums received by the City of North Myrtle Beach from any source whatsoever, unless by law designated for some special fund or purpose, may be used in meeting the disbursements in Section 2. Should the revenue received from all sources exceed the amount estimated, such excess shall be allocated in the appropriated fund, subject to further action of City Council.

Section 6. Effective July 1, 2022, the monthly base charge and volume charges for water service shall be based upon the following schedule of rates and charges:

<u>Water Meter Size (inches)</u>	<u>Minimum Volume Charge 1,000 gal. Per ERU</u>	<u>Volume Charge-Commercial Per 1,000 Gallons</u>	
		<u>1-30</u>	<u>Over 30</u>
3/4	\$ 8.58	\$3.07	\$3.44
1	31.56	3.07	3.44
1-1/2	63.12	3.07	3.44
2	151.70	3.07	3.44
3	328.40	3.07	3.44
4	601.60	3.07	3.44
6	1,257.00	3.07	3.44
8	2,672.00	3.07	3.44
Irrigation Meter		3.44	3.44

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

Section 7. Effective July 1, 2022, the monthly base charge and volume charge for sewer service shall be based upon the following schedule of rates and charges:

<u>Water Meter Size (Inches)</u>	<u>Minimum Volume Charge 1,000 Gallons Per ERU</u>	<u>Volume Charge Per 1,000 Gallons Used</u>
3/4	\$ 8.22	\$3.32
1	30.88	3.32
1-1/2	61.76	3.32
2	144.40	3.32
3	315.20	3.32
4	577.00	3.32
6	1,209.00	3.32
8	2,563.00	3.32

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

Section 8. Effective October 1, 2022 the charge for water and wastewater Capital Recovery Fees per ERU will be based upon the following schedule:

<u>Type of Capital Recovery Fee</u>	<u>Charge Per ERU</u>
Water	\$3,696
Wastewater	3,103

Section 9. Water & Sewer Tap Fees will increase by 20% to reflect actual costs of the various taps.

Section 10. This Ordinance shall be effective July 1, 2022.

Section 11. This ordinance supersedes any other inconsistent ordinance.

DONE, RATIFIED AND PASSED, THIS _____ DAY OF _____, 2022.

ATTEST:

Mayor Marilyn Hatley

City Clerk

APPROVED AS TO FORM:

City Attorney

FIRST READING: 6.13.2022

SECOND READING: 6.20.2022

REVIEWED:

City Manager

ORDINANCE: 22-24

**City of
North Myrtle Beach**

**Fiscal Year
2023**

**Proposed
Budget**

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2023 BUDGET
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CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA

FISCAL YEAR 2023 BUDGET

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CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA

FISCAL YEAR 2023 BUDGET

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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2022-2023 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 2025. The Mayor and Council enact ordinances and resolutions relating to City services, levy of taxes, appropriation and borrowing, licensing and regulating of businesses and trades, and other municipal purposes.

ACCOUNTING SYSTEM

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

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

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 from 1986 to 2021.

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 2023 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

FY 2023 BUDGET CALENDAR

Feb. 1 – Feb. 28	-	Budget discussions with Department Heads.
Mar. 1 – Mar. 7	-	Prepare budget spreadsheet per various department discussions.
Mar. 8 – Mar. 15	-	Review and compilation of preliminary budgets for all funds.
Mar. 16 – Mar. 31	-	City Manager reviews Proposed Budget from Finance Dept.
Apr. 1 – Apr. 8	-	Compilation of Budget Retreat Manual.
Apr. 18 – Apr. 19	-	Budget Retreat
Apr. 20 – May 20	-	Finance Department writes the FY 2023 Budget.
May 20	-	City Manager prepares Budget Message.
May 23 – June 8	-	FY 2023 Proposed Budget reviewed and printed.
June 13	-	FY 2023 Proposed Budget submitted to Council.
	-	Public Hearing/First Reading of Proposed FY 2023 Budget Ordinance by City Council.
June 20	-	Second Reading of Proposed FY 2023 Budget Ordinance by City Council.
June 21 - 24	-	FY 2023 Finalized.
June 30	-	Distribution of FY 2023 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 2022-2023 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 2023 that is budgeted at \$1,618,500.

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 2023. The City has purchased an additional 96 acres of land to nearly double the Sports Park with construction scheduled to begin this budget year. The Recreation Department will also spend an additional \$1,500,000 in promoting and holding many other tourist related events that include the Great Christmas Light Show, May-fest, St. Patrick's Day Parade, Irish Italian Festival, Monday After the Masters, Diva Run, and numerous other tourism related events.

BUDGET POLICIES

In the development of the FY 2023 Budget, certain policies are followed to calculate revenue and expenditure estimates. These policies, which define the budget parameters, were followed in developing the budget for the annual budget retreat with the Mayor and City Council. The budget policies followed in developing the budget that was reviewed at the budget retreat are as follows:

1. The General Fund millage rate will remain at 45 mils. The Millage Rate of 45 mils is an 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 as well as any long-term financing for the Sports Park.
2. Business License Fees will remain the same for FY 2023 as the previous fiscal year.
3. Water Fees will change in accordance with any rate change from GSWSA which is 3 cents water and 5 cents sewer. The annual 5% increase for Impact Fees will be imposed as of October, 2022. Tap fees for both water and sewer will increase by 20% for this year and the following year 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 2023. These annual increases will result in an annual rate of 22.24%.
6. Employee benefits during this year are contained in the budget numbers, but the City Manager reserves the right to suspend various benefits as needed to maintain cash balances.

7. Employee pay ranges have been modified to be in accordance with market data and internal equity. The ranges have been compressed to 60% from minimum to maximum. The pay matrix will be from 0.0% to 4.5% for FY 2023. All this is subject to adjustments based on economic data.
8. The General Fund will present a surplus of \$231,013.
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 2023. 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. However, the budget does provide for the sale of Bonds for the expansion of the Sports Park as well as support for the Cherry Grove Dredge Project. All financing will remain under the City's debt margin of 8%.
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. These projects include video surveillance at certain entry points and major intersections.
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 2023 which includes a second dredging project for this budget 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 2% above the City's current CD rate at the respective banks.
26. Paid parking will be expanded for this fiscal year including new lots as well as the boat ramp on 53rd North.
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 not receive a pay increase because this is an off election year.
29. Stormwater Fees will remain at \$8 per ERU/month and multi-family units will remain the same at \$5.50 per month. Construction of the 18th Avenue Ocean Outfall has been budgeted for this year.
30. Solid Waste Fees will not change during this fiscal year.
31. No increase in umbrella and chair rentals for the upcoming fiscal year has been budgeted.
32. The City will continue to assist the Horry County RTA in the amount of \$60,000.
33. Construction on the new Emergency Operations Center is budgeted for FY 2023.

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City of North Myrtle Beach, South Carolina

PRINCIPAL OFFICIALS

July 1, 2022

Elected

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

Appointed

City Manager 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
Public Works Director/City Engineer Kevin D. Blayton
Chief of Police..... Thomas G. Dennis
Chief of Fire Rescue/Emergency Preparedness Director..... Garry G. Spain
Human Resources Director..... Tammy P. O'Berry
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 8, 2022

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, 2023.

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 2023 is 45.0 mills which is the same millage rate as the previous fiscal year. The overall budget for FY 2022 will be \$163,982,975 compared to \$131,347,936 for the previous fiscal year.

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.

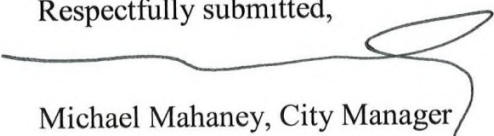
Total full-time employment will increase to 456 positions from the previous 433 for FY 2022. The increase includes six new Public Safety Officer positions as well as eight new positions in the Streets & Drainage Division for a complete paving crew.

This budget also provides for a revised compensation plan that remains competitive with surrounding governmental entities, but also condenses pay ranges to 60% and provides for a mid-point that is at the 50% mark of each pay range.

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 2023 Fiscal Year. Capital expenditures make up a significant portion of the total budgetary expenditures of \$163,982,975 including capital purchases in the enterprise funds. The City has functioned primarily under the pay-as-you-go financing methodology over the last 35 years.

<u>Department</u>	<u>Total Capital</u>
General Government	\$ -
Finance	285,000
Information Services	2,010,000
Public Safety	10,882,215
Planning & Development	-
Public Works	41,644,500
Recreation & Parks	26,756,500
Total Capital	\$ 81,578,215

<u>Fund</u>	<u>Total Capital</u>
General	\$ 1,563,715
Water & Sewer	12,225,000
Stormwater Drainage	16,750,000
Park Improvement	26,000,000
Capital Improvement	12,350,000
Street Improvement	5,900,000
Beach Renourishment	300,000
Cherry Grove Dredging	4,500,000
Solid Waste	1,830,000
Beach Services	39,500
Aquatics & Fitness Center	50,000
NMB Enterprise	70,000
Total Capital	\$ 81,578,215

GENERAL FUND CAPITAL

Capital purchases within the General Fund for FY 2023 have increased from the previous fiscal year. Budgeted capital purchases at this time still make up only a small percentage of the overall expenditures of the General Fund because many of the ongoing capital purchases of the government are funded in other capital 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 2023:

GENERAL FUND CAPITAL ITEMS PROPOSED		
Division	Description	FY 23 PROPOSED
Information Services	Vehicle	\$ 35,000
	Computers/Technology/Software	175,000
Pub. Safety - Admin.	Vehicle	33,000
Pub. Safety - Patrol	Patrol Vehicles (8)	470,000
	Various Non-Mobile Equipment	40,000
Community Services	Beach Patrol Vehicles	67,000
	Other Equipment	17,000
P.S. Training	Vehicle	40,000
Fire Suppression	Non-Mobil Equipment	80,000
	Various Non-Mobile Equipment	25,215
Fire Inspection	Various Non-Mobile Equipment	10,000
Streets	Trucks	80,000
	Trencher	80,000
Recreation - Athletics	Various Non-Mobile Equipment	14,500
Parks - R.O.W.	Trucks	48,500
	Mini Excavator	88,000
Parks - Parks/Sports Com.	Mowing Equipment	48,000
Parks - Landscaping	Truck	50,000
	Mower	22,000
Parks & Beach	Mower	26,000
Custodial Services	Various Non-Mobile Equipment	10,500
Vehicle Maintenance	Truck	60,000
	Other Equipment	44,000
GRAND TOTALS		<u>\$ 1,563,715</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 2024 through FY 2027:

<u>Category</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
Building, Land & Improvements	\$ 0	\$ 0	\$ 0	\$ 0
Heavy Equipment	35,000	80,000	40,000	80,000
Office Equipment	175,000	175,000	175,000	175,000
Motor Vehicles	760,500	708,000	850,500	673,000
Other Equipment	175,000	175,000	175,000	175,000
TOTAL General Fund Capital	<u>\$ 1,030,500</u>	<u>\$ 1,031,000</u>	<u>\$ 1,085,500</u>	<u>\$ 997,000</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 2027.

WATER AND SEWER FUND

Several major infrastructure improvements are budgeted for the Water and Sewer Fund for FY 2023. 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 \$12,225,000 on capital projects/equipment for FY 2023. 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:

Division	Description	FY 23 PROPOSED
Finance/Utility Billing	Radio Telephone Read/Computer Updates	\$ 250,000
	Trucks	35,000
PW/Administration	GIS Mapping, Modeling, Asset Mgt	125,000
	Trucks	-
PW/Wastewater Tr.	Aerators	75,000
	WWTP Upgrades (Various)	665,000
	Electrical Panel Upgrades	75,000
	Chemical Tanks	75,000
	Trucks	-
	Auma Actuators	50,000
	Tractor	-
	Mower	35,000
PW/Wells & Lifts	Pump Station Telemetry	-
	Electrical Upgrades HSPS	1,250,000
	Boom Truck/Pickup Trucks	-
	Water Tank Rehabilitaion 28th S.	-
	Portable Generator	70,000
	Pump Station Improvements	150,000
	Sewer Pump Station Upgrades/Repl.	200,000
PW/Construction	Crew Trucks/Pickup Trucks	-
	Boring Tools/Shoring Tools/SCBA's	120,000
	Rubber Tire Backhoes	-
	Pipe Locator	-
	Kabota Mini Excavator	50,000
	Vac Truck	-
	Slip Line Gravity Sewer Mains	500,000
	Water/Sewer Line Replacements/Upgrades	<u>1,000,000</u>
	GRAND TOTALS	<u>\$ 4,725,000</u>

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

FY 2023 Budgeted

Water Projects:

	Water Tower LRNR Area	1,500,000
	Ground Storage Tank	2,500,000
	MB Transmission Main	500,000
	30" Main HSPS to 33rd Ave. S.	3,000,000
Total Water Projects		<u>\$ 7,500,000</u>

STREET IMPROVEMENT FUND

This fund accounts for the financial resources appropriated for street paving, resurfacing, intersection improvements, and sidewalk installation. The projects to be undertaken for FY 2023 are as follows:

Expenditures:

Beach Access Impr. OCRM Grant	\$ 100,000
Contractual Services (RTA)	60,000
Sidewalk/Bicycle Lane	150,000
Road Intersection Improvements	250,000
Road Resurfacing	1,200,000
Champions Blvd.	1,500,000
Underground Util.-Santee Cooper	1,750,000
2nd Ave. North	1,200,000
Barefoot Bridge Annual Maintenance	90,000
Contingency	1,000,000
In-House Paving/Resurfacing	<u>500,000</u>
TOTAL EXPENDITURES	<u>\$ 7,800,000</u>

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

The largest projects for FY 2023 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 2024 through FY 2027 will continue with intersection improvements, underground utilities, sidewalks, and resurfacing. Over this four-year period, the City is projected to incur \$24,735,000 for these projects. The estimated projects for FY 2024 through FY 2027 are listed below for the Street Improvement Fund.

<u>Project</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</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	4,255,000	2,500,000	3,250,000	3,350,000

Underground Utilities	1,500,000	1,500,000	1,500,000	1,500,000
In-House Improvements/Bridge Maintenance/RTA Support	<u>650,000</u>	<u>910,000</u>	<u>910,000</u>	<u>910,000</u>
TOTAL Street Improvement Fund	<u>\$ 6,905,000</u>	<u>\$5,410,0 00</u>	<u>\$6,160,000</u>	<u>\$6,260,000</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 2023 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 \$12,350,000 of which \$8,000,000 is for the new Emergency Operations/Data Center. The total project will exceed \$25,000,000 when all three phases are complete.

Other major purchases for this fund will include two new fire vehicles for \$2,100,000 and the continued expansion of the Citywide Camera System.

FY 2023 Budgeted	
Emergency Operations Center	\$ 8,000,000
Paving Equipment	\$ 450,000
IT In-House CIP	300,000
Fire Pumper Truck	1,050,000
Heavy Rescue Truck	1,050,000
Citywide Camera System	<u>1,500,000</u>
Total Capital	<u>\$ 12,350,000</u>

CHERRY GROVE DREDGING FUND

This fund will record all activity of the Cherry Grove Dredging Project for FY 2023. The total capital expenditures for this year are \$4,500,000 for the second dredge. Future years will have expenditures for mitigation and debt interest. This is the final dredge of the current Cherry Grove Dredge District. Future dredges would require the City to reestablish a new district based on what properties would benefit from additional dredge projects.

SOLID WASTE FUND

The Solid Waste Fund became an Enterprise Fund during FY 2001. Solid Waste previously was part of the General Fund. This budget provides for \$1,830,000 of equipment/improvements to be bought in FY 2023 of which the largest portion is for transfer station/yard improvements of \$950,000.

Equipment outlays for fiscal years FY 2024 through FY 2027 are projected as follows:

<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
\$1,174,000	\$991,000	\$1,249,000	\$775,000

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 \$16,750,000 for FY 2023 of which \$15,000,000 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 2027. The total funding for 18th Avenue North is estimated at \$25,000,000.

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 2027.

BEACH SERVICES FUND

Capital expenditures for Beach Services and Lifeguards will be \$39,500 for FY 2023. 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 2023 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

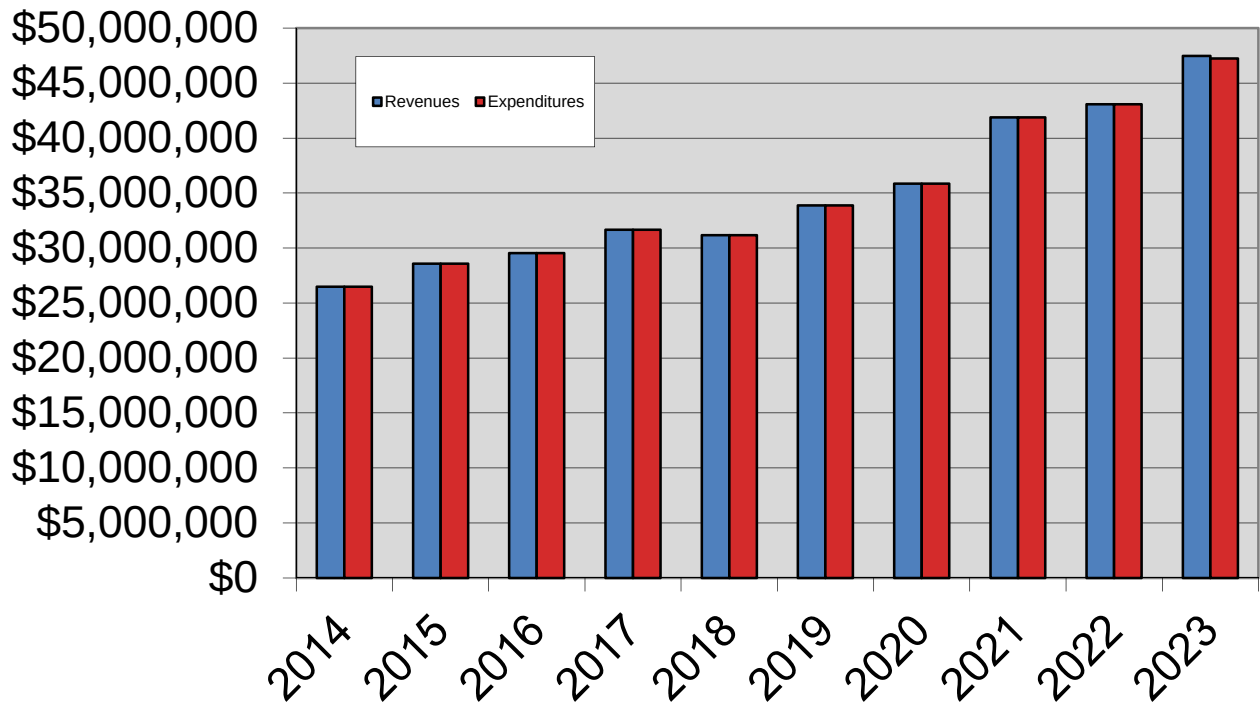
The City purchased 96 acres attached to the North Myrtle Beach Sports & Tourism Park for expansion. The expansion is budgeted for fiscal years 2023 and 2024. Construction costs are budgeted at \$25,000,000 and \$5,000,000 for the following two fiscal years. The funding will come from a general obligation bond as well as transfers from the Local Hospitality Fee Fund.

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GENERAL FUND SUMMARY

GENERAL FUND

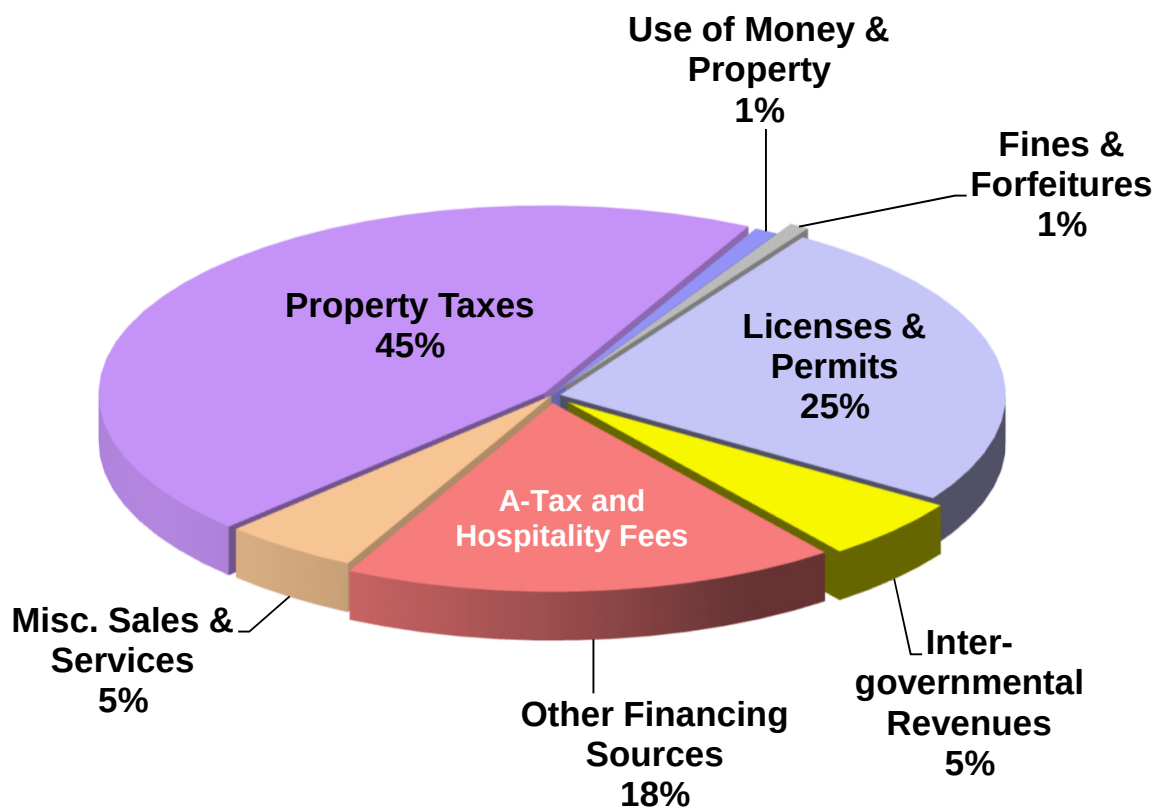
REVENUES AND EXPENDITURES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS



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 45%. Licenses and Permits are the second significant revenue source making up 25% of the FY 2023 budget. The third largest source of revenues is 18% for Local A-Tax & Hospitality Fees. Other revenue categories have changed very little from the last fiscal year. Revenue diversification continues to be a goal of the Mayor and City Council.



GENERAL FUND REVENUES

The tables below and on the next two pages provide four-year data for General Fund Revenues by source, as well as detail.

SUMMARY OF REVENUE GENERAL FUND

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
Current Property Taxes	\$ 15,985,679	\$ 19,811,181	\$ 20,450,000	\$ 20,450,000	\$ 20,950,000
Delinquent Property Taxes	373,723	435,190	410,000	450,000	460,000
Licenses & Permits	10,658,335	11,171,650	10,958,649	11,412,408	11,903,500
Fines & Forfeitures	281,126	196,654	346,000	280,000	346,000
Use of Money & Property	249,475	236,919	272,000	246,000	407,000
Intergovernmental Revenues	1,711,718	2,675,344	1,678,860	1,662,188	2,531,060
Sales & Services	1,252,510	1,654,033	1,337,252	1,639,252	1,697,252
Miscellaneous	171,769	809,732	570,000	600,000	660,000
Other Financing Sources	<u>5,586,161</u>	<u>6,426,718</u>	<u>7,054,622</u>	<u>9,470,713</u>	<u>8,531,051</u>
TOTAL	<u>\$ 36,270,496</u>	<u>\$ 43,417,421</u>	<u>\$ 43,077,383</u>	<u>\$ 46,210,561</u>	<u>\$ 47,485,863</u>

MILLAGE RATE AND ESTIMATED TAX COLLECTIONS FISCAL YEAR ENDING JUNE 30, 2023

	FY 2020 ACTUAL 41.3MILS	FY 2021 ACTUAL 43.3MILS	FY 2022 BUDGETED 37.1MILS	FY 2022 ESTIMATED 37.1MILS	FY 2023 BUDGETED 45.0MILS
Real & Personal Property	\$ 13,704,432	\$ 14,651,937	\$ 15,800,004	\$ 16,750,000	\$ 20,700,000
Estimated Non-Collectible	<u>(334,652)</u>	<u>(366,767)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>
TOTAL CURRENT	<u>\$ 13,369,780</u>	<u>\$ 14,285,170</u>	<u>\$ 15,400,004</u>	<u>\$ 16,350,000</u>	<u>\$ 20,300,000</u>
Delinquent Property Taxes	235,808	277,094	300,000	300,000	300,000
Tax Penalties	<u>105,142</u>	<u>112,861</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
TOTAL DELINQUENT	<u>\$ 340,950</u>	<u>\$ 389,955</u>	<u>\$ 410,000</u>	<u>\$ 410,000</u>	<u>\$ 410,000</u>
TOTAL TAX REVENUE	<u>\$ 13,710,730</u>	<u>\$ 14,675,125</u>	<u>\$ 15,810,004</u>	<u>\$ 16,760,000</u>	<u>\$ 20,710,000</u>

FISCAL YEAR ENDING JUNE 30, 2023
DETAIL OF REVENUE
GENERAL FUND

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
Beginning Fund Balance	\$ 12,047,599	\$ 12,075,469	\$ 13,000,000	\$ 16,433,118	\$ 20,448,871
TAXES:					
Current Taxes	15,985,679	19,811,181	20,450,000	20,450,000	20,950,000
TOTAL CURRENT TAXES:	\$ 15,985,679	\$ 19,811,181	\$ 20,450,000	\$ 20,450,000	\$ 20,950,000
Delinquent Property Taxes	\$ 250,582	\$ 285,137	\$ 300,000	\$ 300,000	\$ 310,000
Tax Penalties	123,141	150,053	110,000	150,000	150,000
TOTAL DELINQUENT TAXES:	\$ 373,723	\$ 435,190	\$ 410,000	\$ 450,000	\$ 460,000
LICENSES & PERMITS:					
Business License Fees	\$ 7,437,539	\$ 7,710,840	\$ 7,476,149	\$ 7,900,000	\$ 8,150,000
Business License Penalties	101,238	80,376	75,000	80,000	81,000
Building Permits	740,175	986,557	750,000	900,000	950,000
Inspection Fees	4,161	6,594	7,500	7,500	7,500
Other Permits	28,525	13,505	15,000	10,000	15,000
Santee Cooper Franchise Fees	1,318,717	1,351,644	1,600,000	1,450,000	1,600,000
Horry Electric Franchise Fees	190,968	182,385	225,000	197,908	225,000
TWC Cable Franchise Fees	612,803	617,857	600,000	622,000	625,000
HTC Cable Franchise Fees	128,000	136,328	110,000	145,000	150,000
Gas Franchise Fees	96,209	85,564	100,000	100,000	100,000
TOTAL LICENSES & PERMITS	\$ 10,658,335	\$ 11,171,650	\$ 10,958,649	\$ 11,412,408	\$ 11,903,500
FINES & FORFEITURES:					
Fines / Bail Bonds	\$ 526,817	\$ 408,002	\$ 700,000	\$ 550,000	\$ 700,000
Victims Assistance	85,269	30,293	48,000	33,000	48,000
Improper Parking Fines	475	-	12,000	12,000	12,000
Seizures	8,312	-	5,000	5,000	5,000
Bail Bondsman Fee	-	-	1,000	-	1,000
Less transfer to State	(339,747)	(241,641)	(420,000)	(320,000)	(420,000)
TOTAL FINES & FORFEITURES	\$ 281,126	\$ 196,654	\$ 346,000	\$ 280,000	\$ 346,000
USE OF MONEY & PROPERTY:					
Interest	\$ 5,218	\$ 20,516	\$ 50,000	\$ 1,000	\$ 160,000
Property Rental	235,186	205,111	210,000	235,000	235,000
Purchasing Card Reimbursement	9,071	11,292	12,000	10,000	12,000
USE OF MONEY & PROPERTY:	\$ 249,475	\$ 236,919	\$ 272,000	\$ 246,000	\$ 407,000

FISCAL YEAR ENDING JUNE 30, 2023

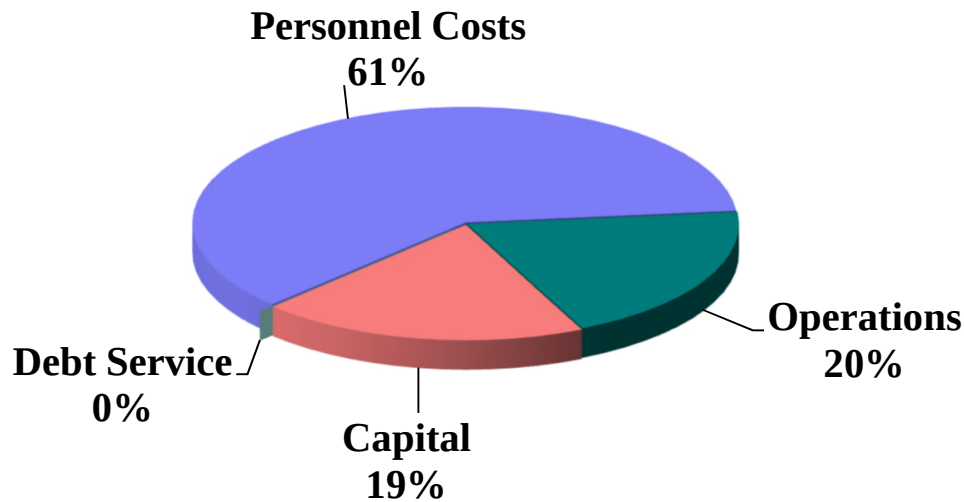
DETAIL OF REVENUE

GENERAL FUND

	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
INTERGOVERNMENTAL:					
Local Government Tax	\$ 326,052	\$ 332,302	\$ 315,300	\$ 419,388	\$ 420,000
Homestead Exemption Tax	225,430	297,313	250,000	315,000	325,000
Heavy Equipment Tax	3,254	1,473	-	2,240	-
Business Inventory Tax	36,787	37,113	36,600	36,600	36,600
Accommodations Tax	194,278	255,816	245,000	330,000	335,000
Admissions Tax	11,535	-	-	-	-
Motor Carrier Tax	15,565	68,951	90,000	70,000	75,000
TNC Local Asses. Fees	11,812	8,463	20,000	12,000	12,500
Alcoholic Beverage Permit Fees	172,410	292,080	200,000	225,000	225,000
Government Grants	672,635	1,339,873	470,000	200,000	1,050,000
Horry County Recreation Grant	41,960	41,960	51,960	51,960	51,960
TOTAL INTERGOVERNMENTAL	\$ 1,711,718	\$ 2,675,344	\$ 1,678,860	\$ 1,662,188	\$ 2,531,060
SALES & SERVICES:					
Miscellaneous	\$ 73,488	\$ 191,701	\$ 40,000	\$ 45,000	\$ 40,000
Parking Lot Collections	756,133	992,700	800,000	1,100,000	1,150,000
Credit Card Service Charge	34,869	33,543	12,000	25,000	12,000
GIS Data	-	-	500	-	500
Fire Protection	68,400	166,930	118,752	118,752	118,752
City Codes and Ordinances	6,200	3,575	10,000	5,000	10,000
Street Work	27,228	11,889	6,000	6,000	6,000
Beach Service Franchise Fees	137,272	152,831	125,000	150,000	150,000
Recreation League Fees	43,500	65,110	80,000	72,500	80,000
Recreation Instructor Fees	19,734	11,356	20,000	12,000	20,000
Recreation Misc. Fees	85,686	24,398	125,000	105,000	110,000
TOTAL SALES & SERVICES	\$ 1,252,510	\$ 1,654,033	\$ 1,337,252	\$ 1,639,252	\$ 1,697,252
MISCELLANEOUS:					
Insurance Reimbursements	\$ 25,522	\$ 63,152	\$ 40,000	\$ 40,000	\$ 50,000
Forfeitures-401	56,141	43,845	30,000	60,000	60,000
Miscellaneous - Other	90,106	702,735	500,000	500,000	550,000
TOTAL MISCELLANEOUS	\$ 171,769	\$ 809,732	\$ 570,000	\$ 600,000	\$ 660,000
OTHER FINANCING SOURCES:					
Accommodations Tax Transfer	\$ 831,469	\$ 686,642	\$ 1,161,622	\$ 1,161,622	\$ 1,253,051
Local Accommodations Tax Transfer	2,002,469	2,617,093	2,512,000	2,512,000	3,500,000
Local Hospitality Tax Transfer	2,527,223	3,122,983	3,306,000	3,306,000	3,703,000
Other Fund Transfer In	225,000	-	75,000	75,000	75,000
HC Hosp Fees Settlement	-	-	-	2,416,091	-
TOTAL OTHER FIN. SOURCES:	\$ 5,586,161	\$ 6,426,718	\$ 7,054,622	\$ 9,470,713	\$ 8,531,051
TOTAL REVENUES:	\$ 36,270,496	\$ 43,417,421	\$ 43,077,383	\$ 46,210,561	\$ 47,485,863
TOTAL AVAILABLE RESOURCES:	\$ 48,318,095	\$ 55,492,890	\$ 56,077,383	\$ 62,643,679	\$ 67,934,734

GENERAL FUND EXPENDITURES BY TYPE -- FY 2023

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.

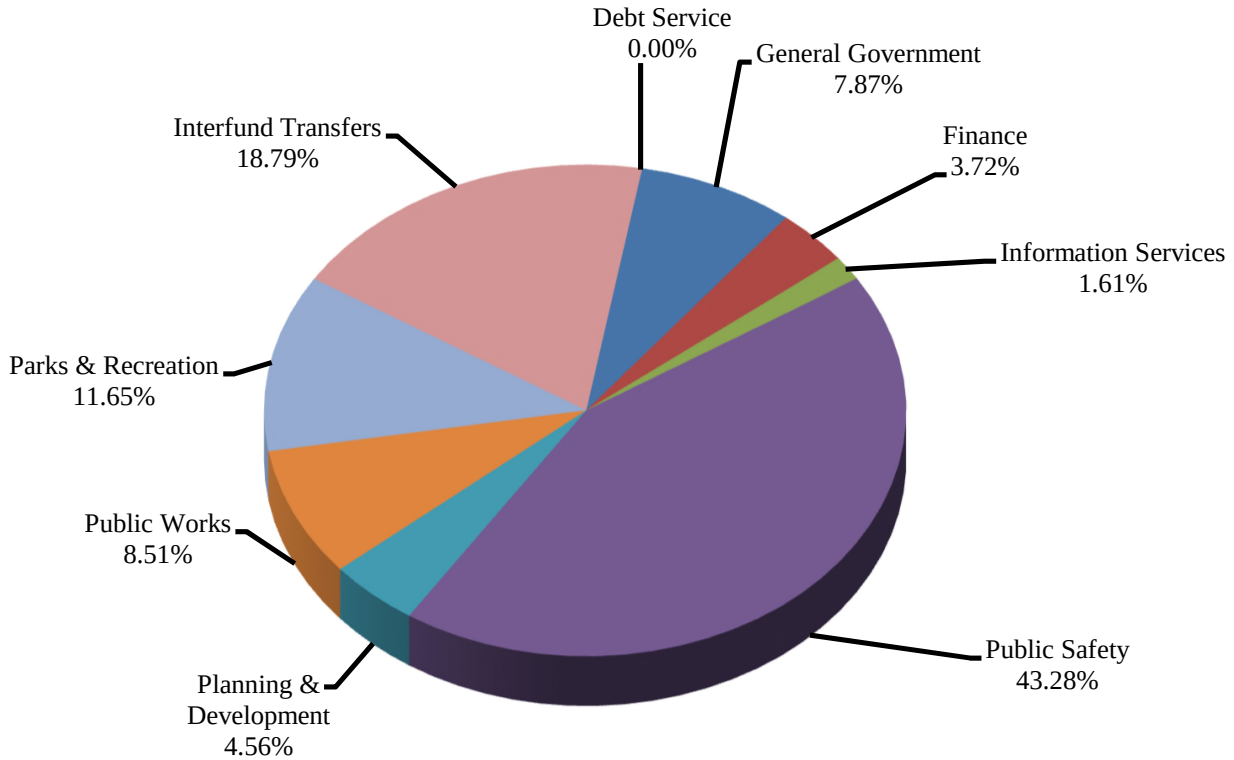
	GENERAL FUND EXPENDITURES BY TYPE				
	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
Personnel and Training	27,728,474	27,313,119	29,438,012	28,882,882	32,452,899
Maintenance and Operations	9,397,871	8,927,570	9,572,390	9,652,358	10,484,489
Capital Expenditures	5,020,766	8,988,645	9,991,115	9,560,091	10,375,265
Debt Service Expenditures	1,250	700	-	700	-
TOTAL GENERAL FUND	\$ 42,148,361	\$ 45,230,034	\$ 49,001,517	\$ 48,096,031	\$ 53,312,653

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

GENERAL FUND EXPENDITURES BY DEPARTMENT -- FY 2023

Expenditures by Department is another useful way to review expenditures. The largest department within the General Fund is the Public Safety Department. This department also employs 55.7% of all General Fund employees. Most fluctuations between departments over the last three years are a result of capital items.

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



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

GENERAL FUND EXPENDITURES	FY 2020 ACTUAL*	FY 2021 ACTUAL*	FY 2022 BUDGETED*	FY 2022 ESTIMATED*	FY 2023 BUDGETED*
General Government	\$ 2,885,748	\$ 2,849,441	\$ 3,498,284	\$ 3,599,781	\$ 3,720,623
Finance	1,654,635	1,621,415	1,733,909	1,614,010	1,759,776
Information Services	665,380	834,133	597,055	745,023	761,373
Public Safety	17,779,919	17,298,976	18,129,044	18,050,291	20,453,066
Planning and Development	1,948,011	1,857,506	1,909,056	1,879,849	2,155,951
Public Works	3,678,652	3,566,285	3,379,357	3,330,208	4,021,035
Parks and Recreation	4,120,046	3,848,229	4,993,026	4,819,948	5,503,026
Debt Service	3,845,933	7,524,197	8,837,350	8,155,000	8,880,000
Interfund Transfers	1,250	700	-	700	-
TOTAL GENERAL FUND	\$ 36,579,574	\$ 39,400,882	\$ 43,077,081	\$ 42,194,810	\$ 47,254,850

* 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, 2023
SUMMARY OF EXPENDITURES
GENERAL FUND

DIV. NO.	DIVISION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
210	GENERAL GOVERNMENT SERVICES	\$ 1,108,606	\$ 1,115,448	\$ 1,360,287	\$ 1,333,111	\$ 1,466,926
211	LEGISLATIVE	200,411	223,265	351,333	345,575	416,354
221	ADMINISTRATIVE	313,547	287,981	499,220	473,235	491,322
232	CITY COURT	516,300	401,663	513,033	534,506	505,488
242	LEGAL	383,389	443,412	366,602	518,801	422,816
252	HUMAN RESOURCES	363,495	377,672	407,809	394,553	417,717
TOTAL GENERAL GOVERNMENT SERV.		\$ 2,885,748	\$ 2,849,441	\$ 3,498,284	\$ 3,599,781	\$ 3,720,623
262	INFORMATION SERVICES	665,380	834,133	597,055	745,023	761,373
TOTAL INFORMATION SERVICES		665,380	834,133	597,055	745,023	761,373
342	ACCOUNTING	319,413	243,644	329,092	303,318	350,370
352	REVENUE	1,245,074	1,286,328	1,266,084	1,201,163	1,263,073
822	PURCHASING	90,148	91,443	138,733	109,529	146,333
TOTAL FINANCE		1,654,635	1,621,415	1,733,909	1,614,010	1,759,776
411	PUBLIC SAFETY ADMIN.	1,105,348	1,237,384	1,551,956	1,414,982	1,367,605
422	UNIFORM PATROL	6,535,681	5,924,506	6,008,972	6,067,062	7,629,389
424	COMMUNITY SERVICES	1,110,928	1,015,439	1,162,856	1,137,094	1,060,019
431	DETECTIVES	1,219,354	1,290,356	1,116,223	1,116,250	1,157,332
442	COMMUNICATIONS/DETENTION	1,279,469	1,379,577	1,583,310	1,547,000	1,784,772
444	RECORDS	370,178	332,831	382,730	384,225	417,960
445	VICTIM RIGHTS ADVOCATE	94,406	92,227	99,661	98,008	108,251
452	PUBLIC SAFETY TRAINING	437,243	383,977	481,832	445,617	631,802
453	FIRE / RESCUE	5,265,703	5,341,421	5,315,330	5,412,920	5,804,918
454	FIRE PREVENTION/INSPECTION	361,609	301,258	426,174	427,133	491,018
TOTAL PUBLIC SAFETY		17,779,919	17,298,976	18,129,044	18,050,291	20,453,066
521	PLANNING	1,113,966	972,675	1,071,365	1,054,043	1,253,995
522	BUILDING	834,045	884,831	837,691	825,806	901,956
TOTAL PLANNING & DEVELOPMENT		1,948,011	1,857,506	1,909,056	1,879,849	2,155,951
652	STREETS / DRAINAGE	2,845,769	2,805,635	2,578,204	2,574,041	3,136,263
832	FLEET MAINTENANCE	322,828	257,390	291,347	253,288	341,950
842	FACILITY MAINT.	510,055	503,260	509,806	502,879	542,822
TOTAL PUBLIC WORKS		3,678,652	3,566,285	3,379,357	3,330,208	4,021,035
741	RECREATION (ADMINISTRATION)	380,134	377,065	548,840	519,757	442,053
742	RECREATION (ATHLETICS)	723,833	679,069	860,256	754,702	1,007,631
743	RECREATION (PROGRAMS/EVENTS)	755,398	498,259	909,150	878,148	921,503
750	PARKS-ROW MAINTENANCE	533,586	508,025	527,720	493,348	718,013
751	PARKS-PARK / SPORTS COMPLEX	290,927	326,709	362,943	372,237	396,279
752	PARKS-LANDSCAPING	308,136	337,582	474,485	423,833	547,937
753	PARKS-PARKS & BEACH	483,763	450,095	607,539	606,219	746,529
754	PARKS / GROUNDS	421,316	420,813	428,931	463,848	441,443
755	PARKS - CUSTODIANS	222,953	250,612	273,162	307,855	281,638
TOTAL PARKS AND RECREATION		4,120,046	3,848,229	4,993,026	4,819,947	5,503,026
911	DEBT SERVICE	1,250	700	-	700	-
915	OTHER FINANCING USES	3,845,933	7,524,197	8,837,350	8,155,000	8,880,000
TOTAL GENERAL FUND EXPENDITURES		36,579,574	39,400,882	43,077,081	42,194,809	47,254,850

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

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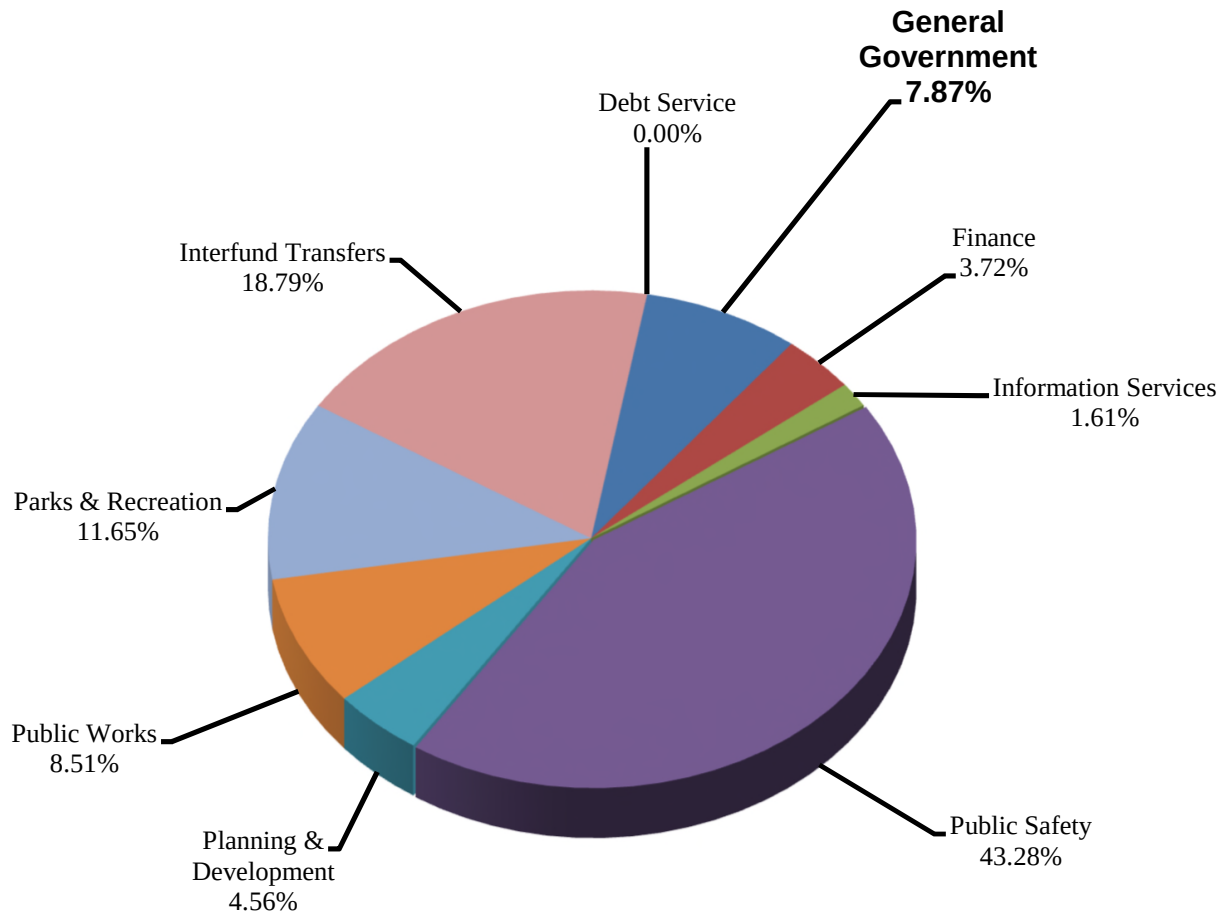
GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT

GENERAL FUND
GENERAL GOVERNMENT SERVICES DEPARTMENT

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

The chart below shows the portion of General Fund Expenditures allocated to the General Government Department, which reflects 7.87% of the overall resources appropriated in the General Fund for FY 2023.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 5.0% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2023
Regular Employees
GENERAL GOVERNMENT DEPARTMENT

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
GENERAL GOVERNMENT	-	-	-	-	-
LEGISLATIVE	8	8	8	9	8
ADMINISTRATIVE	1	3	3	3	3
CITY COURT	5	5	5	3	5
LEGAL	2	2	2	2	2
HUMAN RESOURCES	8	5	6	5	5
TOTAL	<u>24</u>	<u>23</u>	<u>24</u>	<u>22</u>	<u>23</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the divisions include all amounts required from 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 \$3,720,622, the Water and Sewer Fund \$1,038,089, the Solid Waste Fund \$309,254, the Beach Services Fund \$202,158, the Aquatic Center Fund \$113,795, and the NMB Enterprise Fund \$8,033. 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
210	GENERAL GOVT. SERVICES	\$ 2,015,647	\$ 2,028,088	\$ 2,092,750	\$ 2,050,940	\$ 2,256,810
211	LEGISLATIVE	400,823	389,772	439,166	431,968	520,443
221	ADMINISTRATIVE	627,094	632,921	713,170	676,050	701,889
232	CITY COURT	516,300	401,663	513,033	534,506	505,488
242	LEGAL	766,778	886,824	523,716	741,145	604,021
252	HUMAN RESOURCES	699,030	726,293	784,248	758,758	803,300
TOTAL EXPENDITURES		<u>\$ 5,025,672</u>	<u>\$ 5,065,561</u>	<u>\$ 5,066,083</u>	<u>\$ 5,193,367</u>	<u>\$ 5,391,951</u>
GENERAL GOVT. OVERHEAD		<u>(2,139,924)</u>	<u>(2,216,120)</u>	<u>(1,567,799)</u>	<u>(1,593,586)</u>	<u>(1,671,329)</u>
NET GENERAL GOVERNMENT		<u>\$ 2,885,748</u>	<u>\$ 2,849,441</u>	<u>\$ 3,498,284</u>	<u>\$ 3,599,781</u>	<u>\$ 3,720,622</u>

**GENERAL FUND
GENERAL GOVERNMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The General Government Department continues to work toward the accomplishment of all FY 2022 departmental goals and priorities. Several of these goals are ongoing and will continue into FY 2023.

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

The following goals have been added for FY 2023:

- Expand the city through various annexations.
- Review the process of how the City of North Myrtle Beach promotes its' tourist based economy.
- 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.
- Seek opportunities to obtain capital projects funding by federal and state means.

01-5-210 GENERAL GOVERNMENT SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
023	INSURANCE - RETIRED EMPL.	\$ 519,170	\$ 486,773	\$ 520,000	\$ 520,000	\$ 525,000
024	UNEMPLOYMENT INSURANCE	63,677	37,579	17,500	10,000	17,500
030	TRAINING	-	-	5,000	5,000	5,000
050	AWARDS	<u>8,813</u>	<u>7,875</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
	* SUBTOTAL PERSONNEL *	<u>591,660</u>	<u>532,227</u>	<u>553,500</u>	<u>546,000</u>	<u>558,500</u>
111	MATERIALS/SUPPLIES	50,665	21,926	10,000	10,000	10,000
113	PRINTING/BINDING	15,615	-	20,000	10,000	20,000
120	COMMUNICATIONS	154,380	131,483	153,000	135,000	156,060
121	UTILITIES	542,307	703,090	590,000	620,000	620,000
130	CONTRACTUAL SERVICES	46,817	41,002	40,000	40,000	40,000
131	REPAIRS/MAINTENANCE	18,820	-	30,000	-	30,000
132	PROFESSIONAL SERVICES	5,722	2,820	12,250	5,000	12,250
140	SUBSCRIPTIONS/DUES	57,525	60,175	60,000	60,000	60,000
143	ELECTIONS	11,271	15,216	14,000	14,940	-
160	LIABILITY INSURANCE	<u>520,865</u>	<u>520,149</u>	<u>610,000</u>	<u>610,000</u>	<u>750,000</u>
	* SUBTOTAL OPERATING *	<u>1,423,987</u>	<u>1,495,861</u>	<u>1,539,250</u>	<u>1,504,940</u>	<u>1,698,310</u>
	** TOTAL EXPENDITURES **	<u>\$ 2,015,647</u>	<u>\$ 2,028,088</u>	<u>\$ 2,092,750</u>	<u>\$ 2,050,940</u>	<u>\$ 2,256,810</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	705,476	709,831	523,188	512,735	564,203
	SOLID WASTE FUND 6%	120,939	121,685	125,565	123,056	135,409
	BEACH SERVICES FUND 2%	40,313	40,562	41,855	41,019	45,136
	AQUATIC CENTER FUND 2%	<u>40,313</u>	<u>40,562</u>	<u>41,855</u>	<u>41,019</u>	<u>45,136</u>
	**LESS OVERHEAD TOTAL **	<u>907,041</u>	<u>912,640</u>	<u>732,463</u>	<u>717,829</u>	<u>789,884</u>
TOTAL NET GENERAL FUND		<u>\$ 1,108,606</u>	<u>\$ 1,115,448</u>	<u>\$ 1,360,287</u>	<u>\$ 1,333,111</u>	<u>\$ 1,466,926</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 7.8% over last year. The majority of the increase is due to an rise in the cost of liability insurance.

01-5-211 LEGISLATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 222,591	\$ 229,297	\$ 241,077	\$ 241,077	\$ 264,166
012	SALARY, PART-TIME	-	254	-	20,000	30,000
014	OVERTIME	-	127	1,500	3,041	1,500
021	FICA	15,733	15,709	16,783	16,844	18,376
022	EMPLOYEE RETIREMENT	2,388	3,428	3,085	3,085	4,444
023	EMPLOYEE INSURANCE	74,916	80,689	84,000	84,000	108,000
030	TRAINING	19,060	8,262	23,000	15,000	23,000
040	WORKERS COMPENSATION	1,455	1,514	2,426	2,426	2,657
050	AWARDS	832	777	895	895	1,900
	* SUBTOTAL PERSONNEL *	<u>336,975</u>	<u>340,057</u>	<u>372,766</u>	<u>386,368</u>	<u>454,043</u>
111	MATERIALS/SUPPLIES	11,602	17,008	6,000	6,000	6,000
112	OFFICE SUPPLIES	-	169	2,000	1,500	2,000
113	PRINTING/BINDING	39	-	300	-	300
120	COMMUNICATIONS	2,380	3,442	2,500	2,500	2,500
131	REPAIRS/MAINTENANCE	2,980	-	300	300	300
132	PROFESSIONAL SERVICES	11,007	22,985	25,000	25,000	25,000
140	SUBSCRIPTIONS/DUES	3,513	4,964	3,600	3,600	3,600
141	TRAVEL / BUSINESS	31,212	252	25,000	5,000	25,000
142	ADVERTISING	1,115	895	1,700	1,700	1,700
	* SUBTOTAL OPERATING *	<u>63,848</u>	<u>49,715</u>	<u>66,400</u>	<u>45,600</u>	<u>66,400</u>
	** TOTAL EXPENDITURES **	<u>\$ 400,823</u>	<u>\$ 389,772</u>	<u>\$ 439,166</u>	<u>\$ 431,968</u>	<u>\$ 520,443</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 10%	140,289	108,041	43,917	43,197	52,044
	SOLID WASTE FUND 6%	24,049	23,386	26,350	25,918	31,227
	BEACH SERVICES FUND 2%	20,041	19,489	8,783	8,639	10,409
	AQUATIC CENTER FUND 2%	16,033	15,591	8,783	8,639	10,409
	**LESS OVERHEAD TOTAL **	<u>200,412</u>	<u>166,507</u>	<u>87,833</u>	<u>86,393</u>	<u>104,089</u>
TOTAL NET GENERAL FUND		<u>\$ 200,411</u>	<u>\$ 223,265</u>	<u>\$ 351,333</u>	<u>\$ 345,575</u>	<u>\$ 416,354</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	12
Mayor	1	elected
Council Members	<u>6</u>	elected
TOTAL	<u>8</u>	

BUDGET ANALYSIS

This division provides for an decreased level of service over the previous year's budget. This division had an increase of 18.5% over last year. The increase is due to expected growth in personnel costs.

01-5-221 ADMINISTRATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 439,764	\$ 466,513	\$ 453,765	\$ 475,000	\$ 445,594
015	SPECIAL ALLOWANCE	14,940	14,490	14,940	14,940	14,940
021	FICA	28,595	28,389	26,247	27,437	25,790
022	EMPLOYEE RETIREMENT	53,662	60,044	64,145	64,500	58,409
023	EMPLOYEE INSURANCE	23,500	24,408	24,000	25,000	27,000
030	TRAINING	223	129	3,000	3,000	3,000
040	WORKERS COMPENSATION	2,891	2,646	4,538	4,538	4,456
050	AWARDS	2,465	2,412	2,685	2,685	2,850
	* SUBTOTAL PERSONNEL *	<u>566,040</u>	<u>599,031</u>	<u>593,320</u>	<u>617,100</u>	<u>582,039</u>
111	MATERIALS/SUPPLIES	3,167	1,379	5,000	5,000	5,000
112	OFFICE SUPPLIES	318	521	500	450	500
113	PRINTING/BINDING	39	-	-	-	-
120	COMMUNICATIONS	2,863	3,009	2,500	2,500	2,500
130	CONTRACTUAL SERVICES	8,734	9,434	7,000	7,000	7,000
131	REPAIRS/MAINTENANCE	-	-	600	-	600
132	PROFESSIONAL SERVICES	-	-	250	-	250
140	SUBSCRIPTIONS/DUES	2,632	3,635	2,000	2,000	2,000
141	TRAVEL / BUSINESS	3,650	412	2,000	2,000	2,000
142	ADVERTISING	-	-	-	-	-
190	CONTINGENT	39,651	15,500	100,000	40,000	100,000
	* SUBTOTAL OPERATING *	<u>61,054</u>	<u>33,890</u>	<u>119,850</u>	<u>58,950</u>	<u>119,850</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 627,094</u></u>	<u><u>\$ 632,921</u></u>	<u><u>\$ 713,170</u></u>	<u><u>\$ 676,050</u></u>	<u><u>\$ 701,889</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	219,482	250,002	142,634	135,210	140,378
	SOLID WASTE FUND 6%	37,626	37,975	42,790	40,563	42,113
	BEACH SERVICES FUND 2%	31,355	31,646	14,263	13,521	14,038
	AQUATIC CENTER FUND 2%	25,084	25,317	14,263	13,521	14,038
	**LESS OVERHEAD TOTAL **	<u>313,547</u>	<u>344,940</u>	<u>213,950</u>	<u>202,815</u>	<u>210,567</u>
TOTAL NET GENERAL FUND		<u><u>\$ 313,547</u></u>	<u><u>\$ 287,981</u></u>	<u><u>\$ 499,220</u></u>	<u><u>\$ 473,235</u></u>	<u><u>\$ 491,322</u></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	18
Assistant to the City Manager/Special Projects Facilitator	<u>1</u>	19
TOTAL	<u>3</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The decrease of 1.6% is due to a reduction in personnel costs.

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 339,124	\$ 250,181	\$ 273,482	\$ 290,000	\$ 288,917
012	SALARY, PART-TIME	-	2,580	50,000	8,546	-
014	OVERTIME	14,216	26,695	12,000	22,000	20,000
021	FICA	25,877	20,524	23,148	21,528	21,315
022	EMPLOYEE RETIREMENT	38,398	36,083	41,748	41,184	35,042
023	EMPLOYEE INSURANCE	57,658	31,332	50,400	50,400	67,500
030	TRAINING	2,729	150	5,000	4,000	5,000
040	WORKERS COMPENSATION	2,734	2,815	3,355	3,355	3,089
050	AWARDS	4,178	2,436	4,475	5,168	4,700
	* SUBTOTAL PERSONNEL *	<u>484,914</u>	<u>372,796</u>	<u>463,608</u>	<u>446,181</u>	<u>445,563</u>
110	CLOTHING/UNIFORMS	13	-	425	25	425
111	MATERIALS/SUPPLIES	3,210	1,540	3,200	3,000	3,200
112	OFFICE SUPPLIES	1,954	2,516	6,000	5,000	6,000
113	PRINTING/BINDING	150	114	1,000	500	1,000
120	COMMUNICATIONS	5,271	3,953	7,000	6,000	7,000
130	CONTRACTUAL SERVICES	4,110	5,714	5,000	4,500	5,000
131	REPAIRS/MAINTENANCE	-	-	2,000	1,000	2,000
132	PROFESSIONAL SERVICES	9,994	12,039	12,000	20,000	22,500
140	SUBSCRIPTIONS/DUES	1,919	2,479	2,300	2,300	2,300
141	TRAVEL / BUSINESS	4,765	512	10,000	6,000	10,000
142	ADVERTISING	-	-	500	-	500
	* SUBTOTAL OPERATING *	<u>31,386</u>	<u>28,867</u>	<u>49,425</u>	<u>48,325</u>	<u>59,925</u>
380	FURN. / OFFICE EQUIPMENT	-	-	-	40,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 516,300</u></u>	<u><u>\$ 401,663</u></u>	<u><u>\$ 513,033</u></u>	<u><u>\$ 534,506</u></u>	<u><u>\$ 505,488</u></u>

DIVISION 232 CITY COURT

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

This division provides for a increased level of service from the previous year's budget. The 1.5% decrease is due to a reduction in personnel costs.

01-5-242 LEGAL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 188,996	\$ 194,891	\$ 198,329	\$ 198,329	\$ 203,426
012	SALARY, PART-TIME	6,087	12,178	20,000	20,000	20,000
014	OVERTIME	2,321	403	1,000	1,000	1,000
015	SPECIAL ALLOWANCE	6,600	7,200	6,300	6,300	6,300
021	FICA	14,097	14,929	14,914	15,343	15,261
022	EMPLOYEE RETIREMENT	19,935	19,731	19,640	19,640	19,640
023	EMPLOYEE INSURANCE	34,583	33,319	37,800	37,800	40,500
030	TRAINING	1,771	475	4,500	3,500	4,500
040	WORKERS COMPENSATION	1,532	1,679	2,193	2,193	2,244
050	AWARDS	1,664	1,664	1,790	1,790	1,900
	* SUBTOTAL PERSONNEL *	<u>277,586</u>	<u>286,469</u>	<u>306,466</u>	<u>305,895</u>	<u>314,771</u>
111	MATERIALS/SUPPLIES	1,917	459	1,500	1,500	1,500
112	OFFICE SUPPLIES	224	169	1,500	1,000	1,500
120	COMMUNICATIONS	1,501	1,088	2,500	2,000	2,500
130	CONTRACTUAL SERVICES	107,800	111,396	90,000	110,000	112,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	333,851	463,669	100,000	300,000	150,000
140	SUBSCRIPTIONS/DUES	23,826	23,574	19,250	19,250	19,250
141	TRAVEL / BUSINESS	125	-	2,000	1,500	2,000
142	ADVERTISING	3,026	-	-	-	-
152	DAMAGE CLAIMS	16,922	-	-	-	-
	* SUBTOTAL OPERATING *	<u>489,192</u>	<u>600,355</u>	<u>217,250</u>	<u>435,250</u>	<u>289,250</u>
	** TOTAL EXPENDITURES **	<u>\$ 766,778</u>	<u>\$ 886,824</u>	<u>\$ 523,716</u>	<u>\$ 741,145</u>	<u>\$ 604,021</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	268,372	310,389	104,743	148,229	120,804
	SOLID WASTE FUND 6%	46,007	53,209	31,423	44,469	36,241
	BEACH SERVICES FUND 2%	38,339	44,341	10,474	14,823	12,080
	AQUATIC CENTER FUND 2%	30,671	35,473	10,474	14,823	12,080
	**LESS OVERHEAD TOTAL **	<u>383,389</u>	<u>443,412</u>	<u>157,114</u>	<u>222,344</u>	<u>181,205</u>
TOTAL NET GENERAL FUND		<u>\$ 383,389</u>	<u>\$ 443,412</u>	<u>\$ 366,602</u>	<u>\$ 518,801</u>	<u>\$ 422,816</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>	6
TOTAL	<u>2</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 15.3% is due to an increase in professional services expenditures.

01-5-252 HUMAN RESOURCES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 449,756	\$ 437,787	\$ 459,939	\$ 405,000	\$ 457,447
012	SALARY, PART-TIME	8,572	27,166	20,000	27,000	30,000
014	OVERTIME	890	681	-	-	-
015	SPECIAL ALLOWANCE	5,850	5,400	5,400	5,400	5,400
021	FICA	32,761	32,779	33,974	30,240	34,499
022	EMPLOYEE RETIREMENT	50,942	47,321	52,166	45,849	51,880
023	EMPLOYEE INSURANCE	70,110	64,521	75,600	75,600	81,000
030	TRAINING	22,903	4,675	25,000	25,000	25,000
040	WORKERS COMPENSATION	3,132	4,531	4,799	4,799	4,874
050	AWARDS	5,013	4,161	5,370	5,370	5,700
	* SUBTOTAL PERSONNEL *	<u>649,929</u>	<u>629,022</u>	<u>682,248</u>	<u>624,258</u>	<u>695,800</u>
111	MATERIALS/SUPPLIES	21,829	24,288	25,000	30,000	30,000
112	OFFICE SUPPLIES	807	880	5,000	5,000	5,000
113	PRINTING/BINDING	4,916	224	3,000	4,000	4,000
120	COMMUNICATIONS	3,743	2,653	5,000	4,500	3,000
130	CONTRACTUAL SERVICES	13,788	36,585	27,000	56,000	56,000
132	PROFESSIONAL SERVICES	782	624	3,000	2,500	3,000
140	SUBSCRIPTIONS/DUES	2,762	2,386	5,000	4,000	2,500
141	TRAVEL / BUSINESS	474	278	3,000	2,500	3,000
142	ADVERTISING	-	-	1,000	1,000	1,000
	* SUBTOTAL OPERATING *	<u>49,101</u>	<u>67,918</u>	<u>77,000</u>	<u>109,500</u>	<u>107,500</u>
380	FURN. / OFFICE EQUIPMENT	-	29,353	25,000	25,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>29,353</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 699,030</u></u>	<u><u>\$ 726,293</u></u>	<u><u>\$ 784,248</u></u>	<u><u>\$ 758,758</u></u>	<u><u>\$ 803,300</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	181,749	188,837	156,850	189,690	160,660
	SOLID WASTE FUND 8%	55,922	58,103	62,740	60,701	64,264
	BEACH SERVICES FUND 15%	69,903	72,629	117,637	75,876	120,495
	AQUATIC CENTER FUND 4%	27,961	29,052	31,370	30,350	32,132
	NMB ENTERPRISE FUND 1%	-	-	7,842	7,588	8,033
	**LESS OVERHEAD TOTAL **	<u>335,535</u>	<u>348,621</u>	<u>376,439</u>	<u>364,205</u>	<u>385,584</u>
TOTAL NET GENERAL FUND		<u><u>\$ 363,495</u></u>	<u><u>\$ 377,672</u></u>	<u><u>\$ 407,809</u></u>	<u><u>\$ 394,553</u></u>	<u><u>\$ 417,716</u></u>

DIVISION 252 HUMAN RESOURCES

DIVISION NARRATIVE

This division consists of six employees as listed below.

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Human Resources Director	1	24
Assistant Human Resources Director	1	20
Human Resources Analyst	2	12
Human Resources Coordinator I/II	<u>2</u>	8/10
TOTAL	<u>6</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 2.4% is due to an increase in contractual services expenditures.

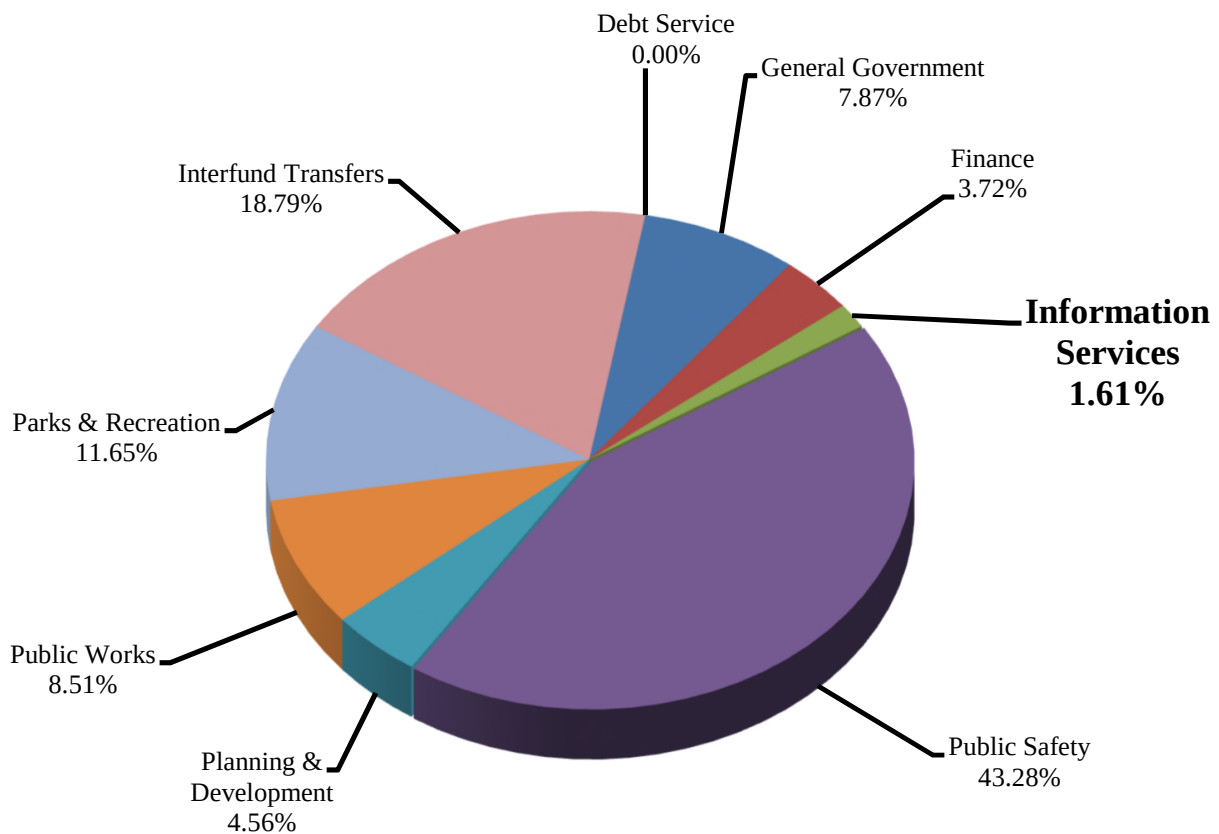
GENERAL FUND EXPENDITURES

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 1.61% of the overall resources appropriated in the General Fund for FY 2023.



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

FISCAL YEAR ENDING JUNE 30, 2023
Regular Employees
INFORMATION SERVICES DEPARTMENT

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
INFORMATION SERVICES	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>9</u>
TOTAL	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>9</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 \$761,373; the Water and Sewer Fund \$548,987; the Solid Waste Fund \$109,797, the Beach Services Fund \$54,899, the Aquatic Center Fund \$36,599, and the NMB Enterprise Fund \$18,300. 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
262	INFORMATION SERVICES	\$ 1,373,448	\$ 1,570,049	\$ 1,546,646	\$ 1,801,765	\$ 1,829,955
TOTAL EXPENDITURES		<u>\$ 1,373,448</u>	<u>\$ 1,570,049</u>	<u>\$ 1,546,646</u>	<u>\$ 1,801,765</u>	<u>\$ 1,829,955</u>
INFORMATION SERVICES OVERHEAD		(576,848)	(403,691)	(649,591)	(756,742)	(768,582)
IN HOUSE CAPITAL		<u>(131,220)</u>	<u>(332,225)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>
NET INFORMATION SERVICES		<u>\$ 665,380</u>	<u>\$ 834,133</u>	<u>\$ 597,055</u>	<u>\$ 745,023</u>	<u>\$ 761,373</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 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.

The Information Services Department will undertake the following goals, benchmarks, and priorities for FY 2023:

- New organizational structure for the IS department
- Increase City staff usage of Help Desk
- Increase focus on security to better protect the City's digital assets
- Continue to expand the City Camera System
- Expand the usage of GIS through asset inventory, dashboards and interactive maps for City staff and the general public.

01-5-262 INFORMATION SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 515,829	\$ 462,161	\$ 537,637	\$ 590,000	\$ 659,419
012	SALARY, PART-TIME	15,443	34,991	-	6,000	40,000
014	OVERTIME	15,667	17,586	12,000	18,000	20,000
015	SPECIAL ALLOWANCE	3,150	5,400	5,400	5,400	5,400
021	FICA	40,001	37,596	39,408	43,551	51,462
022	EMPLOYEE RETIREMENT	51,122	51,402	58,045	65,056	70,880
023	EMPLOYEE INSURANCE	83,607	72,643	100,800	100,800	121,500
030	TRAINING	4,874	2,715	15,000	7,500	15,000
040	WORKERS COMPENSATION	3,523	3,391	5,496	5,496	7,194
050	AWARDS	5,963	5,845	7,160	7,274	7,600
	* SUBTOTAL PERSONNEL *	<u>739,179</u>	<u>693,730</u>	<u>780,946</u>	<u>849,077</u>	<u>998,455</u>
111	MATERIALS/SUPPLIES	1,252	116,809	35,000	75,000	60,000
112	OFFICE SUPPLIES	142,446	117	8,000	8,000	8,000
120	COMMUNICATIONS	6,220	8,397	6,000	10,000	10,000
130	CONTRACTUAL SERVICES	386,494	385,304	525,000	525,000	525,000
131	REPAIRS/MAINTENANCE	-	2,022	-	-	-
132	PROFESSIONAL SERVICES	3,033	669	10,000	8,000	10,000
140	SUBSCRIPTIONS/DUES	199	-	6,000	5,000	6,000
141	TRAVEL / BUSINESS	-	50	-	-	-
150	VEHICLE OPERATIONS	2,039	-	200	5,188	2,000
151	FUEL	67	90	500	500	500
	* SUBTOTAL OPERATING *	<u>541,750</u>	<u>513,458</u>	<u>590,700</u>	<u>636,688</u>	<u>621,500</u>
321	BUILDING IMPROVEMENTS	-	-	-	141,000	-
360	MOTOR VEHICLES	-	31,048	-	-	35,000
380	FURN. / OFFICE EQUIPMENT	92,519	331,813	175,000	175,000	175,000
	* SUBTOTAL CAPITAL *	<u>92,519</u>	<u>362,861</u>	<u>175,000</u>	<u>316,000</u>	<u>210,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 1,373,448</u></u>	<u><u>\$ 1,570,049</u></u>	<u><u>\$ 1,546,646</u></u>	<u><u>\$ 1,801,765</u></u>	<u><u>\$ 1,829,955</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	425,769	230,986	463,994	558,548	548,987
	SOLID WASTE FUND 6%	82,407	94,203	92,799	108,106	109,797
	BEACH SERVICES FUND 3%	41,203	47,101	46,399	54,053	54,899
	AQUATIC CENTER FUND 2%	27,469	31,401	30,933	36,035	36,599
	NMB ENTERPRISE FUND 1%	-	-	15,466	-	18,300
	**LESS OVERHEAD TOTAL **	<u>576,848</u>	<u>403,691</u>	<u>649,591</u>	<u>756,742</u>	<u>768,582</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	131,220	332,225	300,000	300,000	300,000
TOTAL NET GENERAL FUND		<u><u>\$ 665,380</u></u>	<u><u>\$ 834,133</u></u>	<u><u>\$ 597,055</u></u>	<u><u>\$ 745,023</u></u>	<u><u>\$ 761,373</u></u>

DIVISION 262 INFORMATION SERVICES

DIVISION NARRATIVE

This division provides for nine employees: an Information Services Director, an Information Security Officer, a Network Administrator, a System Administrator, a Business Analyst I, a Business Analyst II, a IT Infrastructure Lead, a Computer Services Lead, and a Computer Services Technician. This division provides support services for computers and related functions throughout the City. Technology planning, acquisition, and support are provided by this division.

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Information Services Director	1	24
IT Infrastructure Lead	1	15
Business Analyst II	1	15
Information Security Officer	1	15
Network Administrator	1	14
System Administrator	1	14
Computer Services Lead	1	14
Business Analyst I	1	13
Computer Services Tech I	<u>1</u>	6
TOTAL	<u>9</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Vehicle	35,000	360
Computers/Technology/Software	<u>175,000</u>	380
TOTAL	<u>\$ 210,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 27.5% increase is due to capital expenditures and the addition of the Information Security Officer position.

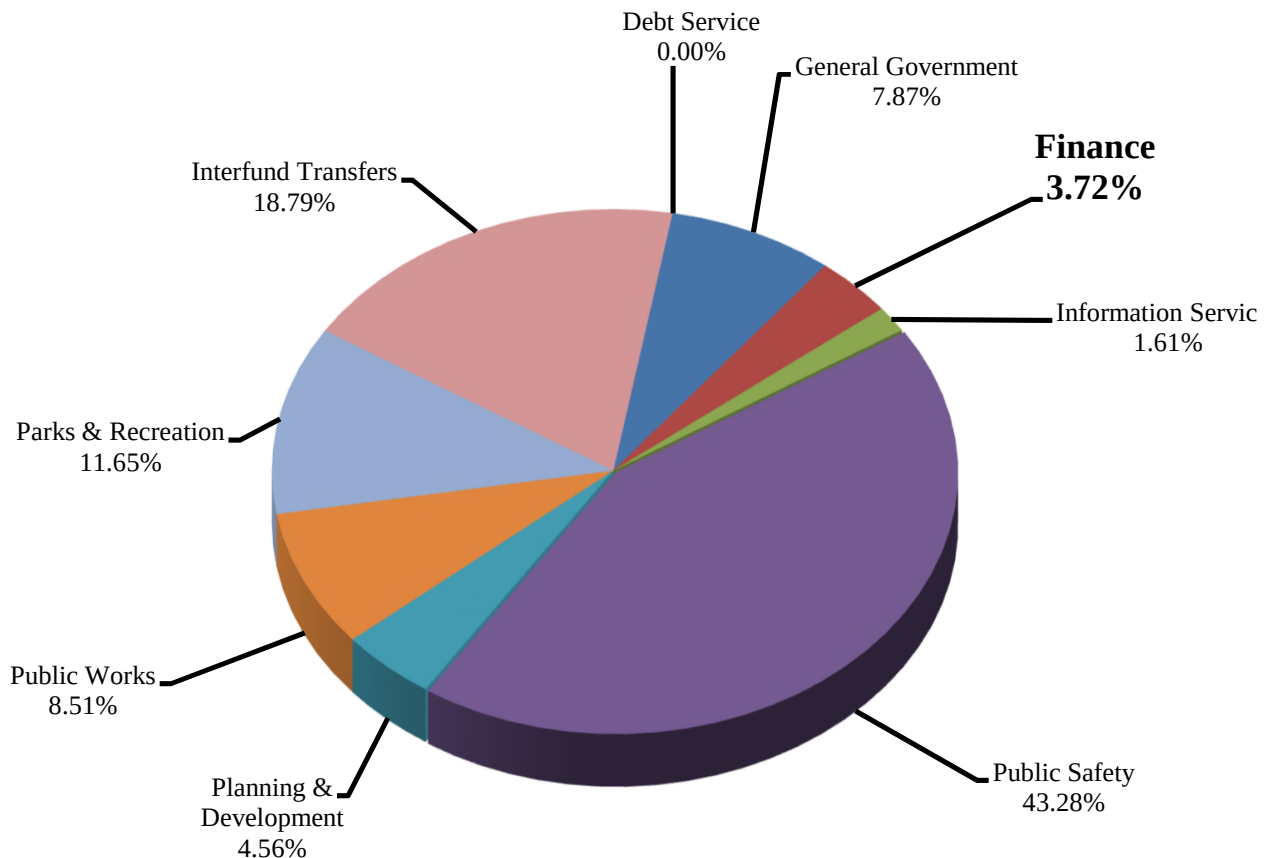
GENERAL FUND EXPENDITURES

FINANCE

**GENERAL FUND
FINANCE DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Finance Department, which reflects 3.72% of the overall resources appropriated in the General Fund for FY 2023.



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 7.5% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2023

Regular Employees

FINANCE DEPARTMENT

	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
ACCOUNTING	6	7	7	6	7
REVENUE	6	6	8	6	6
PURCHASING	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL	<u>16</u>	<u>17</u>	<u>19</u>	<u>16</u>	<u>17</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the two General Fund divisions include all amounts required from the General Fund, the Water and Sewer Fund, the Solid Waste Fund, the Beach Services Fund, the Aquatics Center Fund, the Storm Water Fund, NMB Enterprise Fund, and the Insurance Reserve Fund to accomplish the level of services and goals for this department. The General Fund will provide \$1,759,776, the Water and Sewer Fund \$461,774, the Solid Waste Fund \$70,753, the Beach Services Fund \$145,526, the Storm Water Fund \$18,939, the Aquatics Center Fund \$44,846, the NMB Enterprise Fund \$18,939, and the Insurance Reserve Fund \$37,878. 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
342	ACCOUNTING	\$ 863,278	\$ 658,497	\$ 889,436	\$ 819,780	\$ 946,947
352	REVENUE	1,245,074	1,286,328	1,266,084	1,201,163	1,263,073
822	PURCHASING	<u>214,637</u>	<u>217,722</u>	<u>330,316</u>	<u>260,783</u>	<u>348,411</u>
TOTAL EXPENDITURES		<u>\$ 2,322,989</u>	<u>\$ 2,162,547</u>	<u>\$ 2,485,836</u>	<u>\$ 2,281,726</u>	<u>\$ 2,558,431</u>
FINANCE OVERHEAD		<u>(668,354)</u>	<u>(541,132)</u>	<u>(751,927)</u>	<u>(667,716)</u>	<u>(798,655)</u>
NET FINANCE		<u>\$ 1,654,635</u>	<u>\$ 1,621,415</u>	<u>\$ 1,733,909</u>	<u>\$ 1,614,010</u>	<u>\$ 1,759,776</u>

**GENERAL FUND
FINANCE DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Finance Department continues to work toward the accomplishment of its FY 2022 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 2022.
- 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 2023:

- Prepare an award winning Comprehensive Annual Financial Report for FY 2023.
- Continue looking for new opportunities to enhance revenues through enforcement and monitoring.
- Provide for sufficient reserves and contingencies to assure against unseen shocks to the economy.

01-5-342 ACCOUNTING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 507,903	\$ 400,413	\$ 472,921	\$ 428,000	\$ 515,083
012	SALARY, PART-TIME	6,590	4,877	20,000	-	20,000
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	36,423	27,748	35,490	30,816	38,526
022	EMPLOYEE RETIREMENT	53,363	42,147	49,181	46,800	54,237
023	EMPLOYEE INSURANCE	69,190	42,315	75,600	50,400	81,000
030	TRAINING	3,328	2,066	18,000	10,000	18,000
040	WORKERS COMPENSATION	5,763	6,294	4,929	4,929	5,351
050	AWARDS	5,147	3,197	6,265	3,490	5,700
	* SUBTOTAL PERSONNEL *	<u>693,107</u>	<u>534,457</u>	<u>687,786</u>	<u>579,835</u>	<u>743,297</u>
111	MATERIALS/SUPPLIES	12,905	5,604	12,250	6,000	12,250
112	OFFICE SUPPLIES	578	1,359	2,000	1,329	2,000
113	PRINTING/BINDING	117	-	700	-	700
120	COMMUNICATIONS	8,486	6,705	7,000	7,000	7,000
130	CONTRACTUAL SERVICES	47,663	62,654	70,000	70,000	71,000
131	REPAIRS/MAINTENANCE	-	539	500	539	500
132	PROFESSIONAL SERVICES	98,118	33,960	104,000	104,000	105,000
140	SUBSCRIPTIONS/DUES	1,890	1,865	1,700	1,700	1,700
141	TRAVEL / BUSINESS	414	258	2,500	1,500	2,500
142	ADVERTISING	-	96	1,000	-	1,000
	* SUBTOTAL OPERATING *	<u>170,171</u>	<u>113,040</u>	<u>201,650</u>	<u>192,068</u>	<u>203,650</u>
380	FURN. / OFFICE EQUIPMENT	-	11,000	-	47,877	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>11,000</u>	<u>-</u>	<u>47,877</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 863,278</u></u>	<u><u>\$ 658,497</u></u>	<u><u>\$ 889,436</u></u>	<u><u>\$ 819,780</u></u>	<u><u>\$ 946,947</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	302,146	230,473	266,831	245,934	284,084
	SOLID WASTE FUND 6%	51,797	39,510	53,366	49,187	56,817
	BEACH SERVICES FUND 15%	86,328	65,850	133,415	122,967	142,042
	STORM WATER FUND 2%	17,266	13,170	17,789	16,396	18,939
	INSURANCE RESERVE FUND 4%	34,531	26,340	35,577	32,791	37,878
	NMB ENTERPRISE FUND 2%	17,266	13,170	17,789	16,396	18,939
	AQUATIC CENTER FUND 4%	34,531	26,340	35,577	32,791	37,878
	**LESS OVERHEAD TOTAL **	<u>543,865</u>	<u>414,853</u>	<u>560,344</u>	<u>516,462</u>	<u>596,577</u>
TOTAL NET GENERAL FUND		<u><u>\$ 319,413</u></u>	<u><u>\$ 243,644</u></u>	<u><u>\$ 329,092</u></u>	<u><u>\$ 303,318</u></u>	<u><u>\$ 350,370</u></u>

DIVISION 342 ACCOUNTING

DIVISION NARRATIVE

This division provides for seven employees: Finance Director, Assistant Finance Director, Accounting Supervisor, two Accountant I, and two Accounting Clerks. The primary function of this account is to provide for the timely and accurate accounting of all City funds and to prepare and publish the Comprehensive Annual Financial Report (CAFR) and Budget documents.

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Finance Director	1	25
Assistant Finance Director	1	22
Accounting Supervisor	1	17
Accountant I	2	12
Accounting Clerk I/II	<u>2</u>	4/6
TOTAL	<u>7</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 6.5% increase is due to expected growth in personnel costs.

01-5-352 REVENUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 372,565	\$ 361,262	\$ 410,335	\$ 355,000	\$ 387,326
014	OVERTIME	96	379	-	-	-
021	FICA	25,428	25,168	28,723	24,850	27,113
022	EMPLOYEE RETIREMENT	42,282	41,523	49,083	49,083	51,186
023	EMPLOYEE INSURANCE	70,158	56,746	88,200	88,200	81,000
030	TRAINING	750	90	4,000	3,500	4,000
040	WORKERS COMPENSATION	3,120	3,551	4,103	4,103	3,873
050	AWARDS	4,908	4,873	6,265	4,452	5,700
	* SUBTOTAL PERSONNEL *	<u>519,307</u>	<u>493,592</u>	<u>590,709</u>	<u>529,188</u>	<u>560,198</u>
110	CLOTHING	1,015	300	750	750	750
111	MATERIALS/SUPPLIES	7,136	1,454	10,000	9,000	10,000
112	OFFICE SUPPLIES	2,651	3,682	1,500	1,500	1,500
113	PRINTING/BINDING	41,910	1,506	3,000	3,000	3,000
120	COMMUNICATIONS	17,716	20,073	14,500	14,500	14,500
130	CONTRACTUAL SERVICES	13,604	18,317	18,000	18,000	18,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	535	73,011	-	-	-
133	PARKING OPERATIONS	510,447	555,442	550,000	550,000	575,000
134	CREDIT CARD FEES	65,841	114,168	70,000	70,000	72,500
140	SUBSCRIPTIONS/DUES	1,269	3,116	525	525	525
141	TRAVEL / BUSINESS	14	-	600	200	600
142	ADVERTISING	-	-	1,000	1,000	1,000
150	VEHICLE OPERATIONS	3,216	232	1,500	1,000	1,500
151	FUEL	1,770	1,435	3,500	2,500	3,500
	* SUBTOTAL OPERATING *	<u>667,124</u>	<u>792,736</u>	<u>675,375</u>	<u>671,975</u>	<u>702,875</u>
360	MOTOR VEHICLES	32,148	-	-	-	-
380	FURN. / OFFICE EQUIPMENT	26,495	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>58,643</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,245,074</u>	<u>\$ 1,286,328</u>	<u>\$ 1,266,084</u>	<u>\$ 1,201,163</u>	<u>\$ 1,263,073</u>

DIVISION 352 REVENUE

DIVISION NARRATIVE

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

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Revenue Manager	1	18
Business License Inspector I	4	7
Municipal Fees Clerk	<u>1</u>	7
TOTAL	<u>6</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.2% decrease is due to a reduction in personnel expenditures.

01-5-822 PURCHASING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 141,764	\$ 110,765	\$ 207,383	\$ 150,000	\$ 220,547
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	176	3,116	1,500	1,500	1,500
021	FICA	10,566	8,432	15,040	15,040	15,987
022	EMPLOYEE RETIREMENT	14,076	13,127	20,148	20,148	20,140
023	EMPLOYEE INSURANCE	34,595	21,231	50,400	39,000	54,000
030	TRAINING	-	-	2,000	2,000	2,000
040	WORKERS COMPENSATION	2,966	2,850	2,715	2,715	2,887
050	AWARDS	2,521	1,624	3,580	3,580	3,800
	* SUBTOTAL PERSONNEL *	<u>206,664</u>	<u>161,145</u>	<u>302,766</u>	<u>233,983</u>	<u>320,861</u>
110	CLOTHING/UNIFORMS	1,538	1,284	2,500	2,000	2,500
111	MATERIALS/SUPPLIES	(7,037)	4,270	8,000	8,000	8,000
112	OFFICE SUPPLIES	428	13	3,800	3,600	3,800
113	PRINTING/BINDING	39	-	250	200	250
120	COMMUNICATIONS	1,942	1,466	4,000	4,000	4,000
130	CONTRACTUAL SERVICES	9,649	10,864	4,000	4,000	4,000
132	PROFESSIONAL SERVICES	11	-	-	-	-
140	SUBSCRIPTIONS/DUES	1,403	1,403	1,500	1,500	1,500
141	TRAVEL / BUSINESS	-	-	1,000	1,000	1,000
142	ADVERTISING	-	-	500	500	500
150	VEHICLE OPERATIONS	-	197	1,000	1,000	1,000
151	FUEL	-	-	1,000	1,000	1,000
	* SUBTOTAL OPERATING *	<u>7,973</u>	<u>19,497</u>	<u>27,550</u>	<u>26,800</u>	<u>27,550</u>
370	NON-MOBILE EQUIPMENT	-	37,080	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>37,080</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 214,637</u>	<u>\$ 217,722</u>	<u>\$ 330,316</u>	<u>\$ 260,783</u>	<u>\$ 348,411</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 51%	105,173	106,684	168,461	127,784	177,690
	SOLID WASTE FUND 4%	8,585	8,709	13,213	10,431	13,936
	BEACH SERVICES FUND 1%	2,146	2,177	3,303	2,608	3,484
	AQUATIC CENTER FUND 2%	8,585	8,709	6,606	10,431	6,968
	**LESS OVERHEAD TOTAL **	<u>124,489</u>	<u>126,279</u>	<u>191,583</u>	<u>151,254</u>	<u>202,078</u>
TOTAL NET GENERAL FUND		<u>\$ 90,148</u>	<u>\$ 91,443</u>	<u>\$ 138,733</u>	<u>\$ 109,529</u>	<u>\$ 146,333</u>

DIVISION 822 PURCHASING

DIVISION NARRATIVE

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

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

The Materials & Inventory Technician, assisted by the warehouse clerk, maintains the inventory in the warehouse.

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 5.5% is due to normal growth in personnel costs.

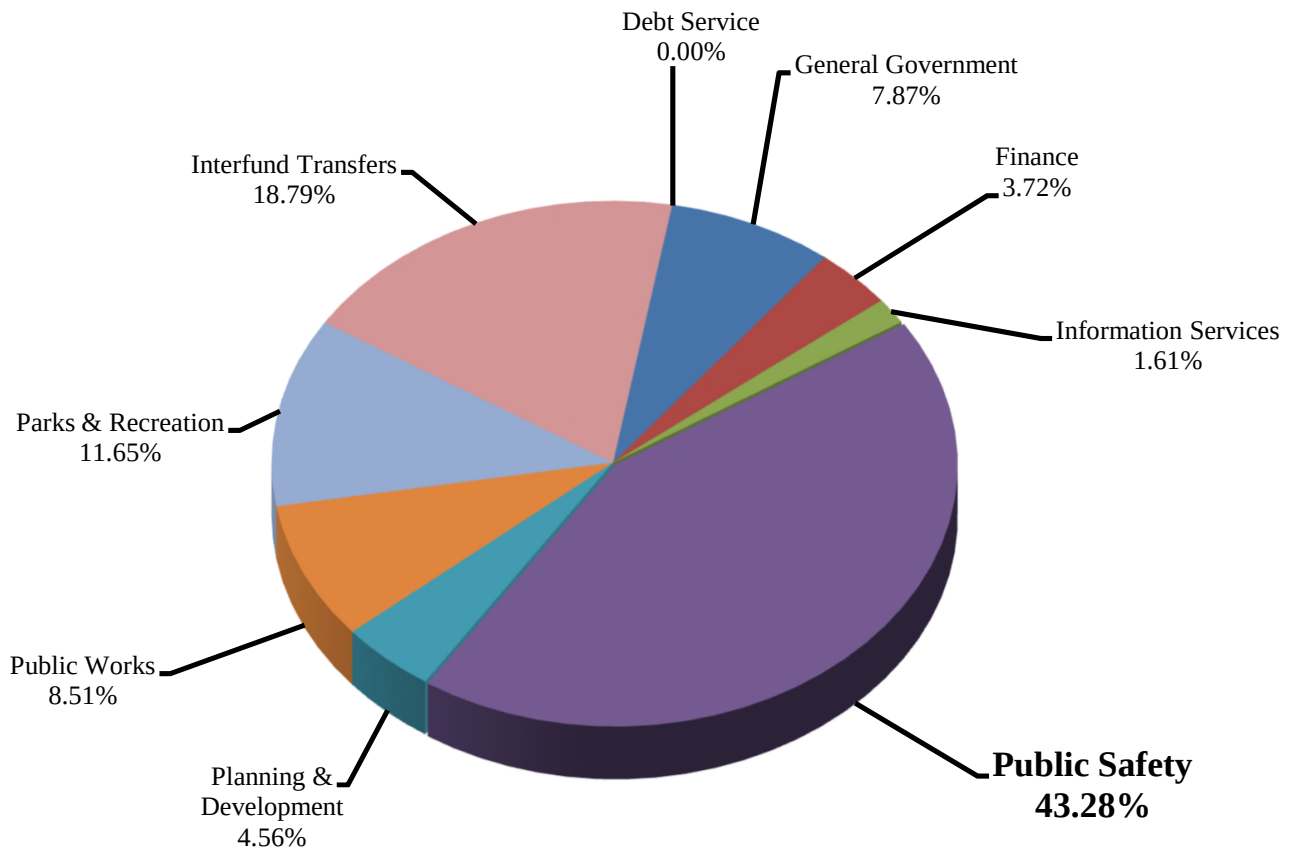
GENERAL FUND EXPENDITURES

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 42.69% of the overall resources appropriated in the General Fund for FY 2023.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 42.8% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2023

Regular Employees

PUBLIC SAFETY DEPARTMENT

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
PUBLIC SAFETY ADMINISTRATION	7	7	8	9	8
UNIFORM PATROL	61	61	60	60	68
COMMUNITY SERVICES	10	11	10	10	8
DETECTIVES	10	10	10	10	10
COMMUNICATION/DETENTION	19	20	24	24	25
RECORDS	5	5	5	5	5
VICTIM RIGHTS ADVOCATE	1	1	1	1	1
TRAINING	4	4	6	5	6
FIRE / RESCUE	49	49	60	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>172</u>	<u>188</u>	<u>188</u>	<u>195</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 \$19,963,478, the Water and Sewer Fund \$96,998, and Beach Services \$58,199. 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
411	PUBLIC SAFETY ADMINISTRATION	\$ 1,105,348	\$ 1,237,384	\$ 1,551,956	\$ 1,414,982	\$ 1,367,605
422	UNIFORM PATROL	6,535,681	5,954,506	6,038,972	6,097,062	7,659,389
424	COMMUNITY SERVICES	1,110,928	1,015,439	1,162,856	1,137,094	1,060,019
431	DETECTIVES	1,219,354	1,290,356	1,126,223	1,126,250	1,167,332
442	COMMUNICATIONS/DETENTION	1,390,727	1,499,540	1,720,989	1,681,522	1,939,969
444	RECORDS	370,178	332,831	382,730	384,225	417,960
445	VICTIM RIGHTS ADVOCATE	94,406	92,227	99,661	98,008	108,251
452	TRAINING	437,243	383,977	481,832	445,617	631,802
453	FIRE / RESCUE	5,265,703	5,341,421	5,345,330	5,442,920	5,834,918
454	FIRE PREVENTION/INSPECTION	<u>361,608</u>	<u>301,258</u>	<u>426,174</u>	<u>427,133</u>	<u>491,018</u>
TOTAL EXPENDITURES		<u>\$ 17,891,176</u>	<u>\$ 17,448,939</u>	<u>\$ 18,336,723</u>	<u>\$ 18,254,813</u>	<u>\$ 20,678,263</u>
PUBLIC SAFETY OVERHEAD		(111,258)	(119,963)	(137,679)	(134,522)	(155,197)
DIRECT COSTS TO NMB ENT. FUND		-	(30,000)	(70,000)	(70,000)	(70,000)
NET PUBLIC SAFETY		<u>\$ 17,779,918</u>	<u>\$ 17,298,976</u>	<u>\$ 18,129,044</u>	<u>\$ 18,050,291</u>	<u>\$ 20,453,066</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, the FBI National Academy, and University of Louisville Administrative Officers Course.

01-5-411 PUBLIC SAFETY ADMINISTRATION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 608,342	\$ 669,082	\$ 747,956	\$ 660,000	\$ 688,347
014	OVERTIME	14,085	21,887	10,000	10,000	10,000
021	FICA	43,500	48,177	54,573	48,240	50,281
022	EMPLOYEE RETIREMENT	90,969	103,970	135,308	95,810	219,506
023	EMPLOYEE INSURANCE	73,035	65,500	100,800	100,800	108,000
030	TRAINING	12,303	573	11,400	10,000	11,400
040	WORKERS COMPENSATION	8,447	9,316	13,264	13,264	12,221
050	AWARDS	5,696	5,634	8,055	12,300	7,600
	* SUBTOTAL PERSONNEL *	<u>856,377</u>	<u>924,139</u>	<u>1,081,356</u>	<u>950,414</u>	<u>1,107,355</u>
110	CLOTHING/UNIFORMS	2,036	1,268	1,300	1,618	1,300
111	MATERIALS/SUPPLIES	16,179	19,125	10,650	15,000	15,000
112	OFFICE SUPPLIES	127	197	600	600	600
113	PRINTING/BINDING	7,546	3,271	300	300	300
120	COMMUNICATIONS	6,088	5,926	8,800	8,000	8,800
130	CONTRACTUAL SERVICES	192,328	259,781	390,000	390,000	175,000
131	REPAIRS/MAINTENANCE	6,275	4,668	800	800	7,000
132	PROFESSIONAL SERVICES	910	564	-	-	-
140	SUBSCRIPTIONS/DUES	3,347	2,720	1,900	2,500	2,500
141	TRAVEL / BUSINESS	2,419	-	250	250	250
150	VEHICLE OPERATIONS	90	1,532	-	1,000	2,000
151	FUEL	5,126	3,693	3,000	3,500	4,500
190	PS SCHOLARSHIP AWARDS	6,500	10,500	20,000	8,000	10,000
	* SUBTOTAL OPERATING *	<u>248,971</u>	<u>313,245</u>	<u>437,600</u>	<u>431,568</u>	<u>227,250</u>
360	MOTOR VEHICLES	-	-	33,000	33,000	33,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>33,000</u>	<u>33,000</u>	<u>33,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,105,348</u>	<u>\$ 1,237,384</u>	<u>\$ 1,551,956</u>	<u>\$ 1,414,982</u>	<u>\$ 1,367,605</u>

DIVISION 411 PUBLIC SAFETY ADMINISTRATION

DIVISION NARRATIVE

This division provides for eight employees: a Chief of Police, a Chief of Fire Rescue/Emergency Preparedness Director, a Police Captain, a Deputy Fire Chief, a Quartermaster, one Administrative Assistant II, one Systems Administrator 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 Chief of Police 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 Deputy Fire Chief provides complex administration and management support as well as staff assistance to the Chief of Fire Rescue; directs and conducts a variety of organizational studies, investigation, and operational studies; recommends modifications to programs, policies, and procedures as appropriate; prepares and present staff reports and other necessary correspondence.

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

The Systems Administrator and Computer Tech 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>
Chief of Police	1	24
Chief of Fire Rescue/Emergency Preparedness Director	1	24
Police Captain	1	18
Deputy Fire Chief	1	19
Quartermaster	1	6
Administrative Assistant II	1	7
Systems Administrator	1	14
Computer Services Tech II	<u>1</u>	8
TOTAL	<u>8</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for a decreased level of service from the previous year's budget. The 11.9% decrease is due to the elimination of the Public Safety Director position.

01-5-422 UNIFORM PATROL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 3,126,480	\$ 2,954,098	\$ 3,230,455	\$ 3,225,000	\$ 3,930,791
014	OVERTIME	287,268	367,712	150,000	150,000	150,000
021	FICA	253,082	246,203	236,632	236,250	285,655
022	EMPLOYEE RETIREMENT	605,971	569,133	578,928	615,600	698,693
023	EMPLOYEE INSURANCE	641,942	603,737	756,000	705,600	918,000
030	TRAINING	44,768	15,490	74,656	74,000	74,656
040	WORKERS COMPENSATION	436,956	87,075	135,218	135,218	163,232
050	AWARDS	54,836	44,933	53,700	48,000	57,000
	* SUBTOTAL PERSONNEL *	<u>5,451,303</u>	<u>4,888,381</u>	<u>5,215,589</u>	<u>5,189,668</u>	<u>6,278,027</u>
110	CLOTHING/UNIFORMS	59,225	48,870	26,315	35,000	60,000
111	MATERIALS/SUPPLIES	175,531	87,086	68,206	75,000	50,000
112	OFFICE SUPPLIES	1,803	26	3,500	3,000	3,500
113	PRINTING/BINDING	410	1,653	3,500	1,000	3,500
120	COMMUNICATIONS	74,249	70,023	70,000	70,000	70,000
130	CONTRACTUAL SERVICES	12,773	15,201	-	2,927	392,000
131	REPAIRS/MAINTENANCE	8,794	12,957	13,000	13,000	13,000
132	PROFESSIONAL SERVICES	10,584	13,579	21,862	20,000	21,862
137	CANINE PROGRAM	15,133	12,262	15,000	15,000	15,000
140	SUBSCRIPTIONS/DUES	1,042	4,325	2,500	2,500	2,500
141	TRAVEL / BUSINESS	2,998	29	6,500	3,000	5,000
142	ADVERTISING	-	100	-	-	-
150	VEHICLE OPERATIONS	115,520	192,941	75,000	125,000	75,000
151	FUEL	117,658	125,501	130,000	140,000	160,000
152	DAMAGE CLAIMS	62,762	24,700	-	-	-
	* SUBTOTAL OPERATING *	<u>658,482</u>	<u>609,253</u>	<u>435,383</u>	<u>505,427</u>	<u>871,362</u>
360	MOTOR VEHICLES	391,793	146,127	370,000	370,000	470,000
370	NON-MOBIL EQUIPMENT	34,103	310,745	18,000	31,967	40,000
	* SUBTOTAL CAPITAL *	<u>425,896</u>	<u>456,872</u>	<u>388,000</u>	<u>401,967</u>	<u>510,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 6,535,681</u>	<u>\$ 5,954,506</u>	<u>\$ 6,038,972</u>	<u>\$ 6,097,062</u>	<u>\$ 7,659,389</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	-	30,000	30,000	30,000	30,000
	TOTAL NET GENERAL FUND	<u>\$ 6,535,681</u>	<u>\$ 5,924,506</u>	<u>\$ 6,008,972</u>	<u>\$ 6,067,062</u>	<u>\$ 7,629,389</u>

DIVISION 422 UNIFORM PATROL

DIVISION NARRATIVE

This division provides for 68 employees: four Lieutenants, seven Sergeants, and fifty seven Police Officers/Master Police Officers/Police Corporals. This division utilizes four shifts year-round. On an average shift, eight vehicles patrol the City with at least one beat in each major area of the City and one beat for overall City use.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Lieutenant	4	21
Police Sergeant	7	12
Police Officer / Master Police Officer / Police Corporal	<u>57</u>	9/10/2011
TOTAL	<u>68</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Patrol Vehicles (8)	\$ 470,000	360
Non-Mobile Equipment	<u>40,000</u>	370
TOTAL	<u>\$ 510,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 27.0% increase is due to the addition of 8 PSO / Master PSO / Police Corporal.

01-5-424 COMMUNITY SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 543,230	\$ 515,899	\$ 563,108	\$ 563,000	\$ 496,587
014	OVERTIME	42,888	22,697	20,000	30,000	20,000
021	FICA	42,363	40,120	41,984	42,696	37,194
022	EMPLOYEE RETIREMENT	108,477	93,262	118,021	108,163	103,850
023	EMPLOYEE INSURANCE	107,000	97,719	126,000	115,000	108,000
030	TRAINING	4,729	1,348	1,000	1,348	1,000
040	WORKERS COMPENSATION	11,650	22,964	17,493	17,493	15,498
050	AWARDS	7,397	7,309	8,950	12,994	7,600
	* SUBTOTAL PERSONNEL *	<u>867,734</u>	<u>801,318</u>	<u>896,556</u>	<u>890,694</u>	<u>789,729</u>
110	CLOTHING/UNIFORMS	1,985	2,856	3,900	3,600	3,900
111	MATERIALS/SUPPLIES	8,543	6,666	4,010	4,000	5,000
112	OFFICE SUPPLIES	237	-	250	-	250
113	PRINTING/BINDING	1,292	39	2,600	1,300	2,600
120	COMMUNICATIONS	6,471	5,771	2,500	6,500	2,500
130	CONTRACTUAL SERVICES	133,041	131,667	140,000	135,000	140,000
131	REPAIRS/MAINTENANCE	-	-	1,500	1,500	1,500
132	PROFESSIONAL SERVICES	314	2,946	1,000	1,000	1,000
140	SUBSCRIPTIONS/DUES	100	300	340	300	340
141	TRAVEL / BUSINESS	-	-	1,200	1,200	1,200
150	VEHICLE OPERATIONS	10,900	17,635	10,000	10,000	12,000
151	FUEL	12,910	14,347	15,000	15,000	16,000
	* SUBTOTAL OPERATING *	<u>175,793</u>	<u>182,227</u>	<u>182,300</u>	<u>179,400</u>	<u>186,290</u>
360	MOTOR VEHICLES	67,401	31,894	67,000	67,000	67,000
370	NON-MOBIL EQUIPMENT	-	-	17,000	-	17,000
	* SUBTOTAL CAPITAL *	<u>67,401</u>	<u>31,894</u>	<u>84,000</u>	<u>67,000</u>	<u>84,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,110,928</u>	<u>\$ 1,015,439</u>	<u>\$ 1,162,856</u>	<u>\$ 1,137,094</u>	<u>\$ 1,060,019</u>

DIVISION 424 COMMUNITY SERVICES

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Police Sergeant	1	12
Beach Patrol Manager	1	12
Police Officer / Master Police Officer/ Police Corporal	<u>6</u>	9/10/11
TOTAL	<u>8</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
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 a decreased level of service from the previous year's budget. The 8.8% decrease is due to moving 2 Police Officer positions to 422 .

01-5-431 DETECTIVES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 629,912	\$ 695,788	\$ 633,295	\$ 633,295	\$ 678,640
014	OVERTIME	78,929	105,438	40,000	50,000	40,000
021	FICA	52,521	58,585	47,804	49,197	51,023
022	EMPLOYEE RETIREMENT	127,269	138,345	135,615	124,633	144,450
023	EMPLOYEE INSURANCE	115,316	106,467	126,000	126,000	135,000
030	TRAINING	4,650	637	9,000	6,000	9,000
040	WORKERS COMPENSATION	8,321	8,355	20,199	20,199	21,559
050	AWARDS	9,627	9,633	8,950	8,950	9,500
	* SUBTOTAL PERSONNEL *	<u>1,026,545</u>	<u>1,123,248</u>	<u>1,020,863</u>	<u>1,018,274</u>	<u>1,089,172</u>
110	CLOTHING/UNIFORMS	7,676	3,094	6,700	6,700	6,700
111	MATERIALS/SUPPLIES	7,807	3,620	15,320	15,000	15,320
112	OFFICE SUPPLIES	-	17	2,000	2,000	2,000
113	PRINTING/BINDING	156	39	250	200	250
120	COMMUNICATIONS	6,885	6,599	7,500	7,500	7,500
130	CONTRACTUAL SERVICES	28,222	17,398	8,000	8,000	8,000
132	PROFESSIONAL SERVICES	7,809	2,919	2,000	6,503	2,000
140	SUBSCRIPTIONS/DUES	540	3,471	1,140	3,123	1,140
141	TRAVEL / BUSINESS	358	60	1,000	500	1,000
142	ADVERTISING	-	1,650	250	250	250
150	VEHICLE OPERATIONS	9,535	12,981	7,000	7,000	10,000
151	FUEL	16,212	15,763	13,200	13,200	16,000
152	DAMAGE CLAIMS	-	1,715	-	-	-
190	CONTINGENT	7,620	280	8,000	5,000	8,000
	* SUBTOTAL OPERATING *	<u>92,820</u>	<u>69,606</u>	<u>72,360</u>	<u>74,976</u>	<u>78,160</u>
360	MOTOR VEHICLES	81,697	97,502	33,000	33,000	-
360	NON-MOBIL EQUIPMENT	18,292	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>99,989</u>	<u>97,502</u>	<u>33,000</u>	<u>33,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,219,354</u>	<u>\$ 1,290,356</u>	<u>\$ 1,126,223</u>	<u>\$ 1,126,250</u>	<u>\$ 1,167,332</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	-	-	10,000	10,000	10,000
	TOTAL NET GENERAL FUND	<u>\$ 1,219,354</u>	<u>\$ 1,290,356</u>	<u>\$ 1,116,223</u>	<u>\$ 1,116,250</u>	<u>\$ 1,157,332</u>

DIVISION 431 DETECTIVES

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Sergeant - Police	1	21
Detective	7	11
Police Officer / Master Police Officer / Police Corporal	<u>2</u>	9/10/11
TOTAL	<u>10</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 normal growth in personnel costs.

01-5-442 COMMUNICATIONS/DETENTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 801,547	\$ 919,922	\$ 979,393	\$ 979,393	\$ 1,114,658
011	SALARY, PART-TIME	15,220	-	-	-	-
014	OVERTIME	35,362	34,819	30,000	35,000	35,000
021	FICA	63,363	70,898	70,658	73,036	80,476
022	EMPLOYEE RETIREMENT	136,821	134,878	202,835	195,169	231,557
023	EMPLOYEE INSURANCE	212,560	238,876	302,400	274,000	337,500
030	TRAINING	7,525	1,611	6,100	6,100	6,100
040	WORKERS COMPENSATION	17,042	19,802	20,188	20,189	22,993
050	AWARDS	26,539	20,179	21,480	20,180	23,750
	* SUBTOTAL PERSONNEL *	<u>1,315,979</u>	<u>1,440,985</u>	<u>1,633,054</u>	<u>1,603,067</u>	<u>1,852,034</u>
110	CLOTHING/UNIFORMS	11,476	6,171	8,000	7,500	8,000
111	MATERIALS/SUPPLIES	17,369	14,950	15,680	12,000	15,680
112	OFFICE SUPPLIES	1,321	515	1,500	1,000	1,500
113	PRINTING/BINDING	39	78	-	-	-
120	COMMUNICATIONS	3,786	3,101	4,000	3,800	4,000
130	CONTRACTUAL SERVICES	25,553	24,830	27,700	25,600	27,700
131	REPAIRS/MAINTENANCE	3,123	488	19,500	19,000	19,500
132	PROFESSIONAL SERVICES	8,008	4,527	6,300	6,300	6,300
134	CREDIT CARD FEES	3,102	2,899	4,000	2,000	4,000
140	SUBSCRIPTIONS/DUES	364	945	930	930	930
141	TRAVEL / BUSINESS	140	51	-	-	-
151	FUEL	467	-	325	325	325
	* SUBTOTAL OPERATING *	<u>74,748</u>	<u>58,555</u>	<u>87,935</u>	<u>78,455</u>	<u>87,935</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 1,390,727</u></u>	<u><u>\$ 1,499,540</u></u>	<u><u>\$ 1,720,989</u></u>	<u><u>\$ 1,681,522</u></u>	<u><u>\$ 1,939,969</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	69,536	74,977	86,049	84,076	96,998
	BEACH SERVICES FUND 3%	<u>41,722</u>	<u>44,986</u>	<u>51,630</u>	<u>50,446</u>	<u>58,199</u>
	**LESS OVERHEAD TOTAL **	<u>111,258</u>	<u>119,963</u>	<u>137,679</u>	<u>134,522</u>	<u>155,197</u>
TOTAL NET GENERAL FUND		<u><u>\$ 1,279,469</u></u>	<u><u>\$ 1,379,577</u></u>	<u><u>\$ 1,583,310</u></u>	<u><u>\$ 1,547,000</u></u>	<u><u>\$ 1,784,772</u></u>

DIVISION 442 COMMUNICATIONS/DETENTION

DIVISION NARRATIVE

This division provides for 25 employees: one Detention & Dispatch Manager, four Detention & Dispatch Supervisors, and twenty Detention Officers/Dispatchers. This division handles all radio, telephone, and teletype communications for both Police and Fire divisions.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Detention & Dispatch Manager	1	12
Detention & Dispatch Supervisor	4	7
Detention Officer/Dispatcher	<u>20</u>	5
TOTAL	<u>25</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 12.7% increase is due to the addition of a Detention & Dispatch Manager position.

01-5-444 RECORDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 234,309	\$ 209,770	\$ 238,262	\$ 238,262	\$ 264,438
014	OVERTIME	4,175	5,384	2,000	3,834	2,000
021	FICA	16,475	14,683	15,857	15,978	17,585
022	EMPLOYEE RETIREMENT	21,410	21,482	25,562	25,562	27,852
023	EMPLOYEE INSURANCE	57,658	46,521	63,000	63,000	67,500
040	WORKERS COMPENSATION	1,895	1,857	2,403	2,403	2,664
050	AWARDS	5,238	3,140	4,475	4,475	4,750
	* SUBTOTAL PERSONNEL *	<u>341,160</u>	<u>302,837</u>	<u>351,559</u>	<u>353,514</u>	<u>386,789</u>
110	CLOTHING/UNIFORMS	140	-	-	-	-
111	MATERIALS/SUPPLIES	15,157	15,915	24,071	22,000	24,071
112	OFFICE SUPPLIES	332	297	750	350	750
113	PRINTING/BINDING	878	-	3,500	3,500	3,500
120	COMMUNICATIONS	1,132	1,508	1,500	1,300	1,500
130	CONTRACTUAL SERVICES	11,277	11,932	1,000	3,211	1,000
132	PROFESSIONAL SERVICES	-	-	200	200	200
140	SUBSCRIPTIONS/DUES	50	300	150	150	150
141	TRAVEL / BUSINESS	52	42	-	-	-
	* SUBTOTAL OPERATING *	<u>29,018</u>	<u>29,994</u>	<u>31,171</u>	<u>30,711</u>	<u>31,171</u>
	** TOTAL EXPENDITURES **	<u>\$ 370,178</u>	<u>\$ 332,831</u>	<u>\$ 382,730</u>	<u>\$ 384,225</u>	<u>\$ 417,960</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. The Records Supervisor also determines whether to store, temporarily retain, or destroy a record.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Records Supervisor	1	9
Evidence Custodian	1	7
Records Clerk	<u>3</u>	3
TOTAL	<u>5</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 9.2% increase is due to a normal growth in in personnel costs.

01-5-445 VICTIM RIGHTS ADVOCATE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 65,618	\$ 63,643	\$ 64,828	\$ 64,828	\$ 71,169
014	OVERTIME	759	675	400	400	400
021	FICA	4,809	4,665	4,827	4,827	5,296
022	EMPLOYEE RETIREMENT	7,353	7,688	7,834	7,834	8,595
023	EMPLOYEE INSURANCE	11,532	11,076	12,600	12,600	13,500
030	TRAINING	184	199	1,500	1,500	1,500
040	WORKERS COMPENSATION	647	637	652	652	716
050	AWARDS	812	812	895	895	950
	* SUBTOTAL PERSONNEL *	<u>91,714</u>	<u>89,395</u>	<u>93,536</u>	<u>93,536</u>	<u>102,126</u>
111	MATERIALS/SUPPLIES	1,084	326	1,850	1,500	1,850
112	OFFICE SUPPLIES	-	381	1,100	1,000	1,100
113	PRINTING/BINDING	-	1,302	1,300	1,302	1,300
120	COMMUNICATIONS	566	507	640	640	640
130	CONTRACTUAL SERVICES	-	-	35	-	35
140	SUBSCRIPTIONS/DUES	-	45	150	30	150
141	TRAVEL / BUSINESS	-	-	50	-	50
190	CONTINGENT	1,042	271	1,000	-	1,000
	* SUBTOTAL OPERATING *	<u>2,692</u>	<u>2,832</u>	<u>6,125</u>	<u>4,472</u>	<u>6,125</u>
	** TOTAL EXPENDITURES **	<u>\$ 94,406</u>	<u>\$ 92,227</u>	<u>\$ 99,661</u>	<u>\$ 98,008</u>	<u>\$ 108,251</u>

DIVISION 445 VICTIM RIGHTS ADVOCATE

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Victim Witness Advocate	<u>1</u>	7
TOTAL	<u>1</u>	

BUDGET ANALYSIS

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

01-5-452 PUBLIC SAFETY TRAINING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 252,991	\$ 228,982	\$ 285,993	\$ 265,000	\$ 351,734
014	OVERTIME	11,441	9,805	10,000	10,000	10,000
021	FICA	18,617	17,100	21,903	20,350	26,768
022	EMPLOYEE RETIREMENT	44,070	41,140	59,091	47,410	73,215
023	EMPLOYEE INSURANCE	55,735	44,196	63,000	63,000	81,000
030	TRAINING	8,734	3,865	4,000	3,000	4,000
040	WORKERS COMPENSATION	4,856	7,135	5,920	5,920	7,235
050	AWARDS	3,249	3,249	4,475	4,475	5,700
	* SUBTOTAL PERSONNEL *	<u>399,693</u>	<u>355,472</u>	<u>454,382</u>	<u>419,155</u>	<u>559,652</u>
110	CLOTHING/UNIFORMS	19	1,750	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	18,542	10,904	7,800	7,800	12,500
112	OFFICE SUPPLIES	80	80	1,000	500	1,000
113	PRINTING/BINDING	78	-	500	-	500
120	COMMUNICATIONS	2,384	2,229	2,600	2,600	2,600
130	CONTRACTUAL SERVICES	5,854	5,090	7,000	7,000	7,000
131	REPAIRS/MAINTENANCE	4,955	-	1,000	1,000	1,000
132	PROFESSIONAL SERVICES	930	12	-	12	-
140	SUBSCRIPTIONS/DUES	279	942	250	250	250
141	TRAVEL / BUSINESS	61	401	300	300	300
142	ADVERTISING	-	120	-	-	-
150	VEHICLE OPERATIONS	1,971	5,728	2,500	2,500	2,500
151	FUEL	2,397	1,249	3,000	3,000	3,000
	* SUBTOTAL OPERATING *	<u>37,550</u>	<u>28,505</u>	<u>27,450</u>	<u>26,462</u>	<u>32,150</u>
360	MOTOR VEHICLES	-	-	-	-	40,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 437,243</u>	<u>\$ 383,977</u>	<u>\$ 481,832</u>	<u>\$ 445,617</u>	<u>\$ 631,802</u>

DIVISION 452 PUBLIC SAFETY TRAINING

DIVISION NARRATIVE

This division provides for six employees: a Police Sergeant, two Fire Training Captain, two Police Officers/Master Police Officers/Police Corporals.

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>
Police Sergeant	1	12
Fire Captain	2	12
Police Officer / Master Police Officers / Police Corporal	2	9/10/11
Administrative Assistant I	<u>1</u>	5
TOTAL	<u>6</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 31.1% increase is due to the addition of the Administrative Assistant I position.

01-5-453 FIRE / RESCUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 2,484,061	\$ 2,893,659	\$ 2,954,207	\$ 2,954,207	\$ 3,208,353
014	OVERTIME	301,175	438,889	105,000	200,000	105,000
021	FICA	199,859	243,757	220,263	227,103	238,561
022	EMPLOYEE RETIREMENT	481,223	554,827	613,027	599,847	666,905
023	EMPLOYEE INSURANCE	559,193	650,376	756,000	720,000	810,000
030	TRAINING	28,801	21,081	43,000	40,000	43,000
040	WORKERS COMPENSATION	402,375	62,953	122,368	122,368	132,534
050	AWARDS	<u>48,835</u>	<u>62,339</u>	<u>53,700</u>	<u>51,000</u>	<u>53,700</u>
	* SUBTOTAL PERSONNEL *	<u>4,505,522</u>	<u>4,927,881</u>	<u>4,867,565</u>	<u>4,914,525</u>	<u>5,258,053</u>
110	CLOTHING/UNIFORMS	131,554	57,577	80,550	80,000	80,550
111	MATERIALS/SUPPLIES	226,358	154,525	186,570	185,000	186,570
112	OFFICE SUPPLIES	1,330	464	1,000	1,000	1,000
120	COMMUNICATIONS	16,930	16,668	10,350	10,350	15,000
130	CONTRACTUAL SERVICES	28,888	28,461	28,400	28,400	28,400
131	REPAIRS/MAINTENANCE	52,528	26,083	26,500	76,500	30,000
132	PROFESSIONAL SERVICES	16,019	8,607	16,250	15,000	16,250
140	SUBSCRIPTIONS/DUES	3,466	3,619	880	880	880
141	TRAVEL / BUSINESS	84	414	500	500	500
150	VEHICLE OPERATIONS	89,710	82,312	60,000	60,000	75,000
151	FUEL	27,876	33,841	30,000	34,000	37,500
152	DAMAGE CLAIMS	<u>5,890</u>	<u>969</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>600,633</u>	<u>413,540</u>	<u>441,000</u>	<u>491,630</u>	<u>471,650</u>
370	NON-MOBIL EQUIPMENT	159,548	-	36,765	36,765	80,000
380	OFFICE EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,215</u>
	* SUBTOTAL CAPITAL *	<u>159,548</u>	<u>-</u>	<u>36,765</u>	<u>36,765</u>	<u>105,215</u>
	** TOTAL EXPENDITURES **	<u>\$ 5,265,703</u>	<u>\$ 5,341,421</u>	<u>\$ 5,345,330</u>	<u>\$ 5,442,920</u>	<u>\$ 5,834,918</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
	TOTAL NET GENERAL FUND	<u>\$ 5,265,703</u>	<u>\$ 5,341,421</u>	<u>\$ 5,315,330</u>	<u>\$ 5,412,920</u>	<u>\$ 5,804,918</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.

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	14
Fire Lieutenant	18	11
Firefighter / Firefighter-EMT / Firefighter First Class / Fire Engineer	<u>39</u>	6/7/8/9
TOTAL	<u>60</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Non-Mobile Equipment	\$ 80,000	370
Office Equipment	<u>25,215</u>	380
TOTAL	<u>\$ 105,215</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 9.2% increase is due to additional capital expenditures.

01-5-454 FIRE PREVENTION/INSPECTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 218,350	\$ 187,125	\$ 237,273	\$ 237,273	\$ 302,497
014	OVERTIME	6,818	7,122	4,000	4,000	4,000
021	FICA	16,300	14,164	16,889	16,889	21,455
022	EMPLOYEE RETIREMENT	34,690	32,868	43,033	43,033	53,962
023	EMPLOYEE INSURANCE	46,126	30,354	50,400	50,400	54,000
030	TRAINING	3,818	2,427	2,175	2,175	2,175
040	WORKERS COMPENSATION	3,788	4,321	4,825	4,825	6,130
050	AWARDS	3,584	3,136	3,580	3,580	3,800
	* SUBTOTAL PERSONNEL *	<u>333,474</u>	<u>281,517</u>	<u>362,175</u>	<u>362,175</u>	<u>448,019</u>
110	CLOTHING/UNIFORMS	1,655	324	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	3,976	6,614	9,000	9,012	9,000
112	OFFICE SUPPLIES	341	78	500	500	500
113	PRINTING/BINDING	5,490	-	6,000	6,000	6,000
120	COMMUNICATIONS	2,821	2,434	4,544	4,500	4,544
130	CONTRACTUAL SERVICES	3,122	734	1,000	1,000	1,000
131	REPAIRS/MAINTENANCE	2,310	2,353	400	1,841	400
132	PROFESSIONAL SERVICES	-	671	500	500	500
140	SUBSCRIPTION/DUES	1,921	3,536	2,855	2,855	2,855
141	TRAVEL / BUSINESS	39	167	400	250	400
150	VEHICLE OPERATIONS	3,076	158	3,000	3,000	3,000
151	FUEL	3,383	2,672	3,300	3,000	3,300
	* SUBTOTAL OPERATING *	<u>28,134</u>	<u>19,741</u>	<u>32,999</u>	<u>33,958</u>	<u>32,999</u>
360	MOTOR VEHICLES	-	-	31,000	31,000	-
370	NON-MOBIL EQUIPMENT	-	-	-	-	10,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>31,000</u>	<u>31,000</u>	<u>10,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 361,608</u>	<u>\$ 301,258</u>	<u>\$ 426,174</u>	<u>\$ 427,133</u>	<u>\$ 491,018</u>

DIVISION 454 FIRE PREVENTION/INSPECTION

DIVISION NARRATIVE

This division provides for four employees: a Division Chief - Fire Marshal and three Deputy Fire Marshals. This division is responsible for all fire prevention, fire education, and inspection activities of the City.

The employees educate the public regarding proper fire safety and prevention techniques, make fire inspections and review building plans to ensure compliance with City fire codes. 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 Marshal	1	17
Deputy Fire Marshal	<u>3</u>	10
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Non-Mobile Equipment	<u>\$ 10,000</u>	370
TOTAL	<u>\$ 10,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 15.2% increase is due to growth in personnel costs.

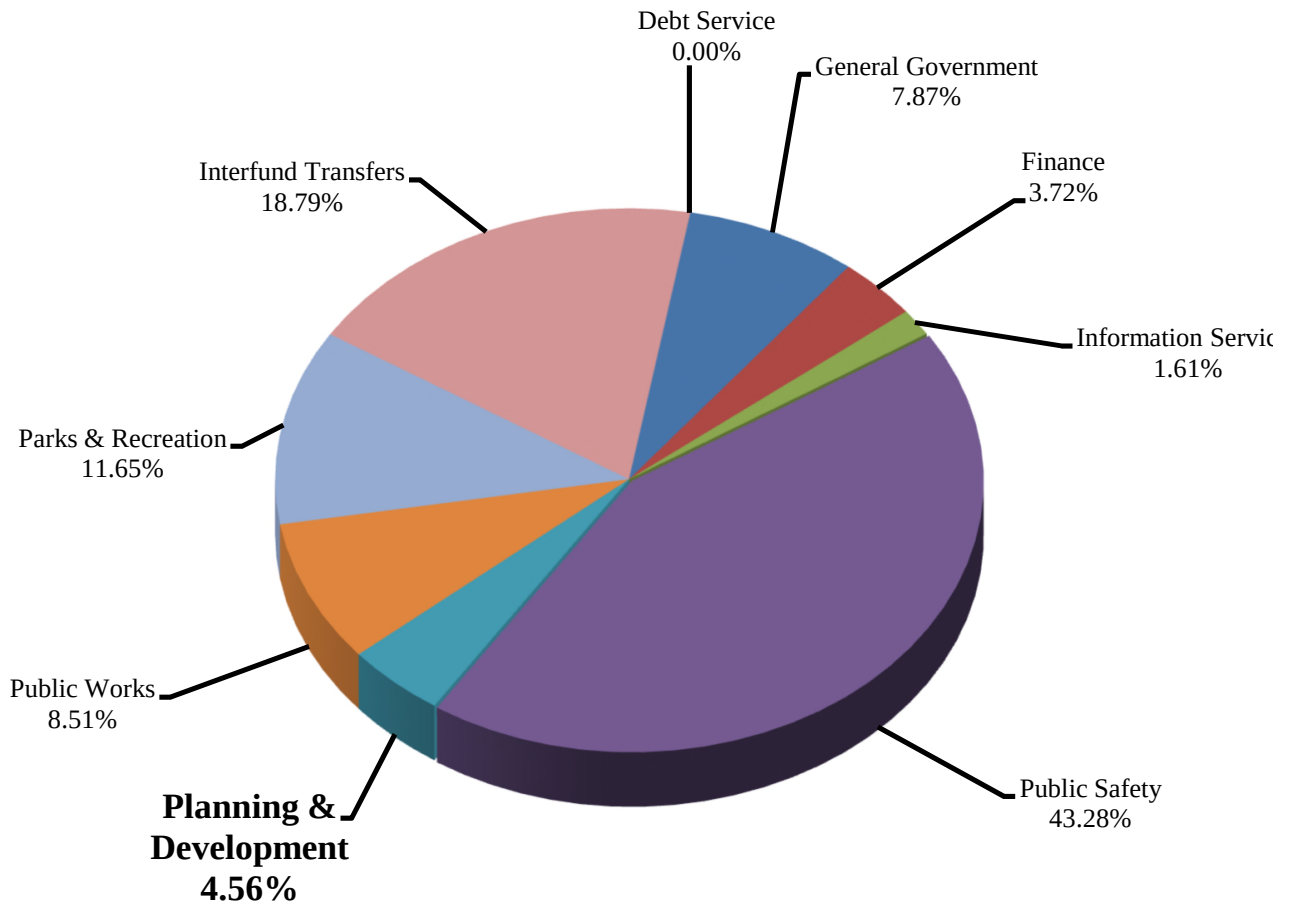
GENERAL FUND EXPENDITURES

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 4.56% of the overall resources appropriated in the General Fund for FY 2023.



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

FISCAL YEAR ENDING JUNE 30, 2023
Regular Employees
PLANNING AND DEVELOPMENT DEPARTMENT

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
PLANNING	9	9	10	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>19</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 \$2,155,951 and the Water and Sewer Fund will provide \$47,471. 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
521	PLANNING	\$ 1,113,966	\$ 972,675	\$ 1,071,365	\$ 1,054,043	\$ 1,253,995
522	BUILDING	<u>877,942</u>	<u>931,401</u>	<u>881,780</u>	<u>869,269</u>	<u>949,427</u>
TOTAL EXPENDITURES		<u>\$ 1,991,908</u>	<u>\$ 1,904,076</u>	<u>\$ 1,953,145</u>	<u>\$ 1,923,312</u>	<u>\$ 2,203,422</u>
PLANNING/DEVELOPMENT OVERHEAD		<u>(43,897)</u>	<u>(46,570)</u>	<u>(44,089)</u>	<u>(43,463)</u>	<u>(47,471)</u>
NET PLANNING & DEVELOPMENT		<u><u>\$ 1,948,011</u></u>	<u><u>\$ 1,857,506</u></u>	<u><u>\$ 1,909,056</u></u>	<u><u>\$ 1,879,849</u></u>	<u><u>\$ 2,155,951</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 2022 goals and priorities. The following benchmarks, goals and priorities for FY 2023 include:

- Draft a conversation community design ordinance for Council consideration.
- Develop a long term GIS solution to create an easement layer to aid in plan reviews.
- Draft a wetlands protection ordinance for Council consideration.
- Draft a Highway 17 design overlay district for Council consideration.
- Begin collecting base data for the 2023 Comprehensive Plan update.

01-5-521 PLANNING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 773,636	\$ 686,486	\$ 746,499	\$ 730,000	\$ 867,878
014	OVERTIME	1,182	506	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	55,576	50,333	53,748	52,949	62,487
022	EMPLOYEE RETIREMENT	79,038	74,637	80,903	89,279	92,401
023	EMPLOYEE INSURANCE	109,553	99,767	113,400	113,400	148,500
030	TRAINING	4,586	1,290	9,000	5,000	9,000
040	WORKERS COMPENSATION	4,466	4,791	7,465	7,465	8,679
050	AWARDS	<u>7,967</u>	<u>7,492</u>	<u>8,950</u>	<u>8,950</u>	<u>10,450</u>
	* SUBTOTAL PERSONNEL *	<u>1,041,404</u>	<u>930,702</u>	<u>1,025,365</u>	<u>1,012,443</u>	<u>1,204,795</u>
111	CLOTHING/UNIFORMS	405	916	300	300	900
111	MATERIALS/SUPPLIES	9,763	13,936	12,000	10,000	12,000
112	OFFICE SUPPLIES	3,608	3,071	6,000	5,000	5,500
113	PRINTING/BINDING	194	115	1,000	1,000	1,000
120	COMMUNICATIONS	6,083	6,580	4,800	4,800	6,000
130	CONTRACTUAL SERVICES	42,547	8,141	10,000	10,000	10,000
131	REPAIRS/MAINTENANCE	1,040	-	500	500	500
132	PROFESSIONAL SERVICES	18	11	-	-	-
140	SUBSCRIPTIONS/DUES	2,874	2,277	4,000	3,500	4,000
141	TRAVEL / BUSINESS	-	-	300	-	300
142	ADVERTISING	3,587	3,872	3,800	3,500	4,500
150	VEHICLE OPERATIONS	173	452	800	500	1,500
151	FUEL	<u>2,270</u>	<u>2,602</u>	<u>2,500</u>	<u>2,500</u>	<u>3,000</u>
	* SUBTOTAL OPERATING *	<u>72,562</u>	<u>41,973</u>	<u>46,000</u>	<u>41,600</u>	<u>49,200</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,113,966</u>	<u>\$ 972,675</u>	<u>\$ 1,071,365</u>	<u>\$ 1,054,043</u>	<u>\$ 1,253,995</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>
Planning & Development Director	1	24
Zoning Administrator	1	16
Zoning Enforcement Officer	1	7
Principal Planner	1	18
Senior Planner/Urban Designer	1	17
Planner	1	12
Zoning Tech	1	10
Code Enforcement Officer	1	7
Administrative Assistant I	1	5
Administrative Assistant II	<u>1</u>	7
TOTAL	<u>10</u>	

BUDGET ANALYSIS

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

01-5-522 BUILDING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 577,614	\$ 614,419	\$ 597,634	\$ 595,000	\$ 628,796
014	OVERTIME	58	208	-	250	-
021	FICA	41,957	44,439	41,237	42,858	43,387
022	EMPLOYEE RETIREMENT	60,540	62,723	60,828	58,930	65,206
023	EMPLOYEE INSURANCE	103,784	98,933	113,400	113,400	121,500
030	TRAINING	4,027	3,497	8,000	5,000	10,000
040	WORKERS COMPENSATION	4,684	5,237	5,976	5,976	6,288
050	AWARDS	7,889	7,489	8,055	8,055	8,550
	* SUBTOTAL PERSONNEL *	<u>800,553</u>	<u>836,945</u>	<u>835,130</u>	<u>829,469</u>	<u>883,727</u>
110	CLOTHING/UNIFORMS	4,200	2,100	4,600	4,600	4,200
111	MATERIALS/SUPPLIES	13,848	4,748	14,000	12,000	14,000
112	OFFICE SUPPLIES	1,271	1,272	3,000	2,500	3,500
113	PRINTING/BINDING	39	39	1,000	500	2,500
120	COMMUNICATIONS	9,055	8,077	11,000	9,000	11,000
130	CONTRACTUAL SERVICES	5,264	66,857	-	-	14,000
131	REPAIRS/MAINTENANCE	-	-	250	-	250
132	PROFESSIONAL SERVICES	11	45	-	-	-
140	SUBSCRIPTIONS/DUES	535	618	1,000	1,000	1,000
141	TRAVEL / BUSINESS	-	-	300	-	250
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	4,339	2,383	3,000	3,200	4,000
151	FUEL	7,017	7,730	8,000	7,000	10,500
152	DAMAGE CLAIMS	-	587	-	-	-
	* SUBTOTAL OPERATING *	<u>45,579</u>	<u>94,456</u>	<u>46,650</u>	<u>39,800</u>	<u>65,700</u>
360	MOTOR VEHICLES	<u>31,810</u>	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>31,810</u>	-	-	-	-
	** TOTAL EXPENDITURES **	<u>\$ 877,942</u>	<u>\$ 931,401</u>	<u>\$ 881,780</u>	<u>\$ 869,269</u>	<u>\$ 949,427</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	<u>43,897</u>	<u>46,570</u>	<u>44,089</u>	<u>43,463</u>	<u>47,471</u>
TOTAL NET GENERAL FUND		<u>\$ 834,045</u>	<u>\$ 884,831</u>	<u>\$ 837,691</u>	<u>\$ 825,806</u>	<u>\$ 901,956</u>

DIVISION 522 BUILDING

DIVISION NARRATIVE

This division provides for nine employees: one Building Official, one Assistant Building Official, five Master Building Inspectors, and two Permit Clerks.

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 Permit Clerks issue building permits.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Building Official	1	19
Assistant Building Official	1	16
Master Building Inspector	5	11
Permit Clerk I/II	<u>2</u>	6/8
TOTAL	<u>9</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 7.7% increase is due to an increase in contractual services expenditures.

GENERAL FUND EXPENDITURES

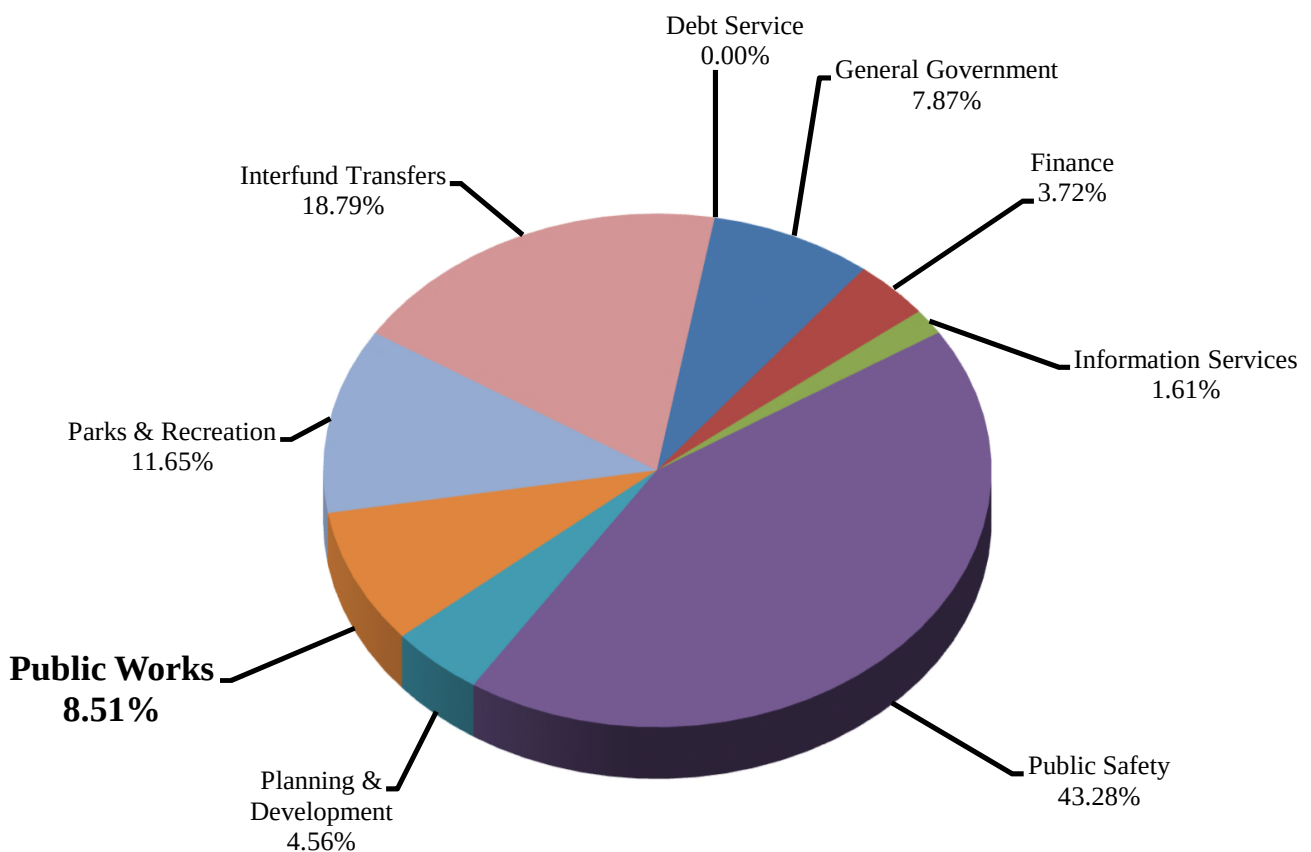
PUBLIC WORKS

GENERAL FUND
PUBLIC WORKS DEPARTMENT

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

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

The chart below shows the portion of General Fund Expenditures allocated to the Public Works Department, which reflects 8.51% of the overall resources appropriated in the General Fund for FY 2023.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 9.4% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2023

Regular Employees

PUBLIC WORKS DEPARTMENT

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
STREETS / DRAINAGE	23	23	26	26	34
FLEET MAINTENANCE	5	5	5	5	5
FACILITIES MAINTENANCE	<u>3</u>	<u>3</u>	<u>3</u>	<u>4</u>	<u>4</u>
T O T A L	<u>23</u>	<u>23</u>	<u>26</u>	<u>26</u>	<u>34</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 \$4,021,035, Water and Sewer Fund will provide \$515,868, the Storm Water Fund will provide \$215,903, the Solid Waste Fund will provide \$147,388, the Beach Services Fund will provide \$39,499, and the Aquatic Center Fund will provide \$33,404. 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 \$750,000 for In House Capital.

SUMMARY OF EXPENDITURES

PUBLIC WORKS DEPARTMENT

DIV. NO.	DIVISION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
652	STREETS / DRAINAGE	\$ 3,313,784	\$ 3,458,607	\$ 3,475,782	\$ 3,415,601	\$ 4,318,069
832	FLEET MAINTENANCE	538,046	428,983	485,577	422,147	569,918
842	FACILITIES MAINTENANCE	<u>784,703</u>	<u>774,247</u>	<u>784,318</u>	<u>773,659</u>	<u>835,110</u>
TOTAL EXPENDITURES		<u>\$ 4,636,533</u>	<u>\$ 4,661,837</u>	<u>\$ 4,745,677</u>	<u>\$ 4,611,407</u>	<u>\$ 5,723,097</u>
PUBLIC WORKS OVERHEAD		<u>(821,244)</u>	<u>(788,441)</u>	<u>(816,320)</u>	<u>(781,199)</u>	<u>(952,062)</u>
IN HOUSE CAPITAL		<u>(136,637)</u>	<u>(307,111)</u>	<u>(550,000)</u>	<u>(500,000)</u>	<u>(750,000)</u>
NET PUBLIC WORKS		<u>\$ 3,678,652</u>	<u>\$ 3,566,285</u>	<u>\$ 3,379,357</u>	<u>\$ 3,330,208</u>	<u>\$ 4,021,035</u>

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

Performance Benchmarks, Goals and Priorities

Departmental goals and priorities for FY 2023 Capital Improvement Projects:

- Install sidewalks, pathways and beach access boardwalks.
- Resurface streets based on pavement condition priority ranking.
- Begin Construction on priority 3 storm drainage system improvements in the Stormwater Drainage Fund.
- Expand in-house street resurfacing program with additional crew & equipment.
- Improve new beach parking lots.
- Begin Construction on 2nd Avenue North intersection widening project.
Begin construction on 18th Avenue North Beach Outfall.

Departmental benchmarks, goals and priorities for FY 2023 Operations and Maintenance.

- Maintain public drainage system and inspect private drainage systems to prevent flooding, improve water quality, control mosquitos and ensure compliance with MS4 permit.
- Sweep streets as scheduled to maintain road drainage and improve water quality.
- Operate mosquito control program as directed by the state health officials, in cooperation with adjoining jurisdictions.
- Inspect/repair sidewalks as necessary to maintain pedestrian safety.
- Maintain beach drainage pipes as affected by sand movement and beach outfall construction.
Complete in-house paving goal of \$750,000.

01-5-652 STREETS/DRAINAGE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 1,069,352	\$ 1,097,661	\$ 1,191,562	\$ 1,175,000	\$ 1,641,004
014	OVERTIME	70,710	36,142	30,000	40,000	40,000
021	FICA	82,843	82,545	87,952	87,480	121,032
022	EMPLOYEE RETIREMENT	123,355	126,199	134,251	133,772	165,803
023	EMPLOYEE INSURANCE	256,604	255,934	327,600	315,000	459,000
030	TRAINING	10,157	2,935	12,000	8,000	12,000
040	WORKERS COMPENSATION	30,110	32,946	36,647	36,647	50,430
050	AWARDS	17,403	19,046	23,270	19,000	32,300
	* SUBTOTAL PERSONNEL *	<u>1,660,534</u>	<u>1,653,408</u>	<u>1,843,282</u>	<u>1,814,899</u>	<u>2,521,569</u>
110	CLOTHING/UNIFORMS	18,630	18,131	11,000	11,000	11,000
111	MATERIALS/SUPPLIES	594,153	543,956	600,000	575,000	750,000
112	OFFICE SUPPLIES	14	934	3,000	2,500	3,000
113	PRINTING AND BINDING	78	39	2,000	1,000	2,000
120	COMMUNICATIONS	10,138	9,252	31,000	25,000	10,000
121	UTILITIES	671,278	673,621	675,000	675,000	685,000
130	CONTRACTUAL SERVICES	58,712	44,143	7,500	29,103	7,500
131	REPAIRS/MAINTENANCE	29,277	8,324	25,000	5,000	25,000
132	PROFESSIONAL SERVICES	402	268	2,500	2,000	2,500
140	SUBSCRIPTIONS/DUES	470	605	2,500	2,250	2,500
141	TRAVEL / BUSINESS	68	-	2,000	1,000	2,000
142	ADVERTISING	-	-	1,000	1,000	1,000
150	VEHICLE OPERATIONS	120,390	107,083	75,000	75,000	75,000
151	FUEL	47,788	52,153	60,000	60,000	60,000
152	DAMAGE CLAIMS	22,947	72,287	-	368	-
	* SUBTOTAL OPERATING *	<u>1,574,345</u>	<u>1,530,796</u>	<u>1,497,500</u>	<u>1,465,221</u>	<u>1,636,500</u>
321	BUILDING IMPROVEMENTS	-	156,919	-	-	-
360	MOTOR VEHICLES	34,900	117,484	35,000	35,481	80,000
361	HEAVY EQUIPMENT	44,005	-	80,000	80,000	80,000
370	NON-MOBIL EQUIPMENT	-	-	20,000	20,000	-
	* SUBTOTAL CAPITAL *	<u>78,905</u>	<u>274,403</u>	<u>135,000</u>	<u>135,481</u>	<u>160,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 3,313,784</u>	<u>\$ 3,458,607</u>	<u>\$ 3,475,782</u>	<u>\$ 3,415,601</u>	<u>\$ 4,318,069</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	165,689	172,931	173,788	170,780	215,902
	STORM WATER FUND 5%	165,689	172,931	173,789	170,780	215,903
	**LESS OVERHEAD TOTAL **	<u>331,378</u>	<u>345,861</u>	<u>347,578</u>	<u>341,560</u>	<u>431,806</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	<u>136,637</u>	<u>307,111</u>	<u>550,000</u>	<u>500,000</u>	<u>750,000</u>
TOTAL NET GENERAL FUND		<u>\$ 2,845,769</u>	<u>\$ 2,805,635</u>	<u>\$ 2,578,204</u>	<u>\$ 2,574,041</u>	<u>\$ 3,136,263</u>

DIVISION 652 STREETS/DRAINAGE

DIVISION NARRATIVE

This division provides for 34 employees: an Operations Manager, a Superintendent, a Stormwater Compliance Manager, a Right of Way Manager, six Crew Leaders, six Heavy Equipment Operators, two Mosquito Control Tech / Equipment Operators, nine Motor Equipment Operators, 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 & Drainage	1	19
Superintendent - \Streets and Drainage	1	17
Right of Way Manager	1	9
Stormwater Compliance Manager	1	9
Crew Leader I / Crew Leader II	6	7/9
Mosquito Control Tech / Equipment Operator	2	6
Heavy Equipment Operator (HEO)	6	6
Motor Equipment Operator (MEO)	9	4
Tradesworker	3	2
Bridge Operator	<u>4</u>	2
TOTAL	<u>34</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Trucks	\$ 80,000	360
Trencher	<u>80,000</u>	361
TOTAL	<u>\$ 160,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 21.6% increase is due to addition of 1 Crew Leader, 2 HEOs, and 5 MEOs.

01-5-832 FLEET MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 308,651	\$ 269,639	\$ 257,180	\$ 210,000	\$ 270,223
014	OVERTIME	2,771	3,145	1,000	1,000	1,000
021	FICA	22,366	20,160	18,331	14,981	19,257
022	EMPLOYEE RETIREMENT	30,571	25,423	21,427	21,427	22,764
023	EMPLOYEE INSURANCE	56,695	45,273	63,000	60,000	67,500
030	TRAINING	325	-	4,000	3,000	4,000
040	WORKERS COMPENSATION	6,332	6,655	5,164	5,164	5,424
050	AWARDS	4,061	4,761	4,475	4,475	4,750
	* SUBTOTAL PERSONNEL *	<u>431,772</u>	<u>375,056</u>	<u>374,577</u>	<u>320,047</u>	<u>394,918</u>
110	CLOTHING/UNIFORMS	4,902	3,632	5,000	4,000	5,000
111	MATERIALS/SUPPLIES	45,447	29,493	30,000	30,000	30,000
112	OFFICE SUPPLIES	124	110	1,000	500	1,000
113	PRINTING/BINDING	360	50	500	100	500
120	COMMUNICATIONS	1,957	3,223	2,000	2,000	2,000
130	CONTRACTUAL SERVICES	1,085	3,683	5,500	5,000	5,500
131	REPAIRS/MAINTENANCE	37,784	949	5,000	5,000	5,000
132	PROFESSIONAL SERVICES	7	36	-	-	-
140	SUBSCRIPTIONS/DUES	6,612	6,708	2,000	2,000	2,000
150	VEHICLE OPERATIONS	4,769	3,091	10,000	6,000	10,000
151	FUEL	3,227	2,952	10,000	7,500	10,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>106,274</u>	<u>53,927</u>	<u>71,000</u>	<u>62,100</u>	<u>71,000</u>
360	MOTOR VEHICLES	-	-	-	40,000	60,000
370	NON-MOBILE EQUIPMENT	-	-	40,000	-	44,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>104,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 538,046</u>	<u>\$ 428,983</u>	<u>\$ 485,577</u>	<u>\$ 422,147</u>	<u>\$ 569,918</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 16%	86,087	68,637	77,692	67,544	91,187
	SOLID WASTE FUND 20%	107,609	85,797	97,115	84,429	113,984
	BEACH SERVICES FUND 4%	21,522	17,159	19,423	16,886	22,797
	**LESS OVERHEAD TOTAL **	<u>215,218</u>	<u>171,593</u>	<u>194,230</u>	<u>168,859</u>	<u>227,968</u>
TOTAL NET GENERAL FUND		<u>\$ 322,828</u>	<u>\$ 257,390</u>	<u>\$ 291,347</u>	<u>\$ 253,288</u>	<u>\$ 341,950</u>

DIVISION 832 FLEET MAINTENANCE

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Superintendent - Fleet	1	17
Mechanic	<u>4</u>	8
TOTAL	<u>5</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
<u>Truck</u>	\$ 60,000	360
Equipment	<u>44,000</u>	370
TOTAL	<u>\$ 104,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 17.4% increase is due to capital expenditures.

01-5-842 FACILITIES MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 149,293	\$ 171,230	\$ 214,539	\$ 214,539	\$ 241,890
014	OVERTIME	1,337	848	3,000	3,000	3,000
021	FICA	10,585	12,125	15,663	12,372	17,632
022	EMPLOYEE RETIREMENT	13,906	14,817	18,785	16,317	20,890
023	EMPLOYEE INSURANCE	29,789	30,365	50,400	48,000	54,000
030	TRAINING	-	-	1,000	1,000	1,000
040	WORKERS COMPENSATION	3,134	3,437	4,351	4,351	4,898
050	AWARDS	2,592	2,497	3,580	3,580	3,800
	* SUBTOTAL PERSONNEL *	<u>210,636</u>	<u>235,319</u>	<u>311,318</u>	<u>303,159</u>	<u>347,110</u>
110	CLOTHING/UNIFORMS	1,723	790	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	47,175	18,138	25,000	22,500	25,000
120	COMMUNICATIONS	3,725	2,995	3,500	3,500	3,500
130	CONTRACTUAL SERVICES	260,840	236,014	160,000	160,000	165,000
131	REPAIRS/MAINTENANCE	250,763	267,823	275,000	275,000	285,000
142	ADVERTISING	-	-	500	500	500
150	VEHICLE OPERATIONS	2,877	6,142	3,000	3,000	3,000
151	FUEL	6,964	7,026	4,500	4,500	4,500
	* SUBTOTAL OPERATING *	<u>574,067</u>	<u>538,928</u>	<u>473,000</u>	<u>470,500</u>	<u>488,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 784,703</u>	<u>\$ 774,247</u>	<u>\$ 784,318</u>	<u>\$ 773,659</u>	<u>\$ 835,110</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	172,637	170,335	196,080	193,415	208,778
	SOLID WASTE FUND 4%	31,388	30,970	31,373	30,946	33,404
	BEACH SERVICES FUND 2%	39,235	38,712	15,686	15,473	16,702
	AQUATIC CENTER FUND 4%	31,388	30,970	31,373	30,946	33,404
	**LESS OVERHEAD TOTAL **	<u>274,648</u>	<u>270,987</u>	<u>274,512</u>	<u>270,780</u>	<u>292,288</u>
TOTAL NET GENERAL FUND		<u>\$ 510,055</u>	<u>\$ 503,260</u>	<u>\$ 509,806</u>	<u>\$ 502,879</u>	<u>\$ 542,822</u>

DIVISION 842 FACILITIES MAINTENANCE

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 6.5% increase is due to an increase in contractual services and repairs & maintenance expenditures.

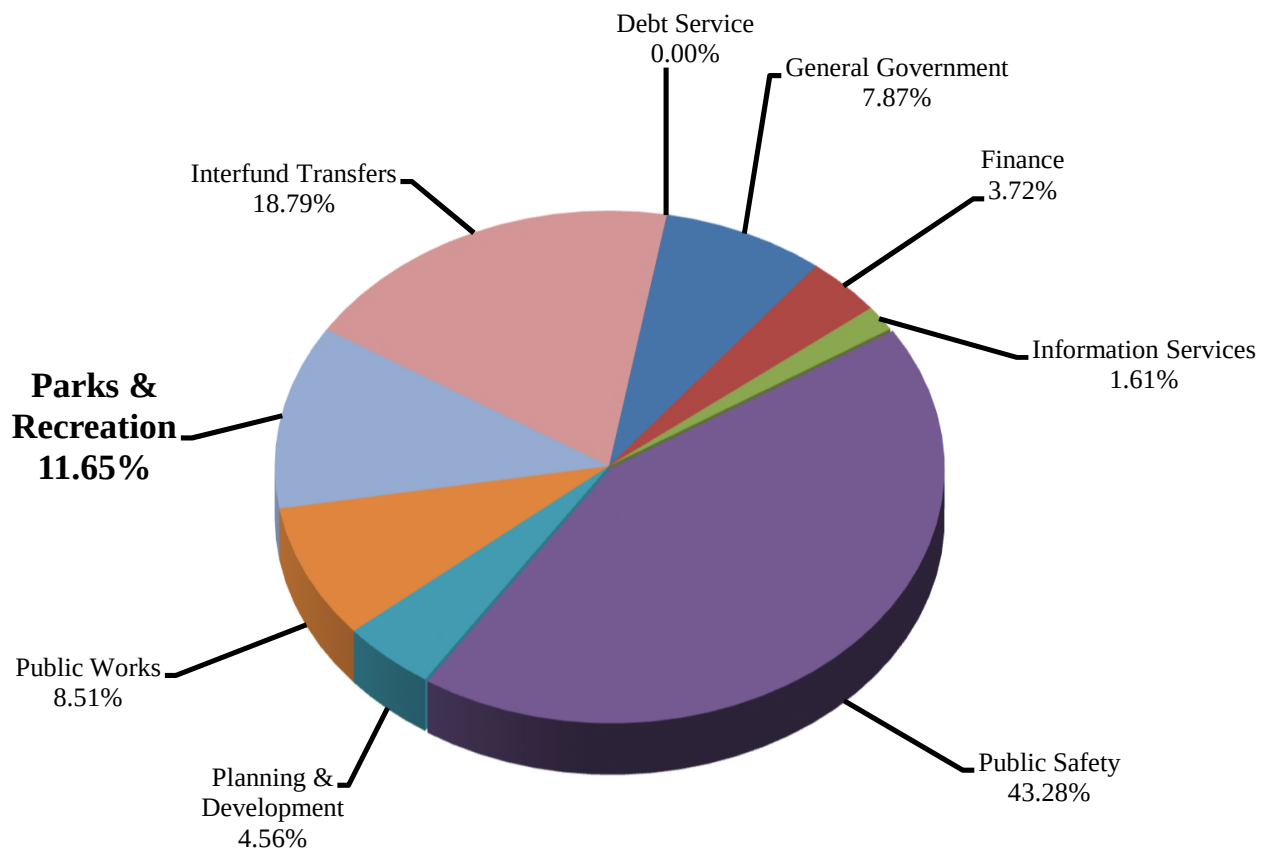
GENERAL FUND EXPENDITURES

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 11.65% of the overall resources appropriated in the General Fund for FY 2023.



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, 2023
Regular Employees
PARKS AND RECREATION DEPARTMENT

The chart below shows the portion of General Fund Expenditures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
RECREATION - ADMINISTRATION	5	5	5	6	5
RECREATION - ATHLETICS	5	5	6	6	6
RECREATION - PROGRAMS/EVENTS	4	4	4	3	3
PARKS - ROW MAINTENANCE	5	5	5	5	5
PARKS - PARKS & SPORTS COMPLEX	4	5	5	5	5
PARKS - LANDSCAPING	3	4	4	4	4
PARKS - PARKS & BEACH	4	4	4	4	5
PARKS - ADMINISTRATION	2	3	5	4	3
PARKS - CUSTODIAL MAINTENANCE	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>6</u>
T O T A L	<u>37</u>	<u>40</u>	<u>43</u>	<u>42</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 \$5,503,025, Beach Services will provide \$204,025, the Aquatic Center Fund will provide \$34,004, and the NMB Enterprise Fund will provide \$594,418. 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
741	RECREATION - ADMINISTRATION	\$ 633,557	\$ 628,442	\$ 844,369	\$ 799,626	\$ 680,082
742	RECREATION - ATHLETICS	723,833	679,069	860,256	754,702	1,007,631
743	RECREATION - PROGRAMS/EVENTS	755,398	498,259	909,150	878,148	921,503
750	PARKS-ROW MAINTENANCE	544,476	518,393	527,720	493,348	718,013
751	PARKS - PARKS & SPORTS COMPLEX	727,318	816,772	907,358	930,593	990,697
752	PARKS - LANDSCAPING	351,993	375,091	474,485	423,833	547,937
753	PARKS - PARKS & BEACH	537,514	500,106	607,539	606,219	746,529
754	PARKS - ADMINISTRATION	438,871	490,441	478,931	513,848	491,443
755	PARKS - CUSTODIANS	<u>346,492</u>	<u>385,555</u>	<u>420,249</u>	<u>473,623</u>	<u>433,287</u>
TOTAL EXPENDITURES		<u>\$ 5,059,452</u>	<u>\$ 4,892,128</u>	<u>\$ 6,030,057</u>	<u>\$ 5,873,940</u>	<u>\$ 6,537,122</u>
RECREATION OVERHEAD		(939,406)	(993,900)	(987,031)	(1,003,993)	(984,097)
IN HOUSE CAPITAL		-	(50,000)	(50,000)	(50,000)	(50,000)
NET PARKS AND RECREATION		<u>\$ 4,120,046</u>	<u>\$ 3,848,228</u>	<u>\$ 4,993,026</u>	<u>\$ 4,819,947</u>	<u>\$ 5,503,025</u>

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The goals and priorities set forth in the FY 2022 budget are underway and being accomplished as follows:

- Complete all design work and permitting for the Park expansion project in order to solicit bids by September 2022.
- Review bids and award contracts.
- Monitor construction of Park expansion.

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 2023:

- Generate \$50,000 in sponsorships for special events
- Generate \$130,000 in sponsorships for NMB Park & Sports Complex.
- Create new revenue generating event/program that can become an annual reoccurring event.
- Increase enrollment of all youth sports with emphasis on girls' sports by 15%.
- Explore options of starting adult kickball league and spring youth flag football.

01-5-741 RECREATION (ADMINISTRATION)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 365,170	\$ 388,359	\$ 452,224	\$ 430,000	\$ 406,929
012	SALARY, PART-TIME	12,975	19,494	17,864	17,864	25,620
014	OVERTIME	255	41	-	92	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	27,500	30,300	34,235	32,642	31,532
022	EMPLOYEE RETIREMENT	38,739	49,799	57,116	57,836	54,721
023	EMPLOYEE INSURANCE	57,658	55,493	75,600	63,000	67,500
030	TRAINING	14,788	-	1,000	400	1,000
040	WORKERS COMPENSATION	2,882	3,071	4,701	4,701	4,325
050	AWARDS	4,160	4,161	5,370	5,370	4,750
	* SUBTOTAL PERSONNEL *	<u>529,527</u>	<u>556,118</u>	<u>653,510</u>	<u>617,305</u>	<u>601,777</u>
110	CLOTHING/UNIFORMS	-	-	200	200	400
111	MATERIALS/SUPPLIES	9,725	3,738	44,024	40,000	8,800
112	OFFICE SUPPLIES	216	1,032	3,500	3,000	5,300
113	PRINTING/BINDING	17,834	-	18,642	18,642	17,742
120	COMMUNICATIONS	15,374	21,632	17,000	17,000	17,000
130	CONTRACTUAL SERVICES	16,946	35,966	21,479	21,479	17,229
131	REPAIRS/MAINTENANCE	4,782	4,076	4,500	4,200	4,500
132	PROFESSIONAL SERVICES	31,583	7	1,000	1,000	1,000
133	CREDIT CARD FEES	6,511	5,334	4,834	4,800	4,834
140	SUBSCRIPTIONS/DUES	445	425	1,180	1,000	500
141	TRAVEL / BUSINESS	614	-	1,000	1,000	1,000
142	ADVERTISING	-	-	73,500	70,000	-
150	VEHICLE OPERATIONS	-	114	-	-	-
	* SUBTOTAL OPERATING *	<u>104,030</u>	<u>72,324</u>	<u>190,859</u>	<u>182,321</u>	<u>78,305</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 633,557</u></u>	<u><u>\$ 628,442</u></u>	<u><u>\$ 844,369</u></u>	<u><u>\$ 799,626</u></u>	<u><u>\$ 680,082</u></u>
LESS OVERHEAD ALLOCATION TO:						
	BEACH SERVICES FUND 30%	126,711	125,688	253,311	159,925	204,025
	AQUATIC CENTER FUND 5%	31,678	31,422	42,218	39,981	34,004
	NMB ENTERPRISE FUND 5%	-	-	-	39,981	-
	**LESS OVERHEAD TOTAL **	<u>253,423</u>	<u>251,377</u>	<u>295,529</u>	<u>279,869</u>	<u>238,029</u>
TOTAL NET GENERAL FUND		<u><u>\$ 380,134</u></u>	<u><u>\$ 377,065</u></u>	<u><u>\$ 548,840</u></u>	<u><u>\$ 519,757</u></u>	<u><u>\$ 442,053</u></u>

DIVISION 741 RECREATION (ADMINISTRATION)

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Parks & Recreation Director	1	24
Operations Manager - Beach Services & Concessions	1	18
General Concession Manager	1	8
Administrative Assistant II	1	7
Secretary/Receptionist	<u>1</u>	2
TOTAL	<u>5</u>	

BUDGET ANALYSIS

This division provides for an decreased level of service from the previous year's budget. The 19.5% decrease is due to the elimination of the Marketing and Sales Coordinator position.

01-5-742 RECREATION (ATHLETICS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 275,133	\$ 292,722	\$ 333,490	\$ 275,000	\$ 358,078
012	SALARY, PART-TIME	74,271	85,146	75,000	75,000	105,000
014	OVERTIME	260	346	500	500	500
021	FICA	25,993	28,216	29,038	25,587	32,914
022	EMPLOYEE RETIREMENT	28,351	30,145	34,518	30,305	37,653
023	EMPLOYEE INSURANCE	57,658	58,274	75,600	75,600	81,000
030	TRAINING	3,050	240	5,000	3,000	5,000
040	WORKERS COMPENSATION	2,574	3,523	4,090	4,090	4,636
050	AWARDS	4,385	4,176	5,370	5,370	5,700
	* SUBTOTAL PERSONNEL *	<u>471,675</u>	<u>502,788</u>	<u>562,606</u>	<u>494,452</u>	<u>630,481</u>
110	CLOTHING/UNIFORMS	2,889	877	2,500	2,000	3,000
111	MATERIALS/SUPPLIES	101,247	53,858	109,500	109,000	109,500
112	OFFICE SUPPLIES	1,151	334	1,500	1,500	1,500
113	PRINTING/BINDING	215	-	1,000	-	500
120	COMMUNICATIONS	5,015	3,420	4,500	4,500	4,500
130	CONTRACTUAL SERVICES	40,624	47,074	65,000	60,000	70,000
131	REPAIRS/MAINTENANCE	1,963	525	-	-	60,000
132	PROFESSIONAL SERVICES	19	92	-	-	-
140	SUBSCRIPTIONS/DUES	3,153	2,823	6,200	6,000	6,200
141	TRAVEL / BUSINESS	81,392	43,088	105,000	75,000	105,000
142	ADVERTISING	2,919	100	-	-	-
150	VEHICLE OPERATIONS	1,572	1,792	750	750	750
151	FUEL	1,756	1,736	1,700	1,500	1,700
152	DAMAGE CLAIMS	8,243	180	-	-	-
	* SUBTOTAL OPERATING *	<u>252,158</u>	<u>155,899</u>	<u>297,650</u>	<u>260,250</u>	<u>362,650</u>
370	NON-MOBIL EQUIPMENT	-	20,382	-	-	14,500
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>20,382</u>	<u>-</u>	<u>-</u>	<u>14,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 723,833</u>	<u>\$ 679,069</u>	<u>\$ 860,256</u>	<u>\$ 754,702</u>	<u>\$ 1,007,631</u>

DIVISION 742 RECREATION (ATHLETICS)

DIVISION NARRATIVE

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

The Operations Manager - Recreations & Sports Tourism is responsible for overseeing sports tourism events held within the City. This individual travels nationally promoting and recruiting sports tourism events to be held at the North Myrtle Beach Parks and Sports Complex and other City facilities. In addition, this individual oversees City sponsored youth and adult athletic programs.

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Operations Manager - Recreation & Sports Tourism	1	19
Athletic & Sports Tourism Manager	1	11
Athletic & Sports Tourism Supervisor	3	8
Secretary/Receptionist	<u>1</u>	2
TOTAL	<u>6</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Equipment	\$ 14,500	370
TOTAL	<u>\$ 14,500</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 17.1% increase is due to capital expenditures and increased operating costs.

01-5-743 RECREATION (PROGRAMS/EVENTS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 253,984	\$ 252,415	\$ 203,176	\$ 203,176	\$ 167,422
012	SALARY, PART-TIME	34,800	14,656	48,594	45,000	37,232
014	OVERTIME	1,032	37	-	-	-
021	FICA	20,914	19,358	18,127	17,869	14,735
022	EMPLOYEE RETIREMENT	31,170	28,141	25,024	24,381	20,621
023	EMPLOYEE INSURANCE	47,045	41,267	37,800	37,800	40,500
030	TRAINING	550	100	4,200	4,000	4,200
040	WORKERS COMPENSATION	2,282	1,905	2,518	2,518	2,047
050	AWARDS	4,105	4,092	3,580	3,580	3,800
	* SUBTOTAL PERSONNEL *	<u>395,882</u>	<u>361,971</u>	<u>343,019</u>	<u>338,324</u>	<u>290,557</u>
110	CLOTHING/UNIFORMS	86	-	1,100	1,000	1,100
111	MATERIALS/SUPPLIES	55,149	21,647	76,898	65,000	92,991
113	PRINTING/BINDING	-	-	50	-	450
118	CLEANING SUPPLIES	14,546	10,967	10,500	10,500	10,500
120	COMMUNICATIONS	3,647	4,049	5,712	4,500	5,712
130	CONTRACTUAL SERVICES	199,432	57,257	400,146	350,000	347,918
131	REPAIRS/MAINTENANCE	1,750	801	10,000	49,068	30,000
133	CLEAN CITY COMMITTEE	11,086	4,639	23,000	12,000	23,000
136	MUSEUM	22,097	23,354	30,000	25,000	30,000
140	SUBSCRIPTIONS/DUES	1,505	1,156	2,925	2,000	2,925
141	TRAVEL / BUSINESS	280	-	2,800	1,400	2,800
142	ADVERTISING	48,177	11,202	-	16,856	79,350
150	VEHICLE OPERATIONS	549	234	1,000	1,000	2,000
151	FUEL	1,212	982	2,000	1,500	2,200
	* SUBTOTAL OPERATING *	<u>359,516</u>	<u>136,288</u>	<u>566,131</u>	<u>539,824</u>	<u>630,946</u>
	** TOTAL EXPENDITURES **	<u>\$ 755,398</u>	<u>\$ 498,259</u>	<u>\$ 909,150</u>	<u>\$ 878,148</u>	<u>\$ 921,503</u>

DIVISION 743 RECREATION (PROGRAMS/EVENTS)

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 1.4% increase is due to normal growth in operating expenditures.

01-5-750 PARKS-ROW MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 158,375	\$ 199,662	\$ 203,523	\$ 198,870	\$ 234,328
012	SALARY, PART-TIME	20,148	17,561	25,974	20,000	28,607
014	OVERTIME	3,629	2,668	1,667	3,000	2,800
021	FICA	13,052	15,876	16,875	16,197	19,399
022	EMPLOYEE RETIREMENT	18,918	20,612	21,012	21,017	21,131
023	EMPLOYEE INSURANCE	55,721	55,827	63,000	60,000	67,500
030	TRAINING	266	675	2,000	1,000	4,500
040	WORKERS COMPENSATION	4,667	5,364	5,779	5,364	6,643
050	AWARDS	3,245	3,944	4,475	3,943	4,750
	* SUBTOTAL PERSONNEL *	<u>278,021</u>	<u>322,189</u>	<u>344,305</u>	<u>329,391</u>	<u>389,658</u>
110	CLOTHING/UNIFORMS	3,780	3,433	4,365	3,750	4,410
111	MATERIALS/SUPPLIES	50,920	21,518	32,150	25,000	28,345
120	COMMUNICATIONS	1,211	1,270	1,200	1,000	1,400
130	CONTRACTUAL SERVICES	78,919	91,308	104,200	95,000	104,200
131	REPAIRS/MAINTENANCE	25,784	492	3,000	3,000	3,000
132	PROFESSIONAL SERVICES	13	7	-	7	-
133	TREE CITY COMMITTEE	231	877	3,000	1,000	3,000
140	SUBSCRIPTIONS/DUES	38,758	31,959	700	-	800
150	VEHICLE OPERATIONS	8,715	10,449	25,000	25,000	29,500
151	FUEL	910	400	9,800	9,800	17,200
152	DAMAGE CLAIMS	-	-	-	400	-
	* SUBTOTAL OPERATING *	<u>209,241</u>	<u>161,713</u>	<u>183,415</u>	<u>163,957</u>	<u>191,855</u>
360	MOTOR VEHICLES	-	34,491	-	-	48,500
361	HEAVY EQUIPMENT	57,214	-	-	-	88,000
	* SUBTOTAL CAPITAL *	<u>57,214</u>	<u>34,491</u>	<u>-</u>	<u>-</u>	<u>136,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 544,476</u>	<u>\$ 518,393</u>	<u>\$ 527,720</u>	<u>\$ 493,348</u>	<u>\$ 718,013</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 0%	10,890	10,368	-	-	-
	**LESS OVERHEAD TOTAL **	<u>10,890</u>	<u>10,368</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NET GENERAL FUND		<u>\$ 533,586</u>	<u>\$ 508,025</u>	<u>\$ 527,720</u>	<u>\$ 493,348</u>	<u>\$ 718,013</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 Irrigation Tech, and two Public Grounds Maintenance. These individual are responsible for managing and maintaining all trees, right-of-ways, well and lift surrounds, and non-beachfront parking areas within the City. They also carry out off-season improvements and assist with Special Event logistics.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader II	1	9
Heavy Equipment Operator (HEO)	1	6
Irrigation Tech	1	6
Public Grounds Maintenance	<u>2</u>	2
TOTAL	<u>5</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Trucks	\$ 48,500	360
Mini Excavator	<u>88,000</u>	361
	<u>\$ 136,500</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 36.1% increase is due to capital expenditures.

01-5-751 PARKS- PARKS / SPORTS COMPLEX

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 241,082	\$ 268,409	\$ 258,351	\$ 298,315	\$ 290,504
012	SALARY, PART-TIME	57,548	67,722	119,000	95,000	131,392
014	OVERTIME	3,193	2,353	5,206	5,206	6,042
021	FICA	21,806	24,466	27,927	29,092	31,239
022	EMPLOYEE RETIREMENT	22,137	27,816	27,179	30,352	30,614
023	EMPLOYEE INSURANCE	55,738	56,489	63,000	63,000	67,500
030	TRAINING	888	2,162	7,750	7,500	4,350
040	WORKERS COMPENSATION	8,665	7,392	9,564	9,564	10,698
050	AWARDS	3,309	4,100	4,474	4,474	4,751
	* SUBTOTAL PERSONNEL *	<u>414,366</u>	<u>460,909</u>	<u>522,451</u>	<u>542,503</u>	<u>577,090</u>
110	CLOTHING/UNIFORMS	3,844	3,313	5,560	5,560	6,304
111	MATERIALS/SUPPLIES	170,835	179,419	206,914	205,000	243,098
112	OFFICE SUPPLIES	36	-	80	80	80
120	COMMUNICATIONS	1,073	1,074	1,728	1,728	2,200
130	CONTRACTUAL SERVICES	22,106	21,143	27,025	26,000	30,025
131	REPAIRS/MAINTENANCE	22,538	13,908	25,000	31,222	22,000
132	PROFESSIONAL SERVICES	48	1,526	-	-	-
140	SUBSCRIPTIONS/DUES	264	259	1,100	1,000	900
150	VEHICLE OPERATIONS	24,181	50,364	24,500	24,500	26,000
151	FUEL	18,458	19,614	20,000	20,000	35,000
152	DAMAGE CLAIMS	65	-	-	-	-
	* SUBTOTAL OPERATING *	<u>263,448</u>	<u>290,620</u>	<u>311,907</u>	<u>315,090</u>	<u>365,607</u>
361	HEAVY EQUIPMENT	49,504	65,243	73,000	73,000	48,000
	* SUBTOTAL CAPITAL *	<u>49,504</u>	<u>65,243</u>	<u>73,000</u>	<u>73,000</u>	<u>48,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 727,318</u>	<u>\$ 816,772</u>	<u>\$ 907,358</u>	<u>\$ 930,593</u>	<u>\$ 990,697</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 60%	436,391	436,391	544,415	558,356	594,418
	**LESS OVERHEAD TOTAL **	<u>436,391</u>	<u>490,063</u>	<u>544,415</u>	<u>558,356</u>	<u>594,418</u>
TOTAL NET GENERAL FUND		<u>\$ 290,927</u>	<u>\$ 326,709</u>	<u>\$ 362,943</u>	<u>\$ 372,237</u>	<u>\$ 396,279</u>

DIVISION 751 PARKS- PARKS / SPORTS COMPLEX

DIVISION NARRATIVE

This division provides for five full-time employees, one Crew Leader II, one Maintenance Tech I, one Heavy Equipment Operator, and two Landscape Techs. These individuals are responsible for managing and maintaining the NMB Park and Sports Complex and Champion's Boulevard.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader II	1	9
Maintenance Tech I	1	6
Heavy Equipment Operator (HEO)	1	6
Landscape Tech	<u>2</u>	4
TOTAL	<u>5</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Mowing Equipment	\$ 48,000	361
TOTAL	<u>\$ 48,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 9.2% increase is due to capital expenditures.

01-5-752 PARKS- LANDSCAPING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 141,031	\$ 156,334	\$ 161,374	\$ 161,374	\$ 164,926
012	SALARY, PART-TIME	36,102	30,431	42,768	42,500	56,440
014	OVERTIME	983	688	3,327	3,327	5,576
021	FICA	13,156	13,884	14,523	15,126	15,886
022	EMPLOYEE RETIREMENT	14,889	15,406	16,666	18,941	17,253
023	EMPLOYEE INSURANCE	32,678	33,201	37,800	37,800	40,500
030	TRAINING	82	591	1,650	1,650	2,800
040	WORKERS COMPENSATION	3,303	4,407	5,187	5,187	5,674
050	AWARDS	3,152	3,133	3,579	3,578	3,800
	* SUBTOTAL PERSONNEL *	<u>245,376</u>	<u>258,075</u>	<u>286,874</u>	<u>289,483</u>	<u>312,855</u>
110	CLOTHING/UNIFORMS	2,582	2,785	3,561	3,500	3,970
111	MATERIALS/SUPPLIES	69,516	64,124	90,000	80,000	94,447
120	COMMUNICATIONS	598	507	1,200	1,000	1,200
130	CONTRACTUAL SERVICES	3,847	25,593	25,000	22,500	25,000
131	REPAIRS/MAINTENANCE	1,180	612	5,500	5,000	6,000
132	PROFESSIONAL SERVICES	20	188	200	200	500
140	SUBSCRIPTIONS/DUES	-	-	150	150	465
150	VEHICLE OPERATIONS	2,995	15,935	14,000	14,000	14,000
151	FUEL	4,846	7,272	8,000	8,000	17,500
152	DAMAGE CLAIMS	2,095	-	-	-	-
	* SUBTOTAL OPERATING *	<u>87,679</u>	<u>117,016</u>	<u>147,611</u>	<u>134,350</u>	<u>163,082</u>
360	MOTOR VEHICLES	-	-	40,000	-	50,000
361	HEAVY EQUIPMENT	18,938	-	-	-	22,000
	* SUBTOTAL CAPITAL *	<u>18,938</u>	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>72,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 351,993</u>	<u>\$ 375,091</u>	<u>\$ 474,485</u>	<u>\$ 423,833</u>	<u>\$ 547,937</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 0%	43,857	37,509	-	-	-
	**LESS OVERHEAD TOTAL **	<u>43,857</u>	<u>37,509</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NET GENERAL FUND		<u>\$ 308,136</u>	<u>\$ 337,582</u>	<u>\$ 474,485</u>	<u>\$ 423,833</u>	<u>\$ 547,937</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. 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	9
Horticulturist	1	6
Public Grounds Maintenance	<u>2</u>	2
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Truck	\$ 50,000	360
Mower	<u>22,000</u>	361
TOTAL	<u>\$ 72,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 15.5% increase is due to additional capital expenditures.

01-5-753 PARKS-PARKS & BEACH

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 186,775	\$ 161,371	\$ 161,317	\$ 161,317	\$ 217,237
012	SALARY, PART-TIME	41,211	50,662	45,000	45,000	35,000
014	OVERTIME	2,807	3,168	4,000	4,000	4,000
021	FICA	16,657	16,048	14,933	15,353	18,193
022	EMPLOYEE RETIREMENT	20,010	17,622	16,753	19,011	22,132
023	EMPLOYEE INSURANCE	46,145	42,389	50,400	50,400	67,500
030	TRAINING	30	1,284	2,000	2,000	2,000
040	WORKERS COMPENSATION	4,598	4,755	5,258	5,258	6,406
050	AWARDS	3,256	3,152	3,580	3,580	4,750
	* SUBTOTAL PERSONNEL *	<u>321,489</u>	<u>300,451</u>	<u>303,241</u>	<u>305,919</u>	<u>377,218</u>
110	CLOTHING/UNIFORMS	3,850	3,536	4,778	4,600	4,778
111	MATERIALS/SUPPLIES	79,737	80,718	92,300	90,000	102,644
120	COMMUNICATIONS	1,415	1,278	1,200	1,200	1,350
130	CONTRACTUAL SERVICES	65,073	69,131	103,520	103,000	139,289
131	REPAIRS/MAINTENANCE	16,769	16,662	75,000	75,000	65,000
132	PROFESSIONAL SERVICES	750	927	3,000	2,000	-
140	SUBSCRIPTIONS/DUES	-	-	500	500	500
150	VEHICLE OPERATIONS	13,065	14,782	13,000	13,000	14,000
151	FUEL	9,871	10,275	11,000	11,000	15,750
151	DAMAGE CLAIMS	1,739	2,346	-	-	-
	* SUBTOTAL OPERATING *	<u>192,269</u>	<u>199,655</u>	<u>304,298</u>	<u>300,300</u>	<u>343,311</u>
360	MOTOR VEHICLES	23,756	-	-	-	-
361	HEAVY EQUIPMENT	-	-	-	-	26,000
	* SUBTOTAL CAPITAL *	<u>23,756</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 537,514</u></u>	<u><u>\$ 500,106</u></u>	<u><u>\$ 607,539</u></u>	<u><u>\$ 606,219</u></u>	<u><u>\$ 746,529</u></u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 0%	<u>53,751</u>	<u>50,011</u>	<u>-</u>	<u>-</u>	<u>-</u>
	**LESS OVERHEAD TOTAL **	<u>53,751</u>	<u>50,011</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NET GENERAL FUND		<u><u>\$ 483,763</u></u>	<u><u>\$ 450,095</u></u>	<u><u>\$ 607,539</u></u>	<u><u>\$ 606,219</u></u>	<u><u>\$ 746,529</u></u>

DIVISION 753 PARKS & BEACH

DIVISION NARRATIVE

This division provides for five full-time employees, one Crew Leader II, one Maintenance Tech, one Landscape Tech and one Public Grounds Maintenance. These individual are responsible for managing and maintaining all beach accesses and beach front parking, all parks other than the Sports Complex, and for interacting with the recreation department and assisting in carrying out recreation programs.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader II	1	9
Maintenance Tech I	1	6
Landscape Tech	1	4
Public Grounds Maintenance	<u>2</u>	2
TOTAL	<u>5</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Mower	\$ 26,000	361
TOTAL	<u>\$ 26,000</u>	

BUDGET ANALYSIS

This division provides for the an increased level of service from the previous year's budget. The 22.9% increase is due to additional capital expenditures and the addition of a Public Grounds Maintenance position.

01-5-754 PARKS AND GROUNDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 181,007	\$ 220,812	\$ 175,913	\$ 220,730	\$ 193,183
012	SALARY, PART-TIME	98,112	93,981	95,000	95,000	107,468
014	OVERTIME	4,744	3,666	2,275	4,000	1,725
021	FICA	21,392	23,053	19,943	23,340	22,073
022	EMPLOYEE RETIREMENT	20,241	23,919	20,595	24,720	22,527
023	EMPLOYEE INSURANCE	32,672	35,593	37,800	36,000	40,500
030	TRAINING	4,881	5,635	2,700	3,503	12,300
040	WORKERS COMPENSATION	6,116	7,746	6,830	7,746	7,559
050	AWARDS	3,240	2,388	4,475	2,389	4,475
	* SUBTOTAL PERSONNEL *	<u>372,405</u>	<u>416,793</u>	<u>365,531</u>	<u>417,428</u>	<u>411,810</u>
110	CLOTHING/UNIFORMS	3,688	3,836	7,600	5,000	7,800
111	MATERIALS/SUPPLIES	27,379	11,264	19,250	13,450	41,933
112	OFFICE SUPPLIES	-	-	700	-	700
113	PRINTING/BINDING	-	-	1,250	-	1,250
118	CUSTODIAL SUPPLIES	2,317	1,993	-	-	-
120	COMMUNICATIONS	2,095	2,196	3,600	2,500	3,600
130	CONTRACTUAL SERVICES	2,216	121	-	2,200	-
131	REPAIRS/MAINTENANCE	890	74	2,500	500	2,500
132	PROFESSIONAL SERVICES	3,033	-	-	95	-
133	TREE CITY COMMITTEE	-	-	-	75	-
140	SUBSCRIPTIONS/DUES	305	595	1,500	600	2,600
142	ADVERTISING	-	-	3,000	-	-
150	VEHICLE OPERATIONS	5,304	2,593	7,000	5,000	7,000
151	FUEL	6,864	7,609	7,000	7,000	12,250
152	DAMAGE CLAIMS	1,665	-	-	-	-
	* SUBTOTAL OPERATING *	<u>55,756</u>	<u>30,281</u>	<u>53,400</u>	<u>36,420</u>	<u>79,633</u>
302	PARK IMPROVEMENTS	-	-	60,000	60,000	-
360	MOTOR VEHICLES	-	33,288	-	-	-
361	HEAVY EQUIPMENT	10,710	10,079	-	-	-
	* SUBTOTAL CAPITAL *	<u>10,710</u>	<u>43,367</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 438,871</u>	<u>\$ 490,441</u>	<u>\$ 478,931</u>	<u>\$ 513,848</u>	<u>\$ 491,443</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 0%	17,555	19,628	-	-	-
	**LESS OVERHEAD TOTAL **	<u>17,555</u>	<u>19,628</u>	<u>-</u>	<u>-</u>	<u>-</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	-	50,000	50,000	50,000	50,000
	TOTAL NET GENERAL FUND	<u>\$ 421,316</u>	<u>\$ 420,813</u>	<u>\$ 428,931</u>	<u>\$ 463,848</u>	<u>\$ 441,443</u>

DIVISION 754 PARKS AND GROUNDS

DIVISION NARRATIVE

This division provides for three full-time employees: an Operations Manager - Parks & Public Grounds and three Special Events Workers Tech Is. The Superintendent oversees the activity of all five Public Grounds Divisions. The Special Event Crew provides logistical support for all PSC Tournaments, concerts, Road races, Great Christmas Light Show, festivals and other special events.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Operations Manager - Parks & Public Grounds	1	19
Special Events Tech I	<u>2</u>	4
TOTAL	<u>3</u>	

BUDGET ANALYSIS

This division provides for an decreased level of service from the previous year's budget. The 2.9% increase is due to additional part-time salary and training expenditures.

01-5-755 CUSTODIAL SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 182,809	\$ 206,008	\$ 220,092	\$ 220,092	\$ 214,750
012	SALARY, PART-TIME	8,667	11,997	-	-	-
014	OVERTIME	6,038	2,648	5,000	4,000	5,000
021	FICA	14,172	15,406	16,207	16,807	15,822
022	EMPLOYEE RETIREMENT	23,868	23,204	25,783	25,783	25,172
023	EMPLOYEE INSURANCE	56,734	57,397	75,600	75,600	81,000
030	TRAINING	-	-	3,500	3,000	3,500
040	WORKERS COMPENSATION	3,796	4,094	4,502	4,502	4,395
050	AWARDS	3,888	3,942	5,369	5,369	5,700
	* SUBTOTAL PERSONNEL *	<u>299,972</u>	<u>324,696</u>	<u>356,053</u>	<u>355,153</u>	<u>355,339</u>
110	CLOTHING/UNIFORMS	3,694	4,204	4,496	4,500	4,648
111	MATERIALS/SUPPLIES	37,804	49,659	42,500	40,000	42,000
120	COMMUNICATIONS	1,767	1,662	2,000	1,300	2,000
130	CONTRACTUAL SERVICES	345	384	7,400	370	11,000
131	REPAIRS/MAINTENANCE	88	1,576	2,000	2,000	2,000
132	PROFESSIONAL SERVICES	13	7	-	-	-
142	ADVERTISING	-	-	200	200	200
150	VEHICLE OPERATIONS	250	338	2,000	1,500	2,000
151	FUEL	2,559	3,029	3,600	3,600	3,600
	* SUBTOTAL OPERATING *	<u>46,520</u>	<u>60,859</u>	<u>64,196</u>	<u>53,470</u>	<u>67,448</u>
360	MOTOR VEHICLES	-	-	-	28,000	-
361	HEAVY EQUIPMENT	-	-	-	37,000	10,500
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,000</u>	<u>10,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 346,492</u>	<u>\$ 385,555</u>	<u>\$ 420,249</u>	<u>\$ 473,623</u>	<u>\$ 433,287</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	89,756	89,756	105,062	80,179	108,322
	SOLID WASTE FUND 4%	14,361	14,361	16,810	12,829	17,331
	BEACH SERVICES FUND 2%	7,181	7,181	8,405	6,414	8,666
	AQUATIC CENTER FUND 4%	14,361	14,361	16,810	12,829	17,331
	**LESS OVERHEAD TOTAL **	<u>123,539</u>	<u>134,944</u>	<u>147,087</u>	<u>165,768</u>	<u>151,650</u>
	TOTAL NET GENERAL FUND	<u>\$ 222,953</u>	<u>\$ 250,611</u>	<u>\$ 273,162</u>	<u>\$ 307,855</u>	<u>\$ 281,637</u>

DIVISION 755 CUSTODIAL SERVICES

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Lead Custodian	1	9
Custodian	<u>5</u>	8
TOTAL	<u>6</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Non - Mobile Equipment	\$ 10,500	370
TOTAL	<u>\$ 10,500</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 3.1% increase is due to the addition of a Custodian position.

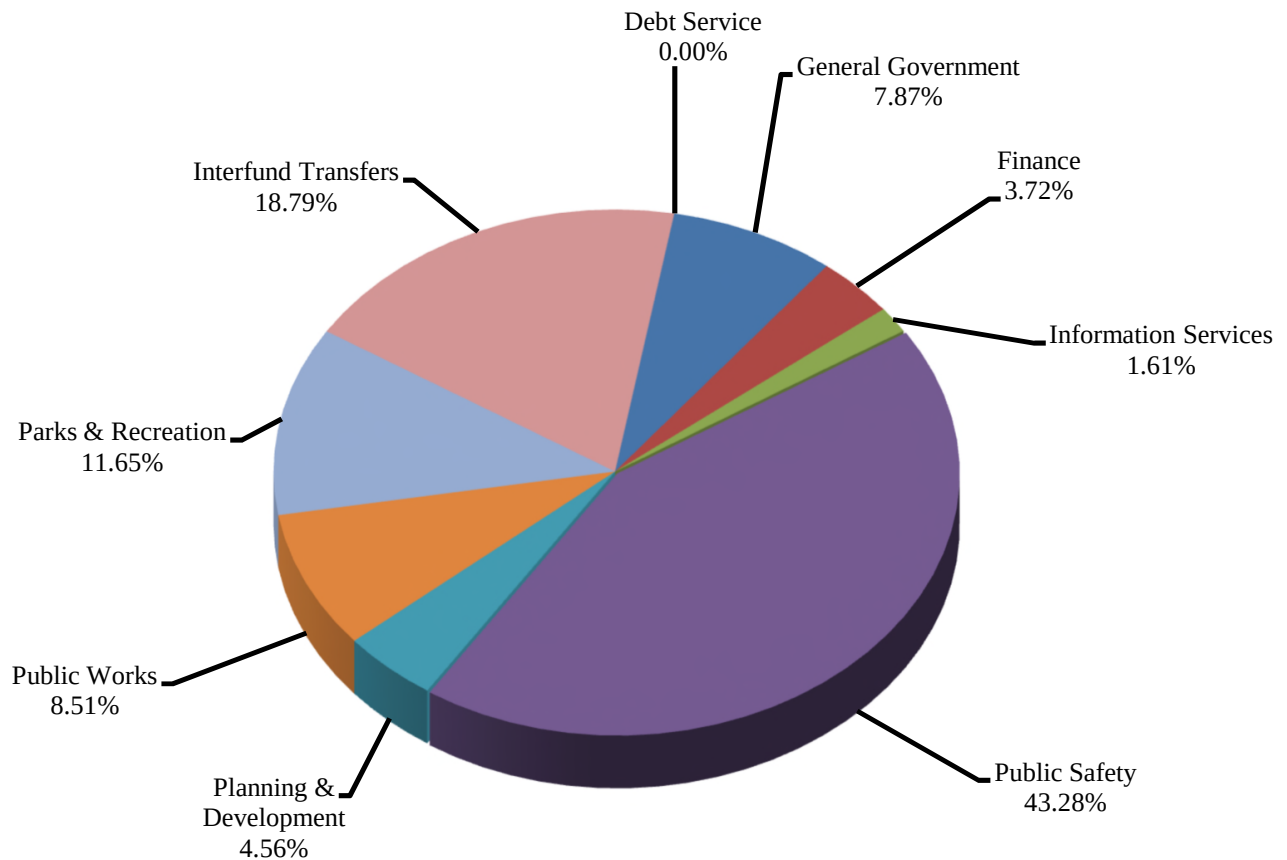
GENERAL FUND EXPENDITURES

DEBT SERVICE
and
OTHER FINANCING USES

GENERAL FUND
DEBT SERVICE DEPARTMENT

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

The chart below shows the portion of General Fund Expenditures allocated to the Debt Service Department, which reflects 0.00% of the overall resources appropriated in the General Fund for FY 2023.



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, 2023
01-5-911 DEBT SERVICE
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
410	DEBT/PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -
415	DEBT/INTEREST	-	-	-	-	-
420	AGENTS FEES	1,250	700	-	700	-
TOTAL NET DEBT SERVICE		<u>\$ 1,250</u>	<u>\$ 700</u>	<u>\$ -</u>	<u>\$ 700</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 2023 that will include funding for the park expansion.. This bond issue is estimated at \$22,000,000.

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 \$38,044,444 which is more than sufficient should the City need to borrow funds. The table below provides for the City's FY 2023 Legal Debt Margin.

COMPUTATION OF LEGAL DEBT MARGIN

JULY 1, 2022

ASSESSED VALUATION	<u>\$475,555,556</u>
Maximum General Obligation Debt Limit to 8% of Total Assessed Valuation	<u>\$38,044,444</u>
Outstanding Bonds Chargeable to Debt Limit	<u>\$0</u>
LEGAL DEBT LIMIT MARGIN - JULY 1, 2022	<u>\$38,044,444</u>

Short-Term Debt

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

Existing Debt

There are no outstanding General Obligation Bonds as of July 1, 2022.

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 \$22,000,000 General Obligation Bond for the expansion of the Sports & Tourism Park.

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 2023 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 2023 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, 2023
01-5-915 OTHER FINANCING USES
DETAIL OF EXPENDITURES

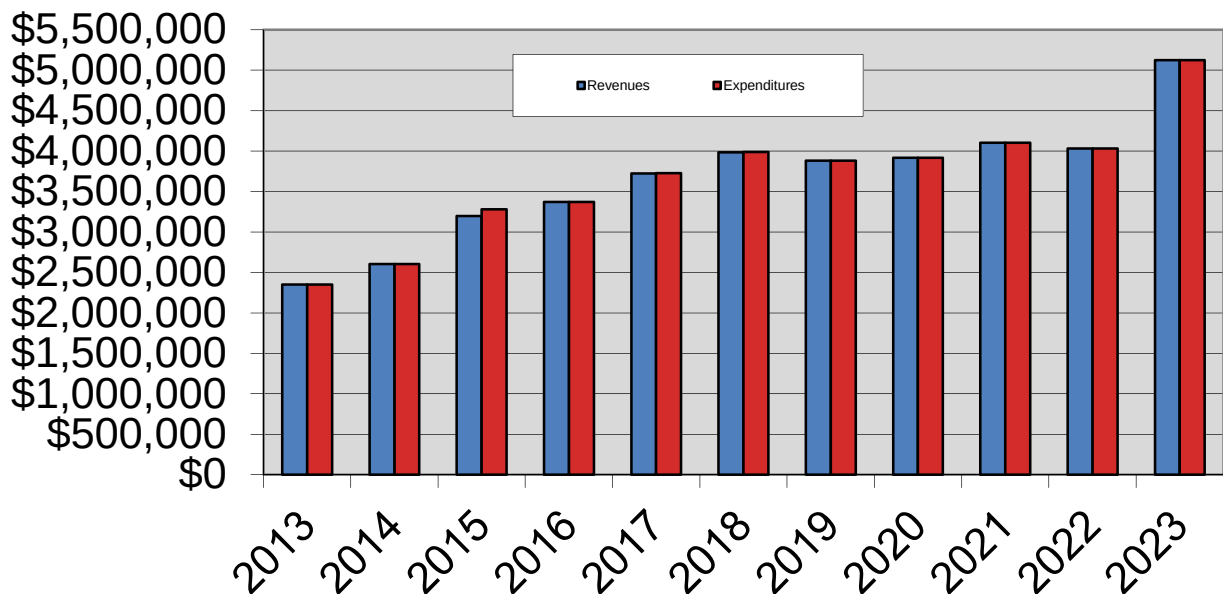
CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
001	General Fund Contingency	\$ -	\$ -	\$ 1,157,350	\$ -	\$ 1,200,000
707	Transfer to Park Impr. Fund	-	3,555,000	3,680,000	3,680,000	3,680,000
708	Transfer to Capital Impr. Fund	2,700,000	2,775,000	2,750,000	2,775,000	2,750,000
709	Transfer to Street Impr. Fund	800,000	1,100,000	1,200,000	1,100,000	1,200,000
711	Transfer to Pension Trust Fund	45,933	44,197	50,000	50,000	50,000
719	Transfer to Insurance Reserve Fun	100,000	-	-	500,000	-
718	Transfer to NMB Enter. Fund	200,000	50,000	-	50,000	-
TOTAL OTHER FINANCING USES		\$ 3,845,933	\$ 7,524,197	\$ 8,837,350	\$ 8,155,000	\$ 8,880,000

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 2023 the City of North Myrtle Beach has budgeted an decrease in Accommodations Tax receipts.

The budget for FY 2023 is balanced with \$5,125,250 for revenue and \$5,125,250 for expenditures. The above table summarizes the budgeted revenue and expenditure history for the previous 10 fiscal years.

ACCOMMODATIONS TAX FUND

Performance Benchmarks, Goals and Priorities

Due to the heavy impact of tourism on the City's General Fund, a large portion of the Accommodations Tax Fund is used to supplement the General Fund and Beach Renourishment Fund. The following outlines the benchmarks, goals and priorities accomplished during FY 2022:

- 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 2023:

- 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, 2023
REVENUES AND EXPENDITURES
ACCOMMODATIONS TAX FUND

DIVISION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
REVENUES:					
Interest	\$ 102	\$ -	\$ -	\$ -	\$ -
Accommodations Tax Receipts	<u>3,648,534</u>	<u>4,385,508</u>	<u>4,032,750</u>	<u>4,104,000</u>	<u>5,125,250</u>
TOTAL REVENUES	<u>\$ 3,648,636</u>	<u>\$ 4,385,508</u>	<u>\$ 4,032,750</u>	<u>\$ 4,104,000</u>	<u>\$ 5,125,250</u>
EXPENDITURES:					
Public Safety	\$ 717,407	\$ 754,839	\$ 941,389	\$ 764,030	\$ 1,288,551
Public Works	931,303	1,065,085	823,699	971,116	1,472,250
Parks & Recreation	<u>1,999,439</u>	<u>2,308,380</u>	<u>2,267,662</u>	<u>2,268,814</u>	<u>2,364,449</u>
TOTAL EXPENDITURES	<u>\$ 3,648,148</u>	<u>\$ 4,128,304</u>	<u>\$ 4,032,750</u>	<u>\$ 4,003,960</u>	<u>\$ 5,125,250</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>488</u>	<u>257,204</u>	<u>-</u>	<u>100,040</u>	<u>-</u>
FUND BALANCE - BEGINNING	<u>25,719</u>	<u>26,207</u>	<u>26,207</u>	<u>283,411</u>	<u>283,411</u>
FUND BALANCE - ENDING	<u>\$ 26,207</u>	<u>\$ 283,411</u>	<u>\$ 26,207</u>	<u>\$ 383,451</u>	<u>\$ 283,411</u>

The list on the following three pages specifies the programs to be funded by the Accommodations Tax Fund for FY 2023. Some of the funds will be provided to outside agencies in the amount of \$1,993,549.

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 2023 is \$1,253,051. In addition, \$397,900 is being transferred to the Solid Waste Fund, \$506,300 to the Beach Renourishment Fund, \$246,800 to the Beach Services Fund, \$119,250 to the Storm Water Drainage Fund, \$271,100 to the Capital Improvement Fund, and \$337,300 to the Street Improvement Fund.

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2023**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2022</u>	<u>ACCT.#</u>
30% ADVERTISING ALLOCATION	\$ 1,273,500	\$ 1,618,500	\$ 1,618,500	4-5-756-180
<u>Services Grand Strand</u>				
1 NMB Chamber of Commerce	311,000	724,637	334,400	4-5-756-181
2 Varna International Music Academy	-	20,000	-	4-5-756-183
3 The Long Bay Symphony	6,150	13,000	13,000	4-5-756-183
4 NMB Area Historical Museum	6,000	15,000	7,700	4-5-756-183
5 NMB Community Band	7,750	9,949	9,949	4-5-756-183
6 Carolina Master Chorale	-	10,000	10,000	4-5-756-183
<u>Public Safety Department</u>				
7 Public Safety Salary Supplement	170,795	500,000	189,900	1-5-4xx-011
8 Public Safety Police Overtime	71,614	150,000	69,200	1-5-4xx-014
9 Public Safety Special Events Overtime	55,810	100,000	39,200	1-5-4xx-014
10 Memorial Day Weekend/Harley Davidson Week	71,372	167,000	67,251	1-5-422-130
11 Beach Patrol Salary/Benefit Supplement	43,210	100,000	37,200	1-5-424-012
12 Patrol Vehicles	145,536	375,000	151,900	1-5-422-360
13 Detective Vehicle	12,379	-	-	1-5-431-360
14 Community Service Educational Brochures	1,430	5,000	2,000	1-5-424-113
15 Beach Safety Education	856	8,000	3,100	1-5-424-111
16 Beach Patrol Side by Side Replacement	11,987	14,500	5,500	1-5-424-370
17 Beach Patrol Medical Supplies	5,289	6,000	2,900	1-5-424-111
18 In-Car and Body Worn Cameras	-	391,105	134,400	1-5-422-370
19 AED Replacements	13,904	-	-	1-5-453-370
20 Fire Apparatus Replacement Plan	114,247	385,000	170,400	08-5-456-360
21 Public Safety Fire Overtime	-	50,000	30,700	1-5-453-014
22 Fire Safety House Maintenance	-	2,000	1,100	1-5-454-111
23 Fire Videos for Social Media	-	2,000	1,100	1-5-454-130
24 Battery Powered Extraction Equipment	-	80,000	32,700	1-5-453-370
25 Fire & Life Safety Community Service Materials	2,152	6,000	2,500	1-5-454-113

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2023**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2022</u>	<u>ACCT.#</u>
<u>Public Works Department</u>				
26 Beach Renourishment Monitoring	32,226	80,000	34,300	10-5-742-132
27 Beach Water Quality Monitoring	76,176	268,000	119,250	3-5-930-132
28 Underground Utility Conversion	135,838	250,000	114,400	9-5-940-901
29 Handicap Beach Access Ramps & Parking Improvements	126,838	500,000	222,900	9-5-940-303
30 Intersection & Sidewalk Improvements	40,051	250,000	100,400	1 to 9-5-940
31 Street Dept. Overtime (Main St. Services)	8,065	20,000	11,100	1-5-652-014
32 Sanitation Overtime (trash collection)	80,768	58,500	28,700	15-5-671-014
33 Litter Collection	24,340	223,000	97,000	15-5-673-011
34 Beach Cleaning	98,397	616,960	272,200	15-5-674-all
<u>Parks & Grounds</u>				
35 Public Grounds Salary Supplement	109,931	222,391	102,500	1-5-754-011
36 Public Toilet Rentals/Maintenance	18,854	52,668	23,100	1-5-754-130
37 Parking Lot Resurfacing	30,340	49,914	22,900	1-5-754-130
38 Right-of-Way & Beach Access Maintenance	55,156	121,202	61,400	1-5-754-130
39 Sand Fence & Dune Maintenance	156,090	327,722	147,300	10-5-742-xxx
40 Landscaping	16,786	64,809	30,500	1-5-754-111
41 Christmas Decorating	8,292	17,000	7,500	1-5-754-111
42 Park Improvements	98,490	210,000	100,700	01-5-754-302
<u>Recreation Department</u>				
43 Summer Concert Series	10,526	20,500	11,200	1-5-743-xxx
44 St. Patrick's Day Festival and Parade	21,746	40,500	21,600	1-5-743-xxx
45 Irish Italian Festival	6,177	22,600	13,700	1-5-743-xxx
46 Music on Main	28,955	49,500	25,400	1-5-743-xxx
47 DIVA Run	35,846	-	-	1-5-743-xxx
48 Movies at McLean Park	4,100	4,850	2,700	1-5-743-xxx
49 Monday after the Masters	4,175	-	-	1-5-743-xxx
50 SC SCY State	1,329	-	-	1-5-743-xxx
<u>Athletics</u>				
51 Bid/Support Fees for Sports Tourism Events	33,540	50,000	26,100	1-5-742-141
52 Sports Tourism Conference Travel	7,454	13,000	7,500	1-5-742-141
53 Sports Event Support	15,475	25,000	14,800	1-5-742-141
<u>Beach Services</u>				
54 Lifeguard Salaries	214,155	575,000	238,300	16-5-761-012
55 Junior Lifeguard Camp	1,704	3,000	1,300	16-5-761-xxx
56 USLA Lifeguard Competition	866	2,000	1,000	16-5-761-111
57 Lifeguard Tower Replacement	4,083	15,000	6,200	16-5-761-111
<u>Finance</u>				
58 Beach Renourishment	201,000	750,000	324,700	10-5-742-xxx
TOTAL	<u>\$ 4,032,750</u>	<u>\$ 9,655,807</u>	<u>\$ 5,125,250</u>	

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

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
180	30% Advertising Allocation	\$ 1,152,169	\$ 822,571	\$ 1,273,500	\$ 1,296,000	\$ 1,618,500
181	NMB Chamber of Commerce	399,988	1,030,826	311,000	\$ 519,600	334,400
183	Services to Other Agencies	<u>4,834</u>	<u>16,307</u>	<u>19,900</u>	<u>29,800</u>	<u>40,649</u>
** TOTAL EXPENDITURES **		<u><u>\$ 1,556,991</u></u>	<u><u>\$ 1,869,704</u></u>	<u><u>\$ 1,604,400</u></u>	<u><u>\$ 1,845,400</u></u>	<u><u>\$ 1,993,549</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.

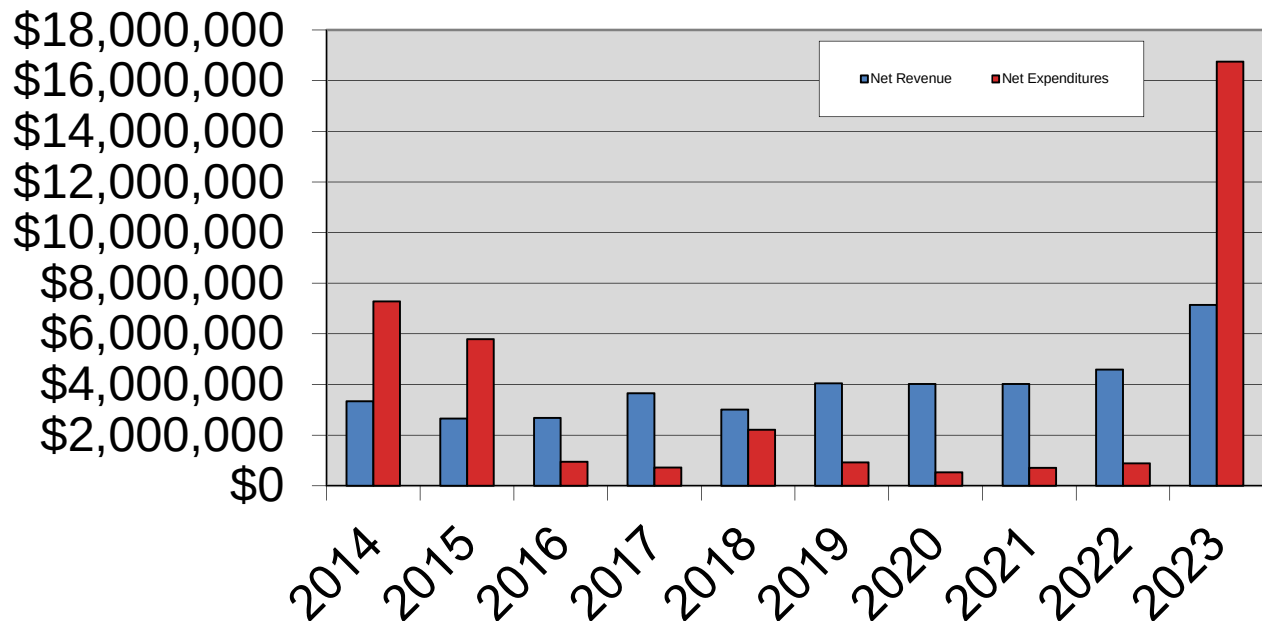
BUDGET ANALYSIS

The increase in this division is due to an increase in the 30% accommodations advertising allocation, as well as an increase to amounts budgeted for outside agencies.

CAPITAL IMPROVEMENT FUNDS

The City of North Myrtle Beach will budget five Capital Project Funds for FY 2023. 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 \$62,262,087 while total expenditures are \$54,770,072. 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 \$25,000,000.

**STORM WATER DRAINAGE FUND
FUND 03**

DEPARTMENT OF PUBLIC WORKS

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

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

**FISCAL YEAR ENDING JUNE 30, 2023
DETAIL OF REVENUES**

SOURCE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
Storm Water Drainage Fees	\$ 2,947,291	\$ 2,975,561	\$ 2,990,000	\$ 3,000,000	\$ 3,015,000
Storm Water Penalties	10,709	11,021	11,000	11,000	11,000
Interest/Misc.	2,290	90	-	5,000	-
Grants - State	1,000,000	1,000,000	1,000,000	1,500,000	1,000,000
Transfer In - Accommodations Tax	63,431	77,567	76,176	76,176	119,250
Transfer In - Hospitality Fee	-	-	-	-	3,000,000
TOTAL REVENUES	\$ 4,023,721	\$ 4,064,239	\$ 4,077,176	\$ 4,592,176	\$ 7,145,250

SUMMARY OF EXPENDITURES

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
GL# 03-5-930-xxx					
Lobbying (130)	\$ 60,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 60,000
Beach Water Monitoring (132)	153,716	145,272	173,250	173,250	173,250
Vactor Truck (361)	-	-	-	-	-
Miscellaneous Drainage Proj. (307)	-	8,100	1,000,000	100,000	1,500,000
18th Ave. N. Ocean Outfall (934)	20,163	43,729	9,000,000	10,000	15,000,000
Drainage In-house (998)	10,662	172,802	300,000	250,000	250,000
Overhead Allocation	286,591	287,589	300,360	294,723	353,081
Principal and Interest (03-5-930-4xx)	-	-	-	-	-
TOTAL EXPENDITURES	\$ 531,132	\$ 707,492	\$ 10,833,610	\$ 887,973	\$ 17,336,331
EXCESS (DEFICIT)	\$ 3,492,589	\$ 3,356,747	\$ (6,756,434)	\$ 3,704,203	\$ (10,191,081)
Beginning Fund Balance	\$ 3,350,274	\$ 6,842,863	\$ 10,066,634	\$ 10,199,610	\$ 13,903,813
Ending Fund Balance	\$ 6,842,863	\$ 10,199,610	\$ 3,310,200	\$ 13,903,813	\$ 3,712,732

STORM WATER DRAINAGE FUND

This fund provides for no fee increase for FY 2023. The next two fiscal years will see the construction of the 18th Avenue North Ocean Outfall at an estimated cost of \$25,000,000. The rates for all customers are as follows:

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

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

Performance Benchmarks, Goals and Priorities

- Begin the construction of the 18th Avenue North Ocean Outfall.
- Expand In-house construction of small drainage projects to improve local flooding issues.

**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 2023 this fund will account for the design and expansion of the sports park for the next year. Significant infrastructure improvements will be needed within the new park expansion. Six softball fields and six soccer fields will be included in the expansion as well as several other amenities 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 2022. 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, 2023					
REVENUES AND EXPENDITURES					
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Transfers - GF	\$ -	\$ 3,555,000	\$ 3,555,000	\$ 3,680,000	\$ 3,700,000
Transfers - Loc. A-Tax	-	-	6,000,000	6,000,000	-
Transfers - Hospitality	-	1,000,000	-	-	-
Bond/Loan Proceeds	4,258,836	-	-	-	22,000,000
TOTAL REVENUES	<u>\$ 4,258,836</u>	<u>\$ 4,555,000</u>	<u>\$ 9,555,000</u>	<u>\$ 9,680,000</u>	<u>\$ 25,700,000</u>
<u>EXPENDITURES</u> GL# 07-5-xxx-xxx					
Land (743-300)	\$ 4,258,836	\$ -	\$ -	\$ -	\$ -
Park Improvements (743-302)	-	2,073,440	1,000,000	-	25,000,000
Contingency	-	-	-	-	1,000,000
Transfer - Debt Fund	-	1,948,557	2,598,077	2,598,077	649,250
TOTAL EXPENDITURES	<u>\$ 4,258,836</u>	<u>\$ 4,021,997</u>	<u>\$ 3,598,077</u>	<u>\$ 2,598,077</u>	<u>\$ 26,649,250</u>
EXCESS (DEFICIT)	<u>\$ -</u>	<u>\$ 533,003</u>	<u>\$ 5,956,923</u>	<u>\$ 7,081,923</u>	<u>\$ (949,250)</u>
Beginning Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 533,003</u>	<u>\$ 533,003</u>	<u>\$ 7,614,926</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 533,003</u>	<u>\$ 6,489,926</u>	<u>\$ 7,614,926</u>	<u>\$ 6,665,676</u>

**CAPITAL IMPROVEMENT FUND
FUND 08**

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

For FY 2023 this fund will include several significant capital purchases as well as capital projects. The major capital project will be the construction of the Emergency Operations Center near the Sports Park. The Project is estimated at \$12,000,000 over the next two fiscal years. This fund will also see the funding and order of a pumper truck as well as a heavy rescue vehicle.

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

Fiscal Year Ending June 30, 2023					
REVENUES AND EXPENDITURES					
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Surplus Sales	\$ 62,263	\$ 61,894	\$ 50,000	\$ 50,000	\$ 50,000
Interest	222	8	-	-	40,000
Barefoot Fire Station Permit Fees	20,804	100,760	25,000	25,000	25,000
Grants: Public/Private	394	-	-	-	490,000
Bond Proceeds	-	-	6,000,000	-	-
Transfer: Accommodations Tax	166,328	119,356	114,247	114,247	271,100
Transfer: Local Accom. Fee	-	-	4,000,000	4,200,000	7,000,000
Transfer: Insurance Res. Fund	14,791				
Transfer: General Fund	2,700,000	2,775,000	2,750,000	2,750,000	2,750,000
TOTAL REVENUES	<u>\$ 2,964,802</u>	<u>\$ 3,057,018</u>	<u>\$ 12,939,247</u>	<u>\$ 7,139,247</u>	<u>\$ 10,626,100</u>
<u>EXPENDITURES</u> GL# 08-5-xxx-xxx					
Various Impr./Lobbying (290-130)	\$ 438,977	\$ 117,731	\$ 90,000	\$ 60,000	\$ 90,000
Park Improvements Various (290-320)	-	43,500	-	-	-
Equipment (Street Paving) (290-311)	164,226	-	-	-	450,000
Vehicles (290-312)	-	-	-	575,000	-
City Hall Renovations (290-316)	70,541	-	-	-	-
Parking (290-335)	11,500	-	-	350,000	-
IT In-House (290-382)	131,219	326,159	300,000	300,000	300,000
Sports Park Buildings/Impr. (290-324)	523,055	-	-	-	-
Sports Park Fencing/Bleachers (290-330)	187,733	-	-	-	-
PS Computers/Servers (290-326)	-	-	-	42,150	-
Municipal Roofs (290-338)	-	-	-	11,040	-
NMB Access Control (290-334)	354,970	97,006	-	-	-
NMB Warehouse/Clinic (290-333)	936,974	2,056,851	-	2,513	-
Fire Station Driveways (290-340)	117,110	-	-	-	-
EV Charging (290-342)	-	-	-	20,000	-
Fire Trucks (290-360)	9,791	845,118	-	-	2,100,000
Heritage Shores Improvements (290-384)	-	4,239	-	-	-
EOC/Data Center (290-389)	81,322	539,454	8,000,000	187,208	8,000,000
Citywide Camera System (290-390)	-	-	-	800,000	1,500,000
Generator - PS Bldg (290-336)	172,171	72,126	-	-	-
Capital Projects Contingency (907-999)	-	-	2,000,000	-	-
TOTAL EXPENDITURES	<u>\$ 3,199,589</u>	<u>\$ 4,102,184</u>	<u>\$ 10,390,000</u>	<u>\$ 2,347,911</u>	<u>\$ 12,440,000</u>
EXCESS (DEFICIT)	<u>\$ (234,787)</u>	<u>\$ (1,045,166)</u>	<u>\$ 2,549,247</u>	<u>\$ 4,791,336</u>	<u>\$ (1,813,900)</u>
Beginning Fund Balance	<u>\$ 768,058</u>	<u>\$ 533,271</u>	<u>\$ (933,692)</u>	<u>\$ (511,895)</u>	<u>\$ 4,279,441</u>
Ending Fund Balance	<u>\$ 533,271</u>	<u>\$ (511,895)</u>	<u>\$ 1,615,555</u>	<u>\$ 4,279,441</u>	<u>\$ 2,465,541</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 2023 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, 2023					
REVENUES AND EXPENDITURES					
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
General Fund Transfer In	\$ 800,000	\$ 1,100,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Accommodations Tax Transfer In	234,363	163,016	262,676	262,676	337,300
Grants - SC	1,324,735	991,793	550,000	1,350,000	1,400,000
Other Contributions/Misc.	38,688	277,113	20,000	193,602	50,000
Underground Utilities Reimb.	515,383	-	1,575,000	225,000	1,600,000
Underground Util.-N.Beach Dev.	-	-	30,000	30,000	30,000
Horry County Ride III/LRN	493,060	-	-	200,000	-
Horry County Road Fee	755,570	837,289	750,000	-	-
Transfer: Local Accom. Fee	-	5,500,000	-	-	-
Transfer: Hospitality Fee	-	750,000	-	-	1,500,000
TOTAL REVENUES	<u>\$ 4,161,799</u>	<u>\$ 9,619,211</u>	<u>\$ 4,387,676</u>	<u>\$ 3,461,278</u>	<u>\$ 6,117,300</u>
<u>EXPENDITURES</u> GL# 09-5-940-xxx					
Professional Services (132)	\$ -	\$ 16,715	\$ 50,000	\$ 50,000	\$ 60,000
Beach Access/Parking Improv. (304)	107,118	90,866	150,000	75,000	100,000
Sidewalks/Bicycle Lane (305)	20,720	-	150,000	50,000	150,000
Roads (310)	-	-	-	-	-
Intersection Improvements (311)	-	-	250,000	-	250,000
Road Resurfacing (312)	1,403,358	240,284	1,200,000	1,200,000	1,200,000
Underground Utilities (314)	-	-	1,750,000	250,000	1,750,000
Coastal N. Town Intersection (323)	-	-	-	-	-
Barefoot Bridge Paint/Maint (320)	79,500	79,500	82,500	82,500	90,000
Main St. Street End Imp. (327)	332,014	-	-	-	-
Champion Blvd. Rd W (329)	174,556	1,828	500,000	25,000	1,500,000
Little River Neck Bike Path (328)	11,129	15,089	-	1,000,000	-
In-House Paving/Resurfacing (998)	136,637	-	250,000	250,000	500,000
Underground Utilities - 48th S. (901)	-	-	-	-	-
E.Coast Greenway-WaterTowerRd (903)	-	-	-	-	-
11th Avenue Road Widening (313)	96,130	-	-	-	-
Crescent Beach Undgrd.Util. (905)	121,923	152,873	-	-	-
Crescent Beach Road Widening (906)	1,617,710	567,917	-	6,264	-
2nd Ave. Road Improvements (910)	-	-	-	-	1,200,000
North Ocean Blvd. Underground (908)	-	39,782	-	9,080	-
Land/Easements (325)	-	3,006,170	-	3,475,000	-
Street Projects Contingency (999)	8,818	105,246	300,000	-	1,000,000
TOTAL EXPENDITURES	<u>\$ 4,109,613</u>	<u>\$ 4,316,270</u>	<u>\$ 4,682,500</u>	<u>\$ 6,472,844</u>	<u>\$ 7,800,000</u>
EXCESS (DEFICIT)	<u>\$ 52,186</u>	<u>\$ 5,302,941</u>	<u>\$ (294,824)</u>	<u>\$ (3,011,566)</u>	<u>\$ (1,682,700)</u>
Beginning Fund Balance	<u>\$ 343,246</u>	<u>\$ 395,432</u>	<u>\$ 5,574,937</u>	<u>\$ 5,698,373</u>	<u>\$ 2,686,807</u>
Ending Fund Balance	<u>\$ 395,432</u>	<u>\$ 5,698,373</u>	<u>\$ 5,280,113</u>	<u>\$ 2,686,807</u>	<u>\$ 1,004,107</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 2020 through the FY 2023 budget. The FY 2023 Budget continues the reconstruction of beach front walkovers and accesses. This project will continue through FY 2024 at a cost of \$300,000 per year.

	Fiscal Year Ending June 30, 2023				
	REVENUES AND EXPENDITURES				
	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
SC Reimbursement	\$ -	\$ 28,529	\$ -	\$ -	\$ -
Accommodations Tax Transfer	421,831	240,433	389,316	389,316	506,300
FEMA Reimbursements	-	-	-	-	-
Interest	642	-	-	-	-
TOTAL REVENUES	<u>\$ 422,473</u>	<u>\$ 268,962</u>	<u>\$ 389,316</u>	<u>\$ 389,316</u>	<u>\$ 506,300</u>
<u>EXPENDITURES</u> GL# 10-5-742-xxx					
Walkovers/Ramps (111)	\$ 73,377	\$ 2,007	\$ 300,000	\$ 300,000	\$ 300,000
Beach Renourishment Monitoring (11)	-	58,870	125,000	125,000	125,000
Beach Drains	-	50,020	-	-	-
Fencing/Dune Grass Restroation	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 73,377</u>	<u>\$ 110,897</u>	<u>\$ 425,000</u>	<u>\$ 425,000</u>	<u>\$ 425,000</u>
EXCESS (DEFICIT)	<u>\$ 349,096</u>	<u>\$ 158,065</u>	<u>\$ (35,684)</u>	<u>\$ (35,684)</u>	<u>\$ 81,300</u>
Beginning Fund Balance	<u>\$ 1,014,156</u>	<u>\$ 1,363,252</u>	<u>\$ 1,383,669</u>	<u>\$ 1,521,317</u>	<u>\$ 1,485,633</u>
Ending Fund Balance	<u>\$ 1,363,252</u>	<u>\$ 1,521,317</u>	<u>\$ 1,347,985</u>	<u>\$ 1,485,633</u>	<u>\$ 1,566,933</u>

CHERRY GROVE DREDGE FUND
FUND 11

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

FISCAL YEAR ENDING JUNE 30, 2023
REVENUES AND EXPENDITURES

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
<u>REVENUES</u>					
Interest	\$ 13,601	\$ 147	\$ -	\$ 100	\$ -
Bond Proceeds	-	-	-	-	4,500,000
TOTAL REVENUES	\$ 13,601	\$ 147	\$ -	\$ 100	\$ 4,500,000
<u>EXPENDITURES</u> GL# 11-5-xxx-xxx					
<u>Cherry Grove Dredging Project</u>					
Dredging	\$ 97,062	\$ 165,545	\$ 550,000	\$ 200,000	\$ 4,250,000
Agent Fees	-	-	25,000	20,000	250,000
TOTAL EXPENDITURES	\$ 97,062	\$ 165,545	\$ 575,000	\$ 220,000	\$ 4,500,000
EXCESS (DEFICIT)	\$ (83,461)	\$ (165,398)	\$ (575,000)	\$ (219,900)	\$ -
Beginning Fund Balance	\$ 830,766	\$ 747,305	\$ 577,406	\$ 581,907	\$ 362,007
Ending Fund Balance	\$ 747,305	\$ 581,907	\$ 2,406	\$ 362,007	\$ 362,007

**CHERRY GROVE DREDGE FUND
FUND 32**

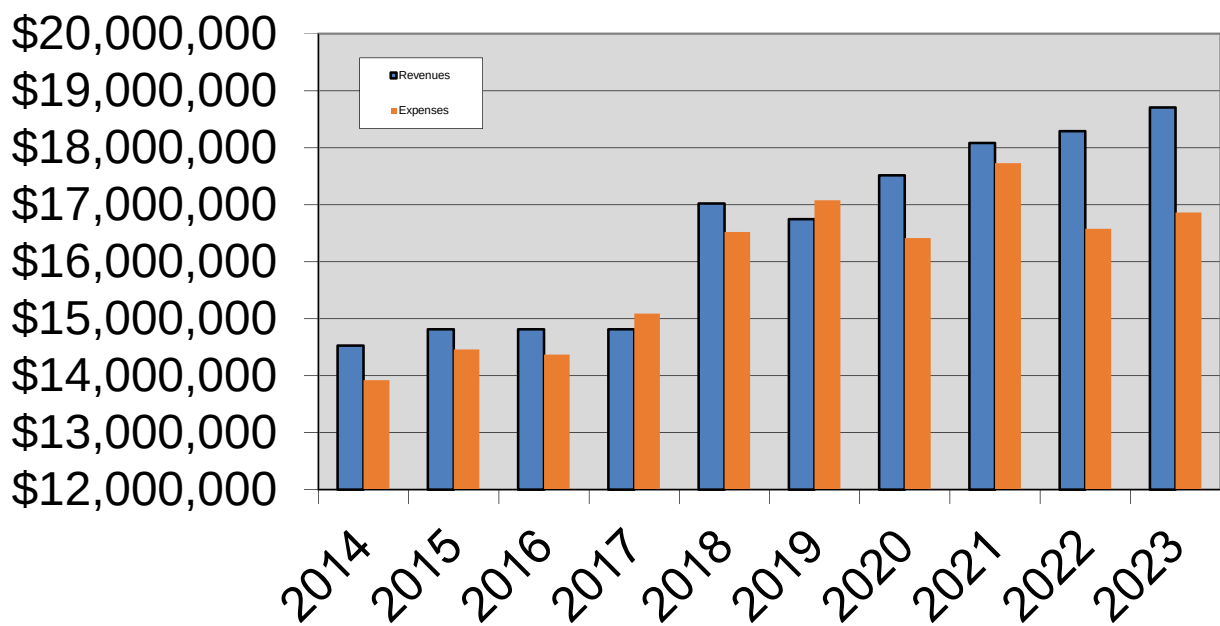
This fund will provide for the payment of debt on the Cherry Grove Dredge Project. FY 2023 should be the initial year of the second dredge. The assessments for the second dredge can only happen when the debt is issued for the project. The sale of assessment bonds should happen during FY 2023. Debt payments should begin in FY 2024.

**FISCAL YEAR ENDING JUNE 30, 2023
REVENUES AND EXPENDITURES**

	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Special Assessments	\$ 1,309,390	\$ 1,312,248	\$ -	\$ -	\$ -
Interest	1,777	-	-	-	-
CG Assessments	-	-	-	-	-
TOTAL REVENUES	<u>\$ 1,311,167</u>	<u>\$ 1,312,248</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES</u> GL# 11-5-xxx-xxx					
Principal	1,193,000	1,209,000	-	-	-
Interest	33,388	16,805	-	-	-
Agent Fees	9,847	17,159	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,236,235</u>	<u>\$ 1,242,964</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIT)	<u>\$ 74,932</u>	<u>\$ 69,284</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ (39,353)</u>	<u>\$ 35,579</u>	<u>\$ 104,863</u>	<u>\$ 104,863</u>	<u>\$ 104,863</u>
Ending Fund Balance	<u>\$ 35,579</u>	<u>\$ 104,863</u>	<u>\$ 104,863</u>	<u>\$ 104,863</u>	<u>\$ 104,863</u>

WATER & SEWER UTILITY FUND

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



The chart above reflects a surplus of \$1,846,148 for FY 2023 which includes impact fee revenue. Revenues also include a slight rate change as a result of the Grand Strand Water and Sewer agreement. Expenditure increase is mostly due to operating costs due to rising inflation pretty well across the board for expenses.

WATER & SEWER UTILITY FUND

The Water and Sewer Fund at this time has no debt service. This budget does not provide for a bond sale, but it is anticipated that a bond sale may be necessary for FY 2024. With the small rate change due to Grand Strand Water and Sewer's increase no additional rate adjustments are anticipated for several years.

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

FISCAL YEAR ENDING JUNE 30, 2023 DETAIL OF REVENUES

SOURCE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
Operating Revenues:					
Water Usage	\$ 7,950,191	\$ 8,140,438	\$ 8,550,000	\$ 8,760,000	\$ 9,025,000
Sewer Usage	5,871,490	6,144,485	6,425,000	6,667,000	6,866,000
Water Taps	97,815	194,281	75,000	75,000	75,000
Sewer Taps	14,900	35,166	30,000	30,000	30,000
Service Charges	59,129	84,718	75,000	75,000	75,000
Penalties	54,944	52,497	80,000	80,000	80,000
Miscellaneous	62,787	-	22,500	22,500	22,500
Total Operating Revenues	\$ 14,111,256	\$ 14,651,585	\$ 15,257,500	\$ 15,709,500	\$ 16,173,500
Non-Operating Revenues:					
Interest	\$ 112,998	\$ 118,553	\$ 125,000	\$ 125,000	\$ 125,000
Tower Rental	362,879	245,914	360,000	360,000	360,000
Other Non-Operating	47,114	250,902	50,000	50,000	50,000
Total Non-Operating Revenues	\$ 522,991	\$ 615,369	\$ 535,000	\$ 535,000	\$ 535,000
Contributed Capital:					
Water Impact Fees	\$ 610,376	\$ 1,436,777	\$ 1,400,000	\$ 1,400,000	\$ 1,100,000
Sewer Impact Fees	492,444	1,187,792	1,100,000	1,100,000	900,000
Other Contributed Capital	870,398	1,483,099	-	-	-
Total Contributed Capital	\$ 1,973,218	\$ 4,107,668	\$ 2,500,000	\$ 2,500,000	\$ 2,000,000
TOTAL REVENUES & CONTRIBUTED CAPITAL	\$ 16,607,465	\$ 19,374,622	\$ 18,292,500	\$ 18,744,500	\$ 18,708,500

FISCAL YEAR ENDING JUNE 30, 2023 SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
312	Utility Billing	\$ 718,711	\$ 710,097	\$ 777,325	\$ 782,643	\$ 903,787
611	Public Works Administration	786,117	766,234	849,510	829,441	886,487
622	Waste Water Treatment	1,849,654	1,986,335	2,292,980	2,230,922	2,120,968
632	Wells/Lifts Maintenance	2,303,446	1,779,021	1,999,122	1,918,312	2,087,413
642	Construction/Maintenance	4,694,627	4,590,099	4,491,892	4,510,975	4,745,883
901	Depreciation / Amortization	3,695,317	3,886,464	3,612,686	3,542,975	3,150,101
911	Bond Interest/Agent Fees	44,275	-	-	-	150,000
906	Overhead Allocation from Gen Fund	2,993,274	2,868,999	2,553,379	2,553,379	2,817,509
TOTAL OPERATING EXPENSES		\$ 17,085,421	\$ 16,587,249	\$ 16,576,894	\$ 16,368,647	\$ 16,862,148
EXCESS (DEFICIT)		\$ (477,956)	\$ 2,787,373	\$ 1,715,606	\$ 2,375,853	\$ 1,846,352
Transfer In/(Out)		\$ (750,000)	\$ -	\$ -	\$ -	\$ -
Change In Net Position		\$ (1,227,956)	\$ 2,787,373	\$ 1,715,606	\$ 2,375,853	\$ 1,846,352
BEGINNING NET POSITION		\$ 91,263,632	\$ 90,035,676	\$ 92,823,049	\$ 92,823,049	\$ 95,198,902
ENDING NET POSITION		\$ 90,035,676	\$ 92,823,049	\$ 94,538,655	\$ 95,198,902	\$ 97,045,254

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 2023:

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

FY2019	176
FY2020	149
FY2021	312
FY2022	300
FY2023	300

- Comply 100% with all State and Federal permit requirements.
- Maintain adequate treatment capacity for growth.
- Maintain adequate water system pressure as needed for service to customers and fire protection.
- Provide uninterrupted water and sewer service to all customers.
- Target is to have no sanitary sewer overflows reaching surface water.
- Provide for increased capacity from the Myrtle Beach Water Plant to the Windy Hill Pump Station.

WATER & SEWER UTILITY FUND

Capital replacement is an important aspect of any enterprise operation. The Water and Sewer Fund, which has assets of over \$140,000,000, replaces between \$3,000,000 and \$5,000,000 of operating equipment/assets annually. However, due to some significant capital needs for FY 2023, the operational capital will be toward the high end of replacement equipment. The following list covers the scheduled replacements and improvements for the FY 2023 budget year which will be funded by operational cash.

FISCAL YEAR ENDING JUNE 30, 2023 DETAIL OF CAPITAL OUTLAY OPERATING BUDGET

<u>Division</u>	<u>Capital Item</u>	FY 2023 PROPOSED	GL ACCT.#
Finance/Utility Billing	Radio Telephone Read/Computer Updates	\$ 250,000	2-5-920-232
	Truck	35,000	2-5-920-260
PW/Administration	GIS Mapping, Modeling, Asset Mgt	125,000	2-5-920-270
PW/Wastewater Tr.	WWTP Upgrades	665,000	2-5-920-250
	Various Upgrades (Aerator, Actuators & Elec. Panels)	275,000	2-5-920-250
	Mower	35,000	2-5-920-270
PW/Wells & Lifts	Pump Station Telemetry	-	2-5-920-255
	Electrical Upgrades HSPS	1,250,000	2-5-920-255
	Portable Generator	70,000	2-5-920-260
	Pump Station Control Panels & Upgrades	350,000	2-5-920-255
PW/Construction	Water/Sewer Line Upgrades	1,000,000	2-5-920-xxx
	Kabota Mini Excavator	50,000	2-5-920-270
	Slip Line Gravity Sewer Mains	500,000	2-5-920-xxx
	Various Capital Equipment	120,000	2-5-920-xxx
GRAND TOTALS		\$ 4,725,000	

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 2023 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 22.

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

FISCAL YEAR ENDING JUNE 30, 2023 DETAIL OF CAPITAL OUTLAY IMPACT FEES/BONDED CAPITAL SUMMARY

	<u>GL ACCT.#</u>	<u>WATER AND SEWER IMPACT</u>
BEGINNING BALANCE (ESTIMATED)		\$ -
CONTRIBUTED CAPITAL:		
Water		1,100,000
Sewer		900,000
Horry County Water Grant LRNR		1,500,000
TOTAL REVENUES / CONTRIBUTED CAPITAL		<u><u>\$ 3,500,000</u></u>
EXPENDITURES:	<u>GL Acct.#</u>	
<u>Water and Sewer Impact Fees:</u>		
Water Tower LRNR	02-5-922-230	\$ 1,500,000
Ground Storage Tank	02-5-922-230	2,500,000
30" Water Line (HSPS to 33rd Ave. South)	02-5-922-230	3,000,000
MB Transmission Main	02-5-922-230	500,000
TOTAL EXPENDITURES		<u><u>\$ 7,500,000</u></u>
ENDING BALANCE (ESTIMATED)		<u><u>\$ (4,000,000)</u></u>

02-5-312 UTILITY BILLING

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	425,399	439,510	470,010	470,010	565,854
012	SALARY, PART-TIME	15,892	-	-	-	-
014	OVERTIME	2,904	-	3,250	3,200	3,250
021	FICA	31,655	31,475	33,128	33,125	39,837
022	EMPLOYEE RETIREMENT	49,922	53,466	56,597	56,500	65,858
023	EMPLOYEE INSURANCE	92,253	87,661	113,400	113,400	135,000
030	TRAINING	-	-	3,000	3,000	3,000
040	WORKERS COMPENSATION	6,421	7,393	7,099	7,099	8,537
050	AWARDS	6,903	6,388	8,055	8,055	9,500
* SUBTOTAL PERSONNEL *		<u>\$ 631,349</u>	<u>\$ 625,893</u>	<u>\$ 694,539</u>	<u>\$ 694,389</u>	<u>\$ 830,836</u>
110	CLOTHING/UNIFORMS	846	405	2,400	2,000	3,000
111	MATERIALS/SUPPLIES	6,428	3,907	9,500	9,500	9,500
112	OFFICE SUPPLIES	864	621	1,500	1,000	1,500
113	PRINTING/BINDING	-	-	200	-	200
120	COMMUNICATIONS	4,508	4,459	4,500	4,000	4,500
130	CONTRACTUAL SERVICES	118,291	124,587	124,000	127,000	130,000
131	REPAIRS/MAINTENANCE	10,229	659	3,750	3,750	3,750
134	CREDIT CARD FEES	63,294	64,927	72,500	72,500	72,500
140	SUBSCRIPTIONS/DUES	-	-	175	-	175
141	TRAVEL	-	-	500	500	500
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	2,918	1,909	3,500	3,000	3,500
150	FUEL	6,815	8,041	9,000	9,000	9,000
* SUBTOTAL OPERATING *		<u>\$ 214,193</u>	<u>\$ 209,515</u>	<u>\$ 231,725</u>	<u>\$ 232,250</u>	<u>\$ 238,325</u>
		<u>\$ 845,542</u>	<u>\$ 835,408</u>	<u>\$ 926,264</u>	<u>\$ 926,639</u>	<u>\$ 1,069,161</u>
** TOTAL EXPENSES **						
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 42,277	\$ 41,770	\$ 46,313	\$ 46,332	\$ 53,458
	SOLID WASTE FUND 10%	84,554	83,541	92,626	92,664	106,916
** LESS OVERHEAD TOTAL **		<u>\$ 126,831</u>	<u>\$ 125,311</u>	<u>\$ 138,939</u>	<u>\$ 138,996</u>	<u>\$ 160,374</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	-	-	10,000	5,000	5,000
TOTAL NET WATER & SEWER FUND		<u>\$ 718,711</u>	<u>\$ 710,097</u>	<u>\$ 777,325</u>	<u>\$ 782,643</u>	<u>\$ 903,787</u>

DIVISION 312 UTILITY BILLING

DIVISION NARRATIVE

This division provides for ten full-time employees: a Utility Billing Manager, a Meter Reader Supervisor, a Utility Billing Supervisor, a Meter Reader Coordinator, three Meter Readers, and three Cashier/Accounting Clerks. The primary function of this division is to provide for the timely and accurate billing and collection of all utility accounts. The Utility Billing Manager 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 Supervisor 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 Manager	1	18
Meter Reader Supervisor	1	9
Utility Billing Supervisor	1	9
Meter Reader Coordinator	1	7
Meter Reader	3	4
Cashier/Accounting Clerk	<u>3</u>	4
TOTAL	<u>10</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for an increased level of service for FY 23 with the addition of a meter reader. The increase in expenditures is due to growth in the customer base as well as personnel expenses with the addition of a meter reader.

02-5-611 PUBLIC WORKS ADMINISTRATION

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	789,559	846,023	\$ 829,674	\$ 825,000	\$ 860,240
012	SALARY, PART-TIME	0	0	-	-	-
014	OVERTIME	3,255	0	4,000	3,000	4,000
015	SPECIAL ALLOWANCE	6,600	11,750	6,600	6,600	6,600
021	FICA	52,858	58,575	57,524	56,304	59,633
022	EMPLOYEE RETIREMENT	85,753	98,622	97,247	97,622	101,895
023	EMPLOYEE INSURANCE	96,793	100,779	113,400	108,000	121,500
025	HEALTH INS-RETIRED	0	0	25,000	25,000	25,000
030	TRAINING	2,550	1,833	15,000	10,000	15,000
040	WORKERS COMPENSATION	5,739	6,220	8,337	6,220	8,642
050	AWARDS	6,620	7,438	8,055	8,055	8,550
* SUBTOTAL PERSONNEL *		<u>\$ 1,049,727</u>	<u>\$ 1,131,240</u>	<u>\$ 1,164,837</u>	<u>\$ 1,145,801</u>	<u>\$ 1,211,060</u>
110	CLOTHING/UNIFORMS	1,577	621	\$ 3,800	\$ 3,800	\$ 3,800
111	MATERIALS/SUPPLIES	11,572	7,404	25,000	20,000	25,000
112	OFFICE SUPPLIES	6,260	1,468	4,500	4,500	4,500
113	PRINTING/BINDING	78	0	1,000	200	1,000
120	COMMUNICATIONS	5,871	4,952	7,500	7,500	7,500
130	CONTRACTUAL SERVICES	120,792	9,688	10,000	10,000	10,000
131	REPAIRS & MAINTENANCE	0	0	3,000	5,000	3,000
132	PROFESSIONAL SERVICES	8,206	14,801	5,000	6,000	5,000
140	SUBSCRIPTIONS & DUES	17,557	18,806	15,000	15,000	15,000
141	TRAVEL / BUSINESS	125	155	2,500	500	2,500
142	ADVERTISING	144	0	250	-	250
150	VEHICLE OPERATIONS	1,759	2,124	3,000	2,000	3,000
151	FUEL	3,514	3,105	4,000	4,000	4,000
* SUBTOTAL OPERATING *		<u>\$ 177,455</u>	<u>\$ 63,124</u>	<u>\$ 84,550</u>	<u>\$ 78,500</u>	<u>\$ 84,550</u>
** TOTAL EXPENSES **		<u><u>\$ 1,227,182</u></u>	<u><u>\$ 1,194,364</u></u>	<u><u>\$ 1,249,387</u></u>	<u><u>\$ 1,224,301</u></u>	<u><u>\$ 1,295,610</u></u>
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 61,359	\$ 59,718	\$ 62,469	\$ 61,215	\$ 64,781
	SOLID WASTE FUND 15%	<u>184,077</u>	<u>179,155</u>	<u>187,408</u>	<u>183,645</u>	<u>194,342</u>
** LESS OVERHEAD TOTAL **		<u>\$ 245,436</u>	<u>\$ 238,873</u>	<u>\$ 249,877</u>	<u>\$ 244,860</u>	<u>\$ 259,123</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	<u>195,629</u>	<u>189,257</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
TOTAL NET WATER & SEWER FUND		<u><u>\$ 786,117</u></u>	<u><u>\$ 766,234</u></u>	<u><u>\$ 849,510</u></u>	<u><u>\$ 829,441</u></u>	<u><u>\$ 886,487</u></u>

DIVISION 611 PUBLIC WORKS ADMINISTRATION

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Public Works Director/City Engineer	1	26
Operations Manager - Utilities	1	21
Operations Manager - Engineering	1	19
Engineering Tech III	1	13
GIS Tech I	1	9
Engineering Tech I	2	9
Administrative Assistant II	<u>2</u>	7
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 increase in expenses for FY 23 is due to normal budgeted personnel costs.

02-5-622 WASTEWATER TREATMENT

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 417,948	\$ 430,773	\$ 433,223	\$ 433,223	\$ 486,008
014	OVERTIME	9,529	12,010	8,000	8,000	8,000
021	FICA	31,337	32,464	31,547	30,224	35,322
022	EMPLOYEE RETIREMENT	49,822	48,566	53,014	53,379	58,838
023	EMPLOYEE INSURANCE	61,698	59,353	75,600	75,600	94,500
030	TRAINING	1,080	1,696	2,400	2,400	2,400
040	WORKERS COMPENSATION	5,456	5,699	11,031	11,031	12,350
050	AWARDS	4,977	5,815	6,265	6,265	6,650
	* SUBTOTAL PERSONNEL *	\$ 581,847	\$ 596,376	\$ 621,080	\$ 620,122	\$ 704,068
110	CLOTHING/UNIFORMS	\$ 9,868	\$ 10,195	\$ 7,000	\$ 6,800	\$ 7,000
111	MATERIALS/SUPPLIES	110,417	121,798	150,000	125,000	150,000
112	OFFICE SUPPLIES	45	-	1,500	100	1,500
120	COMMUNICATIONS	5,059	6,181	8,000	7,500	8,000
121	UTILITIES	363,191	371,484	375,000	375,000	375,000
130	CONTRACTUAL SERVICES	732,172	777,778	790,000	780,000	790,000
131	REPAIRS/MAINTENANCE	13,750	56,067	280,000	280,000	25,000
132	PROFESSIONAL SERVICES	731	15,862	28,000	5,000	28,000
140	SUBSCRIPTIONS/DUES	4,560	5,155	6,000	5,500	6,000
141	TRAVEL	-	-	200	-	200
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	13,980	11,657	11,000	10,000	11,000
151	FUEL	14,034	13,782	15,000	15,000	15,000
	* SUBTOTAL OPERATING *	\$ 1,267,807	\$ 1,389,959	\$ 1,671,900	\$ 1,609,900	\$ 1,416,900
	** TOTAL EXPENSES **	\$ 1,849,654	\$ 1,986,335	\$ 2,292,980	\$ 2,230,022	\$ 2,120,968

DIVISION 622 WASTEWATER TREATMENT

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Superintendent - Wastewater Treatment	1	17
Electrician / Instrumentation Tech	1	9
Laboratory Manager	1	10
Wastewater Operators (class A, B, C or D)	<u>4</u>	4 - 10
TOTAL	<u>7</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service over the previous year. The decrease in expenses of 7.5% is mainly due to a reduction in operating costs associated with repairs and maintenance.

02-5-632 WELLS/LIFTS MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 445,778	\$ 407,629	\$ 523,571	\$ 515,000	\$ 587,634
014	OVERTIME	36,785	37,009	25,000	25,000	25,000
021	FICA	36,241	31,668	37,851	37,260	42,272
022	EMPLOYEE RETIREMENT	57,996	45,195	56,298	55,350	63,678
023	EMPLOYEE INSURANCE	96,101	82,856	138,600	108,000	148,500
030	TRAINING	2,295	2,790	6,000	4,500	6,000
040	WORKERS COMPENSATION	390,134	12,153	16,457	16,457	18,379
050	AWARDS	<u>7,434</u>	<u>5,748</u>	<u>9,845</u>	<u>9,845</u>	<u>10,450</u>
* SUBTOTAL PERSONNEL *		<u>\$ 1,072,764</u>	<u>\$ 625,048</u>	<u>\$ 813,622</u>	<u>\$ 771,412</u>	<u>\$ 901,913</u>
110	CLOTHING/UNIFORMS	\$ 15,685	\$ 18,401	\$ 11,000	\$ 11,000	\$ 11,000
111	MATERIALS/SUPPLIES	502,806	463,549	380,000	377,500	380,000
112	OFFICE SUPPLIES	-	-	5,000	5,000	5,000
120	COMMUNICATIONS	10,759	11,146	12,000	12,000	12,000
121	UTILITIES	341,795	356,638	350,000	340,000	350,000
130	CONTRACTUAL SERVICES	16,569	5,568	5,000	5,000	5,000
131	REPAIRS/MAINTENANCE	221,246	224,038	325,000	300,000	325,000
132	PROFESSIONAL SERVICES	59,297	35,366	50,500	50,500	50,500
140	SUBSCRIPTIONS/DUES	120	429	1,000	300	1,000
141	TRAVEL	35	-	500	100	500
142	ADVERTISING	-	-	500	500	500
150	VEHICLE OPERATIONS	34,096	10,589	20,000	20,000	20,000
151	FUEL	<u>28,274</u>	<u>28,249</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
* SUBTOTAL OPERATING *		<u>\$ 1,230,682</u>	<u>\$ 1,153,973</u>	<u>\$ 1,185,500</u>	<u>\$ 1,146,900</u>	<u>\$ 1,185,500</u>
** TOTAL EXPENSES **		<u>\$ 2,303,446</u>	<u>\$ 1,779,021</u>	<u>\$ 1,999,122</u>	<u>\$ 1,918,312</u>	<u>\$ 2,087,413</u>

DIVISION 632 WELLS/LIFTS MAINTENANCE

DIVISION NARRATIVE

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

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

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

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Superintendent - Pumping Stations	1	17
Electrician/Instrumentations Tech	1	9
Pump Mechanic I and II	<u>9</u>	8-Jun
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 increase in this division is due to normal adjustments to personnel costs.

02-5-642 CONSTRUCTION/MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 1,018,085	\$ 1,018,414	\$ 1,068,370	\$ 1,055,000	\$ 1,180,149
014	OVERTIME	18,065	19,119	25,000	25,000	25,000
021	FICA	73,345	74,853	78,723	72,360	86,771
022	EMPLOYEE RETIREMENT	104,324	108,130	114,608	114,025	124,409
023	EMPLOYEE INSURANCE	246,080	235,477	277,200	265,000	297,000
030	TRAINING	4,562	6,100	8,000	8,000	8,000
040	WORKERS COMPENSATION	403,657	24,452	32,801	32,801	36,154
050	AWARDS	<u>17,152</u>	<u>16,363</u>	<u>19,690</u>	<u>19,690</u>	<u>20,900</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 1,885,270</u>	<u>\$ 1,502,908</u>	<u>\$ 1,624,392</u>	<u>\$ 1,591,876</u>	<u>\$ 1,778,383</u>
110	CLOTHING/UNIFORMS	\$ 20,951	\$ 16,156	\$ 21,000	\$ 21,000	\$ 21,000
111	MATERIALS/SUPPLIES	563,464	533,422	425,000	425,000	425,000
112	OFFICE SUPPLIES	17	-	1,000	500	1,000
120	COMMUNICATIONS	11,989	11,745	12,500	12,000	12,500
130	CONTRACTUAL SERVICES	2,095,752	2,386,550	2,375,000	2,350,000	2,375,000
131	REPAIRS/MAINTENANCE	29,180	31,074	40,000	25,000	40,000
132	PROFESSIONAL SERVICES	795	868	5,000	2,000	5,000
140	SUBSCRIPTIONS/DUES	5,329	1,548	6,500	6,066	6,500
141	TRAVEL	234	128	1,000	33	1,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	39,575	33,777	40,000	40,000	40,000
151	FUEL	31,345	36,338	40,000	37,500	40,000
152	DAMAGE CLAIMS	<u>10,726</u>	<u>35,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 2,809,357</u>	<u>\$ 3,087,191</u>	<u>\$ 2,967,500</u>	<u>\$ 2,919,099</u>	<u>\$ 2,967,500</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>
	** TOTAL EXPENSES **	<u>\$ 4,694,627</u>	<u>\$ 4,590,099</u>	<u>\$ 4,491,892</u>	<u>\$ 4,510,975</u>	<u>\$ 4,745,883</u>

DIVISION 642 CONSTRUCTION/MAINTENANCE

DIVISION NARRATIVE

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

This division is responsible for the construction, operation, and maintenance of 251 miles of water pipeline, 221 miles of sewer pipeline and 1,572 fire hydrants, and 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>
Superintendent - Distributions & Collections	1	17
Crew Leader II	2	9
Crew Leader I	6	7
Heavy Equipment Operator (HEO)	7	6
Motor Equipment Operator (MEO)	<u>6</u>	4
TOTAL	<u>22</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year. The budget increase in this division is directly related to increased costs for personnel.

WATER & SEWER UTILITY FUND

DEPRECIATION AND AMORTIZATION

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

The depreciation expense is based upon the useful life of each asset. The valuation of capital assets as audited for the year ending June 30, 2021 was \$139,087,150. The accumulated depreciation as of June 30, 2021 was \$57,692,300.

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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 2,858,780	\$ 2,980,216	\$ 2,900,000	\$ 2,900,000	\$ 2,925,000
515	AMORTIZATION	<u>836,537</u>	<u>906,248</u>	<u>712,686</u>	<u>642,975</u>	<u>225,101</u>
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 3,695,317</u>	<u>\$ 3,886,464</u>	<u>\$ 3,612,686</u>	<u>\$ 3,542,975</u>	<u>\$ 3,150,101</u>

BOND INTEREST AND FEES

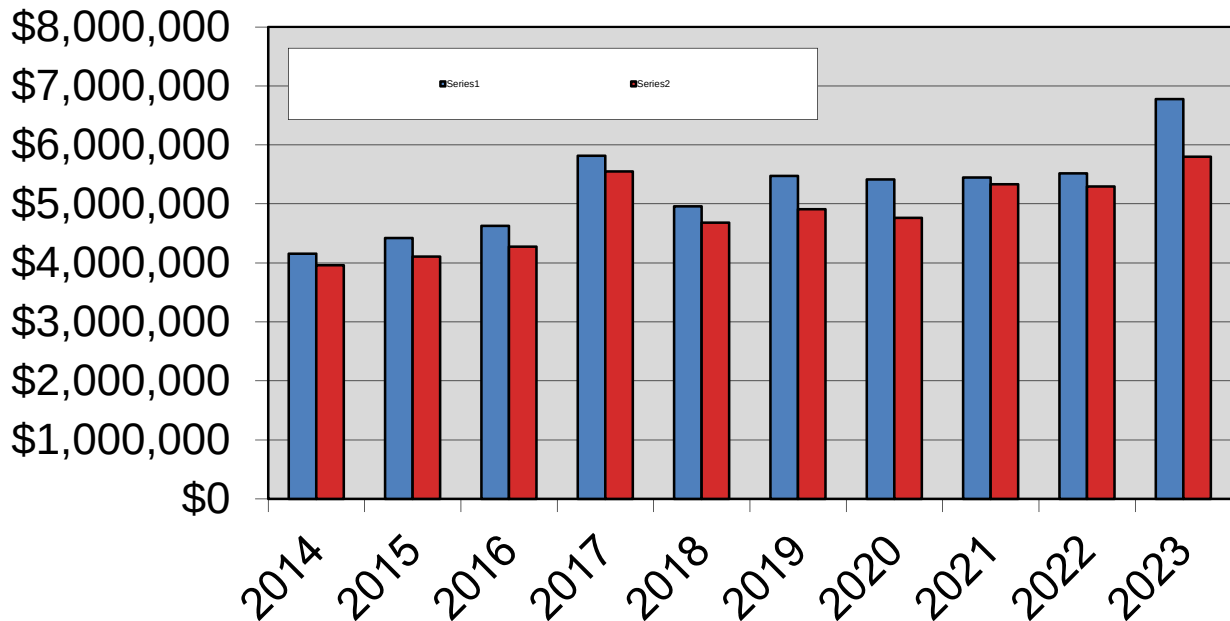
Interest payments and associated banking agent fees for the long-term debt of the Water and Sewer Utility Fund are recorded here. However the final payment to Grand Strand Water and Sewer was made on March 1, 2020.

DETAIL OF EXPENSES		02-5-911-xxx				
CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	<u>\$ 44,275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
* TOTAL BOND INTEREST & FEES *		<u>\$ 44,275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SOLID WASTE FUND

SOLID WASTE FUND
DEPARTMENT OF PUBLIC WORKS

REVENUES AND EXPENSES COMPARISON
BUDGETS FOR PAST 10 FISCAL YEARS



The chart above reflects a surplus of \$975,720 for FY 2023. 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 has been put in place during FY 2022 in order to provide additional pickups for short term rentals.

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

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

SOLID WASTE FUND

The following table illustrates the comparative data for revenues in the Solid Waste Fund. Revenues will grow by 22.8% as a result of the new short term rental rate imposed in FY 2022.

FISCAL YEAR ENDING JUNE 30, 2023

DETAIL OF REVENUES

SOURCE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
Solid Waste Services Fees	\$ 5,201,004	\$ 5,446,503	\$ 5,285,000	\$ 6,300,000	\$ 6,350,000
Late Payment Penalties	24,816	26,295	27,500	27,500	27,500
Miscellaneous	21,006	(122)	-	-	-
Grants	77,363	(8,017)	-	-	-
Interest	1,533	-	-	-	-
Accommodations Tax Transfer	168,906	130,373	203,505	203,505	397,900
TOTAL REVENUES	\$ 5,494,628	\$ 5,595,032	\$ 5,516,005	\$ 6,531,005	\$ 6,775,400

FISCAL YEAR ENDING JUNE 30, 2022

SUMMARY OF EXPENSES

DIV.#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
661	Commercial Collection	\$ 453,176	\$ 453,363	\$ 505,117	\$ 464,372	\$ 523,168
663	Transfer Station	1,003,030	1,033,476	1,053,562	1,076,024	1,098,293
671	Residential Collection	1,075,047	1,112,031	1,166,938	1,149,225	1,235,716
673	Trash/Litter Collection	328,035	311,296	371,703	331,464	412,421
674	Beach Cleaning	171,082	219,769	253,344	246,124	426,460
675	Recycling	444,868	414,874	427,743	420,308	502,841
	Contingency	-	-	65,000	-	65,000
901	Depreciation Expense	578,191	567,458	580,000	580,000	580,000
906	Overhead Allocation	849,079	795,133	873,578	873,060	955,781
TOTAL OPERATING EXPENSES		\$ 4,902,508	\$ 4,907,400	\$ 5,296,985	\$ 5,140,577	\$ 5,799,680
EXCESS (DEFICIT)		\$ 592,120	\$ 687,632	\$ 219,020	\$ 1,390,428	\$ 975,720
BEGINNING NET POSITION		\$ 4,058,462	\$ 4,650,582	\$ 5,338,214	\$ 5,338,214	\$ 6,728,642
ENDING NET POSITION		\$ 4,650,582	\$ 5,338,214	\$ 5,557,234	\$ 6,728,642	\$ 7,704,362

SOLID WASTE FUND

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

FISCAL YEAR ENDING JUNE 30, 2023 DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
663	Transfer Truck & Trailer	\$ 270,000	15-5-950-361
663	Station Building/Yard Improvements	950,000	15-5-950-321
671	Automated Residential Truck	385,000	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
674	Surf Rake	75,000	15-5-950-360
674	4x4 Beach Tractor	80,000	15-5-950-361
TOTAL CAPITAL OUTLAY		<u>\$ 1,830,000</u>	

Performance Benchmarks, Goals, and Priorities

The following benchmarks, goals, and priorities are provided for FY 2023, 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 232,301	\$ 211,801	\$ 233,519	\$ 208,384	\$ 245,411
014	OVERTIME	24,362	26,185	21,600	26,000	21,600
021	FICA	17,597	17,669	18,496	16,900	19,358
022	EMPLOYEE RETIREMENT	26,504	25,508	26,909	25,000	28,125
023	EMPLOYEE INSURANCE	45,809	44,299	50,400	45,000	54,000
040	WORKERS COMPENSATION	5,357	5,602	5,613	5,613	5,874
050	AWARDS	<u>3,329</u>	<u>3,329</u>	<u>3,580</u>	<u>3,580</u>	<u>3,800</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 355,259</u>	<u>\$ 334,393</u>	<u>\$ 360,117</u>	<u>\$ 330,477</u>	<u>\$ 378,168</u>
110	CLOTHING/UNIFORMS	\$ 3,536	\$ 4,277	\$ 6,000	\$ 5,000	\$ 6,000
111	MATERIALS/SUPPLIES	28,932	34,761	40,000	40,000	40,000
112	OFFICE SUPPLIES	-	-	1,000	-	1,000
113	PRINTING	-	-	1,000	-	1,000
120	COMMUNICATIONS	1,438	388	1,000	500	1,000
130	CONTRACTUAL SERVICES	618	390	-	195	-
131	REPAIRS/MAINTENANCE	347	-	-	-	-
132	PROFESSIONAL SERVICES	48	370	1,000	200	1,000
150	VEHICLE OPERATIONS	40,069	55,150	65,000	55,000	65,000
151	FUEL	<u>22,929</u>	<u>23,634</u>	<u>30,000</u>	<u>33,000</u>	<u>30,000</u>
	* SUBTOTAL OPERATING *	<u>\$ 97,917</u>	<u>\$ 118,970</u>	<u>\$ 145,000</u>	<u>\$ 133,895</u>	<u>\$ 145,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 453,176</u></u>	<u><u>\$ 453,363</u></u>	<u><u>\$ 505,117</u></u>	<u><u>\$ 464,372</u></u>	<u><u>\$ 523,168</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 Operations Manager - Solid Waste who in turn reports to the Public Works Director/City Engineer.

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

15-5-663 TRANSFER STATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 91,009	\$ 100,664	\$ 118,724	\$ 129,500	\$ 137,056
014	OVERTIME	15,986	23,271	16,500	24,000	16,500
021	FICA	9,013	8,813	9,736	11,050	11,056
022	EMPLOYEE RETIREMENT	13,524	10,647	12,032	13,000	13,421
023	EMPLOYEE INSURANCE	27,869	27,317	37,800	37,800	40,500
040	WORKERS COMPENSATION	126,311	7,029	6,085	6,085	6,910
050	AWARDS	<u>1,684</u>	<u>1,630</u>	<u>2,685</u>	<u>2,489</u>	<u>2,850</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 285,396</u>	<u>\$ 179,371</u>	<u>\$ 203,562</u>	<u>\$ 223,924</u>	<u>\$ 228,293</u>
110	CLOTHING/UNIFORMS	\$ 2,843	\$ 3,837	\$ 4,000	\$ 3,000	\$ 4,000
111	MATERIALS/SUPPLIES	4,902	24,831	15,000	15,000	15,000
121	UTILITIES	3,671	4,027	5,000	4,000	5,000
130	CONTRACTUAL SERVICES	617,221	714,034	710,000	710,000	720,000
131	REPAIRS/MAINTENANCE	3,810	11,248	25,000	25,000	25,000
132	PROFESSIONAL SERVICES	75	94	1,000	100	1,000
150	VEHICLE OPERATIONS	52,866	60,040	55,000	55,000	60,000
151	FUEL	<u>32,246</u>	<u>35,994</u>	<u>35,000</u>	<u>40,000</u>	<u>40,000</u>
	* SUBTOTAL OPERATING *	<u>\$ 717,634</u>	<u>\$ 854,105</u>	<u>\$ 850,000</u>	<u>\$ 852,100</u>	<u>\$ 870,000</u>
	 ** TOTAL EXPENSES **	 <u><u>\$ 1,003,030</u></u>	 <u><u>\$ 1,033,476</u></u>	 <u><u>\$ 1,053,562</u></u>	 <u><u>\$ 1,076,024</u></u>	 <u><u>\$ 1,098,293</u></u>

DIVISION 663 TRANSFER STATION

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Heavy Equipment Operator (HEO)	<u>3</u>	6
TOTAL	<u>3</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

15-5-671 RESIDENTIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 564,431	\$ 612,885	\$ 623,919	\$ 622,000	\$ 670,559
014	OVERTIME	40,925	51,928	45,000	45,000	45,000
021	FICA	43,874	48,362	46,824	46,690	50,089
022	EMPLOYEE RETIREMENT	68,627	74,376	78,527	77,958	83,729
023	EMPLOYEE INSURANCE	121,119	121,735	138,600	138,600	148,500
030	TRAINING	-	-	2,500	-	2,500
040	WORKERS COMPENSATION	16,314	16,778	16,723	16,314	17,889
050	AWARDS	8,247	8,875	9,845	9,163	10,450
	* SUBTOTAL PERSONNEL *	\$ 863,537	\$ 934,939	\$ 961,938	\$ 955,725	\$ 1,028,716
110	CLOTHING/UNIFORMS	\$ 10,504	\$ 9,970	\$ 10,000	\$ 9,000	\$ 10,000
111	MATERIALS/SUPPLIES	28,067	40,623	55,000	50,000	55,000
120	COMMUNICATIONS	2,015	2,336	5,000	5,000	5,000
130	CONTRACTUAL SERVICES	6	93	-	-	-
132	PROFESSIONAL SERVICES	7	173	3,000	1,000	3,000
140	SUB / DUES	286	-	-	-	-
141	TRAVEL	-	-	2,000	-	2,000
142	ADVERTISING	84	1,050	2,000	500	2,000
150	VEHICLE OP.	112,929	72,666	80,000	80,000	80,000
151	FUEL	44,454	49,737	48,000	48,000	50,000
152	DAMAGE CLAIMS	13,158	444	-	-	-
	* SUBTOTAL OPERATING *	\$ 211,510	\$ 177,092	\$ 205,000	\$ 193,500	\$ 207,000
	** TOTAL EXPENSES **	\$ 1,075,047	\$ 1,112,031	\$ 1,166,938	\$ 1,149,225	\$ 1,235,716

DIVISION 671 RESIDENTIAL COLLECTION

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Operations Manager - Solid Waste	1	19
Superintendent - Solid Waste	1	17
Crew Leader I	1	7
Heavy Equipment Operator (HEO)	3	6
Motor Equipment Operator (MEO)	4	4
Tradesworker	<u>1</u>	2
TOTAL	<u>11</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

15-5-673 TRASH/LITTER COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 150,215	\$ 142,918	\$ 159,624	\$ 140,800	\$ 190,689
012	SALARY, PART-TIME	-	1,216	10,920	-	10,920
014	OVERTIME	21,943	27,166	16,500	20,000	16,500
021	FICA	12,288	12,229	13,280	11,417	15,486
022	EMPLOYEE RETIREMENT	19,634	20,635	22,518	20,323	26,323
023	EMPLOYEE INSURANCE	34,595	31,106	37,800	36,000	40,500
024	UNEMPLOYMENT	4,215	-	-	-	-
040	WORKERS COMPENSATION	4,549	4,675	4,676	4,675	5,453
050	AWARDS	<u>2,438</u>	<u>2,438</u>	<u>2,685</u>	<u>2,499</u>	<u>2,850</u>
* SUBTOTAL PERSONNEL *		<u>\$ 249,877</u>	<u>\$ 242,383</u>	<u>\$ 268,003</u>	<u>\$ 235,714</u>	<u>\$ 308,721</u>
110	CLOTHING/UNIFORMS	\$ 2,922	\$ 3,104	\$ 4,000	\$ 3,000	\$ 4,000
111	MATERIALS/SUPPLIES	1,913	1,661	26,200	20,000	26,200
132	PROFESSIONAL SERVICES	-	56	1,000	250	1,000
150	VEHICLE OPERATIONS	42,879	31,086	40,000	40,000	40,000
151	FUEL	30,444	32,821	32,500	32,500	32,500
152	DAMAGE CLAIMS	<u>-</u>	<u>185</u>	<u>-</u>	<u>-</u>	<u>-</u>
* SUBTOTAL OPERATING *		<u>\$ 78,158</u>	<u>\$ 68,913</u>	<u>\$ 103,700</u>	<u>\$ 95,750</u>	<u>\$ 103,700</u>
** TOTAL EXPENSES **		<u>\$ 328,035</u>	<u>\$ 311,296</u>	<u>\$ 371,703</u>	<u>\$ 331,464</u>	<u>\$ 412,421</u>

DIVISION 673 TRASH/LITTER COLLECTION

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Heavy Equipment Operator (HEO)	2	6
Motor Equipment Operator (MEO)	<u>1</u>	4
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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY	\$ 40,329	\$ 68,589	\$ 78,776	\$ 78,776	\$ 191,672
012	SALARY, PART-TIME	24,495	19,622	43,680	40,000	43,680
014	OVERTIME	10,462	11,580	16,925	16,925	16,925
021	FICA	5,726	7,355	9,757	9,499	17,659
022	EMPLOYEE RETIREMENT	5,880	7,470	9,231	8,449	18,417
023	EMPLOYEE INSURANCE	23,063	18,155	25,200	25,200	54,000
040	WORKERS COMPENSATION	3,503	3,628	3,485	3,485	6,307
050	AWARDS	<u>1,723</u>	<u>1,556</u>	<u>1,790</u>	<u>1,790</u>	<u>3,800</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 115,181</u>	<u>\$ 137,955</u>	<u>\$ 188,844</u>	<u>\$ 184,124</u>	<u>\$ 352,460</u>
110	CLOTHING/UNIFORMS	\$ 1,737	\$ 2,579	\$ 3,000	\$ 3,000	\$ 3,500
111	MATERIALS/SUPPLIES	7,685	3,249	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	25	51	1,500	1,500	500
150	VEHICLE OPERATIONS	26,097	51,146	25,000	25,000	30,000
151	FUEL	<u>20,357</u>	<u>24,789</u>	<u>25,000</u>	<u>22,500</u>	<u>30,000</u>
	* SUBTOTAL OPERATING *	<u>\$ 55,901</u>	<u>\$ 81,814</u>	<u>\$ 64,500</u>	<u>\$ 62,000</u>	<u>\$ 74,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 171,082</u></u>	<u><u>\$ 219,769</u></u>	<u><u>\$ 253,344</u></u>	<u><u>\$ 246,124</u></u>	<u><u>\$ 426,460</u></u>

DIVISION 674 BEACH CLEANING

DIVISION NARRATIVE

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

This division provides for the salaries of four 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. Also this division provides for additional manpower in order to meet route loads for the short term rental program.

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division will provide an increased level of service due to the passage of the short term rental fee. Additional employees have been budgeted in order to provide the extra pickups.

15-5-675 RECYCLING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 173,132	\$ 179,347	\$ 178,102	\$ 168,750	\$ 226,062
014	OVERTIME	17,934	21,286	17,400	20,000	17,400
021	FICA	13,488	14,496	14,272	13,779	17,773
022	EMPLOYEE RETIREMENT	19,983	19,222	19,601	18,428	23,769
023	EMPLOYEE INSURANCE	46,125	44,191	50,400	48,000	67,500
030	TRAINING	30	-	-	-	-
040	WORKERS COMPENSATION	4,754	4,873	4,888	4,873	6,087
050	AWARDS	<u>3,220</u>	<u>3,220</u>	<u>3,580</u>	<u>3,332</u>	<u>4,750</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 278,666</u>	<u>\$ 286,635</u>	<u>\$ 288,243</u>	<u>\$ 277,162</u>	<u>\$ 363,341</u>
110	CLOTHING/UNIFORMS	\$ 3,443	\$ 2,986	\$ 4,500	\$ 4,000	\$ 4,500
111	MATERIALS/SUPPLIES	97,387	55,197	65,000	65,000	65,000
113	PRINTING/BINDING	980	-	3,000	1,000	3,000
130	CONTRACTUAL SERVICES	-	51	1,000	-	1,000
150	VEHICLE OPERATIONS	32,482	37,137	35,000	35,000	35,000
150	FUEL	28,644	25,179	31,000	31,000	31,000
152	DAMAGE CLAIMS	<u>3,266</u>	<u>7,689</u>	<u>-</u>	<u>7,146</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 166,202</u>	<u>\$ 128,239</u>	<u>\$ 139,500</u>	<u>\$ 143,146</u>	<u>\$ 139,500</u>
	 ** TOTAL EXPENSES **	 <u>\$ 444,868</u>	 <u>\$ 414,874</u>	 <u>\$ 427,743</u>	 <u>\$ 420,308</u>	 <u>\$ 502,841</u>

DIVISION 675 RECYCLING

DIVISION NARRATIVE

The Recycling Division is comprised of five employees as shown below. These employees report to the Operations Manager - Solid Waste who in turn reports to the Public Works Director/City Engineer.

This division is responsible for the curbside collection of recyclable materials from residential properties and the bulk collection of recycling from multi-family and commercial properties. This division also provides support for the short term rental program.

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for a much increased level of service due to the implementation of the short term rental program.

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, 2021 was \$8,395,459. The accumulated depreciation as of June 30, 2021 was \$6,593,274.

DETAIL OF EXPENSES		15-5-901-510				
CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 578,191	\$ 567,458	\$ 580,000	\$ 580,000	\$ 580,000
TOTAL DEPRECIATION		\$ 578,191	\$ 567,458	\$ 580,000	\$ 580,000	\$ 580,000

CONTINGENCY

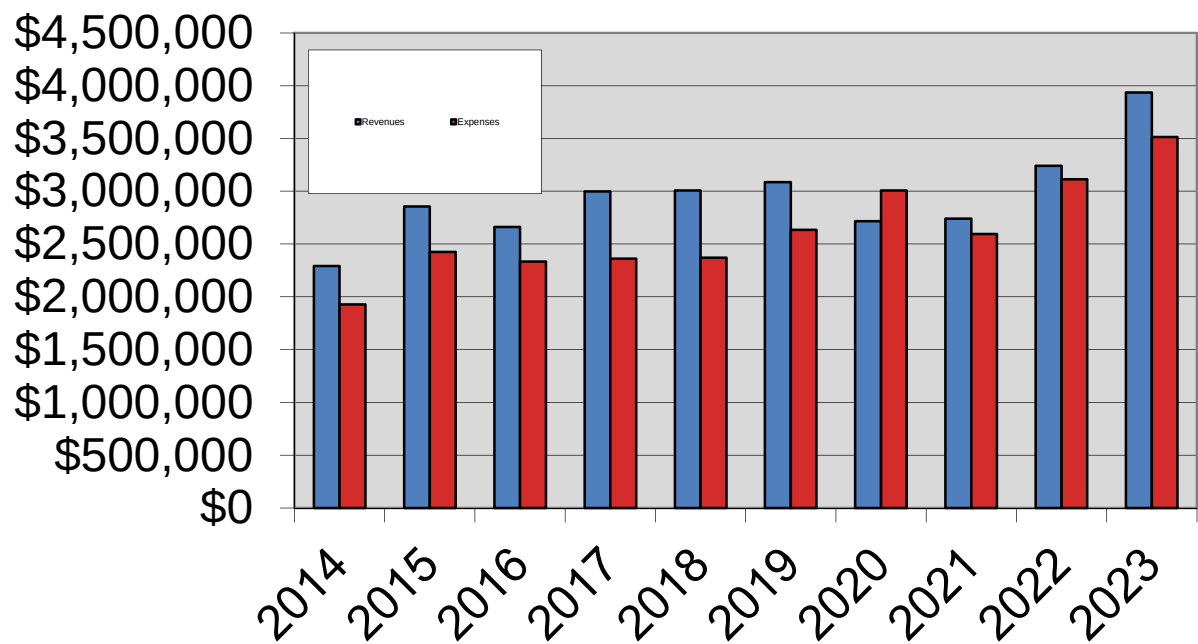
DETAIL OF EXPENSES		15-5-901-189				
CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
<u>DEPRECIATION</u>						
189	CONTINGENCY	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000
TOTAL CONTINGENCY		\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000

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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 \$420,179 for FY 2023. The Beach Services Fund was established in 2006. It is an enterprise fund which encompasses all vending on the beach as well as the cost of lifeguards throughout the summer season. This fund has performed well over the past two summers. The pandemic did effect the fund in FY 20 due to some governmental shutdowns, but it recovered quickly and this upcoming year looks very good.

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, 2023

DETAIL OF REVENUES

REVENUES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
Rental (Umbrellas & Chairs)	\$ 2,176,880	\$ 2,744,521	\$ 2,675,000	\$ 3,125,000	\$ 3,279,000
Italian Ice Sales	208,743	42,183	200,000	200,000	350,000
Sales (Drinks, Food, Misc)	-	52	10,000	10,000	10,000
Amusement Sales	16,959	-	-	16,000	-
Accommodations Tax Transfer	93,734	129,081	220,808	220,808	246,800
Local Accommodations Tax Transfer	363,862	469,243	300,000	300,000	300,000
Miscellaneous	34,080	(1,712)	20,000	10,000	20,000
Less Sales Tax	(178,899)	(205,783)	(185,000)	(242,000)	(272,200)
TOTAL REVENUES	\$ 2,715,359	\$ 3,177,585	\$ 3,240,808	\$ 3,639,808	\$ 3,933,600

FISCAL YEAR ENDING JUNE 30, 2023

SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
760	Beach Services - Concessions	\$ 905,206	\$ 887,741	\$ 1,071,304	\$ 923,680	\$ 1,477,974
761	Beach Services - Lifeguards	796,903	715,145	856,975	824,621	862,475
906	Depreciation	174,043	191,210	160,000	160,000	160,000
906	Overhead Allocations	630,059	591,356	724,584	703,609	712,972
906	Transfer Out GF	164,791	-	-	-	-
906	Transfer Out NMB Enterprise Fund	350,000	-	300,000	300,000	300,000
TOTAL OPERATING EXPENSES		\$ 3,021,002	\$ 2,385,452	\$ 3,112,863	\$ 2,911,910	\$ 3,513,421
EXCESS (DEFICIT)		\$ (305,643)	\$ 792,133	\$ 127,945	\$ 727,898	\$ 420,179
BEGINNING NET POSITION		\$ 918,132	\$ 612,489	\$ 1,481,060	\$ 1,404,622	\$ 2,132,520
ENDING NET POSITION		\$ 612,489	\$ 1,404,622	\$ 1,609,005	\$ 2,132,520	\$ 2,552,699

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, 2023 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 2022 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 2023:

- Provide new software to track sales and inventory.
- 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 43,710	\$ 45,186	\$ 42,823	\$ 42,823	\$ 58,000
012	PT- CONCESSIONS	542,126	559,886	635,000	575,000	752,824
013	PT- COMMISSIONS	37,168	38,552	36,760	36,000	38,244
021	FICA	31,662	48,729	54,666	50,017	64,954
022	RETIREMENT	4,923	3,710	4,783	4,783	6,479
023	INSURANCE	10	39	12,000	13,200	27,000
024	UNEMPLOYMENT INSURANCE	(2)	-	-	-	-
030	TRAINING	8,676	-	-	-	5,000
040	WORKERS COMPENSATION	10,955	10,955	10,955	10,995	10,955
050	AWARDS	812	812	895	1,570	1,900
	* SUBTOTAL PERSONNEL *	\$ 680,040	\$ 707,869	\$ 797,882	\$ 734,388	\$ 965,356
110	CLOTHING/UNIFORMS	\$ -	\$ -	\$ 3,000	\$ 2,000	\$ 3,000
111	MATERIALS/SUPPLIES	17,812	16,108	18,000	15,000	18,000
112	OFFICE SUPPLIES	-	19	1,900	-	1,900
113	PRINTING/BINDING	3,117	-	5,500	92	5,500
120	COMMUNICATIONS	32,857	32,517	41,022	25,000	41,022
130	CONTRACTUAL SERVICES	2,337	84	1,000	500	1,000
131	REPAIRS/MAINTENANCE	10,059	9,990	17,000	10,000	17,000
132	PROFESSIONAL SERVICE+A28:C	278	3,074	23,000	1,000	23,000
134	CREDIT CARD FEES	31,071	43,152	40,000	50,000	262,346
140	SUBSCRIPTIONS & DUES	-	2,280	-	-	-
141	TRAVEL/BUSINESS	7	34	1,500	500	1,500
142	ADVERTISING	-	233	500	200	500
150	VEHICLE OPERATIONS	17,258	18,274	11,000	15,000	15,000
151	FUEL	14,443	19,044	20,000	20,000	21,600
152	DAMAGE CLAIMS	29,858	4,050	-	-	-
185	ITALIAN ICE / SUPPLIES	66,069	31,013	88,750	50,000	100,000
186	BOTTLED DRINKS	-	-	750	-	750
187	PREPACKAGED FOODS	-	-	500	-	500
	* SUBTOTAL OPERATING *	\$ 225,166	\$ 179,872	\$ 273,422	\$ 189,292	\$ 512,618
	** TOTAL EXPENSES**	\$ 905,206	\$ 887,741	\$ 1,071,304	\$ 923,680	\$ 1,477,974

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>
General Concessions Manager	<u>1</u>	8
TOTAL	<u>1</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The significant increase in this division is due to both personnel costs due to a hiring shortage as well as the cost for new software.

16-5-761 BEACH SERVICES - LIFEGUARDS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
012	PT - LIFEGUARDS	\$ 567,445	\$ 532,225	\$ 650,000	\$ 625,000	\$ 650,000
013	LIFEGUARD BONUSES	37,200	20,200	43,000	31,200	43,000
021	FICA	34,382	40,078	53,015	50,199	53,015
030	TRAINING	1,718	675	3,700	1,500	3,700
040	WORKERS COMPENSATION	44,590	12,360	13,860	13,860	13,860
050	AWARDS	-	-	2,000	500	2,000
	* SUBTOTAL PERSONNEL *	<u>\$ 685,335</u>	<u>\$ 605,538</u>	<u>\$ 765,575</u>	<u>\$ 722,259</u>	<u>\$ 765,575</u>
110	CLOTHING/UNIFORMS	\$ 33,952	\$ 19,328	\$ 30,000	\$ 2,250	\$ 30,000
111	MATERIALS/SUPPLIES	49,065	42,414	25,000	64,000	25,000
113	PRINTING/BINDING	346	-	-	917	-
120	COMMUNICATIONS	8,078	9,096	9,000	9,000	9,000
130	CONTRACTUAL SERVICES	316	371	-	245	5,500
131	REPAIRS/MAINTENANCE	2,359	3,714	7,800	7,800	7,800
132	PROFESSIONAL SERVICES	609	2,235	-	150	-
140	SUBSCRIPTIONS & DUES	6,059	-	6,100	6,000	6,100
141	TRAVEL	-	-	2,000	5,000	2,000
142	ADVERTISING	1,845	261	3,500	3,000	3,500
150	VEHICLE OPERATIONS	6,151	4,875	6,000	2,500	6,000
151	FUEL	2,228	1,273	2,000	1,500	2,000
152	DAMAGE CLAIMS	560	26,040	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 111,568</u>	<u>\$ 109,607</u>	<u>\$ 91,400</u>	<u>\$ 102,362</u>	<u>\$ 96,900</u>
	** TOTAL EXPENSES **	<u>\$ 796,903</u>	<u>\$ 715,145</u>	<u>\$ 856,975</u>	<u>\$ 824,621</u>	<u>\$ 862,475</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 2023.

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

The cost of this division is slightly above the previous fiscal year.

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, 2021 was \$1,843,368. The accumulated depreciation as of June 30, 2021 was \$1,219,572.

DETAIL OF EXPENSES 16-5-906-510

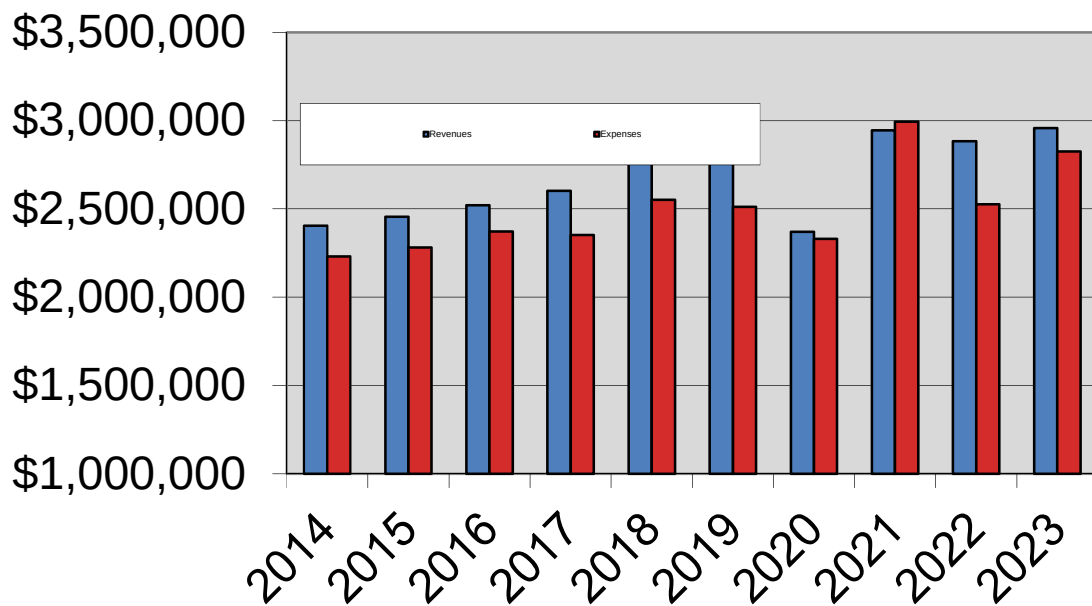
CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 174,043	\$ 191,210	\$ 160,000	\$ 160,000	\$ 160,000
* TOTAL DEPRECIATION*		<u>\$ 174,043</u>	<u>\$ 191,210</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 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 \$133,601 for FY 2023. The Aquatic & Fitness Center revenues have shown a significant rebound after the many issues brought on by the pandemic. The overall fund should be positive for FY 2023 and the final payment for the initial construction of the facility will be made on November 13, 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, 2023

DETAIL OF REVENUES

REVENUES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
Aquatic Membership Fees	\$ 1,382,701	\$ 1,389,788	\$ 1,650,000	\$ 1,650,000	\$ 1,725,000
Aquatic Enrollment Fees	53,172	51,592	60,000	66,000	60,000
Aquatic Day Memberships	40,165	5,480	59,000	59,000	59,000
Operating Program Fees	202,317	219,102	250,000	250,000	250,000
Sales (Merch. & Food)	46,264	29,399	47,500	47,500	47,500
Property Sales/Interest/Rent	310	-	-	-	-
Miscellaneous	7,827	23,344	2,000	2,000	2,000
Non-Operating Program Fees	7,950	2,575	15,000	15,000	15,000
Local Accommodations Tax Transfer	629,682	826,592	800,000	800,000	800,000
TOTAL REVENUES	\$ 2,370,388	\$ 2,547,872	\$ 2,883,500	\$ 2,889,500	\$ 2,958,500

FISCAL YEAR ENDING JUNE 30, 2022

SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
770	Administration	\$ 889,719	\$ 1,163,203	\$ 919,895	\$ 913,003	\$ 974,874
771	Aquatics	256,579	249,645	279,921	365,726	432,424
772	Activity Specialist	178,737	196,274	197,214	195,517	237,987
773	Fitness	228,634	210,001	285,375	278,646	328,062
774	Custodians	136,662	147,928	161,218	161,218	181,088
970	Depreciation / Amortization	298,147	293,458	295,000	295,000	295,000
970	Overhead Allocations	247,645	235,536	270,262	272,266	279,979
970	Bond Interest/Agent Fees	95,040	74,659	66,958	87,627	45,485
TOTAL OPERATING EXPENSES		\$ 2,331,163	\$ 2,570,704	\$ 2,475,843	\$ 2,569,003	\$ 2,774,899
EXCESS (DEFICIT)		\$ 39,225	\$ (22,832)	\$ 407,657	\$ 320,497	\$ 183,601
BEGINNING NET POSITION		\$ 3,464,038	\$ 3,503,263	\$ 3,504,215	\$ 3,504,215	\$ 3,824,712
ENDING NET POSITION		\$ 3,503,263	\$ 3,480,431	\$ 3,911,872	\$ 3,824,712	\$ 4,008,313

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, 2023 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 2023, 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 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 250,787	\$ 298,513	\$ 289,604	\$ 289,604	\$ 318,856
012	SALARY, PART-TIME	42,861	62,508	83,942	83,900	89,391
014	OVERTIME	236	302	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	22,924	26,041	26,895	26,895	29,394
022	EMPLOYEE RETIREMENT	26,550	33,477	34,914	34,914	39,126
023	EMPLOYEE INSURANCE	43,394	42,332	50,400	50,400	54,000
030	TRAINING	145	518	650	650	5,000
040	WORKERS COMPENSATION	2,906	3,219	3,735	3,735	4,082
050	AWARDS	<u>3,291</u>	<u>3,329</u>	<u>3,580</u>	<u>3,580</u>	<u>3,800</u>
* SUBTOTAL PERSONNEL *		<u>\$ 398,494</u>	<u>\$ 475,639</u>	<u>\$ 499,120</u>	<u>\$ 499,078</u>	<u>\$ 549,049</u>
110	CLOTHING/UNIFORMS	\$ 370	\$ 211	\$ 500	\$ 300	\$ 500
111	MATERIALS/SUPPLIES	9,862	8,727	10,000	10,000	13,600
112	OFFICE SUPPLIES	2,856	152	10,400	10,400	10,400
113	PRINTING/BINDING	523	772	1,900	1,500	1,900
117	RESALE SUPPLIES	5,732	4,306	5,500	5,500	5,500
120	COMMUNICATIONS	1,264	1,085	1,500	1,500	2,000
121	UTILITIES	136,256	140,922	180,000	175,000	180,000
130	CONTRACTUAL SERVICES	64,626	63,127	54,670	54,670	54,670
131	REPAIRS/MAINTENANCE	210,798	424,570	91,200	91,200	91,200
132	PROFESSIONAL SERVICES	282	73	-	-	-
134	CREDIT CARD FEES	13,057	9,420	13,000	13,000	13,000
140	SUBSCRIPTIONS/DUES	645	249	855	855	855
141	TRAVEL/BUSINESS	2,493	96	-	-	-
142	ADVERTISING	40,547	33,854	51,250	50,000	52,200
151	FUEL	96	-	-	-	-
152	DAMAGE CLAIMS	<u>1,818</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
* SUBTOTAL OPERATING *		<u>\$ 491,225</u>	<u>\$ 687,564</u>	<u>\$ 420,775</u>	<u>\$ 413,925</u>	<u>\$ 425,825</u>
** TOTAL EXPENSES **		<u>\$ 889,719</u>	<u>\$ 1,163,203</u>	<u>\$ 919,895</u>	<u>\$ 913,003</u>	<u>\$ 974,874</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>
Operations Manager - Aquatic & Fitness Center	1	18
Assistant Operations Manager - Aquatic & Fitness	1	12
Customer Service Supervisor	1	8
Secretary / Receptionist	<u>1</u>	2
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division will provide the same basic level of services as the previous fiscal year. The increase in total expenses is due to expected growth in personnel costs.

17-5-771 AQUATICS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 71,979	\$ 95,049	\$ 87,616	\$ 87,616	\$ 99,812
012	SALARY, PART-TIME	66,617	68,277	84,214	84,214	97,554
014	OVERTIME	76	-	-	-	-
021	FICA	10,579	11,525	12,372	12,372	14,210
022	EMPLOYEE RETIREMENT	7,680	9,678	12,266	12,266	13,974
023	EMPLOYEE INSURANCE	19,220	22,135	25,200	25,200	27,000
024	UNEMPLOYMENT INSURANCE	129	-	-	-	-
030	TRAINING	557	404	1,600	800	1,600
040	WORKERS COMPENSATION	1,391	1,475	1,718	1,718	1,974
050	AWARDS	<u>832</u>	<u>1,564</u>	<u>1,790</u>	<u>1,790</u>	<u>1,900</u>
* SUBTOTAL PERSONNEL *		<u>\$ 179,060</u>	<u>\$ 210,107</u>	<u>\$ 226,776</u>	<u>\$ 225,976</u>	<u>\$ 258,024</u>
110	CLOTHING/UNIFORMS	\$ 4	\$ 498	\$ 300	\$ 250	\$ 600
111	MATERIALS/SUPPLIES	15,926	11,114	27,200	24,000	37,300
130	CONTRACTUAL SERVICES	3,695	4,501	7,700	5,000	10,000
131	REPAIRS/MAINTENANCE	56,622	9,668	12,200	105,000	120,500
132	PROFESSIONAL SERVICES	458	1,153	3,300	3,500	3,900
140	SUBSCRIPTIONS/DUES	814	1,490	2,445	2,000	2,100
152	DAMAGE CLAIMS	<u>-</u>	<u>11,114</u>	<u>-</u>	<u>-</u>	<u>-</u>
* SUBTOTAL OPERATING *		<u>\$ 77,519</u>	<u>\$ 39,538</u>	<u>\$ 53,145</u>	<u>\$ 139,750</u>	<u>\$ 174,400</u>
** TOTAL EXPENSES **		<u><u>\$ 256,579</u></u>	<u><u>\$ 249,645</u></u>	<u><u>\$ 279,921</u></u>	<u><u>\$ 365,726</u></u>	<u><u>\$ 432,424</u></u>

DIVISION 771 AQUATICS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Aquatic Manager	1	10
Aquatic Supervisor	<u>1</u>	6
TOTAL	<u>2</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division will provide the same basic level of services as the previous fiscal year. The increase in this division are a result in personnel costs.

17-5-772 ACTIVITY SPECIALIST

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 49,621	\$ 50,069	\$ 52,625	\$ 52,625	\$ 56,600
012	SALARY, PART-TIME	89,919	101,880	99,247	98,000	128,187
014	OVERTIME	59	188	-	-	-
021	FICA	10,357	11,836	11,239	11,239	13,674
022	EMPLOYEE RETIREMENT	3,739	3,988	3,989	3,989	4,528
023	EMPLOYEE INSURANCE	11,532	11,070	12,600	12,600	13,500
030	TRAINING	594	428	500	500	500
040	WORKERS COMPENSATION	1,191	1,204	1,519	1,519	1,848
050	AWARDS	<u>832</u>	<u>832</u>	<u>895</u>	<u>895</u>	<u>950</u>
* SUBTOTAL PERSONNEL *		<u>\$ 167,844</u>	<u>\$ 181,495</u>	<u>\$ 182,614</u>	<u>\$ 181,367</u>	<u>\$ 219,787</u>
110	CLOTHING/UNIFORMS	\$ 330	\$ 463	\$ 600	\$ 600	\$ 600
111	MATERIALS/SUPPLIES	10,544	13,844	13,300	13,300	17,000
120	COMMUNICATIONS	-	413	-	-	-
132	PROFESSIONAL SERVICES	<u>19</u>	<u>59</u>	<u>600</u>	<u>250</u>	<u>600</u>
* SUBTOTAL OPERATING *		<u>\$ 10,893</u>	<u>\$ 14,779</u>	<u>\$ 14,500</u>	<u>\$ 14,150</u>	<u>\$ 18,200</u>
** TOTAL EXPENSES **		<u><u>\$ 178,737</u></u>	<u><u>\$ 196,274</u></u>	<u><u>\$ 197,114</u></u>	<u><u>\$ 195,517</u></u>	<u><u>\$ 237,987</u></u>

DIVISION 772 ACTIVITY SPECIALIST

DIVISION NARRATIVE

The Activity Division is made up of one full-time staff member, the Activities Manager. 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 Manager is responsible for activities in the gymnasium including members open basketball and volleyball.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Activities Manager	<u>1</u>	10
TOTAL	<u>1</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division will provide the same basic level of services as the previous fiscal year. The increase in total expenses is due to growth in personnel costs in this division.

17-5-773 FITNESS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 45,686	\$ 50,150	\$ 51,980	\$ 51,945	\$ 62,383
012	SALARY, PART-TIME	101,377	92,215	126,841	125,250	150,546
014	OVERTIME	9	-	-	-	-
021	FICA	11,379	10,769	13,233	13,112	15,757
022	EMPLOYEE RETIREMENT	3,843	3,984	4,158	4,156	4,737
023	EMPLOYEE INSURANCE	11,532	11,072	12,600	12,600	13,500
030	TRAINING	30	510	500	500	500
040	WORKERS COMPENSATION	1,039	1,063	1,788	1,788	2,129
050	AWARDS	<u>832</u>	<u>832</u>	<u>895</u>	<u>895</u>	<u>950</u>
* SUBTOTAL PERSONNEL *		<u>\$ 175,727</u>	<u>\$ 170,595</u>	<u>\$ 211,995</u>	<u>\$ 210,246</u>	<u>\$ 250,502</u>
110	CLOTHING/UNIFORMS	\$ 338	\$ -	\$ 450	\$ 450	\$ 450
111	MATERIALS/SUPPLIES	6,243	8,127	12,002	12,002	16,002
117	RESALE SUPPLIES	23,802	12,741	31,440	27,000	31,440
130	CONTRACTUAL SERVICES	8,284	6,550	14,540	14,000	14,540
131	REPAIRS/MAINTENANCE	14,150	10,162	14,000	14,000	14,000
132	PROFESSIONAL SERVICES	25	51	-	-	-
140	SUBSCRIPTIONS/DUES	<u>65</u>	<u>1,775</u>	<u>948</u>	<u>948</u>	<u>1,128</u>
* SUBTOTAL OPERATING *		<u>\$ 52,907</u>	<u>\$ 39,406</u>	<u>\$ 73,380</u>	<u>\$ 68,400</u>	<u>\$ 77,560</u>
** TOTAL EXPENSES **		<u><u>\$ 228,634</u></u>	<u><u>\$ 210,001</u></u>	<u><u>\$ 285,375</u></u>	<u><u>\$ 278,646</u></u>	<u><u>\$ 328,062</u></u>

DIVISION 773 FITNESS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Fitness Manager	<u>1</u>	10
TOTAL	<u>1</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division will provide the same basic level of services as the previous fiscal year with normal increases in personnel costs.

17-5-774 CUSTODIANS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 54,940	\$ 58,112	\$ 57,817	\$ 57,817	\$ 66,061
012	SALARY, PART-TIME	11,167	17,066	23,920	23,920	30,163
014	OVERTIME	1,612	288	-	-	1,500
021	FICA	5,098	5,642	6,049	6,049	7,232
022	EMPLOYEE RETIREMENT	4,487	4,541	4,625	4,625	5,255
023	EMPLOYEE INSURANCE	23,034	22,119	25,200	25,200	27,000
030	TRAINING	30	128	-	-	-
040	WORKERS COMPENSATION	684	668	817	817	977
050	AWARDS	<u>744</u>	<u>1,448</u>	<u>1,790</u>	<u>1,790</u>	<u>1,900</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 101,796</u>	<u>\$ 110,012</u>	<u>\$ 120,218</u>	<u>\$ 120,218</u>	<u>\$ 140,088</u>
110	CLOTHING/UNIFORMS	\$ 206	\$ 175	\$ 1,000	\$ 1,000	\$ 1,000
111	MATERIALS/SUPPLIES	1,932	40	-	-	-
118	CUSTODIAL SUPPLIES	32,641	37,617	40,000	40,000	40,000
131	REPAIRS/MAINTENANCE	81	78	-	-	-
132	PROFESSIONAL SERVICES	<u>6</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 34,866</u>	<u>\$ 37,916</u>	<u>\$ 41,000</u>	<u>\$ 41,000</u>	<u>\$ 41,000</u>
	 ** TOTAL EXPENSES **	 <u>\$ 136,662</u>	 <u>\$ 147,928</u>	 <u>\$ 161,218</u>	 <u>\$ 161,218</u>	 <u>\$ 181,088</u>

DIVISION 774 CUSTODIANS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Custodian	<u>2</u>	1
TOTAL	<u>2</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division will provide the same basic level of services as the previous fiscal year. An increase is budgeted for FY 2023 due to growth in personnel costs.

AQUATIC AND FITNESS CENTER FUND

DEPRECIATION

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

The depreciation expense is based upon the useful life of each asset. The valuation of capital assets as audited for the year ending June 30, 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 298,147	\$ 293,458	\$ 295,000	\$ 295,000	\$ 295,000
* TOTAL DEPRECIATION*		\$ 298,147	\$ 293,458	\$ 295,000	\$ 295,000	\$ 295,000

BOND INTEREST

DETAIL OF EXPENSES 17-5-970-415

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
<u>BOND INTEREST</u>						
415	BOND INTEREST	\$ 95,040	\$ 74,659	\$ 66,958	\$ 87,627	\$ 45,485
* TOTAL BOND INTEREST *		\$ 95,040	\$ 74,659	\$ 66,958	\$ 87,627	\$ 45,485

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, 2023

DETAIL OF REVENUES

REVENUES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
NMB Park Sponsorships	\$ 67,505	\$ 33,350	\$ 130,000	\$ 130,000	\$ 130,000
NMB Park Field/Tournament Rentals	99,789	135,730	105,000	105,000	105,000
NMB Park Rentals	12,110	11,866	30,000	30,000	30,000
NMB Park Admissions	45,175	-	45,000	45,000	45,000
NMB Park Concessions	301,850	360,434	400,000	400,000	400,000
NMB Park Vending	2,687	-	500	500	500
NMB Merchandise Sales	-	-	15,000	15,000	15,000
Revenue Share Activities	57,864	26,291	50,000	50,000	50,000
Christmas Light Show/ Village	431,643	688,818	667,000	764,300	807,000
Sales Tax	(53,363)	(71,770)	(30,000)	(30,000)	(30,000)
Miscellaneous	5,926	1,417	-	-	-
General Fund Transfer	125,000	50,000	-	-	-
Accomodations Tax Transfer	73,633	-	-	-	500,000
Beach Services Transfer	350,000	-	300,000	300,000	300,000
TOTAL REVENUES	\$ 1,519,819	\$ 1,236,136	\$ 1,712,500	\$ 1,809,800	\$ 2,352,500

FISCAL YEAR ENDING JUNE 30, 2023

SUMMARY OF EXPENSES

Div #	DIVISION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
744	Concessions	\$ 403,107	\$ 355,656	\$ 378,747	\$ 385,414	\$ 498,519
745	Park Events	-	-	291,084	290,537	322,428
781	Christmas Light Show/Village Operating	260,818	289,019	241,700	365,489	276,500
906	Depreciation	359,835	278,710	200,000	200,000	200,000
906	Overhead Allocations	632,111	669,046	585,512	585,512	639,690
906	Transfer - General Fund	-	-	75,000	75,000	75,000
	TOTAL EXPENSES	\$ 1,655,871	\$ 1,592,431	\$ 1,772,043	\$ 1,901,952	\$ 2,012,137
	EXCESS (DEFICIT)	\$ (136,052)	\$ (356,295)	\$ (59,543)	\$ (92,152)	\$ 340,363
	BEGINNING NET POSITION	\$ 977,789	\$ 841,737	\$ 485,442	\$ 485,442	\$ 393,290
	ENDING NET POSITION	\$ 841,737	\$ 485,442	\$ 425,899	\$ 393,290	\$ 733,653

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 2022 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 2023:

- 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.

18-5-744 NMB ENTERPRISE FUND - CONCESSIONS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ 78,121	\$ 67,173	\$ 51,697	\$ 51,697	\$ 106,952
012	SALARY, PART-TIME	68,434	69,554	68,500	80,000	68,500
014	OVERTIME	1,118	1,005	-	906	-
021	FICA	11,685	10,157	8,774	9,750	12,808
022	RETIREMENT	7,497	6,624	5,427	5,427	5,145
023	INSURANCE	23,060	17,112	12,600	12,600	13,500
024	UNEMPLOYEE INSURANCE	132	-	5,000	-	5,000
030	TRAINING	12,978	4,227	6,000	3,306	6,000
040	WORKERS COMPENSATION	2,915	3,049	2,404	2,404	3,509
050	AWARDS	<u>1,516</u>	<u>1,516</u>	<u>895</u>	<u>1,624</u>	<u>950</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 207,456</u>	<u>\$ 180,417</u>	<u>\$ 161,297</u>	<u>\$ 167,714</u>	<u>\$ 222,364</u>
110	CLOTHING/UNIFORMS	\$ 717	\$ 2,531	\$ 1,600	\$ 1,600	\$ 1,600
111	MATERIALS/SUPPLIES	21,457	2,916	33,000	25,000	5,000
112	OFFICE SUPPLIES	-	-	500	100	500
120	COMMUNICATIONS	525	341	250	-	250
130	CONTRACTUAL SERVICES	17,111	19,294	14,600	19,000	19,000
131	REPAIRS/MAINTENANCE	11,460	5,298	6,000	6,000	6,000
132	PROFESSIONAL SERVICES	3,723	13	1,500	1,500	1,500
134	CREDIT CARD FEES	10,702	18,512	5,000	12,500	12,500
140	SUBSCRIPTIONS & DUES	-	-	5,000	-	-
180	DRINKS FOR RESALE	27,900	36,509	40,000	40,000	42,000
181	PREPACKAGED FOODS RESALE	85,591	84,012	100,000	100,000	135,000
182	NON-FOOD ITEMS RESALE	<u>16,465</u>	<u>5,813</u>	<u>10,000</u>	<u>12,000</u>	<u>52,805</u>
	* SUBTOTAL OPERATING *	<u>\$ 195,651</u>	<u>\$ 175,239</u>	<u>\$ 217,450</u>	<u>\$ 217,700</u>	<u>\$ 276,155</u>
	** TOTAL EXPENSES **	<u><u>\$ 403,107</u></u>	<u><u>\$ 355,656</u></u>	<u><u>\$ 378,747</u></u>	<u><u>\$ 385,414</u></u>	<u><u>\$ 498,519</u></u>

DIVISION 744 NMB ENTERPRISE FUND - CONCESSIONS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
General Concession Manager	1	8
Assistant General Concessions Manager	<u>1</u>	6
TOTAL	<u>2</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The significant increase in expenses is mostly due to supplies for the concessions 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATE	FY 2023 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ 147,733	\$ 147,733	\$ 171,406
012	SALARY, PART-TIME	-	-	25,000	24,500	25,000
014	OVERTIME	-	-	5,000	5,000	5,000
021	FICA	-	-	12,797	12,750	14,501
022	RETIREMENT	-	-	12,219	12,219	14,113
023	INSURANCE	-	-	50,400	50,400	54,000
030	TRAINING	-	-	5,000	5,000	5,000
040	WORKERS COMPENSATION	-	-	3,555	3,555	4,028
050	AWARDS	-	-	3,580	3,580	3,580
* SUBTOTAL PERSONNEL *		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 265,284</u>	<u>\$ 264,737</u>	<u>\$ 296,628</u>
110	CLOTHING/UNIFORMS	\$ -	\$ -	\$ 4,800	\$ 4,800	\$ 4,800
111	MATERIALS/SUPPLIES	-	-	10,000	10,000	10,000
112	OFFICE SUPPLIES	-	-	1,000	1,000	1,000
120	COMMUNICATIONS	-	-	1,500	1,500	1,500
131	REPAIRS/MAINTENANCE	-	-	3,000	3,000	3,000
151	VEHICLE OPERATIONS	-	-	2,500	2,500	2,500
150	FUEL	-	-	3,000	3,000	3,000
* SUBTOTAL OPERATING *		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,800</u>	<u>\$ 25,800</u>	<u>\$ 25,800</u>
** TOTAL EXPENSES **		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 291,084</u></u>	<u><u>\$ 290,537</u></u>	<u><u>\$ 322,428</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 Special Events Techs 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	9
Crew Leader I	1	7
Special Events Tech I	<u>2</u>	4
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The increase in expenses for this division is mainly due to normal increases in personnel costs.

18-5-781 CHRISTMAS LIGHT SHOW / VILLAGE

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
030	TRAINING	\$ 7,540	\$ -	\$ -	\$ -	\$ -
	* SUBTOTAL PERSONNEL *	\$ 7,540	\$ -	\$ -	\$ -	\$ -
110	CLOTHING/UNIFORMS	\$ 2,785	\$ 1,086	\$ 2,000	\$ 2,438	\$ 2,500
111	MATERIALS/SUPPLIES	119,171	50,960	35,000	142,557	50,000
113	PRINTING/BINDING	6,364	5,384	7,000	-	-
117	RESALE ITEMS	-	38,248	-	-	-
120	COMMUNICATIONS	532	912	1,200	-	-
130	CONTRACTUAL SERVICES	68,937	56,279	20,000	47,896	45,000
131	REPAIRS/MAINTENANCE	9,079	13,721	11,500	11,500	11,500
132	PROFESSIONAL SERVICES	-	730	-	-	-
134	CREDIT CARD FEES	4,979	4,032	5,000	5,000	5,000
142	ADVERTISING	39,534	34,531	40,000	34,000	40,000
150	VEHICLE OPERATIONS	1,897	3,136	-	2,098	2,500
155	NMB DIRECT COSTS	-	80,000	120,000	120,000	120,000
		\$ 253,278	\$ 289,019	\$ 241,700	\$ 365,489	\$ 276,500
	** TOTAL EXPENSES **	\$ 260,818	\$ 289,019	\$ 241,700	\$ 365,489	\$ 276,500

DIVISION 781 CHRISTMAS LIGHT SHOW / VILLAGE

NMB ENTERPRISE FUND DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2023.

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 will be up due to increased operating costs.

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, 2021 is \$2,231,148. The accumulated depreciation as of June 30, 2021 is \$1,506,571.

DETAIL OF EXPENSES 18-5-970-510

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 359,835	\$ 278,710	\$ 200,000	\$ 200,000	\$ 200,000
* TOTAL DEPRECIATION*		\$ 359,835	\$ 278,710	\$ 200,000	\$ 200,000	\$ 200,000

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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, 2023
DETAIL OF REVENUES**

SOURCE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
Interest	\$ -	\$ -	\$ 1,000	\$ (416)	\$ 1,000
Misc Revenues	997	7,397	-	5,400	-
Health Insurance:					
Wellness Nonparticipation	14,204	6,342	40,000	2,500	40,000
Contributions from Retiree & Retiree Dependents	562,970	621,078	450,000	450,000	525,000
Contributions from Dependents	694,214	707,430	646,000	646,000	650,000
Reinsurance Reimbursements	197,656	142,393	-	-	-
Prescription Rebates	90,535	155,908	-	165,000	170,000
HRA Forfeitures	69,393	10,080	-	-	-
Employee Premiums	4,450,615	4,262,357	5,374,800	5,374,800	6,102,000
Workers Compensation:					
Subrogation Recovery	25,869	65,286	-	40	-
Employee Premiums	2,048,569	470,022	642,661	650,000	725,453
Transfers from Other Funds	1,239,791	-	-	-	-
Property/Liability:					
Transfer from Capital Improvement Fund	-	-	610,000	-	750,000
Insurance Premiums	510,000	520,000	-	610,000	-
TOTAL REVENUES	\$ 9,904,811	\$ 6,968,293	\$ 7,764,461	\$ 7,903,324	\$ 8,963,453

**FISCAL YEAR ENDING JUNE 30, 2023
DETAIL OF EXPENSES**

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
991 Health Insurance:					
Claim Expenditures	\$ 5,537,504	\$ 6,136,104	\$ 5,000,000	\$ 5,000,000	\$ 5,250,000
Admin Fees, Misc. Exp, Aggregate Premium	760,203	774,222	840,000	840,000	882,000
Wellness Expenses			300,000	300,000	300,000
Clinic Expenses	308,103	365,207	275,000	425,000	435,000
992 Workers Compensation:					
Claim Expenditures	764,275	1,470,463	300,000	350,000	350,000
Admin Fees, Misc. Exp, Aggregate Premium	219,211	259,426	262,500	262,500	275,625
993 Property/Liability Insurance:					
Claim Expenditures	402,751	40,742	25,000	25,000	25,000
Admin Fees, Misc. Exp, Aggregate Premium	557,763	597,014	600,000	610,000	720,000
995 Risk Management	-	-	-	176,247	212,805
Overhead Allocations	34,531	26,341	35,577	32,791	37,878
OPEB Normal Costs	3,615,412	2,041,939	100,000	100,000	100,000
TOTAL EXPENSES	\$12,199,751	\$ 11,711,458	\$ 7,738,077	\$ 8,121,538	\$ 8,588,308
EXCESS (DEFICIT)	\$ (2,294,940)	\$ (4,743,165)	\$ 26,384	\$ (218,214)	\$ 375,145
BEGINNING NET RESOURCES	\$ (5,901,545)	\$ (8,196,485)	\$ (7,717,262)	\$ (12,939,650)	\$ (13,157,864)
ENDING NET RESOURCES	\$ (8,196,485)	\$ (12,939,650)	\$ (7,690,878)	\$ (13,157,864)	\$ (12,782,719)

19-5-995 RISK MANAGEMENT

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ESTIMATED	FY 2023 BUDGETED
011	SALARY, REGULAR	-	-	-	\$ 114,467	\$ 144,720
021	FICA	-	-	-	8,580	10,130
022	EMPLOYEE RETIREMENT	-	-	-	9,150	11,578
023	EMPLOYEE INSURANCE	-	-	-	23,200	27,000
030	TRAINING	-	-	-	3,000	-
040	WORKERS COMPENSATION	-	-	-	1,250	1,447
050	AWARDS	-	-	-	1,750	1,880
	* SUBTOTAL PERSONNEL *	\$ -	\$ -	\$ -	\$ 161,397	\$ 196,755
110	CLOTHING/UNIFORMS	-	-	-	\$ 300	\$ 500
111	MATERIALS/SUPPLIES	-	-	-	5,000	5,000
112	OFFICE SUPPLIES	-	-	-	500	1,000
120	COMMUNICATIONS	-	-	-	2,000	2,000
130	CONTRACTUAL SERVICES	-	-	-	2,000	2,000
131	REPAIRS/MAINTENANCE	-	-	-	1,000	1,000
140	SUBSCRIPTIONS/DUES	-	-	-	550	550
150	VEHICLE OPERATIONS	-	-	-	1,500	2,000
151	FUEL	-	-	-	2,000	2,000
	* SUBTOTAL OPERATING *	\$ -	\$ -	\$ -	\$ 14,850	\$ 16,050
	** TOTAL EXPENSES **	\$ -	\$ -	\$ -	\$ 176,247	\$ 212,805

DIVISION 995 RISK MANAGEMENT

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

This division is new for the FY 2023 budget year.

INSURANCE RESERVE FUND

Performance Benchmarks, Goals and Priorities

- To continue to explore ideas that can be implemented into the City of North Myrtle Beach's health insurance plan, workers compensation plan, and property and liability insurance plan in order to keep the growth in expenses at a modest level.
- Expand internal training in order to lower costs.
- Review reinsurance levels to balance costs versus risks.

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PERSONNEL REPORT

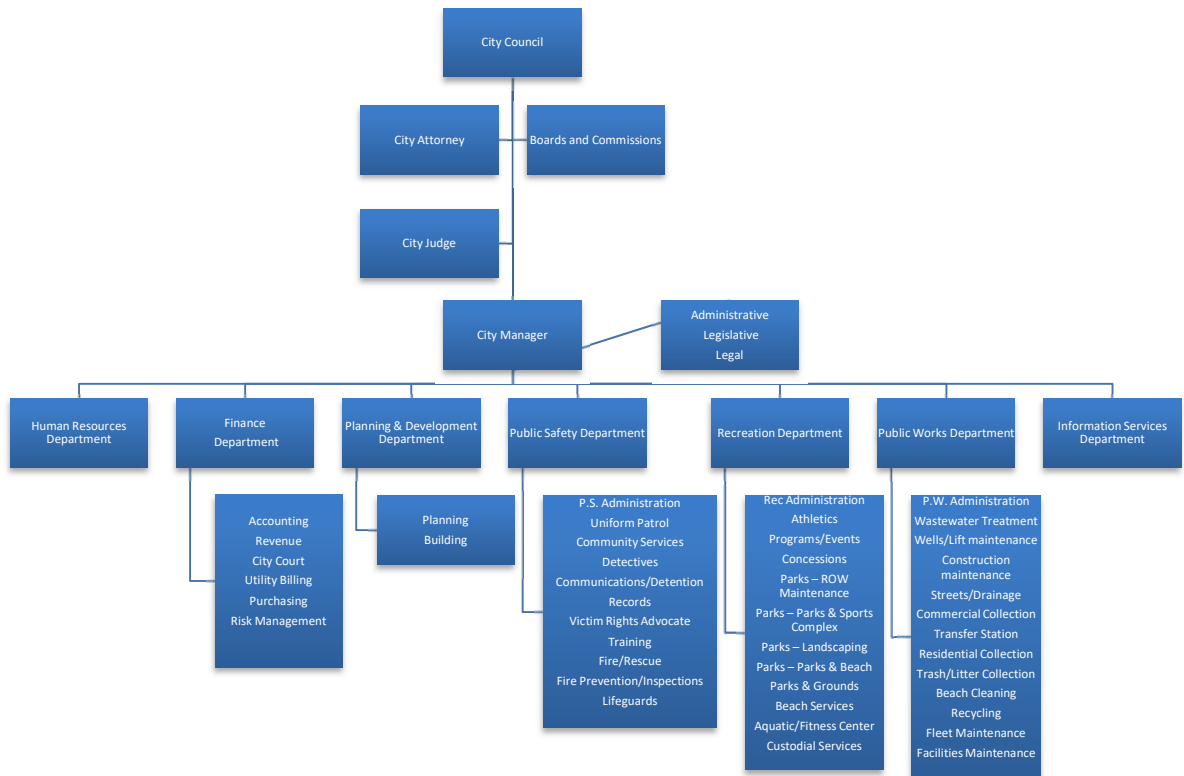
PERSONNEL REPORT

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

City Organization

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

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



The 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 increased by 23 for FY 2023. Changes by division are illustrated below:

D E P T	Div.#	CLASSIFICATION	FY 2019 ADOPTED	FY 2020 ADOPTED	FY 2021 ADOPTED	FY 2022 ADOPTED	FY 2022 ADOPTED
G E N G O V T	211	Legislative	8	8	8	9 ⁷	8 ⁹
	221	Administrative	1	3 ^{1,2}	3	3	3
	232	City Court	5	5	5	3 ⁶	5 ¹⁰
	242	Legal	2	2	2	2	2
	252	Human Resources	8	5 ^{1,3,4}	6 ⁵	5 ⁸	5
IS	262	Information Services	8	8	8	8	9
F I N	312	Utility Billing	8	8	9 ¹¹	9	10 ¹⁸
	342	Accounting	7 ⁴	7	7	6 ¹⁴	7 ¹⁹
	995	Risk Management	-	-	-	2 ^{15,17}	2
	352	Revenue	6	6	8 ^{12,13}	6 ^{15,16}	6
	822	Purchasing	4	4	4	4	4
P U B L I C S A F E T Y	411	Public Safety Admin.	7 ²⁰	7	8 ²³	9 ²⁹	8 ³¹
	422	Uniform Patrol	61	61	60 ²⁴	60	68 ³²
	424	Community Services	10	11 ²¹	10 ²⁵	10	8 ³²
	431	Detectives	10 ²⁰	10	10	10	10
	442	Communication/Detention	19	20 ²²	24 ²⁶	24	25 ³³
	444	Records	5	5	5	5	5
	445	Victim Rights Advocate	1	1	1	1	1
	452	Public Safety Training	4	4	6 ^{24,27}	5 ³⁰	6 ³⁴
	453	Fire / Rescue	49	49	60 ^{23,28}	60	60
	454	Fire Prevention/Inspection	4	4	4	4	4
P & D	521	Planning	9	9	10 ²⁵	10	10
	522	Building	9	9	9	9	9
P U B L I C W O R K S	611	Public Works Admin.	9 ³⁵	9	9	9	9
	622	Wastewater Treatment	7	7	7	7	7
	632	Wells/Lifts Maintenance	9	9	11 ³⁷	11	11
	642	Construction Maintenance	22	22	22	22	22
	652	Streets/Drainage	23	23	26 ³⁸	26	34 ⁴⁰
	661-675	Sanitation	27	27	27	27	30 ⁴¹
	832	Fleet Maintenance	5	5	5	5	5
	842	Facility Maint.	3 ³⁶	3	3	4 ³⁹	4
P & R	741	Recreation - Admin	5	5	5	6 ⁴⁹	5 ⁵³
	742	Recreation - Athletics	5 ⁴²	5	6 ⁴⁶	6	6
	743	Recr - Programs/Events	4	4	4	3 ⁴⁹	3
	744	Sports Park Concessions	2 ⁴³	2 ⁴⁴	2	1 ⁵⁰	1
	745	Sports Park Events	-	-	-	4 ^{50,51,52}	5 ⁵⁴
	750-5	Parks & Grounds	23 ^{36,42}	26 ⁴⁵	28 ⁴⁷	27 ⁵¹	28 ⁵⁵
	760	Beach Services	-	-	1 ⁴⁸	1	1
	770-4	Aquatics/Fitness Center	10	10	10	10	10
TOTALS			<u>398</u>	<u>403</u>	<u>433</u>	<u>433</u>	<u>456</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.
- 9 Removed 1 Greeter Position during FY 2022 for FY 2023 budget.
- 10 Added 2 Assistant Clerk of Court/Ministerial Judge Positions during FY 2022 for FY 2023 budget.

Information Services

Finance

- 11 Added 1 Cashier/Accounting Clerk for FY 2021 budget.
- 12 Added 1 Cashier/Parking Clerk Position during FY 2020 for FY 2021 budget.
- 13 Added 1 Business License/Hospitality Fee Auditor Position for FY 2021 budget.
- 14 Removed 1 Grants/Special Projects Coordinator Position due to a reduction in force in FY 2021 for FY 2022 budget.
- 15 Transferred 1 Safety Specialist from 342 to 345 for FY 2022 budget.
- 16 Removed 1 Cashier/Parking Clerk Position due to a reduction in force in FY 2021 for FY 2022 budget.
- 17 Added 1 Risk Manager Position for FY 2022 budget.
- 18 Added 1 Meter Reader Position for FY 2023 budget.
- 19 Added 1 Accounting Clerk Position for FY 2023 budget.

Public Safety

- 20 Transferred 1 Crime Analyst (431) to Quartermaster (411) during FY 2018 for FY 2019 budget.
- 21 Added 1 Code Enforcement Officer Position for FY 2020 budget.
- 22 Added 2 Communications Technician/Jailer Position, and Eliminated 1 Detention Supervisor/Evidence Custodian Position during FY 2019 for FY
- 23 Transferred 1 Chief of Fire Rescue/Emergency Preparedness Director from 453 to 411 during FY 2020 for FY 2021 budget.
- 24 Transferred 1 Public Safety Sergeant (422) to PSO Training Officer (452) for FY 2019 budget.
- 25 Transferred 1 Code Enforcement Postion from 424 to 521 during FY 2020 for FY2021
- 26 Added 4 positions in FY 2020 for FY 2021 Budget due to split of Jailer and Communication Technician positions.
- 27 Added 1 Communications Training Officer Position for FY 2021
- 28 Added 12 Firefighter positions in FY 2020 for FY 2021 budget due to
- 29 Added 1 Deputy Fire Chief for FY 2022 budget.
- 30 Removed 1 Communications Training Officer Position for FY 2022 budget.
- 31 Removed 1 Public Safety Director Position for FY 2023 budget.
- 32 Added 4 PSO Positions and transferred 2 PSO positions from 424 to 422 in FY 2022 for FY 2023 budget.
- 33 Added 1 Detention Dispatch Supervisor Position for FY 2023 budget.
- 34 Added 1 Administrative Assistant Position in FY 2022 for FY 2023 budget.

Public Works

- 35 Added 1 Engineering Technician for FY 2019 budget.
- 36 Transferred 1 Lead Custodian and 4 Custodians from 842 to 755 during 2019 for FY
- 37 Added 2 Pump Mechanics for FY 2021 budget.
- 38 Added 1 Right of Way Manager and 2 Equipment Operator/Mosquito Control Techs for FY
- 39 Added 1 Electrician for FY 2022 budget.
- 40 Added 1 Crew Leader, 2 HEO, and 5 MEO positions for FY 2023 budget.
- 41 Added 2 Heo and 1 MEO Positions in FY 2022 for FY 2023 budget.

Parks & Recreation

- 42 Transferred 1 Asst. Athletic Director (742) to Crew Leader I (754) during FY 2018 for FY 2019 budget.
- 43 Added 1 Electrician for FY 2019 budget.
- 44 Added 1 Special Events Worker, and Eliminated 1 Electrician during FY 2019 for FY
- 45 Added 1 Special Events Worker, 1 Horticulturist, and 1 Irrigation Technician for FY 2020 budget.
- 46 Added 1 Assistant Athletic Director for FY 2021 budget.
- 47 Added 2 Special Events Worker for FY 2021 budget.
- 48 Added 1 General Concession Manager during FY 2020 for FY 2021 budget.
- 49 Transferred 1 Marketing & Sales Coordinator from 743 to 741 in FY 2021 for FY 2022 budget.
- 50 Transferred 1 Events Specialist from 744 to 745 for FY 2022 budget.
- 51 Transferred 1 Crew Leader II from 754 to 745 for FY 2022 budget.
- 52 Added 2 Events Specialists in FY 2021 for FY 2022 budget.
- 53 Removed 1 Marketing & Sales Coordinator Position in FY 2022 for FY 2023 budget.
- 54 Transferred 1 Special Event Worker Position from 754 to 745 in FY 2022 for FY 2023 budget.
- 55 Added 1 Public Grounds Maintenance Position for FY 2023 budget.

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CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
Effective July 1, 2022 for FY 2023

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Custodian	1	28,000	37,000	46,000
Bridge Operator	2	30,000	39,500	49,000
Public Grounds Maintenance				
Secretary/Receptionist				
Tradesworker				
Lead Custodian	3	32,000	42,000	52,000
Records Clerk				
Accounting Clerk I	4	34,000	44,500	55,000
Cashier/Accounting Clerk				
Landscape Tech				
Meter Reader				
Motor Equipment Operator (MEO)				
Special Events Tech I				
Warehouse Clerk				
Wasterwater Operator D				
Administrative Assistant I	5	36,000	47,000	58,000
Detention Officer				
Dispatcher				
Permit Clerk I				
Accounting Clerk II	6	38,500	50,250	62,000
Aquatic Supervisor				
Assistant General Concessions Manager				
Detention Officer/Dispatcher				
Mosquito Control Tech/Equipment Operator				
Firefighter				
Heavy Equipment Operator (HEO)				
Heavy Equipment Operator/Welder				
Horticulturist				
Irrigation Tech				
Legal Assistant				
Maintenance Tech I				
Materials & Inventory Technician				
Procurement Clerk				
Pump Mechanic I				
Quartermaster				
Computer Services Tech I				
Wastewater Operator C				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2022 for FY 2023

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Administrative Assistant II	7	41,000	53,500	66,000
Business License Inspector I				
Buyer				
Code Enforcement Officer				
Crew Leader I				
Evidence Custodian				
Firefighter/EMT				
Detention & Dispatcher Supervisor				
Meter Reader Coordinator				
Municipal Fees Clerk				
Victim Witness Advocate				
Zoning Enforcement Officer				
Athletic & Sports Tourism Supervisor	8	44,000	57,000	70,000
Computer Services Technician II				
Customer Services Supervisor				
Electrician				
Special Events & Program Supervisor				
Firefighter First Class				
General Concession Manager				
Human Resources Coordinator I				
Maintenance Tech II				
Mechanic				
Permit Clerk II				
Pump Mechanic II				
Wastewater Operator B				
Assistant Clerk of Court/Ministerial Judge	9	46,500	60,000	73,500
Assistant Purchasing Agent				
Electrician/Signal Tech				
Crew Leader II				
Meter Reader Supervisor				
Electrician/Instrumentation Tech				
Engineering Tech I				
Fire Engineer				
GIS Tech I				
Police Officer				
Records Supervisor				
Right of Way Manager				
Safety Specialist				
Stormwater Compliance Manager				
Utility Billing Supervisor				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
 Effective July 1, 2022 for FY 2023

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Activities Manager Aquatic Manager Deputy Fire Marshal Fitness Manager Human Resources Coordinator II Laboratory Manager Master Police Officer Wastewater Operator A Zoning Tech	10	49,000	63,500	78,000
Athletic & Sports Tourism Manager Police Corporal Detective Fire Lieutenant Master Building Inspector Special Events & Program Manager	11	51,500	67,000	82,500
Accountant I Assistant Operations Manager - Aquatic & Fitness Center Beach Patrol Manager City Clerk Detention & Dispatch Manager Fire Captain Human Resources Analyst Planner Police Sergeant	12	54,000	70,000	86,000

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
Effective July 1, 2022 for FY 2023

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Business Analyst I Engineering Tech III	13	56,500	73,500	90,500
Accountant II Clerk of Court/Ministerial Judge Computer Services Lead Fire Battalion Chief Police Lieutenant Network Administrator Purchasing Agent System Administrator	14	59,000	77,000	95,000
Business Analyst II IT Infrastructure Lead	15	62,000	81,000	100,000
Assistant Building Official Zoning Administrator	16	65,000	84,500	104,000
Accounting Supervisor Division Chief - Fire Marshal Division Chief - Fire Training Superintendent - Fleet Senior Planner/Urban Designer Superintendent - Distribution & Collections Superintendent - Facilities Maintenance Superintendent - Solid Waste Superintendent - Streets & Drainage Superintendent - Wastewater Treatment Superintendent - Pumping Stations	17	68,000	88,000	108,000
Operations Manager - Aquatic & Fitness Center Operations Manager - Beach Services & Concessions Police Captain Principal Planner Public Information Officer Revenue Manager Risk Manager Utility Billing Manager	18	71,000	92,000	113,000

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
 Effective July 1, 2022 for FY 2023

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Assistant to the City Mgr./Special Projects Facilitator Building Official Deputy Fire Chief Operations Manager - Engineering Operations Manager - Solid Waste Operations Manager - Streets & Drainage Operations Manager - Parks & Public Grounds Operations Manager - Recreation & Sports Tourism	19	74,000	99,000	124,000
Assistant Human Resources Director	20	77,000	103,000	129,000
Assistant Police Chief Operations Manager - Utilities	21	80,000	107,000	134,000
Assistant Finance Director	22	84,000	112,000	140,000
	23	89,000	120,000	151,000
Chief of Fire Rescue/Emergency Preparedness Director Information Services Director Planning & Development Director Human Resources Director Chief of Police Parks & Recreation Director	24	97,000	131,000	165,000
Finance Director	25	105,000	143,000	181,000
Public Works Director/City Engineer	26	113,000	155,000	197,000

Employee Benefits

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

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

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

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

Over thirty years ago, the City initiated a “Flex Spending” benefit that enables employees to pay out-of pocket, child care or health care expenses from pre-tax rather than after-tax dollars, with more money in the employee’s pocket as a result. The City has also been energetic in other areas of employee benefits including a contribution to a Health Reimbursement Account based on the Wellness Program. A Longevity Bonus Program continues to reward employees for years of faithful service. 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 2023.

Employee Compensation

For FY 2023, the salary ranges have been modified to condense the ranges to 60% and to be competitive with other governmental entities within the area.

REVENUE MANUAL

REVENUE ITEM: Beginning Fund Balance

LEGAL AUTHORIZATION: Ordinance Adopted 15 May 1984

Ordinance Adopted 25 September 1983

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

DESCRIPTION OF REVENUE:

The Fund Balance is an amount stated in dollars that is generated over the previous fiscal years by revenues over expenditures. Fund Balance is a residual equity account that records the amount available for expenditures. Current budget policy requires that a 35% balance to expenditures be maintained on an annual basis.

BASE:

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

The proposed FY 202 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, 2022 is estimated to be \$20,448,871 which is significantly above the 35% level for FY 2023 of \$16,546,197.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET FY 2022</u>	<u>ESTIMATED FY 2022</u>	<u>BUDGET FY 2023</u>
11,896,898	12,047,599	12,065,469	16,433,118	13,664,249	20,448,871	20,659,887

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 2023 the millage will be 45, which is the same rate as FY 2022. 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 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022 EST</u>	<u>FY 2023 EST</u>
All Assessed Value:	\$394,931,000	\$451,842,500	\$460,000,000	\$471,000,000	\$475,000,000

COMMENTS: The millage rate for FY 2023 will remain at 45 mils.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	BUDGET <u>FY 2022</u>	ESTIMATED <u>FY 2022</u>	BUDGET <u>FY 2023</u>
13,704,432	14,651,937	16,393,984	19,811,180	20,450,000	20,450,000	\$20,950,000

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 2012 and currently total \$1,232,214 as of July 1, 2021.

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 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
235,808	277,094	250,581	285,138	300,000	300,000	310,000

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 2023 are expected to remain at the same level as the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
105,142	112,861	123,141	150,053	110,000	150,000	150,000

REVENUE ITEM: Business License/Business License Penalties

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

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

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

DESCRIPTION OF REVENUE: The Business License is levied for the purpose of providing regulations as may be required for businesses subject thereto and for the purpose of raising revenue for the General Fund through a privilege tax. 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 an increase from the previous fiscal year as a result of stronger tourist numbers.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET FY 2022</u>	<u>ESTIMATED FY 2022</u>	<u>BUDGET FY 2023</u>
Business License Fees						
6,716,490	7,046,270	7,437,539	7,710,840	7,476,149	7,900,000	8,150,000
Business License Penalties						
75,517	96,943	101,238	80,375	75,000	80,000	81,000

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.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	BUDGET <u>FY 2022</u>	ESTIMATED <u>FY 2022</u>	BUDGET <u>FY 2023</u>
710,309	765,729	740,175	986,557	750,000	900,000	950,000

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 2023 are estimated to remain the same as FY 2022.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
7,300	10,351	4,161	6,594	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 2023 is projected to remain steady over the next several years.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
18,525	13,120	14,575	9,905	15,000	10,000	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 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
1,651,795	1,645,699	1,509,685	1,534,030	1,825,000	1,647,908	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 show some growth after a stable period of time.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
594,572	691,719	740,803	625,761	710,000	767,000	775,000

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 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
96,674	98,373	96,209	85,564	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 2023 will remain the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
329,253	336,398	281,126	196,653	328,000	280,000	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 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET FY 2022</u>	<u>ESTIMATED FY 2022</u>	<u>BUDGET FY 2023</u>
11,544	9,789	475	0	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 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET FY 2022</u>	<u>ESTIMATED FY 2022</u>	<u>BUDGET FY 2023</u>
12,657	119,821	8,312	0	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 begin to grow due to a larger fund balance as well as increasing interest rates.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	BUDGET <u>FY 2021</u>	ESTIMATED <u>FY 2022</u>	BUDGET <u>FY 2023</u>
10,603	15,286	5,215	20,516	50,000	1,000	160,000

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 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
207,514	180,684	235,186	205,111	210,000	235,000	235,000

REVENUE ITEM: Local Government Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

The State remits this to 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 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET FY 2022</u>	<u>ESTIMATED FY 2022</u>	<u>BUDGET FY 2023</u>
310,617	314,437	326,052	332,302	315,300	419,388	420,000

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 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET FY 2022</u>	<u>ESTIMATED FY 2022</u>	<u>BUDGET FY 2023</u>
214,872	235,755	225,430	297,313	250,000	315,000	325,000

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 2023.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</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 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET FY 2022</u>	<u>ESTIMATED FY 2022</u>	<u>BUDGET FY 2023</u>
227,335	231,298	194,278	255,816	245,000	330,000	335,000

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:

The Admissions Tax District expired in FY 2020.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
81,900	89,452	11,535	0	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 2023 are projected to be the same as the previous year.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
172,560	169,540	172,410	292,080	200,000	225,000	225,000

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 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET FY 2022</u>	<u>ESTIMATED FY 2022</u>	<u>BUDGET FY 2023</u>
334,932	665,610	714,595	1,381,833	521,960	221,960	1,101,960

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 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
526,708	670,701	1,252,510	1,654,033	1,337,252	1,639,252	1,697,252

REVENUE ITEM: Interest on Investments: Water & Sewer Fund

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET FY 2022</u>	<u>ESTIMATED FY 2022</u>	<u>BUDGET FY 2023</u>
69,200	142,735	112,998	118,553	125,000	125,000	125,000

REVENUE ITEM: Water and Sewer Usage

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

This fee schedule is effective July 1, 2022:

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.	\$8.58	\$8.22	1	\$3.07	\$3.44	\$3.32
¾" Comm.	8.58	8.22	1	3.07	3.44	3.32
1"	31.56	30.88	4	3.07	3.44	3.32
1-1/2"	63.12	61.76	8	3.07	3.44	3.32
2'	151.70	144.40	20	3.07	3.44	3.32
3'	328.40	315.20	40	3.07	3.44	3.32
4'	601.60	577.00	80	3.07	3.44	3.32
6'	1257.00	1,209.00	160	3.07	3.44	3.32
8'	2672.00	2,563.00	320	3.07	3.44	3.32
Irrigation				3.44	3.44	

BASE:

Over 14,900 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 23. Water rate have gone up 3 cents per thousand and sewer rates have increased by 5 cents per thousand.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET FY 2022</u>	<u>ESTIMATED FY 2022</u>	<u>BUDGET FY 2023</u>
13,172,254	13,760,863	13,821,681	14,284,923	14,975,000	15,427,000	15,891,000

REVENUE ITEM: Water Taps

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article II, Division 2, Section 15-42 and 15-44**FUND:** Utility **ACCOUNT CODE:** 02-370-210

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

<u>Meter Capacity</u> <u>(gpm)</u>	<u>Normal Op. Range</u> <u>(gpm)</u>	<u>Meter Size</u>	<u>Tap Fee</u>
24	2 - 30	3/4"	\$1,080
40	2 - 50	1"	1,180
80	5 - 100	1-1/2"	1,620
128	8 - 160	2" D.M.	2,560
128	4 - 200	2" Turbine	2,220
280	5 - 450	3" Turbine	7,055
256	4 - 320	3" Compound	7,055
800	15 - 1250	4" Turbine	6,630
400	6 - 500	4" Compound	6,630
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 a rate change. The change was the result of an internal study that showed existing rates were 20% below the City's actual costs. Next fiscal year will be the final year of a five year plan.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
94,560	72,700	97,815	194,281	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	\$600.00
6"	Over 120 Units	840.00
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 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
31,132	25,500	14,900	35,166	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	\$3,696	\$3,103
Condominium	3,696	3,103
Hotel/Motel (Per Bedroom)	924	776
Mobile Home	3,696	3,103
Restaurant (Per Seat)	370	310
Business Office/Small Store (per employee)	231	194

BASE:

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

COMMENTS:

This revenue source is projected to decline next fiscal year.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
2,660,596	1,782,927	1,102,820	2,624,568	2,500,000	2,500,000	2,000,000

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 2022.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
57,404	63,268	54,944	52,497	\$80,000	\$80,000	\$80,000

REVENUE ITEM: Service Charges

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
65,332	69,165	59,129	84,718	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 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
2,894,711	2,920,715	2,947,291	2,975,561	2,990,000	3,000,000	3,015,000

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 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
11,290	11,620	10,709	11,021	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. This revenue source has shown very strong growth over the last two seasons.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET FY 2022</u>	<u>ESTIMATED FY 2022</u>	<u>BUDGET FY 2023</u>
3,844,368	3,919,670	3,671,284	4,385,508	4,032,750	4,104,000	5,125,250

REVENUE ITEM: Local Accommodation Tax & Hospitality Tax/Penalties

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 5, Chapter 7, Sections 5-7-10 and 5-7-30.

Code of Ordinances City of North Myrtle Beach, Chapter 7, Article IV.

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

Horry County: Accommodations and Hospitality – 1½%.

BASE:

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

COMMENTS:

This revenue should be significantly higher for FY 2023.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET FY 2022</u>	<u>ESTIMATED FY 2022</u>	<u>BUDGET FY 2023</u>
6,107,866	6,222,012	10,735,013	13,667,328	13,800,000	21,250,000	21,750,000
Hospitality Fee Penalties 8,144	16,731	30,848	63,446	18,000	50,000	50,000

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 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
4,417,560	5,150,805	5,204,233	5,450,609	5,285,000	6,300,000	6,350,000

REVENUE ITEM: Solid Waste Late Payment Penalties

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET FY 2022</u>	<u>ESTIMATED FY 2022</u>	<u>BUDGET FY 2023</u>
23,643	26,335	24,816	26,295	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.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
2,495,937	2,608,282	2,176,880	2,579,261	2,720,000	3,019,000	3,386,800

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 source has recovered and should show growth for next fiscal year.

REVENUE HISTORY:

<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>BUDGET</u> <u>FY 2022</u>	<u>ESTIMATED</u> <u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>
2,104,146	2,089,198	1,740,706	1,721,280	2,083,500	2,089,500	2,158,500

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.

ORDINANCE

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET, ITS REVENUES, AND EXPENDITURES FOR FISCAL YEAR 2023

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

- Section 1.** That the attached Budget, prepared by the City Manager of the City of North Myrtle Beach, South Carolina, which Budget is incorporated and adopted herein and made a part hereof as “Exhibit A”, and is hereby adopted and established by the Mayor and Council of the City of North Myrtle Beach, as the Budget for the City for the Fiscal Year of 2023.
- Section 2.** That the Budget shall be for the period beginning July 1, 2022 and ending June 30, 2023, and that said Budget shall be for appropriations and expenditures for the several functions, agencies and departments, and the legal limit of expenditures for the City of North Myrtle Beach.
- Section 3.** The City Manager shall have authority to transfer funds within any of the above several categories and such transfers shall be entered on the books of account of the City.
- Section 4.** The sums appropriated and set forth in the detailed schedule for personal services shall be paid in accordance with the Pay Plan adopted by City Council, an official copy of which shall be maintained in the office of the City Manager and in the office of the Finance Director. It is the intention of City Council that salaries set forth in the Classification and Compensation Plan shall be paid bi-weekly. Bi-weekly payments shall be one twenty-sixth (1/26) of the annual salary. The City’s Classification and Pay Plan has been incorporated into the Budget document and is located in the Personnel Report section of the Budget document.
- Section 5.** All sums received by the City of North Myrtle Beach from any source whatsoever, unless by law designated for some special fund or purpose, may be used in meeting the disbursements in Section 2. Should the revenue received from all sources exceed the amount estimated, such excess shall be allocated in the appropriated fund, subject to further action of City Council.

Section 6. Effective July 1, 2022, the monthly base charge and volume charges for water service shall be based upon the following schedule of rates and charges:

<u>Water Meter Size (inches)</u>	<u>Minimum Volume Charge 1,000 gal. Per ERU</u>	<u>Volume Charge-Commercial Per 1,000 Gallons</u>	
		<u>1-30</u>	<u>Over 30</u>
3/4	\$ 8.58	\$3.07	\$3.44
1	31.56	3.07	3.44
1-1/2	63.12	3.07	3.44
2	151.70	3.07	3.44
3	328.40	3.07	3.44
4	601.60	3.07	3.44
6	1,257.00	3.07	3.44
8	2,672.00	3.07	3.44
Irrigation Meter		3.44	3.44

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

Section 7. Effective July 1, 2022, the monthly base charge and volume charge for sewer service shall be based upon the following schedule of rates and charges:

<u>Water Meter Size(Inches)</u>	<u>Minimum Volume Charge 1,000 Gallons Per ERU</u>	<u>Volume Charge</u>
		<u>Per 1,000 Gallons Used</u>
3/4	\$ 8.22	\$ 3.32
1	30.88	3.32
1-1/2	61.76	3.32
2	144.40	3.32
3	315.20	3.32
4	577.00	3.32
6	1,209.00	3.32
8	2,563.00	3.32

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

Section 8. Effective October 1, 2022 the charge for water and wastewater Capital Recovery Fees per ERU will be based upon the following schedule:

<u>Type of Capital Recovery Fee</u>	<u>Charge Per ERU</u>
Water	\$3,696
Wastewater	3,103

Section 9. Water & Sewer Tap Fees will increase by 20% to reflect actual costs of the various taps.

Section 10. This Ordinance shall be effective July 1, 2022.

Section 11. This ordinance supersedes any other inconsistent ordinance.

DONE, RATIFIED AND PASSED, THIS _____ DAY OF _____, 2022.

ATTEST:

Mayor Marilyn Hatley

City Clerk

APPROVED AS TO FORM:

City Attorney

FIRST READING: _____
SECOND READING: _____

REVIEWED:

City Manager

ORDINANCE: _____

ORDINANCE

**AN ORDINANCE TO SET THE TAX LEVY FOR
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FOR FISCAL YEAR 2023**

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

Section 1. That in the laws of the State of South Carolina, and codes of the City of North Myrtle Beach, South Carolina, for the purpose of defraying all expenses, the paying of interest on outstanding bonded debt and for the principal due on outstanding bonds as they mature, from the first day of July 2022 through the thirtieth day of June 2023 and for other proper corporate purposes, there being, and is hereby imposed and levied and shall hereinafter be collected, the following taxes:

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

GENERAL FUND OPERATION MILLAGE	<u>45.0</u>
TOTAL FY 2022 MILLAGE	45.0

Fourty Five (45.0) mills on each One Hundred Dollars (\$100.00) of assessed value, which will produce Four Dollars and Fifty Cents (\$4.50) of taxes for each One Hundred Dollars (\$100.00) of assessed valuation.

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

Section 3. That when the taxes and assessments or any portion thereof charged against any property or person on the duplicate for the current fiscal year are not being paid before January 16, 2023, or thirty (30) days after the mailing of the tax notices, whichever occurs later, the County Auditor shall add a penalty of three percent (3%) on the County duplicate, and the County Treasurer shall collect the penalty; and, if the taxes, assessments, and penalty are not paid before February 2, 2023, an additional penalty of seven percent (7%) must be added by the County Auditor on the County duplicate and collected by the County Treasurer; and, if the taxes, assessments, and penalties are not paid before March 17, 2023, an additional penalty of five percent (5%) must be added by the County Auditor on the duplicate, and collected by the County Treasurer; and, if taxes, assessments, and penalties are not paid before March 17, 2023, the County Treasurer shall issue his Tax Execution to the officer authorized and directed to collect delinquent taxes, assessments, penalties, and costs for their collection. The United States postmark is the determining date for mailed payments.

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

Section 5. This Ordinance shall be effective July 1, 2022, and supersedes any other inconsistent ordinances.

DONE, RATIFIED AND PASSED THIS _____ DAY OF JUNE, 2022.

MARILYN B. HATLEY, MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

REVIEWED:

CITY MANAGER

FIRST READING:_____

SECOND READING:_____

