

REQUEST FOR CITY COUNCIL CONSIDERATION

Meeting Date: June 19, 2023

Agenda Item: 7C	Prepared by: Randy Wright, Finance Director
Agenda Section: New Business: Ordinance. First Reading	Date: June 12, 2023
Subject: Ordinance to provide for the adoption of the Budget for FY 2024	Division: Finance

Background:

During December of 2022, staff began to develop budget alternatives and preliminary revenue and expenditure estimates for the budget period beginning July 1, 2023 and ending June 30, 2024. This information was assembled and presented to City Council for their review during the Annual Budget Retreat held on April 17-18, 2023.

During the budget retreat, City Council reviewed the City Manager's budget and came to a consensus concerning the FY 2024 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.

Recommended Action:

Approve or deny the proposed ordinance on first reading

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

ORDINANCE

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET, ITS REVENUES, AND EXPENDITURES FOR FISCAL YEAR 2024

**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 2024.
- Section 2.** That the Budget shall be for the period beginning July 1, 2023 and ending June 30, 2024, 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, 2023, 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	\$ 8.62	\$3.11	\$3.48
1	31.72	3.11	3.48
1-1/2	63.44	3.11	3.48
2	152.50	3.11	3.48
3	330.00	3.11	3.48
4	604.80	3.11	3.48
6	1,263.40	3.11	3.48
8	2,684.80	3.11	3.48
Irrigation Meter		3.48	3.48

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, 2023, 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	\$ 8.30	\$ 3.40
1	31.20	3.40
1-1/2	62.60	3.40
2	146.00	3.40
3	318.40	3.40
4	583.40	3.40
6	1,221.80	3.40
8	2,588.60	3.40

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

Section 8. Effective October 1, 2023 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	\$3,881
Wastewater	3,258

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, 2023.

Section 11. This ordinance supersedes any other inconsistent ordinance.

DONE, RATIFIED AND PASSED, THIS _____ DAY OF _____, 2023.

ATTEST:

Mayor Marilyn Hatley

City Clerk

APPROVED AS TO FORM:

City Attorney

FIRST READING: 6.19.2023
SECOND READING: _____

REVIEWED:

City Manager

ORDINANCE: _____

**City of
North Myrtle Beach**

**Fiscal Year
2024**

**Proposed
Budget**

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2024 BUDGET
TABLE OF CONTENTS

BUDGET INTRODUCTION & GENERAL INFORMATION

Foreword & Budget Policies.....	1-8
Principal Officials	9
Mission Statement	10
City Manager’s Budget Message	11

FINANCIAL SUMMARIES

Capital Summary – All Funds	12-19
General Fund Summaries	20-29

Governmental Fund Types

GENERAL FUND

General Fund Expenditures – General Government Department	30-45
General Fund Expenditures – Information Services Department	46-51
General Fund Expenditures – Finance Department	52-61
General Fund Expenditures – Public Safety Department	62-85
General Fund Expenditures – Planning & Development Department	86-93
General Fund Expenditures – Public Works Department	94-103
General Fund Expenditures – Parks & Recreation Department	104-125
General Fund Expenditures – Debt Service and Other Financing Uses	126-131

Special Revenue Funds

ACCOMMODATIONS TAX FUND

Revenue & Expenditure Comparison and List of Projects	132-139
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Capital Improvement Funds

CAPITAL IMPROVEMENT FUNDS

Storm Water Drainage Fund	140-143
Park Improvement Fund	144
Capital Improvement Fund	145
Street Improvement Fund	146
Beach Renourishment Fund	147
Cherry Grove Dredge Fund	148-149

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA

FISCAL YEAR 2024 BUDGET

TABLE OF CONTENTS (continued)

Enterprise Fund Types

WATER & SEWER FUND

Revenue & Expense Comparison	150-151
Detail of Revenues & Summary of Expenses.....	152
Performance Benchmarks, Goals & Priorities	153
Detail of Capital from Operating Budget.....	154
Impact Fees Summary	155
Water & Sewer Fund Expenses by Division	156-166

SOLID WASTE FUND

Revenue & Expense Comparison	167-169
Detail of Revenues & Summary of Expenses.....	170
Performance Benchmarks, Goals & Priorities & Detail of Capital	171
Solid Waste Fund Expenses by Division	172-185

BEACH SERVICES FUND

Revenue & Expense Comparison	186-187
Detail of Revenues & Summary of Expenses.....	188
Performance Benchmarks, Goals & Priorities & Detail of Capital	189
Beach Services Fund Expenses by Division	190-195

AQUATICS & FITNESS CENTER FUND

Revenue & Expense Comparison	196-197
Detail of Revenues & Summary of Expenses.....	198
Performance Benchmarks, Goals & Priorities & Detail of Capital	199
Aquatic & Fitness Center Fund Expenses by Division	200-210

NMB ENTERPRISE FUND

Detail of Revenues & Summary of Expenses.....	211-212
Performance Benchmarks, Goals & Priorities & Detail of Capital	213
NMB Enterprise Fund Expenses by Division	214-221

INSURANCE RESERVE FUND

Summary of Revenue & Expenses	222-223
Insurance Reserve Fund Expenses by Division.....	224-225
Performance Benchmarks, Goals & Priorities	226-227

Additional Information

PERSONNEL

Personnel Report	228-231
Pay & Compensation Plan	232-238
Employee Benefits	239-240

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA

FISCAL YEAR 2024 BUDGET

TABLE OF CONTENTS (continued)

REVENUE MANUAL

General Fund	241-265
Water & Sewer Enterprise Fund (including Impact Fees)	266-272
Storm Water Drainage Fund	273-274
Accommodations Tax Fund	275
Local Accommodations & Hospitality Tax Funds	276
Solid Waste Fund	277-278
Beach Services Fund	279
Aquatic Center Fund	280

APPENDICES

APPENDIX I - Glossary of Terms	281-286
APPENDIX II - Ordinance: Tax Levy	287-288
APPENDIX III - Ordinance: Adoption of the FY 2024 Budget.....	289-291

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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2023-2024 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.

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 2024 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

FY 2024 BUDGET CALENDAR

Feb. 1 – Mar. 15	-	Budget discussions with Department Heads.
Mar. 15 – Mar. 21	-	Prepare budget spreadsheet per various department discussions.
Mar. 21 – Mar. 28	-	Review and compilation of preliminary budgets for all funds.
Mar. 29 – Mar. 31	-	City Manager reviews Proposed Budget from Finance Dept.
Apr. 1 – Apr. 8	-	Compilation of Budget Retreat Manual.
Apr. 17 – Apr. 18	-	Budget Retreat
Apr. 19 – May 19	-	Finance Department writes the FY 2024 Budget.
May 20	-	City Manager prepares Budget Message.
May 23 – June 8	-	FY 2024 Proposed Budget reviewed and printed.
June 13	-	FY 2024 Proposed Budget submitted to Council.
	-	Public Hearing/First Reading of Proposed FY 2024 Budget Ordinance by City Council.
June 20	-	Second Reading of Proposed FY 2024 Budget Ordinance by City Council.
June 21 - 24	-	FY 2024 Budget Finalized.
June 30	-	Distribution of FY 2024 Budget Document.

Preliminary discussions between the City Manager, Finance Director, Finance Staff and department heads took place during November to determine departmental needs and direction. The results of these discussions are assembled along with financial forecasts and presented to City Council at the annual Budget Retreat. During the Budget Retreat, City Council establishes goals, priorities, policies, and budget parameters for the upcoming fiscal year. Based on guidance given by Council at the retreat, a proposed budget is developed and submitted for consideration by City Council and the public prior to the beginning of the new fiscal year. The proposed budget receives a public hearing before adoption, and requires two reading 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 2023-2024 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 2024 that is budgeted at \$1,920,000.

Accommodations Tax 65% Funds: The 65% money can be used to assist the City in offsetting the cost of tourist related expenses such as Public Safety, beach, recreation, roads, drainage, intersection improvements, etc., as well as amounts to outside agencies that are tourist related.

North Myrtle Beach Tourism Expenditures: The City of North Myrtle Beach continues to make tourism a top priority. The City will promote and market the NMB Sports Park throughout the nation for events such as Ultimate Frisbee, high school athletics, college softball and numerous other tournaments and activities during FY 2024. 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 2024 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 the same as the previous fiscal year and 7.9 mils will still be used to fund the expansion of the Sports/Tourism Park.
2. Business License Fees will remain the same for FY 2024 as the previous fiscal year.
3. Water Fees will change in accordance with any rate change from GSWSA which is 4 cents water and 8 cents sewer. The annual 5% increase for Impact Fees will be imposed as of October 1, 2023. Tap fees for both water and sewer will increase by 20% for this year to reflect actual costs.
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 2024. 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. A pay increase of 5% will become effective for the first full pay period in July.

8. The General Fund is presented with a balanced budget.
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 2024. 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. Substantial amounts in excess of the 35% Policy will be used to fund the Emergency Operations Center Phase I.
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 lobbyists to obtain State funds for ocean outfalls and other major infrastructure projects.
20. The Cherry Grove Dredging Project will continue through FY 2024 which includes the final stages of the 2nd dredge 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 receive a pay increase after the election in November.
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 will continue for this fiscal 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 \$250,000 and provide additional services along tourist and commercial areas.
33. Construction on the new Emergency Operations Center and Fire Station 7 are budgeted for FY 2024.

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City of North Myrtle Beach, South Carolina

PRINCIPAL OFFICIALS

July 1, 2023

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 Ryan Fabbri
Finance Director Randy J. Wright
Information Services Director Rob E. Foor
Parks and Recreation Director Matt Gibbons
Planning and Development Director James W. Wood
Public Works Director/City Engineer Kevin D. Blayton
Chief of Police..... Dana Crowell
Chief of Fire Rescue/Emergency Preparedness Director..... Billy Floyd
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, 2023

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, 2024.

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 2024 is 45.0 mils which is the same millage rate as the previous fiscal year. The overall budget for FY 2024 will be \$177,865,693 compared to \$163,928,975 for the previous fiscal year.

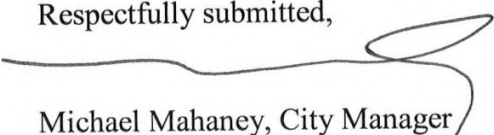
This budget contains adjustments to Water & Sewer Fees as well as Tap Fee in the Water and Sewer Fund. A discussion of each of these fee adjustments is in the Budget Policies Section of the Budget Document.

Total full-time employment will increase to 483 positions from the previous 459 for FY 2023. The increase includes six new Public Safety Officer positions that will be funded by a Federal Cops Grant at 100% for the first three years as well as five new positions in the Sanitation and various other positions throughout the other departments.

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 good condition well the majority of the city's infrastructure is also in good to excellent condition. The financing of needed equipment on a pay-as-you-go basis is only possible when a community experiences steady growth like that of North Myrtle Beach.

A summary of capital/other infrastructure by fund and department is provided in the following table for the 2024 Fiscal Year. Capital expenditures make up a significant portion of the total budgetary expenditures of \$177,865,693 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	\$ 680,000
Finance	250,000
Information Services	1,100,000
Public Safety	15,932,000
Planning & Development	-
Public Works	34,359,000
Recreation & Parks	27,494,500
Total Capital	\$ 79,815,500

<u>Fund</u>	<u>Total Capital</u>
General	\$ 2,640,000
Water & Sewer	8,960,000
Stormwater Drainage	13,000,000
Park Improvement	24,000,000
Capital Improvement	17,350,000
Street Improvement	7,200,000
Beach Renourishment	1,500,000
Cherry Grove Dredging	-
Solid Waste	3,706,000
Beach Services	39,500
Aquatics & Fitness Center	1,350,000
NMB Enterprise	70,000
Total Capital	\$ 79,815,500

GENERAL FUND CAPITAL

Capital purchases within the General Fund for FY 2024 have increased from the previous fiscal year. Budgeted capital purchases still make up only a small percentage of the overall expenditures of the General Fund because many of the ongoing capital purchases of the government are funded in other capital project funds.

Timely replacement of motorized equipment is necessary in order to ensure the most efficient delivery of services. This policy is evident in the replacement of vehicles with high mileage or use. Vehicles, such as fire trucks, construction equipment and pickup trucks are replaced based upon a set replacement schedule that has been followed in this budget cycle. This replacement policy ensures that equipment being utilized by

employees for the public is in good working order, which protects the interests of those who work, live, and vacation in North Myrtle Beach.

The following table lists the various General Fund capital purchases for FY 2024:

GENERAL FUND CAPITAL ITEMS PROPOSED		
Division	Description	FY 24 PROPOSED
Personnel	Software	\$ 80,000
Information Services	Computers/Technology/Software	500,000
Pub. Safety - Admin.	Vehicle	57,000
Pub. Safety - Patrol	Patrol Vehicles (12)	720,000
	Hand Held Radios	192,000
	In-car Radios	79,000
Community Services	Beach Patrol Vehicle	50,000
	Comm. Srvs. Vehicles (2)	105,000
	ATV	20,000
	Jet Ski	20,000
Detectives	Vehicle	44,000
P.S. Training	Vehicle	55,000
Fire Suppression	Various Non-Mobile Equipment	80,000
Fire Inspection	Various Non-Mobile Equipment	10,000
Streets	Trucks (2)	110,000
Recreation - Athletics	Bleachers	80,000
Parks - Parks/Sports Com.	Blower, Sprayer & Infield Groomer	58,500
Parks - Landscaping	Turf Airifier	18,000
Parks & Beach	McLean Park Restroom Renovation	100,000
	Lift	45,000
Parks Admin.	Trucks (2)	98,000
	Carts (2)	23,000
Custodial Services	Floor Scrubber	12,500
Vehicle Maintenance	Shop Improvements	35,000
	Shop Equipment	48,000
GRAND TOTALS		<u>\$ 2,640,000</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 2025 through FY 2028:

<u>Category</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Building, Land & Improvements	\$ 0	\$ 0	\$ 0	\$ 0
Heavy Equipment	0	130,000	0	80,000
Office Equipment	175,000	175,000	175,000	175,000
Motor Vehicles	947,200	949,500	975,500	764,500
Other Equipment	<u>762,000</u>	<u>362,000</u>	<u>332,000</u>	<u>158,000</u>
TOTAL General Fund Capital	<u>\$1,884,200</u>	<u>\$1,616,500</u>	<u>\$ 1,482,500</u>	<u>\$1,177,500</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 2028.

WATER AND SEWER FUND

Several major infrastructure improvements are budgeted for the Water and Sewer Fund for FY 2024. Due to the estimated cost of several of these 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 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 \$8,960,000 on capital projects/equipment for FY 2024. These projects are split between impact fees and operating revenues. The largest capital expenditures will be for various major water projects such as the ground storage tank, water tower and high service pump facility. 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 24 PROPOSED
Finance/Utility Billing	Radio Telephone Read/Computer Updates	\$ 250,000
	Trucks	-
PW/Administration	GIS Mapping, Modeling, Asset Mgt	250,000
	Trucks	-
PW/Wastewater Tr.	Aerators	75,000
	Electrical Panel Upgrades	75,000
	Chemical Tanks	-
	Trucks	65,000
	Auma Actuators	50,000
	Tractor	90,000
	Mower	-
PW/Wells & Lifts	Pump Station Telemetry	-
	Pump Impr. (High Srv. Pump Station)	50,000
	Boom Truck/Pickup Trucks	185,000
	Portable Generator	70,000
	Pump Station Improvements	150,000
	Sewer Pump Station Upgrades/Repl.	150,000
PW/Construction	Crew Trucks/Pickup Trucks	-
	Boring Tools/Shoring Tools/SCBA's	95,000
	Rubber Tire Backhoes	-
	Pipe Locator	30,000
	Kabota Mini Excavator	-
	Vac Truck	375,000
	GRAND TOTALS	<u>\$ 1,960,000</u>

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

FY 2024 Budgeted

Water Projects:

Water Tower LRNR Area	1,500,000
Ground Storage Tank	2,000,000
Water Line Replacements/Upgrades	2,000,000
HSPS Electrical/Control Upgrades	1,500,000
Total Water Projects	<u>\$ 7,000,000</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 2024 are as follows:

FY 2024 Budgeted

Beach Access Impr. OCRM Grant	\$ 100,000
Sidewalk/Bicycle Lane	150,000
Champions Blvd.	3,500,000
Road Intersection Improvements	350,000
Road Resurfacing	2,000,000
City Gateway Monuments	600,000
In-House Paving/Resurfacing	500,000
Total Street Improvement Fund	<u>\$ 7,200,000</u>

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

The largest projects for FY 2024 are associated with road resurfacing projects throughout the city and the construction of Champions Blvd by the Sports & Tourism Park. Underground utilities and other expenditures are budgeted within the fund but are not reflected above since these various costs are not capitalized.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for financial resources used for capital asset replacement, acquisition, and construction for general governmental activities. The projects for FY 2024 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 \$17,350,000 of which \$12,000,000 is for the new Emergency Operations/Data Center & Fire Station #7.

Other major purchases for this fund will include two new fire vehicles, pickle ball courts, street equipment and the continued expansion of the citywide camera system.

	FY 2024 Budgeted	
Emergency Operations Center/ Fire Station 7	\$	12,000,000
Street Equipment		750,000
IT In-House CIP		600,000
Parking Lot Improvements		500,000
Pickle Ball Courts		1,000,000
Fire Trucks		1,000,000
Citywide Camera System		1,500,000
Total Capital	\$	17,350,000

CHERRY GROVE DREDGING FUND

This fund will record all activity of the Cherry Grove Dredging Project for FY 2024. The capital expenditure for this year are \$1,500,000 for removal of dredge materials. 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 \$3,706,000 of equipment/improvements to be bought in FY 2024 of which the largest portion is for transfer station/yard improvements of \$1,250,000.

Equipment outlays for fiscal years FY 2025 through FY 2028 are projected as follows:

<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
\$1,720,000	\$1,165,000	\$1,576,000	\$835,000

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 \$13,000,000 for FY 2024 of which \$12,000,000 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 2025 will see the completion of the outfall at 18th Avenue North as well as establishing funds for the next ocean outfall to begin possibly in FY 2026 if additional grants can be obtained. The total funding for 18th Avenue North is estimated at \$27,000,000.

AQUATIC & FITNESS CENTER FUND

Capital equipment for the Aquatics & Fitness Center will be very small over the next five years, ranging from \$50,000 to \$30,000 annually. However, funds to develop a plan to expand the center have been budgeted for this Fiscal Year.

BEACH SERVICES FUND

Capital expenditures for Beach Services and Lifeguards will be \$39,500 for FY 2024. 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 2024 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

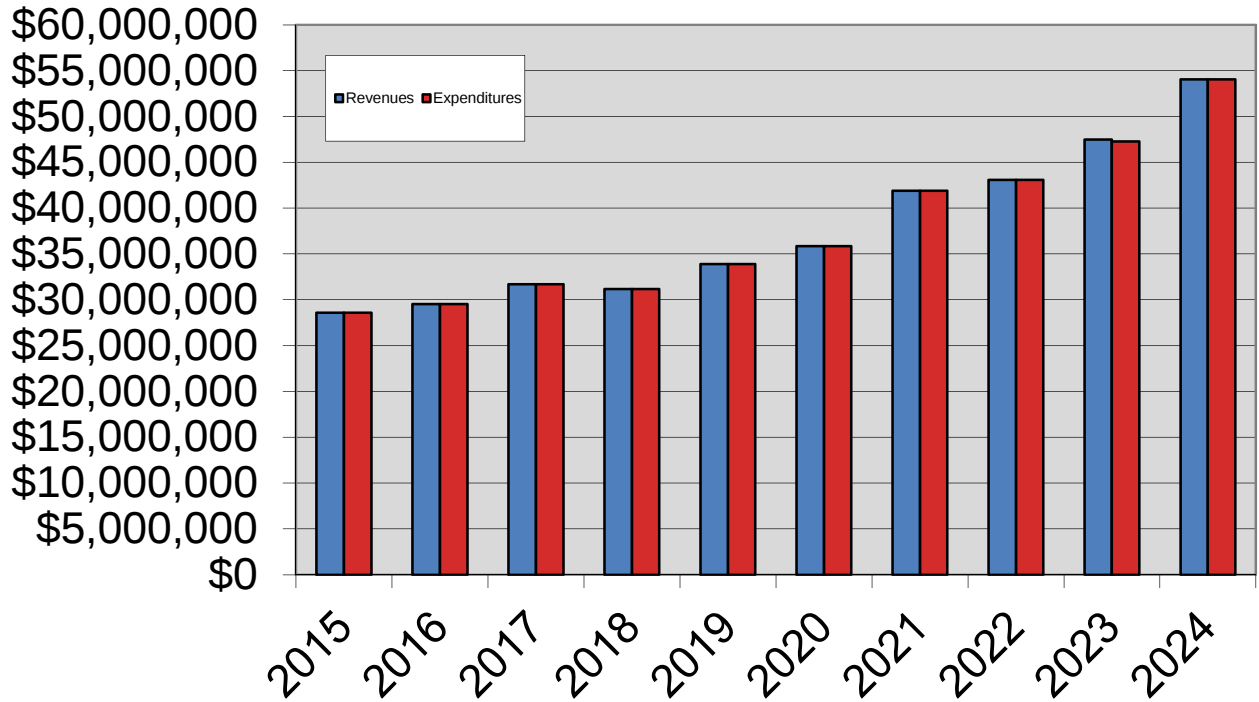
The City purchased 96 acres attached to the North Myrtle Beach Sports & Tourism Park for expansion. The expansion is budgeted for fiscal years 2024 and 2025. Construction costs are budgeted at \$24,000,000 and \$4,000,000 for the following fiscal year. The funding will come from a general obligation bond as well as transfers from the Local Hospitality Fee Fund.

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GENERAL FUND SUMMARY

GENERAL FUND

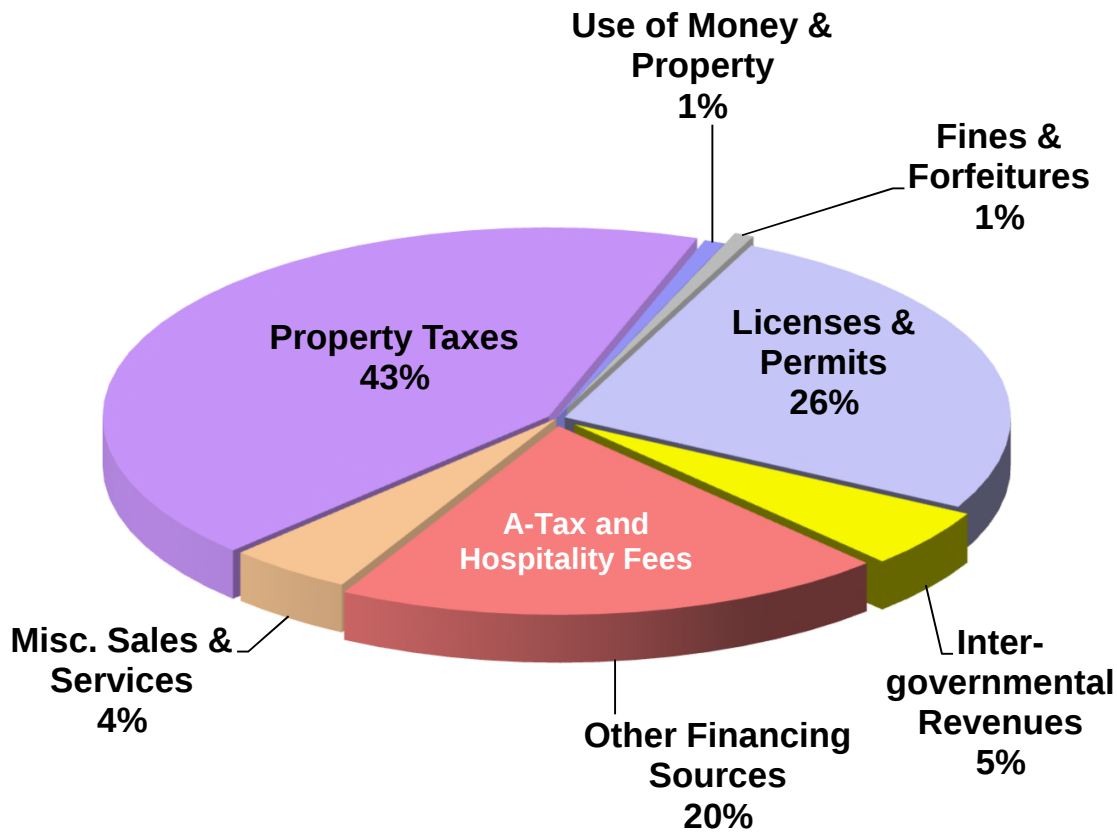
REVENUES AND EXPENDITURES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS



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 43%. Licenses and Permits are the second significant revenue source making up 26% of the FY 2024 budget. The third largest source of revenues is 20% 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
Current Property Taxes	\$ 19,811,181	\$ 20,461,922	\$ 20,950,000	\$ 22,300,000	\$ 22,700,000
Delinquent Property Taxes	435,190	471,871	460,000	460,000	490,000
Licenses & Permits	11,171,650	13,405,865	11,903,500	13,592,400	14,033,500
Fines & Forfeitures	196,654	385,789	346,000	402,392	384,000
Use of Money & Property	236,919	265,659	407,000	312,000	407,000
Intergovernmental Revenues	2,675,344	2,912,890	2,531,060	2,589,547	2,724,100
Sales & Services	1,654,033	1,724,618	1,697,252	1,736,250	1,790,252
Miscellaneous	809,732	680,633	660,000	635,000	660,000
Other Financing Sources	6,426,718	11,796,777	8,531,051	8,531,051	10,857,800
TOTAL	\$ 43,417,421	\$ 52,106,024	\$ 47,485,863	\$ 50,558,640	\$ 54,046,652

MILLAGE RATE AND ESTIMATED TAX COLLECTIONS FISCAL YEAR ENDING JUNE 30, 2024

	FY 2021 ACTUAL 37.1MILS	FY 2022 ACTUAL 45.0MILS	FY 2023 BUDGETED 45.0MILS	FY 2023 ESTIMATED 45.0MILS	FY 2024 BUDGETED 45.0MILS
Real & Personal Property	\$ 20,294,396	\$ 20,969,941	\$ 21,400,000	\$ 22,800,000	\$ 23,200,000
Estimated Non-Collectible	(483,215)	(508,019)	(450,000)	(500,000)	(500,000)
TOTAL CURRENT	\$ 19,811,181	\$ 20,461,922	\$ 20,950,000	\$ 22,300,000	\$ 22,700,000
Delinquent Property Taxes	285,137	338,784	310,000	310,000	340,000
Tax Penalties	150,053	133,087	150,000	150,000	150,000
TOTAL DELINQUENT	\$ 435,190	\$ 471,871	\$ 460,000	\$ 460,000	\$ 490,000
TOTAL TAX REVENUE	\$ 20,246,371	\$ 20,933,793	\$ 21,410,000	\$ 22,760,000	\$ 23,190,000

FISCAL YEAR ENDING JUNE 30, 2024
DETAIL OF REVENUE
GENERAL FUND

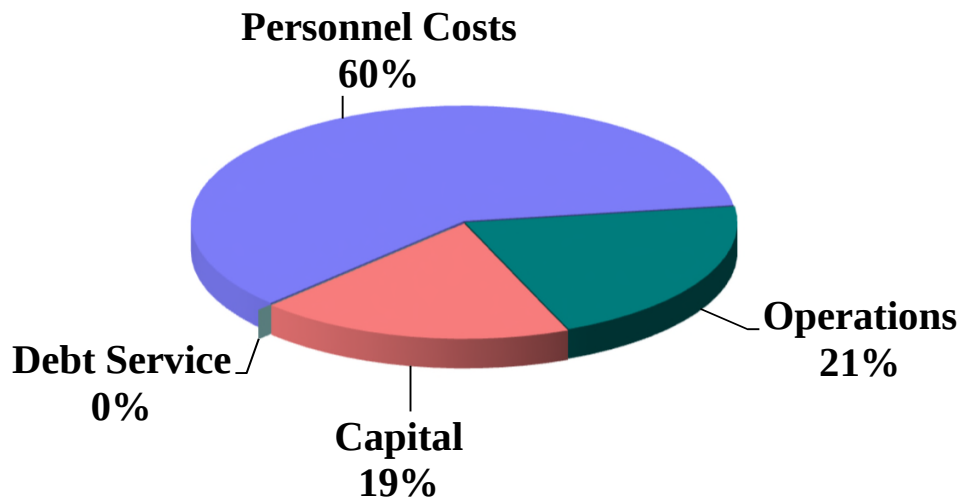
	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
Beginning Fund Balance	\$ 12,075,469	\$ 16,433,118	\$ 20,448,871	\$ 21,235,079	\$ 20,448,871
TAXES:					
Current Taxes	19,811,181	20,461,922	20,950,000	22,300,000	22,700,000
TOTAL CURRENT TAXES:	\$ 19,811,181	\$ 20,461,922	\$ 20,950,000	\$ 22,300,000	\$ 22,700,000
Delinquent Property Taxes	\$ 285,137	\$ 338,784	\$ 310,000	\$ 310,000	\$ 340,000
Tax Penalties	150,053	133,087	150,000	150,000	150,000
TOTAL DELINQUENT TAXES:	\$ 435,190	\$ 471,871	\$ 460,000	\$ 460,000	\$ 490,000
LICENSES & PERMITS:					
Business License Fees	\$ 7,710,840	\$ 9,613,890	\$ 8,150,000	\$ 9,800,000	\$ 10,100,000
Business License Penalties	80,376	49,730	81,000	81,000	81,000
Building Permits	986,557	1,202,802	950,000	1,100,000	1,100,000
Inspection Fees	6,594	7,555	7,500	7,500	7,500
Other Permits	13,505	80,725	15,000	17,900	15,000
Santee Cooper Franchise Fees	1,351,644	1,375,326	1,600,000	1,475,000	1,600,000
Horry Electric Franchise Fees	182,385	232,175	225,000	230,000	235,000
TWC Cable Franchise Fees	617,857	628,618	625,000	625,000	625,000
HTC Cable Franchise Fees	136,328	98,756	150,000	136,000	150,000
Gas Franchise Fees	85,564	116,288	100,000	120,000	120,000
TOTAL LICENSES & PERMITS	\$ 11,171,650	\$ 13,405,865	\$ 11,903,500	\$ 13,592,400	\$ 14,033,500
FINES & FORFEITURES:					
Fines / Bail Bonds	\$ 408,002	\$ 780,740	\$ 700,000	\$ 800,000	\$ 750,000
Victims Assistance	30,293	53,403	48,000	50,000	48,000
Improper Parking Fines	-	-	12,000	-	-
Seizures	-	12,392	5,000	12,392	5,000
Bail Bondsman Fee	-	-	1,000	-	1,000
Less transfer to State	(241,641)	(460,746)	(420,000)	(460,000)	(420,000)
TOTAL FINES & FORFEITURES	\$ 196,654	\$ 385,789	\$ 346,000	\$ 402,392	\$ 384,000
USE OF MONEY & PROPERTY:					
Interest	\$ 20,516	\$ 19,497	\$ 160,000	\$ 70,000	\$ 160,000
Property Rental	205,111	233,672	235,000	230,000	235,000
Purchasing Card Reimbursement	11,292	12,490	12,000	12,000	12,000
USE OF MONEY & PROPERTY:	\$ 236,919	\$ 265,659	\$ 407,000	\$ 312,000	\$ 407,000

FISCAL YEAR ENDING JUNE 30, 2024
DETAIL OF REVENUE
GENERAL FUND

	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
INTERGOVERNMENTAL:					
Local Government Tax	\$ 332,302	\$ 425,698	\$ 420,000	\$ 440,000	\$ 440,000
Homestead Exemption Tax	297,313	314,803	325,000	325,000	325,000
Heavy Equipment Tax	1,473	-	-	-	-
Business Inventory Tax	37,113	37,150	36,600	36,600	36,600
Accommodations Tax	255,816	362,824	335,000	365,000	370,000
Admissions Tax	-	-	-	-	-
Motor Carrier Tax	68,951	94,047	75,000	94,047	75,000
TNC Local Asses. Fees	8,463	19,755	12,500	12,000	12,500
Alcoholic Beverage Permit Fees	292,080	224,520	225,000	225,000	225,000
Government Grants	1,339,873	1,392,133	1,050,000	1,050,000	1,200,000
Horry County Recreation Grant	41,960	41,960	51,960	41,900	40,000
TOTAL INTERGOVERNMENTAL	\$ 2,675,344	\$ 2,912,890	\$ 2,531,060	\$ 2,589,547	\$ 2,724,100
SALES & SERVICES:					
Miscellaneous	\$ 191,701	\$ 47,488	\$ 40,000	\$ 40,901	\$ 40,000
Parking Lot Collections	992,700	1,068,032	1,150,000	1,150,000	1,200,000
Credit Card Service Charge	33,543	33,559	12,000	20,000	20,000
GIS Data	-	-	500	-	500
Fire Protection	166,930	132,759	118,752	118,752	118,752
City Codes and Ordinances	3,575	4,075	10,000	5,000	10,000
Street Work	11,889	9,759	6,000	6,000	6,000
Beach Service Franchise Fees	152,831	161,808	150,000	150,000	150,000
Recreation League Fees	65,110	96,678	80,000	80,000	80,000
Recreation Instructor Fees	11,356	19,085	20,000	20,000	20,000
Recreation Misc. Fees	24,398	150,072	110,000	144,294	145,000
Sponsorships	-	1,303	-	1,303	-
TOTAL SALES & SERVICES	\$ 1,654,033	\$ 1,724,618	\$ 1,697,252	\$ 1,736,250	\$ 1,790,252
MISCELLANEOUS:					
Insurance Reimbursements	\$ 63,152	\$ 23,368	\$ 50,000	\$ 25,000	\$ 50,000
Forfeitures-401	43,845	100,272	60,000	60,000	60,000
Miscellaneous - Other	702,735	556,993	550,000	550,000	550,000
TOTAL MISCELLANEOUS	\$ 809,732	\$ 680,633	\$ 660,000	\$ 635,000	\$ 660,000
OTHER FINANCING SOURCES:					
Accommodations Tax Transfer	\$ 686,642	\$ 1,161,622	\$ 1,253,051	\$ 1,253,051	\$ 1,582,800
Local Accommodations Tax Transfer	2,617,093	4,041,978	3,500,000	3,500,000	4,200,000
Local Hospitality Tax Transfer	3,122,983	4,177,086	3,703,000	3,703,000	5,000,000
Other Fund Transfer In	-	-	75,000	75,000	75,000
HC Hosp Fees Settlement	-	2,416,091	-	-	-
TOTAL OTHER FIN. SOURCES:	\$ 6,426,718	\$ 11,796,777	\$ 8,531,051	\$ 8,531,051	\$ 10,857,800
TOTAL REVENUES:	\$ 43,417,421	\$ 52,106,024	\$ 47,485,863	\$ 50,558,640	\$ 54,046,652
TOTAL AVAILABLE RESOURCES:	\$ 55,492,890	\$ 68,539,142	\$ 67,934,734	\$ 71,793,719	\$ 74,495,523

GENERAL FUND EXPENDITURES BY TYPE -- FY 2024

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.

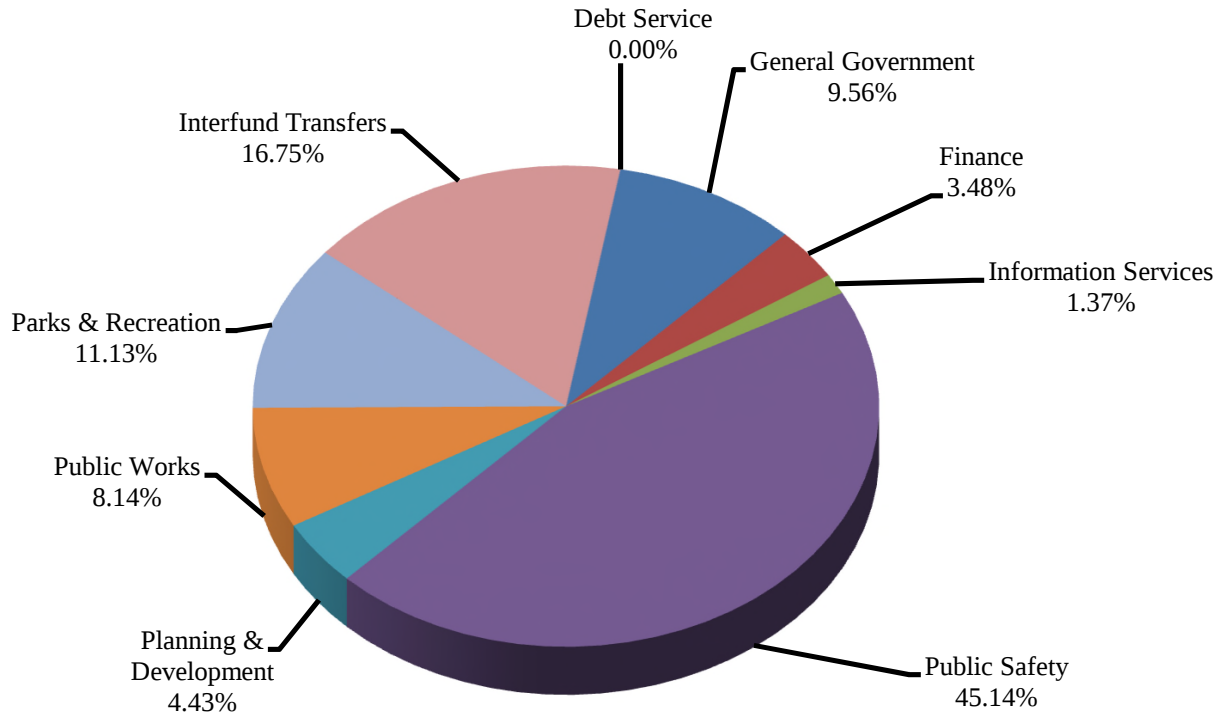
GENERAL FUND EXPENDITURES BY TYPE					
	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
Personnel and Training	27,313,118	29,118,263	32,843,387	33,447,535	37,708,331
Maintenance and Operations	8,927,571	11,399,607	10,515,139	12,479,187	13,133,460
Capital Expenditures	5,310,381	11,904,964	10,443,715	14,668,431	11,692,225
Debt Service Expenditures	1,250	-	-	-	-
TOTAL GENERAL FUND	\$ 41,552,320	\$ 52,422,834	\$ 53,802,241	\$ 60,595,153	\$ 62,534,016

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

GENERAL FUND EXPENDITURES BY DEPARTMENT -- FY 2024

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 54.4% 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 2021 ACTUAL*	FY 2022 ACTUAL*	FY 2023 BUDGETED*	FY 2023 ESTIMATED*	FY 2024 BUDGETED*
General Government	\$ 2,849,441	\$ 4,155,432	\$ 3,720,623	\$ 4,727,720	\$ 5,168,983
Finance	1,621,415	1,626,849	1,759,776	1,724,633	1,882,847
Information Services	834,133	879,365	761,373	734,012	741,182
Public Safety	17,298,977	19,759,143	20,453,066	21,564,156	24,395,927
Planning and Development	1,857,506	1,994,616	2,155,951	2,197,013	2,392,428
Public Works	3,566,285	3,821,435	4,021,035	4,259,639	4,397,405
Parks and Recreation	3,848,228	4,803,524	5,306,447	5,344,680	6,015,657
Debt Service	3,845,933	9,674,197	8,880,000	12,925,000	9,052,225
Interfund Transfers	1,250	-	-	-	-
TOTAL GENERAL FUND	\$ 35,723,168	\$ 46,714,561	\$ 47,058,271	\$ 53,476,853	\$ 54,046,654

* 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, 2024
SUMMARY OF EXPENDITURES
GENERAL FUND

DIV. NO.	DIVISION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
210	GENERAL GOVERNMENT SERVICES	\$ 1,115,448	\$ 1,447,072	\$ 1,466,926	\$ 1,836,163	\$ 2,034,662
211	LEGISLATIVE	223,265	369,246	416,354	398,170	441,140
221	ADMINISTRATIVE	287,981	522,118	491,322	465,471	490,676
232	CITY COURT	401,663	612,648	505,488	572,899	599,821
242	LEGAL	443,412	848,886	422,816	1,033,342	1,044,779
252	HUMAN RESOURCES	377,672	355,462	417,717	421,675	557,905
TOTAL GENERAL GOVERNMENT SERV.		\$ 2,849,441	\$ 4,155,432	\$ 3,720,623	\$ 4,727,720	\$ 5,168,983
262	INFORMATION SERVICES	834,133	879,365	761,373	734,012	741,182
TOTAL INFORMATION SERVICES		834,133	879,365	761,373	734,012	741,182
342	ACCOUNTING	243,644	272,455	350,370	312,014	369,788
352	REVENUE	1,286,328	1,253,885	1,263,073	1,280,500	1,354,456
822	PURCHASING	91,443	100,509	146,333	132,119	158,603
TOTAL FINANCE		1,621,415	1,626,849	1,759,776	1,724,633	1,882,847
411	PUBLIC SAFETY ADMIN.	1,237,384	1,418,497	1,367,605	1,252,853	1,505,212
422	UNIFORM PATROL	5,924,506	7,250,289	7,629,389	8,297,693	9,357,883
424	COMMUNITY SERVICES	1,015,439	1,143,818	1,060,019	1,116,145	1,469,628
431	DETECTIVES	1,290,356	1,202,319	1,157,332	1,201,045	1,421,589
442	COMMUNICATIONS/DETENTION	1,379,577	1,556,866	1,784,772	1,820,849	1,922,973
444	RECORDS	332,831	392,733	417,960	433,923	437,585
445	VICTIM RIGHTS ADVOCATE	92,227	97,363	108,251	103,755	112,408
452	PUBLIC SAFETY TRAINING	383,977	444,007	631,802	710,265	924,596
453	FIRE / RESCUE	5,341,421	5,676,901	5,804,918	6,143,440	6,712,706
454	FIRE PREVENTION/INSPECTION	301,259	576,350	491,018	484,188	531,347
TOTAL PUBLIC SAFETY		17,298,977	19,759,143	20,453,066	21,564,156	24,395,927
521	PLANNING	972,675	1,130,471	1,253,995	1,284,355	1,421,889
522	BUILDING	884,831	864,145	901,956	912,658	970,539
TOTAL PLANNING & DEVELOPMENT		1,857,506	1,994,616	2,155,951	2,197,013	2,392,428
652	STREETS / DRAINAGE	2,805,635	3,046,159	3,136,263	3,360,043	3,363,302
832	FLEET MAINTENANCE	257,390	178,686	341,950	310,659	404,286
842	FACILITY MAINT.	503,260	596,590	542,822	588,937	629,817
TOTAL PUBLIC WORKS		3,566,285	3,821,435	4,021,035	4,259,639	4,397,405
741	RECREATION (ADMINISTRATION)	377,065	423,377	442,053	398,778	446,014
742	RECREATION (ATHLETICS)	679,069	787,668	1,007,631	1,004,057	1,134,661
743	RECREATION (PROGRAMS/EVENTS)	498,259	840,379	921,503	898,088	921,757
750	PARKS-ROW MAINTENANCE	508,025	577,659	718,013	726,634	653,840
751	PARKS-PARK / SPORTS COMPLEX	326,709	360,096	396,279	365,245	451,715
752	PARKS-LANDSCAPING	337,582	433,726	547,937	485,393	540,466
753	PARKS-PARKS & BEACH	450,095	738,917	746,529	718,171	930,425
754	PARKS / GROUNDS	420,813	370,288	244,866	492,811	617,120
755	PARKS - CUSTODIANS	250,611	271,414	281,636	255,503	319,659
TOTAL PARKS AND RECREATION		3,848,228	4,803,524	5,306,447	5,344,680	6,015,657
911	DEBT SERVICE	1,250	-	-	-	-
915	OTHER FINANCING USES	3,845,933	9,674,197	8,880,000	12,925,000	9,052,225
TOTAL GENERAL FUND EXPENDITURES		35,723,168	46,714,561	47,058,271	53,476,853	54,046,654

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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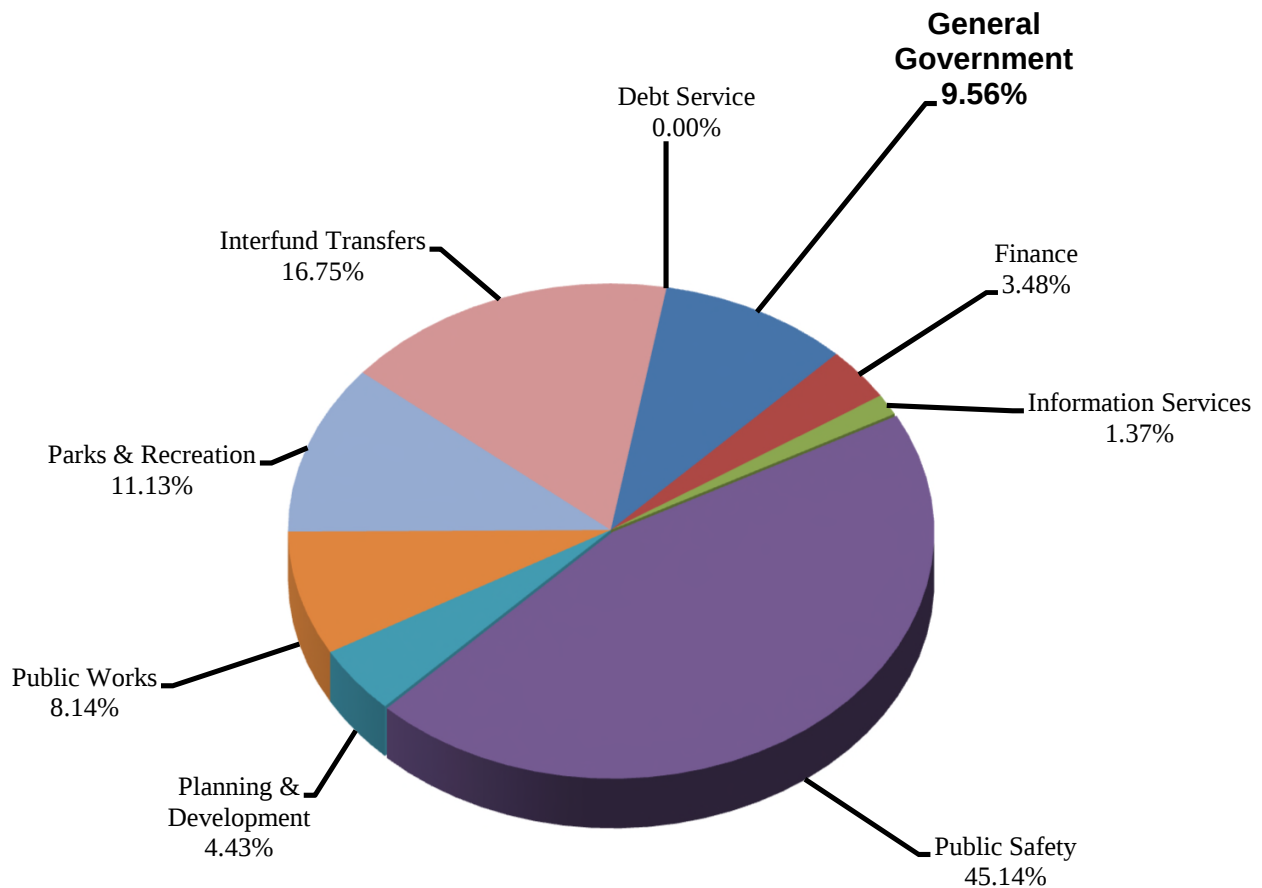
GENERAL FUND EXPENDITURES

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 9.56% of the overall resources appropriated in the General Fund for FY 2024.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 5.4% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2024
Regular Employees
GENERAL GOVERNMENT DEPARTMENT

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
GENERAL GOVERNMENT	-	-	-	-	-
LEGISLATIVE	8	8	9	8	9
ADMINISTRATIVE	3	3	3	3	3
CITY COURT	5	5	3	5	5
LEGAL	2	2	2	2	2
HUMAN RESOURCES	5	6	5	6	7
T O T A L	<u>23</u>	<u>24</u>	<u>22</u>	<u>24</u>	<u>26</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the divisions include all amounts required from the General Fund, the Water and Sewer Fund, the Solid Waste Fund, the Aquatic Center Fund and the NMB Enterprise Fund to accomplish the level of services and goals of this department. The General Fund will provide \$5,168,982, the Water and Sewer Fund \$1,490,984, the Solid Waste Fund \$438,341, the Beach Services Fund \$278,437, the Aquatic Center Fund \$160,419, and the NMB Enterprise Fund \$10,729. 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
210	GENERAL GOVT. SERVICES	\$ 2,028,088	\$ 2,226,263	\$ 2,256,810	\$ 2,824,866	\$ 3,130,250
211	LEGISLATIVE	389,772	461,557	520,443	497,712	551,423
221	ADMINISTRATIVE	632,921	745,883	701,889	664,959	700,965
232	CITY COURT	401,663	612,648	505,488	572,899	599,821
242	LEGAL	886,824	1,212,676	604,021	1,476,203	1,492,541
252	HUMAN RESOURCES	726,293	683,581	803,301	810,912	1,072,892
TOTAL EXPENDITURES		<u>\$ 5,065,561</u>	<u>\$ 5,942,608</u>	<u>\$ 5,391,952</u>	<u>\$ 6,847,551</u>	<u>\$ 7,547,892</u>
GENERAL GOVT. OVERHEAD		<u>(2,216,120)</u>	<u>(1,787,176)</u>	<u>(1,671,329)</u>	<u>(2,119,831)</u>	<u>(2,378,910)</u>
NET GENERAL GOVERNMENT		<u>\$ 2,849,441</u>	<u>\$ 4,155,432</u>	<u>\$ 3,720,623</u>	<u>\$ 4,727,720</u>	<u>\$ 5,168,982</u>

**GENERAL FUND
GENERAL GOVERNMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The General Government Department continues to work toward the accomplishment of all FY 2023 departmental goals and priorities. Most of these goals are ongoing and will continue into FY 2024.

- 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 beneficial opportunities to partner 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 2024:

- 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 beneficial opportunities to partner with the private sector.
- Continue the partnership with the Army Corps of Engineers to renourish the beach for the sixth time at a cost of \$13,800,000.
- 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
023	INSURANCE - RETIRED EMPL.	\$ 486,773	\$ 618,585	\$ 525,000	\$ 525,000	\$ 550,000
024	UNEMPLOYMENT INSURANCE	37,579	-	17,500	-	10,000
030	TRAINING	-	4,420	5,000	5,000	5,000
050	AWARDS	7,875	9,790	11,000	10,500	11,000
	* SUBTOTAL PERSONNEL *	<u>532,227</u>	<u>632,795</u>	<u>558,500</u>	<u>540,500</u>	<u>576,000</u>
111	MATERIALS/SUPPLIES	21,926	13,666	10,000	10,000	25,000
113	PRINTING/BINDING	-	-	20,000	-	-
120	COMMUNICATIONS	131,483	118,278	156,060	156,000	140,000
121	UTILITIES	703,090	699,882	620,000	700,000	710,000
130	CONTRACTUAL SERVICES	41,002	57,820	40,000	49,450	50,000
131	REPAIRS/MAINTENANCE	-	-	30,000	-	30,000
132	PROFESSIONAL SERVICES	2,820	4,777	12,250	6,000	12,250
140	SUBSCRIPTIONS/DUES	60,175	61,902	60,000	60,000	62,000
143	ELECTIONS	15,216	24,683	-	2,916	25,000
160	LIABILITY INSURANCE	520,149	610,149	750,000	1,300,000	1,500,000
	* SUBTOTAL OPERATING *	<u>1,495,861</u>	<u>1,591,157</u>	<u>1,698,310</u>	<u>2,284,366</u>	<u>2,554,250</u>
300	FURN. / OFFICE EQUIPMENT	-	2,311	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>2,311</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 2,028,088</u>	<u>\$ 2,226,263</u>	<u>\$ 2,256,810</u>	<u>\$ 2,824,866</u>	<u>\$ 3,130,250</u>
	WATER & SEWER FUND 25%	709,831	556,565	564,203	706,217	782,563
	SOLID WASTE FUND 6%	121,685	133,576	135,409	169,492	187,815
	BEACH SERVICES FUND 2%	40,562	44,525	45,136	56,497	62,605
	AQUATIC CENTER FUND 2%	40,562	44,525	45,136	56,497	62,605
	**LESS OVERHEAD TOTAL **	<u>912,640</u>	<u>779,191</u>	<u>789,884</u>	<u>988,703</u>	<u>1,095,588</u>
	TOTAL NET GENERAL FUND	<u>\$ 1,115,448</u>	<u>\$ 1,447,072</u>	<u>\$ 1,466,926</u>	<u>\$ 1,836,163</u>	<u>\$ 2,034,662</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 38.7% 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 229,297	\$ 256,902	\$ 264,166	\$ 265,750	\$ 286,794
012	SALARY, PART-TIME	254	24,575	30,000	30,000	35,000
014	OVERTIME	127	4,558	1,500	1,500	1,500
021	FICA	15,709	19,699	18,376	20,311	21,960
022	EMPLOYEE RETIREMENT	3,428	4,684	4,444	4,444	5,086
023	EMPLOYEE INSURANCE	80,689	103,557	108,000	108,000	115,200
030	TRAINING	8,262	1,911	23,000	15,000	23,000
040	WORKERS COMPENSATION	1,514	2,426	2,657	2,657	2,883
050	AWARDS	777	1,720	1,900	950	2,000
	* SUBTOTAL PERSONNEL *	<u>340,057</u>	<u>420,032</u>	<u>454,043</u>	<u>448,612</u>	<u>493,423</u>
111	MATERIALS/SUPPLIES	17,008	14,283	6,000	7,500	10,000
112	OFFICE SUPPLIES	169	50	2,000	1,500	100
113	PRINTING/BINDING	-	39	300	-	300
120	COMMUNICATIONS	3,442	7,175	2,500	6,300	7,900
131	REPAIRS/MAINTENANCE	-	-	300	-	300
132	PROFESSIONAL SERVICES	22,985	12,000	25,000	20,000	20,000
140	SUBSCRIPTIONS/DUES	4,964	3,799	3,600	3,800	3,900
141	TRAVEL / BUSINESS	252	4,179	25,000	10,000	15,000
142	ADVERTISING	895	-	1,700	-	500
	* SUBTOTAL OPERATING *	<u>49,715</u>	<u>41,525</u>	<u>66,400</u>	<u>49,100</u>	<u>58,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 389,772</u></u>	<u><u>\$ 461,557</u></u>	<u><u>\$ 520,443</u></u>	<u><u>\$ 497,712</u></u>	<u><u>\$ 551,423</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 10%	108,041	23,078	52,044	49,771	55,142
	SOLID WASTE FUND 6%	23,386	27,693	31,227	29,863	33,085
	BEACH SERVICES FUND 2%	19,489	23,078	10,409	9,954	11,028
	AQUATIC CENTER FUND 2%	15,591	18,462	10,409	9,954	11,028
	**LESS OVERHEAD TOTAL **	<u>166,507</u>	<u>92,311</u>	<u>104,089</u>	<u>99,542</u>	<u>110,283</u>
TOTAL NET GENERAL FUND		<u><u>\$ 223,265</u></u>	<u><u>\$ 369,246</u></u>	<u><u>\$ 416,354</u></u>	<u><u>\$ 398,170</u></u>	<u><u>\$ 441,140</u></u>

DIVISION 211 LEGISLATIVE

DIVISION NARRATIVE

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

The Assistant to the City Manager/City Clerk attends all Council meetings and records the minutes of the meetings. Additionally, the Assistant to the City Manager/City Clerk and Assistant City Clerk handles citizen complaints received by the City, acting as the go-between to coordinate City efforts to resolve complaints. The Assistant to the City Manager/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>
Assistant to the City Manager/City Clerk	1	19
Assistant City Clerk	1	10
Mayor	1	elected
Council Members	<u>6</u>	elected
TOTAL	<u>9</u>	

BUDGET ANALYSIS

This division provides for an decreased level of service over the previous year's budget. This division had an increase of 6.0% over last year. The increase is due to expected growth in personnel costs.

01-5-221 ADMINISTRATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 466,513	\$ 518,056	\$ 445,594	\$ 445,594	\$ 443,834
015	SPECIAL ALLOWANCE	14,490	14,490	14,940	10,800	11,940
021	FICA	28,389	32,968	25,790	25,800	25,523
022	EMPLOYEE RETIREMENT	60,044	68,714	58,409	58,409	52,580
023	EMPLOYEE INSURANCE	24,408	17,206	27,000	27,000	28,800
030	TRAINING	129	150	3,000	2,500	3,000
040	WORKERS COMPENSATION	2,646	4,538	4,456	4,456	4,438
050	AWARDS	2,412	2,552	2,850	2,850	3,000
	* SUBTOTAL PERSONNEL *	<u>599,031</u>	<u>658,674</u>	<u>582,039</u>	<u>577,409</u>	<u>573,115</u>
111	MATERIALS/SUPPLIES	1,379	12,312	5,000	12,000	12,000
112	OFFICE SUPPLIES	521	317	500	500	500
113	PRINTING/BINDING	-	39	-	-	-
120	COMMUNICATIONS	3,009	2,067	2,500	2,500	2,500
130	CONTRACTUAL SERVICES	9,434	4,776	7,000	7,000	7,000
131	REPAIRS/MAINTENANCE	-	-	600	-	600
132	PROFESSIONAL SERVICES	-	4,630	250	250	250
140	SUBSCRIPTIONS/DUES	3,635	2,788	2,000	2,500	3,000
141	TRAVEL / BUSINESS	412	478	2,000	2,800	2,000
190	CONTINGENT	15,500	59,802	100,000	60,000	100,000
	* SUBTOTAL OPERATING *	<u>33,890</u>	<u>87,209</u>	<u>119,850</u>	<u>87,550</u>	<u>127,850</u>
	** TOTAL EXPENDITURES **	<u>\$ 632,921</u>	<u>\$ 745,883</u>	<u>\$ 701,889</u>	<u>\$ 664,959</u>	<u>\$ 700,965</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	250,002	111,883	140,378	132,992	140,193
	SOLID WASTE FUND 6%	37,975	44,753	42,113	39,898	42,058
	BEACH SERVICES FUND 2%	31,646	37,294	14,038	13,299	14,019
	AQUATIC CENTER FUND 2%	25,317	29,835	14,038	13,299	14,019
	**LESS OVERHEAD TOTAL **	<u>344,940</u>	<u>223,765</u>	<u>210,567</u>	<u>199,488</u>	<u>210,289</u>
TOTAL NET GENERAL FUND		<u>\$ 287,981</u>	<u>\$ 522,118</u>	<u>\$ 491,322</u>	<u>\$ 465,471</u>	<u>\$ 490,676</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 0.1% is due to a reduction in personnel costs.

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 250,181	\$ 331,179	\$ 288,917	\$ 328,660	\$ 352,205
012	SALARY, PART-TIME	2,580	8,546	-	-	-
014	OVERTIME	26,695	33,774	20,000	32,500	30,000
021	FICA	20,524	27,570	21,315	24,920	26,372
022	EMPLOYEE RETIREMENT	36,083	40,326	35,042	37,000	43,497
023	EMPLOYEE INSURANCE	31,332	42,027	67,500	67,500	72,000
030	TRAINING	150	2,831	5,000	4,500	5,000
040	WORKERS COMPENSATION	2,815	3,355	3,089	3,089	3,822
050	AWARDS	2,436	5,188	4,700	4,700	5,000
	* SUBTOTAL PERSONNEL *	<u>372,796</u>	<u>494,796</u>	<u>445,563</u>	<u>502,869</u>	<u>537,896</u>
110	CLOTHING/UNIFORMS	-	246	425	250	425
111	MATERIALS/SUPPLIES	1,540	5,403	3,200	3,200	3,200
112	OFFICE SUPPLIES	2,516	3,858	6,000	5,500	6,000
113	PRINTING/BINDING	114	-	1,000	600	1,000
120	COMMUNICATIONS	3,953	6,211	7,000	6,000	7,000
130	CONTRACTUAL SERVICES	5,714	3,550	5,000	4,500	5,000
131	REPAIRS/MAINTENANCE	-	-	2,000	-	2,000
132	PROFESSIONAL SERVICES	12,039	24,843	22,500	24,000	24,500
140	SUBSCRIPTIONS/DUES	2,479	1,736	2,300	2,300	2,300
141	TRAVEL / BUSINESS	512	6,461	10,000	7,000	10,000
142	ADVERTISING	-	-	500	-	500
142	ADVERTISING	-	-	-	16,680	-
	* SUBTOTAL OPERATING *	<u>28,867</u>	<u>52,308</u>	<u>59,925</u>	<u>70,030</u>	<u>61,925</u>
380	FURN. / OFFICE EQUIPMENT	-	65,544	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>65,544</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 401,663</u></u>	<u><u>\$ 612,648</u></u>	<u><u>\$ 505,488</u></u>	<u><u>\$ 572,899</u></u>	<u><u>\$ 599,821</u></u>

DIVISION 232 CITY COURT

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. This division had an increase of 18.7% over last year. The increase is due to expected growth in personnel costs.

01-5-242 LEGAL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 194,891	\$ 220,062	\$ 203,426	\$ 203,426	\$ 210,819
012	SALARY, PART-TIME	12,178	4,891	20,000	20,000	20,000
014	OVERTIME	403	1,143	1,000	1,500	1,000
015	SPECIAL ALLOWANCE	7,200	7,200	6,300	6,300	6,300
021	FICA	14,929	15,462	15,261	15,300	15,764
022	EMPLOYEE RETIREMENT	19,731	20,042	19,640	19,640	19,640
023	EMPLOYEE INSURANCE	33,319	25,993	40,500	40,500	43,200
030	TRAINING	475	1,726	4,500	4,000	4,500
040	WORKERS COMPENSATION	1,679	2,193	2,244	2,244	2,318
050	AWARDS	1,664	1,773	1,900	1,990	2,000
	* SUBTOTAL PERSONNEL *	<u>286,469</u>	<u>300,485</u>	<u>314,771</u>	<u>314,900</u>	<u>325,541</u>
111	MATERIALS/SUPPLIES	459	3,581	1,500	1,500	2,500
112	OFFICE SUPPLIES	169	87	1,500	1,500	500
120	COMMUNICATIONS	1,088	1,080	2,500	1,100	1,500
130	CONTRACTUAL SERVICES	111,396	116,809	112,000	130,000	135,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	463,669	765,706	150,000	1,000,000	1,000,000
140	SUBSCRIPTIONS/DUES	23,574	24,840	19,250	24,590	25,000
141	TRAVEL / BUSINESS	-	88	2,000	2,000	2,000
152	DAMAGE CLAIMS	-	-	-	613	-
	* SUBTOTAL OPERATING *	<u>600,355</u>	<u>912,191</u>	<u>289,250</u>	<u>1,161,303</u>	<u>1,167,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 886,824</u>	<u>\$ 1,212,676</u>	<u>\$ 604,021</u>	<u>\$ 1,476,203</u>	<u>\$ 1,492,541</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	310,389	181,888	120,804	295,241	298,508
	SOLID WASTE FUND 6%	53,209	72,761	36,241	88,572	89,552
	BEACH SERVICES FUND 2%	44,341	60,634	12,080	29,524	29,851
	AQUATIC CENTER FUND 2%	35,473	48,507	12,080	29,524	29,851
	**LESS OVERHEAD TOTAL **	<u>443,412</u>	<u>363,790</u>	<u>181,205</u>	<u>442,861</u>	<u>447,762</u>
TOTAL NET GENERAL FUND		<u>\$ 443,412</u>	<u>\$ 848,886</u>	<u>\$ 422,816</u>	<u>\$ 1,033,342</u>	<u>\$ 1,044,779</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 in this division is due to an increase in contractual and professional services expenditures.

01-5-252 HUMAN RESOURCES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 437,787	\$ 403,715	\$ 457,447	\$ 474,514	\$ 565,270
012	SALARY, PART-TIME	27,166	29,281	30,000	30,000	31,000
014	OVERTIME	681	43	-	24	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	32,779	30,631	34,500	35,318	42,117
022	EMPLOYEE RETIREMENT	47,321	49,578	51,880	52,674	62,842
023	EMPLOYEE INSURANCE	64,521	35,769	81,000	81,000	100,800
030	TRAINING	4,675	18,125	25,000	20,000	25,000
040	WORKERS COMPENSATION	4,531	4,799	4,874	4,874	5,963
050	AWARDS	4,161	4,743	5,700	4,934	7,000
	* SUBTOTAL PERSONNEL *	<u>629,022</u>	<u>582,084</u>	<u>695,801</u>	<u>708,738</u>	<u>845,392</u>
111	MATERIALS/SUPPLIES	24,288	39,016	30,000	30,000	30,000
112	OFFICE SUPPLIES	880	892	5,000	4,500	5,000
113	PRINTING/BINDING	224	7,277	4,000	3,500	7,000
120	COMMUNICATIONS	2,653	2,011	3,000	2,500	3,000
130	CONTRACTUAL SERVICES	36,585	49,559	56,000	56,000	93,000
132	PROFESSIONAL SERVICES	624	949	3,000	1,000	3,000
140	SUBSCRIPTIONS/DUES	2,386	115	2,500	2,500	2,500
141	TRAVEL / BUSINESS	278	1,447	3,000	1,500	3,000
142	ADVERTISING	-	231	1,000	674	1,000
	* SUBTOTAL OPERATING *	<u>67,918</u>	<u>101,497</u>	<u>107,500</u>	<u>102,174</u>	<u>147,500</u>
380	FURN. / OFFICE EQUIPMENT	<u>29,353</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,000</u>
	* SUBTOTAL CAPITAL *	<u>29,353</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 726,293</u>	<u>\$ 683,581</u>	<u>\$ 803,301</u>	<u>\$ 810,912</u>	<u>\$ 1,072,892</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	188,837	177,732	160,660	202,728	214,578
	SOLID WASTE FUND 8%	58,103	54,686	64,264	64,873	85,831
	BEACH SERVICES FUND 15%	72,629	68,358	120,495	81,091	160,934
	AQUATIC CENTER FUND 4%	29,052	27,343	32,132	32,436	42,916
	NMB ENTERPRISE FUND 1%	-	-	8,033	8,109	10,729
	**LESS OVERHEAD TOTAL **	<u>348,621</u>	<u>328,119</u>	<u>385,584</u>	<u>389,237</u>	<u>514,988</u>
TOTAL NET GENERAL FUND		<u>\$ 377,672</u>	<u>\$ 355,462</u>	<u>\$ 417,717</u>	<u>\$ 421,675</u>	<u>\$ 557,904</u>

DIVISION 252 HUMAN RESOURCES

DIVISION NARRATIVE

This division consists of seven 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	3	8/10
TOTAL	<u>7</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 33.6% increase is due to the addition of a Human Resource Coordination I/II position and an increase in contractual services.

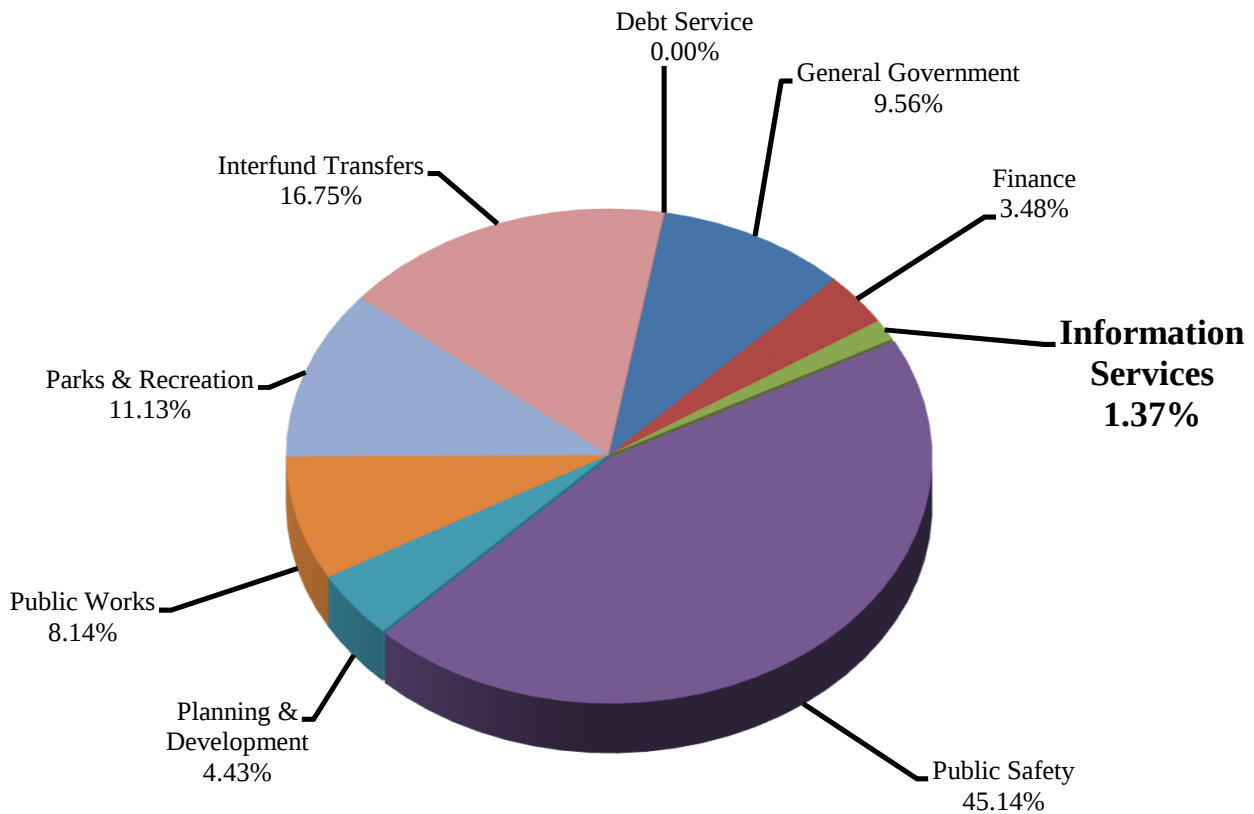
GENERAL FUND EXPENDITURES

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 1.37% of the overall resources appropriated in the General Fund for FY 2024.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 1.9% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2024
Regular Employees
INFORMATION SERVICES DEPARTMENT

	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
INFORMATION SERVICES	<u>8</u>	<u>8</u>	<u>8</u>	<u>9</u>	<u>11</u>
TOTAL	<u>8</u>	<u>8</u>	<u>8</u>	<u>9</u>	<u>11</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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
262	INFORMATION SERVICES	\$ 1,570,049	\$ 1,716,959	\$ 1,829,955	\$ 1,782,780	\$ 2,312,384
TOTAL EXPENDITURES		<u>\$ 1,570,049</u>	<u>\$ 1,716,959</u>	<u>\$ 1,829,955</u>	<u>\$ 1,782,780</u>	<u>\$ 2,312,384</u>
INFORMATION SERVICES OVERHEAD		(403,691)	(721,123)	(768,582)	(748,768)	(971,202)
IN HOUSE CAPITAL		<u>(332,225)</u>	<u>(116,471)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>(600,000)</u>
NET INFORMATION SERVICES		<u>\$ 834,133</u>	<u>\$ 879,365</u>	<u>\$ 761,373</u>	<u>\$ 734,012</u>	<u>\$ 741,182</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 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.
- 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 2024:

- Proceed with the restructuring of the Information Services department.
- Boost the adoption of cloud services like One Drive among City staff.
- Enhance security measures to ensure the City's digital resources are more effectively safeguarded.
- Broaden the scope of the City's Camera System to include City street intersections.
- Start evaluating software solutions to improve the efficiency of staff workflows.

01-5-262 INFORMATION SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 462,161	\$ 594,739	\$ 659,419	\$ 610,000	\$ 730,357
012	SALARY, PART-TIME	34,991	9,308	40,000	50,000	60,000
014	OVERTIME	17,586	18,860	20,000	20,000	20,000
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	37,596	42,310	51,462	45,113	57,919
022	EMPLOYEE RETIREMENT	51,402	61,415	70,880	67,410	78,204
023	EMPLOYEE INSURANCE	72,643	50,040	121,500	121,500	158,400
030	TRAINING	2,715	13,193	15,000	14,000	15,000
040	WORKERS COMPENSATION	3,391	5,496	7,194	7,195	8,104
050	AWARDS	5,845	11,240	7,600	6,975	11,000
	* SUBTOTAL PERSONNEL *	<u>693,730</u>	<u>812,001</u>	<u>998,455</u>	<u>947,593</u>	<u>1,144,384</u>
111	MATERIALS/SUPPLIES	116,809	79,386	60,000	90,000	80,000
112	OFFICE SUPPLIES	117	50	8,000	1,000	8,000
120	COMMUNICATIONS	8,397	10,006	10,000	10,000	10,000
130	CONTRACTUAL SERVICES	385,304	539,536	525,000	550,000	550,000
131	REPAIRS/MAINTENANCE	2,022	790	-	1,155	-
132	PROFESSIONAL SERVICES	669	14	10,000	7	10,000
140	SUBSCRIPTIONS/DUES	-	-	6,000	25	6,000
141	TRAVEL / BUSINESS	50	138	-	-	-
150	VEHICLE OPERATIONS	-	5,196	2,000	7,000	3,000
151	FUEL	90	474	500	1,000	1,000
	* SUBTOTAL OPERATING *	<u>513,458</u>	<u>635,590</u>	<u>621,500</u>	<u>660,187</u>	<u>668,000</u>
321	BUILDING IMPROVEMENTS	-	145,777	-	-	-
360	MOTOR VEHICLES	31,048	-	35,000	-	-
380	FURN. / OFFICE EQUIPMENT	331,813	123,591	175,000	175,000	500,000
	* SUBTOTAL CAPITAL *	<u>362,861</u>	<u>269,368</u>	<u>210,000</u>	<u>175,000</u>	<u>500,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,570,049</u>	<u>\$ 1,716,959</u>	<u>\$ 1,829,955</u>	<u>\$ 1,782,780</u>	<u>\$ 2,312,384</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	230,986	532,257	548,987	552,662	693,715
	SOLID WASTE FUND 6%	94,203	103,018	109,797	106,967	138,743
	BEACH SERVICES FUND 3%	47,101	51,509	54,899	53,483	69,372
	AQUATIC CENTER FUND 2%	31,401	34,339	36,599	35,656	46,248
	NMB ENTERPRISE FUND 1%	-	-	18,300	-	23,124
	**LESS OVERHEAD TOTAL **	<u>403,691</u>	<u>721,123</u>	<u>768,582</u>	<u>748,768</u>	<u>971,202</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	<u>332,225</u>	<u>116,471</u>	<u>300,000</u>	<u>300,000</u>	<u>600,000</u>
TOTAL NET GENERAL FUND		<u>\$ 834,133</u>	<u>\$ 879,365</u>	<u>\$ 761,373</u>	<u>\$ 734,012</u>	<u>\$ 741,182</u>

DIVISION 262 INFORMATION SERVICES

DIVISION NARRATIVE

This division provides for eleven 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, Camera System Analyst, and two IT Techs. This division provides support services for computers and related functions throughout the City. Technology planning, acquisition, and support are provided by this division.

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Information Services Director	1	24
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
Camera System Analyst	1	13
IT Tech I	<u>2</u>	6
TOTAL	<u>11</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Computers/Technology/Software	<u>500,000</u>	380
TOTAL	<u>\$ 500,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 2.7% decrease in expenditures is due to an increase of the In House capital allocation.

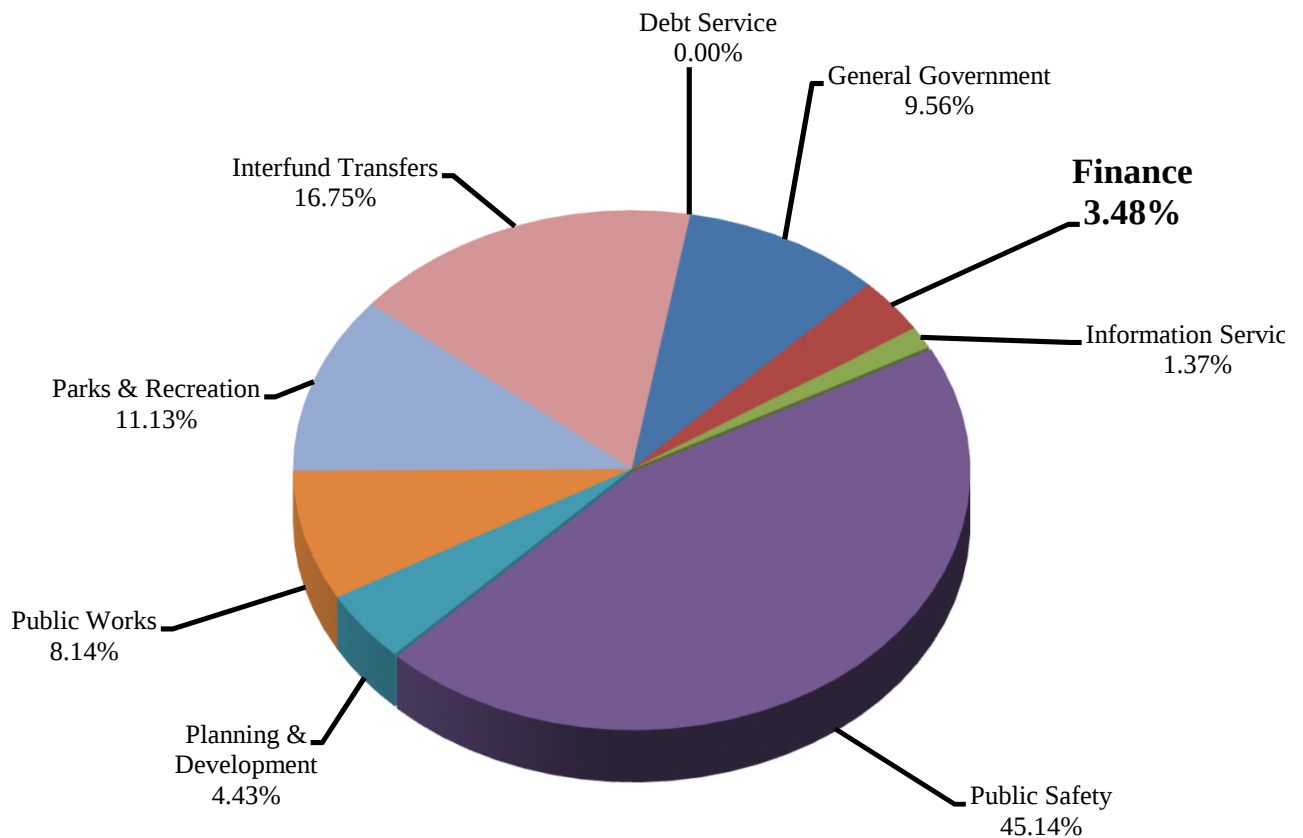
GENERAL FUND EXPENDITURES

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 3.48% of the overall resources appropriated in the General Fund for FY 2024.



Following is the five-year history of employees assigned to this department by division within the Finance Department of the General Fund. The total number of regular employees under the supervision of the Finance Department is 33. This is made up of Accounting, Revenue, Utility Billing, Purchasing, Risk Management, and City Court. The employees in this department make up 6.9% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2024

Regular Employees

FINANCE DEPARTMENT

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
ACCOUNTING	7	7	6	7	6
REVENUE	6	8	6	6	6
PURCHASING	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL	<u>17</u>	<u>19</u>	<u>16</u>	<u>17</u>	<u>16</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 \$1,882,847, the Water and Sewer Fund \$492,417, the Solid Waste Fund \$75,070, the Beach Services Fund \$153,690, the Storm Water Fund \$19,988, the Aquatics Center Fund \$47,530, the NMB Enterprise Fund \$19,988, and the Insurance Reserve Fund \$39,977. 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
342	ACCOUNTING	\$ 658,497	\$ 736,365	\$ 946,947	\$ 843,282	\$ 999,424
352	REVENUE	1,286,328	1,253,885	1,263,073	1,280,500	1,354,456
822	PURCHASING	<u>217,722</u>	<u>239,306</u>	<u>348,411</u>	<u>314,570</u>	<u>377,627</u>
TOTAL EXPENDITURES		<u>\$ 2,162,547</u>	<u>\$ 2,229,556</u>	<u>\$ 2,558,431</u>	<u>\$ 2,438,352</u>	<u>\$ 2,731,507</u>
FINANCE OVERHEAD		<u>(541,132)</u>	<u>(602,707)</u>	<u>(798,655)</u>	<u>(713,719)</u>	<u>(848,660)</u>
NET FINANCE		<u>\$ 1,621,415</u>	<u>\$ 1,626,849</u>	<u>\$ 1,759,776</u>	<u>\$ 1,724,633</u>	<u>\$ 1,882,847</u>

**GENERAL FUND
FINANCE DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Finance Department continues to work toward the accomplishment of its FY 2023 goals. Several of these important goals have already been realized, while some are still being worked on as follows:

- Prepare the Comprehensive Annual Financial Report for FY 2023.
- Continue looking for new opportunities to enhance revenues through enforcement and monitoring.
- Review costs and continue to look for savings through internal audit functions.
- 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 2024:

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

01-5-342 ACCOUNTING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 400,413	\$ 425,670	\$ 515,083	\$ 447,000	\$ 549,514
012	SALARY, PART-TIME	4,877	-	20,000	-	20,000
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	27,748	28,392	38,526	32,184	41,005
022	EMPLOYEE RETIREMENT	42,147	45,364	54,237	49,170	59,760
023	EMPLOYEE INSURANCE	42,315	32,075	81,000	52,800	86,400
030	TRAINING	2,066	4,288	18,000	5,000	18,000
040	WORKERS COMPENSATION	6,294	4,929	5,351	5,351	5,695
050	AWARDS	3,197	3,491	5,700	4,000	6,000
	* SUBTOTAL PERSONNEL *	<u>534,457</u>	<u>549,609</u>	<u>743,297</u>	<u>600,905</u>	<u>791,774</u>
110	CLOTHING	-	269	-	-	-
111	MATERIALS/SUPPLIES	5,604	11,013	12,250	10,000	12,250
112	OFFICE SUPPLIES	1,359	1,378	2,000	1,500	2,000
113	PRINTING/BINDING	-	-	700	-	700
120	COMMUNICATIONS	6,705	6,225	7,000	6,300	7,000
130	CONTRACTUAL SERVICES	62,654	19,176	71,000	70,000	75,000
131	REPAIRS/MAINTENANCE	539	-	500	-	500
132	PROFESSIONAL SERVICES	33,960	99,000	105,000	105,000	105,000
140	SUBSCRIPTIONS/DUES	1,865	1,604	1,700	1,700	1,700
141	TRAVEL / BUSINESS	258	214	2,500	-	2,500
142	ADVERTISING	96	-	1,000	-	1,000
	* SUBTOTAL OPERATING *	<u>113,040</u>	<u>138,879</u>	<u>203,650</u>	<u>194,500</u>	<u>207,650</u>
380	FURN. / OFFICE EQUIPMENT	11,000	47,877	-	47,877	-
	* SUBTOTAL CAPITAL *	<u>11,000</u>	<u>47,877</u>	<u>-</u>	<u>47,877</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 658,497</u></u>	<u><u>\$ 736,365</u></u>	<u><u>\$ 946,947</u></u>	<u><u>\$ 843,282</u></u>	<u><u>\$ 999,424</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	230,473	257,727	284,084	252,985	299,827
	SOLID WASTE FUND 6%	39,510	44,182	56,817	50,597	59,965
	BEACH SERVICES FUND 15%	65,850	73,637	142,042	126,492	149,914
	STORM WATER FUND 2%	13,170	14,727	18,939	16,866	19,988
	INSURANCE RESERVE FUND 4%	26,340	29,455	37,878	33,731	39,977
	NMB ENTERPRISE FUND 2%	13,170	14,727	18,939	16,866	19,988
	AQUATIC CENTER FUND 4%	26,340	29,455	37,878	33,731	39,977
	**LESS OVERHEAD TOTAL **	<u>414,853</u>	<u>463,910</u>	<u>596,577</u>	<u>531,268</u>	<u>629,636</u>
TOTAL NET GENERAL FUND		<u><u>\$ 243,644</u></u>	<u><u>\$ 272,455</u></u>	<u><u>\$ 350,370</u></u>	<u><u>\$ 312,014</u></u>	<u><u>\$ 369,788</u></u>

DIVISION 342 ACCOUNTING

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

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

01-5-352 REVENUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 361,262	\$ 351,840	\$ 387,326	\$ 387,151	\$ 417,897
014	OVERTIME	379	4	-	25	-
021	FICA	25,168	23,747	27,113	27,101	29,253
022	EMPLOYEE RETIREMENT	41,523	43,543	51,186	50,000	54,952
023	EMPLOYEE INSURANCE	56,746	39,345	81,000	81,000	86,400
030	TRAINING	90	-	4,000	2,000	4,000
040	WORKERS COMPENSATION	3,551	4,103	3,873	3,873	4,179
050	AWARDS	4,873	4,431	5,700	5,909	6,000
	* SUBTOTAL PERSONNEL *	<u>493,592</u>	<u>467,013</u>	<u>560,198</u>	<u>557,059</u>	<u>602,681</u>
110	CLOTHING	300	689	750	689	750
111	MATERIALS/SUPPLIES	1,454	6,711	10,000	6,000	10,000
112	OFFICE SUPPLIES	3,682	1,346	1,500	1,500	1,500
113	PRINTING/BINDING	1,506	2,195	3,000	2,195	3,000
120	COMMUNICATIONS	20,073	18,057	14,500	18,000	18,000
130	CONTRACTUAL SERVICES	18,317	13,600	18,000	13,257	18,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	73,011	36	-	36	-
133	PARKING OPERATIONS	555,442	642,079	575,000	575,000	600,000
134	CREDIT CARD FEES	114,168	93,845	72,500	85,000	90,000
140	SUBSCRIPTIONS/DUES	3,116	145	525	500	525
141	TRAVEL / BUSINESS	-	-	600	334	600
142	ADVERTISING	-	-	1,000	-	1,000
150	VEHICLE OPERATIONS	232	5,590	1,500	1,500	4,400
151	FUEL	1,435	2,579	3,500	2,750	3,500
152	DAMAGE CLAIMS	-	-	-	16,680	-
	* SUBTOTAL OPERATING *	<u>792,736</u>	<u>786,872</u>	<u>702,875</u>	<u>723,441</u>	<u>751,775</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,286,328</u>	<u>\$ 1,253,885</u>	<u>\$ 1,263,073</u>	<u>\$ 1,280,500</u>	<u>\$ 1,354,456</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 increase of 7.2% is due to normal growth in personnel costs and credit card fee expenditures.

01-5-822 PURCHASING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 110,765	\$ 144,775	\$ 220,547	\$ 214,500	\$ 234,221
014	OVERTIME	3,116	2,319	1,500	1,000	1,500
021	FICA	8,432	9,794	15,987	15,000	16,972
022	EMPLOYEE RETIREMENT	13,127	14,962	20,140	19,500	24,720
023	EMPLOYEE INSURANCE	21,231	16,421	54,000	40,500	57,600
030	TRAINING	-	-	2,000	-	2,000
040	WORKERS COMPENSATION	2,850	2,715	2,887	2,887	3,064
050	AWARDS	1,624	1,773	3,800	2,983	4,000
	* SUBTOTAL PERSONNEL *	<u>161,145</u>	<u>192,759</u>	<u>320,861</u>	<u>296,370</u>	<u>344,077</u>
110	CLOTHING/UNIFORMS	1,284	1,309	2,500	2,000	2,500
111	MATERIALS/SUPPLIES	4,270	6,907	8,000	7,000	8,000
112	OFFICE SUPPLIES	13	50	3,800	1,000	3,800
113	PRINTING/BINDING	-	39	250	-	250
120	COMMUNICATIONS	1,466	1,178	4,000	2,500	4,000
130	CONTRACTUAL SERVICES	10,864	33,539	4,000	4,000	12,000
131	REPAIRS/MAINTENANCE	-	773	-	-	-
132	PROFESSIONAL SERVICES	-	167	-	-	-
140	SUBSCRIPTIONS/DUES	1,403	1,476	1,500	1,500	1,500
141	TRAVEL / BUSINESS	-	-	1,000	200	1,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	197	1,109	1,000	-	-
151	FUEL	-	-	1,000	-	-
	* SUBTOTAL OPERATING *	<u>19,497</u>	<u>46,547</u>	<u>27,550</u>	<u>18,200</u>	<u>33,550</u>
370	NON-MOBILE EQUIPMENT	<u>37,080</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>37,080</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 217,722</u></u>	<u><u>\$ 239,306</u></u>	<u><u>\$ 348,411</u></u>	<u><u>\$ 314,570</u></u>	<u><u>\$ 377,627</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 51%	106,684	117,260	177,690	154,139	192,590
	SOLID WASTE FUND 4%	8,709	9,572	13,936	12,583	15,105
	BEACH SERVICES FUND 1%	2,177	2,393	3,484	3,146	3,776
	AQUATIC CENTER FUND 2%	8,709	9,572	6,968	12,583	7,553
	**LESS OVERHEAD TOTAL **	<u>126,279</u>	<u>138,797</u>	<u>202,078</u>	<u>182,451</u>	<u>219,024</u>
TOTAL NET GENERAL FUND		<u><u>\$ 91,443</u></u>	<u><u>\$ 100,509</u></u>	<u><u>\$ 146,333</u></u>	<u><u>\$ 132,119</u></u>	<u><u>\$ 158,603</u></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 8.4% is due to normal growth in personnel costs and an increase in contractual services.

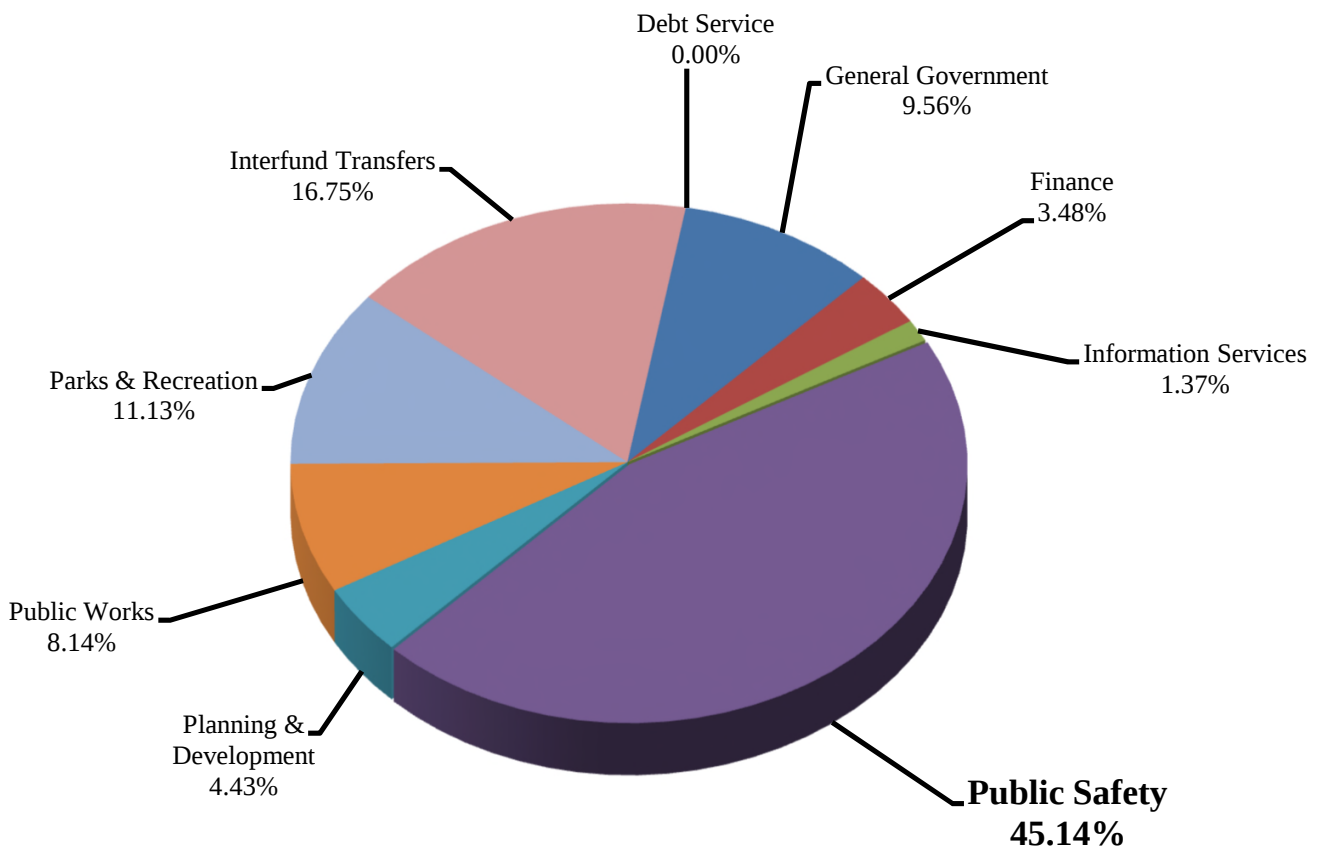
GENERAL FUND EXPENDITURES

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 45.14% of the overall resources appropriated in the General Fund for FY 2024.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 42.2% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2024

Regular Employees

PUBLIC SAFETY DEPARTMENT

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
PUBLIC SAFETY ADMINISTRATION	7	8	9	8	8
UNIFORM PATROL	61	60	60	68	70
COMMUNITY SERVICES	11	10	10	8	11
DETECTIVES	10	10	10	10	11
COMMUNICATION/DETENTION	20	24	24	25	25
RECORDS	5	5	5	5	5
VICTIM RIGHTS ADVOCATE	1	1	1	1	1
TRAINING	4	6	5	7	8
FIRE / RESCUE	49	60	60	60	60
FIRE MARSHAL'S OFFICE	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
T O T A L	<u>172</u>	<u>188</u>	<u>188</u>	<u>196</u>	<u>203</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 \$24,395,927, the Water and Sewer Fund \$104,509, and Beach Services \$62,706. 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
411	PUBLIC SAFETY ADMINISTRATION	\$ 1,237,384	\$ 1,418,497	\$ 1,367,605	\$ 1,252,853	\$ 1,505,212
422	UNIFORM PATROL	5,954,506	7,250,289	7,659,389	8,327,693	9,387,883
424	COMMUNITY SERVICES	1,015,439	1,143,818	1,060,019	1,116,145	1,469,628
431	DETECTIVES	1,290,356	1,202,319	1,167,332	1,211,045	1,431,589
442	COMMUNICATIONS/DETENTION	1,499,540	1,692,246	1,939,969	1,979,184	2,090,188
444	RECORDS	332,831	392,733	417,960	433,923	437,585
445	VICTIM RIGHTS ADVOCATE	92,227	97,363	108,251	103,755	112,408
452	TRAINING	383,977	444,007	631,802	710,265	924,596
453	FIRE / RESCUE	5,341,421	5,676,901	5,834,918	6,173,440	6,742,706
454	FIRE PREVENTION/INSPECTION	<u>301,258</u>	<u>576,350</u>	<u>491,018</u>	<u>484,188</u>	<u>531,347</u>
TOTAL EXPENDITURES		<u>\$ 17,448,939</u>	<u>\$ 19,894,523</u>	<u>\$ 20,678,263</u>	<u>\$ 21,792,491</u>	<u>\$ 24,633,142</u>
PUBLIC SAFETY OVERHEAD		(119,963)	(135,380)	(155,197)	(158,335)	(167,215)
DIRECT COSTS TO NMB ENT. FUND		<u>(30,000)</u>	<u>-</u>	<u>(70,000)</u>	<u>(70,000)</u>	<u>(70,000)</u>
NET PUBLIC SAFETY		<u>\$ 17,298,976</u>	<u>\$ 19,759,143</u>	<u>\$ 20,453,066</u>	<u>\$ 21,564,156</u>	<u>\$ 24,395,927</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 building refresh 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 #7 and Police Substation to be located Off Water Tower Rd behind the UPS Distribution Center.
- 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.
- Continue working to improve our Department's capabilities and resources utilized during tidal flooding and flash flooding events throughout the year through the purchase of water rescue equipment and upfitting our High Water Vehicles to better serve the community.
- Continue working with City Leaders to ensure we are keeping up to date with adequate staffing levels to meet the ever increasing need for services due to increase in residents and visitors as the City continues to grow.
- Develop and utilize a comprehensive fleet management plan to maximize patrol fleet resources and replace aging patrol vehicles in safe and efficient manner.
- Implement and staff a traffic division to aggressively enforce traffic regulations with a goal of reducing traffic accidents and injuries and enhance safe driving practices throughout our City.

01-5-411 PUBLIC SAFETY ADMINISTRATION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 669,082	\$ 681,650	\$ 688,347	\$ 650,000	\$ 796,749
014	OVERTIME	21,887	26,472	10,000	25,000	25,000
021	FICA	48,177	48,963	50,281	48,600	59,166
022	EMPLOYEE RETIREMENT	103,970	102,703	219,506	135,000	147,466
023	EMPLOYEE INSURANCE	65,500	55,259	108,000	100,800	129,600
030	TRAINING	573	9,612	11,400	10,000	11,400
040	WORKERS COMPENSATION	9,316	13,264	12,221	12,221	14,381
050	AWARDS	5,634	19,528	7,600	19,528	9,000
	* SUBTOTAL PERSONNEL *	<u>924,139</u>	<u>957,451</u>	<u>1,107,355</u>	<u>1,001,149</u>	<u>1,192,762</u>
110	CLOTHING/UNIFORMS	1,268	3,530	1,300	1,300	3,000
111	MATERIALS/SUPPLIES	19,125	26,121	15,000	25,000	25,000
112	OFFICE SUPPLIES	197	551	600	600	600
113	PRINTING/BINDING	3,271	39	300	39	300
120	COMMUNICATIONS	5,926	7,735	8,800	8,000	8,800
130	CONTRACTUAL SERVICES	259,781	345,932	175,000	175,000	175,000
131	REPAIRS/MAINTENANCE	4,668	6,681	7,000	7,000	7,000
132	PROFESSIONAL SERVICES	564	-	-	15	-
140	SUBSCRIPTIONS/DUES	2,720	5,097	2,500	2,500	4,000
141	TRAVEL / BUSINESS	-	1,810	250	250	250
142	ADVERTISING	-	3,500	-	-	-
150	VEHICLE OPERATIONS	1,532	1,459	2,000	12,000	10,000
151	FUEL	3,693	5,879	4,500	6,000	7,500
190	PS SCHOLARSHIP AWARDS	10,500	13,000	10,000	13,000	13,000
191	JR CANINE PROGRAM	-	3,086	-	1,000	1,000
	* SUBTOTAL OPERATING *	<u>313,245</u>	<u>424,420</u>	<u>227,250</u>	<u>251,704</u>	<u>255,450</u>
360	MOTOR VEHICLES	-	36,626	33,000	-	57,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>36,626</u>	<u>33,000</u>	<u>-</u>	<u>57,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,237,384</u>	<u>\$ 1,418,497</u>	<u>\$ 1,367,605</u>	<u>\$ 1,252,853</u>	<u>\$ 1,505,212</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, an Assistant Chief of Police, a Police Captain, a Deputy Fire Chief, a Quartermaster, a Administrative Assistant II, and a 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 is responsible for the effective delivery of fire services to the community.

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

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

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

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

The Computer Tech II is 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
Assistant Chief of Police	1	21
Police Captain	1	18
Deputy Fire Chief	1	19
Quartermaster	1	6
Administrative Assistant I/II	1	5/7
Computer Services Tech II	<u>1</u>	8
TOTAL	<u>8</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Vehicles	\$ 57,000	360
TOTAL	<u>\$ 57,000</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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 2,954,098	\$ 3,444,841	\$ 3,930,791	\$ 3,857,000	\$ 4,314,801
014	OVERTIME	367,712	345,220	150,000	355,000	300,000
021	FICA	246,203	260,460	285,655	294,840	323,036
022	EMPLOYEE RETIREMENT	569,133	634,389	698,693	884,520	973,798
023	EMPLOYEE INSURANCE	603,737	415,985	918,000	900,000	1,008,000
030	TRAINING	15,490	62,826	74,656	74,656	74,656
040	WORKERS COMPENSATION	87,075	135,218	163,232	163,232	184,592
050	AWARDS	44,933	67,532	57,000	66,761	72,000
	* SUBTOTAL PERSONNEL *	<u>4,888,381</u>	<u>5,366,471</u>	<u>6,278,027</u>	<u>6,596,009</u>	<u>7,250,883</u>
110	CLOTHING/UNIFORMS	48,870	67,952	60,000	75,000	75,000
111	MATERIALS/SUPPLIES	87,086	106,316	50,000	175,000	110,000
112	OFFICE SUPPLIES	26	796	3,500	500	2,000
113	PRINTING/BINDING	1,653	1,072	3,500	1,000	2,000
120	COMMUNICATIONS	70,023	74,915	70,000	78,000	80,000
130	CONTRACTUAL SERVICES	15,201	15,209	392,000	392,000	392,000
131	REPAIRS/MAINTENANCE	12,957	49,057	13,000	20,000	20,000
132	PROFESSIONAL SERVICES	13,579	16,162	21,862	20,000	20,000
137	CANINE PROGRAM	12,262	20,346	15,000	15,000	15,000
140	SUBSCRIPTIONS/DUES	4,325	1,210	2,500	4,184	5,000
141	TRAVEL / BUSINESS	29	2,756	5,000	1,000	5,000
142	ADVERTISING	100	-	-	-	-
150	VEHICLE OPERATIONS	192,941	245,433	75,000	200,000	200,000
151	FUEL	125,501	206,742	160,000	210,000	220,000
152	DAMAGE CLAIMS	24,700	52,002	-	-	-
	* SUBTOTAL OPERATING *	<u>609,253</u>	<u>859,968</u>	<u>871,362</u>	<u>1,191,684</u>	<u>1,146,000</u>
360	MOTOR VEHICLES	146,127	973,199	470,000	500,000	720,000
370	NON-MOBIL EQUIPMENT	310,745	50,651	40,000	40,000	271,000
	* SUBTOTAL CAPITAL *	<u>456,872</u>	<u>1,023,850</u>	<u>510,000</u>	<u>540,000</u>	<u>991,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 5,954,506</u>	<u>\$ 7,250,289</u>	<u>\$ 7,659,389</u>	<u>\$ 8,327,693</u>	<u>\$ 9,387,883</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
TOTAL NET GENERAL FUND		<u>\$ 5,924,506</u>	<u>\$ 7,250,289</u>	<u>\$ 7,629,389</u>	<u>\$ 8,297,693</u>	<u>\$ 9,357,883</u>

DIVISION 422 UNIFORM PATROL

DIVISION NARRATIVE

This division provides for 70 employees: five Police Lieutenants, seven Sergeants, and fifty eight 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>
Police Lieutenant	5	14
Police Sergeant	7	12
Police Officer / Master Police Officer / Police Corporal	<u>58</u>	9/10/11
TOTAL	<u>70</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Patrol Vehicles (12)	\$ 720,000	360
Hand Held Radios	\$ 192,000	370
In Car Radios	<u>79,000</u>	370
TOTAL	<u>\$ 991,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 22.7% increase is due to the addition of 1 Police Officer/Master Police Officer/Police Corporal and 1 Police Sergeant, as well as an increase in fuel and vehicle operations expenditures.

01-5-424 COMMUNITY SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 515,899	\$ 534,710	\$ 496,587	\$ 510,000	\$ 643,546
014	OVERTIME	22,697	63,972	20,000	55,000	60,000
021	FICA	40,120	41,212	37,194	40,680	50,655
022	EMPLOYEE RETIREMENT	93,262	97,641	103,850	114,356	148,031
023	EMPLOYEE INSURANCE	97,719	46,173	108,000	108,000	129,600
030	TRAINING	1,348	4,785	1,000	1,000	1,000
040	WORKERS COMPENSATION	22,964	17,493	15,498	15,498	21,106
050	AWARDS	7,309	12,128	7,600	7,600	9,000
	* SUBTOTAL PERSONNEL *	<u>801,318</u>	<u>818,114</u>	<u>789,729</u>	<u>852,134</u>	<u>1,062,938</u>
110	CLOTHING/UNIFORMS	2,856	4,572	3,900	3,900	4,200
111	MATERIALS/SUPPLIES	6,666	11,979	5,000	16,000	12,000
112	OFFICE SUPPLIES	-	452	250	-	250
113	PRINTING/BINDING	39	1,036	2,600	1,000	1,000
120	COMMUNICATIONS	5,771	4,824	2,500	5,200	5,200
130	CONTRACTUAL SERVICES	131,667	131,294	140,000	135,000	140,000
131	REPAIRS/MAINTENANCE	-	-	1,500	-	1,500
132	PROFESSIONAL SERVICES	2,946	-	1,000	-	1,000
140	SUBSCRIPTIONS/DUES	300	75	340	300	340
141	TRAVEL / BUSINESS	-	426	1,200	500	1,200
150	VEHICLE OPERATIONS	17,635	21,944	12,000	25,000	20,000
151	FUEL	14,347	20,429	16,000	23,000	25,000
	* SUBTOTAL OPERATING *	<u>182,227</u>	<u>197,031</u>	<u>186,290</u>	<u>209,900</u>	<u>211,690</u>
360	MOTOR VEHICLES	31,894	80,085	67,000	54,111	155,000
370	NON-MOBIL EQUIPMENT	-	48,588	17,000	-	40,000
	* SUBTOTAL CAPITAL *	<u>31,894</u>	<u>128,673</u>	<u>84,000</u>	<u>54,111</u>	<u>195,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,015,439</u>	<u>\$ 1,143,818</u>	<u>\$ 1,060,019</u>	<u>\$ 1,116,145</u>	<u>\$ 1,469,628</u>

DIVISION 424 COMMUNITY SERVICES

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Beach Patrol Vehicles	\$ 50,000	360
Community Services Vehicles	105,000	360
Non-Mobile Equipment	<u>40,000</u>	370
TOTAL	<u>\$ 195,000</u>	

BUDGET ANALYSIS

This division provides for a increased level of service from the previous year's budget. The 38.6% increase is due to moving 2 Police Officer positions from 422 and adding 1 Police Officer position from the SRO grant, and also due to an increase in capital expenditures.

01-5-431 DETECTIVES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 695,788	\$ 754,074	\$ 678,640	\$ 661,000	\$ 773,565
014	OVERTIME	105,438	78,673	40,000	75,000	70,000
021	FICA	58,585	56,076	51,023	52,992	59,893
022	EMPLOYEE RETIREMENT	138,345	139,463	144,450	154,560	177,264
023	EMPLOYEE INSURANCE	106,467	54,082	135,000	135,000	158,400
030	TRAINING	637	8,657	9,000	9,000	9,000
040	WORKERS COMPENSATION	8,355	20,199	21,559	21,559	25,307
050	AWARDS	9,633	8,663	9,500	9,746	11,000
	* SUBTOTAL PERSONNEL *	<u>1,123,248</u>	<u>1,119,887</u>	<u>1,089,172</u>	<u>1,118,857</u>	<u>1,284,429</u>
110	CLOTHING/UNIFORMS	3,094	5,739	6,700	7,043	6,700
111	MATERIALS/SUPPLIES	3,620	7,693	15,320	15,000	15,320
112	OFFICE SUPPLIES	17	-	2,000	1,000	2,000
113	PRINTING/BINDING	39	78	250	100	250
120	COMMUNICATIONS	6,599	7,878	7,500	7,500	7,500
130	CONTRACTUAL SERVICES	17,398	5,824	8,000	17,265	8,000
132	PROFESSIONAL SERVICES	2,919	19,978	2,000	10,000	20,000
140	SUBSCRIPTIONS/DUES	3,471	3,123	1,140	1,140	1,140
141	TRAVEL / BUSINESS	60	93	1,000	1,000	1,000
142	ADVERTISING	1,650	-	250	-	250
150	VEHICLE OPERATIONS	12,981	15,540	10,000	15,000	15,000
151	FUEL	15,763	15,346	16,000	16,000	18,000
152	DAMAGE CLAIMS	1,715	1,140	-	-	-
190	CONTINGENT	280	-	8,000	1,140	8,000
	* SUBTOTAL OPERATING *	<u>69,606</u>	<u>82,432</u>	<u>78,160</u>	<u>92,188</u>	<u>103,160</u>
360	MOTOR VEHICLES	<u>97,502</u>	<u>-</u>	<u>-</u>	<u>33,000</u>	<u>44,000</u>
	* SUBTOTAL CAPITAL *	<u>97,502</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 1,290,356</u></u>	<u><u>\$ 1,202,319</u></u>	<u><u>\$ 1,167,332</u></u>	<u><u>\$ 1,211,045</u></u>	<u><u>\$ 1,431,589</u></u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	TOTAL NET GENERAL FUND	<u><u>\$ 1,290,356</u></u>	<u><u>\$ 1,202,319</u></u>	<u><u>\$ 1,157,332</u></u>	<u><u>\$ 1,201,045</u></u>	<u><u>\$ 1,421,589</u></u>

DIVISION 431 DETECTIVES

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Sergeant - Police	1	21
Detective	8	11
Police Officer / Master Police Officer / Police Corporal	2	9/10/11
TOTAL	<u>11</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Vehicle	\$ 44,000	360
TOTAL	<u>\$ 44,000</u>	

BUDGET ANALYSIS

This division provides for a increased level of service from the previous year's budget. The 22.6% increase is due to the addition of 1 Detective position, and also due to an increase in capital expenditures.

01-5-442 COMMUNICATIONS/DETENTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 919,922	\$ 1,121,771	\$ 1,114,658	\$ 1,152,000	\$ 1,201,312
014	OVERTIME	34,819	33,495	35,000	35,000	35,000
021	FICA	70,898	75,674	80,476	84,277	86,542
022	EMPLOYEE RETIREMENT	134,878	157,883	231,557	240,249	262,028
023	EMPLOYEE INSURANCE	238,876	167,484	337,500	335,000	360,000
030	TRAINING	1,611	8,937	6,100	6,100	6,100
040	WORKERS COMPENSATION	19,802	20,188	22,993	22,993	24,726
050	AWARDS	20,179	19,041	23,750	20,413	22,500
	* SUBTOTAL PERSONNEL *	<u>1,440,985</u>	<u>1,604,473</u>	<u>1,852,034</u>	<u>1,896,032</u>	<u>1,998,208</u>
110	CLOTHING/UNIFORMS	6,171	8,542	8,000	7,500	8,000
111	MATERIALS/SUPPLIES	14,950	28,054	15,680	20,000	25,000
112	OFFICE SUPPLIES	515	361	1,500	400	1,500
113	PRINTING/BINDING	78	39	-	-	-
120	COMMUNICATIONS	3,101	3,040	4,000	4,000	4,000
130	CONTRACTUAL SERVICES	24,830	35,040	27,700	30,000	30,000
131	REPAIRS/MAINTENANCE	488	1,012	19,500	10,000	10,000
132	PROFESSIONAL SERVICES	4,527	5,394	6,300	6,000	6,300
134	CREDIT CARD FEES	2,899	5,382	4,000	4,000	5,000
140	SUBSCRIPTIONS/DUES	945	-	930	-	930
141	TRAVEL / BUSINESS	51	117	-	117	-
142	ADVERTISING	-	135	-	-	-
150	VEHICLE OPERATIONS	-	657	-	135	250
151	FUEL	-	-	325	1,000	1,000
	* SUBTOTAL OPERATING *	<u>58,555</u>	<u>87,773</u>	<u>87,935</u>	<u>83,152</u>	<u>91,980</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 1,499,540</u></u>	<u><u>\$ 1,692,246</u></u>	<u><u>\$ 1,939,969</u></u>	<u><u>\$ 1,979,184</u></u>	<u><u>\$ 2,090,188</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	74,977	84,613	96,998	98,959	104,509
	BEACH SERVICES FUND 3%	44,986	50,767	58,199	59,376	62,706
	**LESS OVERHEAD TOTAL **	<u>119,963</u>	<u>135,380</u>	<u>155,197</u>	<u>158,335</u>	<u>167,215</u>
TOTAL NET GENERAL FUND		<u><u>\$ 1,379,577</u></u>	<u><u>\$ 1,556,866</u></u>	<u><u>\$ 1,784,772</u></u>	<u><u>\$ 1,820,849</u></u>	<u><u>\$ 1,922,973</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 the same level of service as the previous year's budget. The increase of 7.7% is due to normal growth in personnel costs.

01-5-444 RECORDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 209,770	\$ 246,338	\$ 264,438	\$ 264,000	\$ 270,205
014	OVERTIME	5,384	14,209	2,000	15,000	5,000
021	FICA	14,683	16,765	17,585	18,414	18,164
022	EMPLOYEE RETIREMENT	21,482	23,095	27,852	27,500	26,514
023	EMPLOYEE INSURANCE	46,521	31,829	67,500	67,500	72,000
030	TRAINING	-	320	-	300	-
040	WORKERS COMPENSATION	1,857	2,403	2,664	2,664	2,752
050	AWARDS	3,140	6,174	4,750	4,750	4,750
	* SUBTOTAL PERSONNEL *	<u>302,837</u>	<u>341,133</u>	<u>386,789</u>	<u>400,128</u>	<u>399,385</u>
111	MATERIALS/SUPPLIES	15,915	37,000	24,071	27,500	30,000
112	OFFICE SUPPLIES	297	3,997	750	2,000	3,500
113	PRINTING/BINDING	-	-	3,500	-	-
120	COMMUNICATIONS	1,508	1,266	1,500	1,500	1,500
130	CONTRACTUAL SERVICES	11,932	4,414	1,000	1,810	2,000
132	PROFESSIONAL SERVICES	-	3,882	200	-	200
140	SUBSCRIPTIONS/DUES	300	985	150	985	1,000
141	TRAVEL / BUSINESS	42	56	-	-	-
	* SUBTOTAL OPERATING *	<u>29,994</u>	<u>51,600</u>	<u>31,171</u>	<u>33,795</u>	<u>38,200</u>
	** TOTAL EXPENDITURES **	<u>\$ 332,831</u>	<u>\$ 392,733</u>	<u>\$ 417,960</u>	<u>\$ 433,923</u>	<u>\$ 437,585</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 4.7% increase is due to a normal growth in in personnel costs.

01-5-445 VICTIM RIGHTS ADVOCATE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 63,643	\$ 71,485	\$ 71,169	\$ 69,000	\$ 72,235
014	OVERTIME	675	2,692	400	1,500	1,000
021	FICA	4,665	4,892	5,296	5,296	5,419
022	EMPLOYEE RETIREMENT	7,688	8,044	8,595	8,500	9,997
023	EMPLOYEE INSURANCE	11,076	6,490	13,500	13,500	14,400
030	TRAINING	199	179	1,500	500	1,500
040	WORKERS COMPENSATION	637	652	716	716	732
050	AWARDS	812	-	950	975	1,000
	* SUBTOTAL PERSONNEL *	<u>89,395</u>	<u>94,434</u>	<u>102,126</u>	<u>99,987</u>	<u>106,283</u>
111	MATERIALS/SUPPLIES	326	1,715	1,850	1,600	1,850
112	OFFICE SUPPLIES	381	183	1,100	250	1,100
113	PRINTING/BINDING	1,302	213	1,300	213	1,300
120	COMMUNICATIONS	507	497	640	550	640
130	CONTRACTUAL SERVICES	-	-	35	155	35
140	SUBSCRIPTIONS/DUES	45	-	150	-	150
141	TRAVEL / BUSINESS	-	-	50	-	50
190	CONTINGENT	271	321	1,000	1,000	1,000
	* SUBTOTAL OPERATING *	<u>2,832</u>	<u>2,929</u>	<u>6,125</u>	<u>3,768</u>	<u>6,125</u>
	** TOTAL EXPENDITURES **	<u>\$ 92,227</u>	<u>\$ 97,363</u>	<u>\$ 108,251</u>	<u>\$ 103,755</u>	<u>\$ 112,408</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 3.8% increase is due to normal growth in personnel costs.

01-5-452 PUBLIC SAFETY TRAINING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 228,982	\$ 226,085	\$ 351,734	\$ 385,300	\$ 524,738
014	OVERTIME	9,805	23,150	10,000	20,850	20,000
021	FICA	17,100	16,069	26,768	30,055	40,311
022	EMPLOYEE RETIREMENT	41,140	40,779	73,215	82,205	115,702
023	EMPLOYEE INSURANCE	44,196	25,474	81,000	81,000	100,800
030	TRAINING	3,865	10,897	4,000	10,000	10,000
040	WORKERS COMPENSATION	7,135	5,920	7,235	7,235	10,895
050	AWARDS	3,249	2,707	5,700	5,700	7,000
	* SUBTOTAL PERSONNEL *	<u>355,472</u>	<u>351,081</u>	<u>559,652</u>	<u>622,345</u>	<u>829,446</u>
110	CLOTHING/UNIFORMS	1,750	1,107	1,500	1,000	1,500
111	MATERIALS/SUPPLIES	10,904	17,419	12,500	7,805	12,500
112	OFFICE SUPPLIES	80	219	1,000	118	1,000
113	PRINTING/BINDING	-	78	500	78	500
120	COMMUNICATIONS	2,229	1,635	2,600	2,600	2,600
130	CONTRACTUAL SERVICES	5,090	1,906	7,000	5,000	7,000
131	REPAIRS/MAINTENANCE	-	-	1,000	-	1,000
132	PROFESSIONAL SERVICES	12	35	-	-	-
140	SUBSCRIPTIONS/DUES	942	99	250	150	250
141	TRAVEL / BUSINESS	401	586	300	300	300
142	ADVERTISING	120	-	-	-	-
150	VEHICLE OPERATIONS	5,728	5,316	2,500	5,300	5,500
151	FUEL	1,249	4,470	3,000	8,000	8,000
	* SUBTOTAL OPERATING *	<u>28,505</u>	<u>32,870</u>	<u>32,150</u>	<u>30,351</u>	<u>40,150</u>
360	MOTOR VEHICLES	-	60,056	40,000	57,569	55,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>60,056</u>	<u>40,000</u>	<u>57,569</u>	<u>55,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 383,977</u></u>	<u><u>\$ 444,007</u></u>	<u><u>\$ 631,802</u></u>	<u><u>\$ 710,265</u></u>	<u><u>\$ 924,596</u></u>

DIVISION 452 PUBLIC SAFETY TRAINING

DIVISION NARRATIVE

This division provides for eight employees: a Division Chief - Fire Training, a Police Sergeant, two Fire Captains, two Police Officers/Master Police Officers/Police Corporals, a Dispatcher/Detention Officer and an Administrative Assistant.

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>
Division Chief - Fire Training	1	17
Police Sergeant	1	12
Fire Captain	2	12
Police Officer / Master Police Officers / Police Corporal	2	9/10/11
Dispatcher/Detention Officer	1	5
Administrative Assistant I	<u>1</u>	5
TOTAL	<u>8</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Vehicle	\$ 55,000	360
TOTAL	<u>\$ 55,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 46.3% increase is due to the addition of 1 Police Officer position and an increase in capital expenditures.

01-5-453 FIRE / RESCUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 2,893,659	\$ 3,053,779	\$ 3,208,353	\$ 3,208,000	\$ 3,546,999
014	OVERTIME	438,889	459,849	105,000	400,000	350,000
021	FICA	243,757	237,344	238,561	252,560	280,584
022	EMPLOYEE RETIREMENT	554,827	575,886	666,905	667,000	823,023
023	EMPLOYEE INSURANCE	650,376	430,926	810,000	775,000	864,000
030	TRAINING	21,081	24,838	43,000	43,000	43,000
040	WORKERS COMPENSATION	62,953	122,368	132,534	132,534	155,880
050	AWARDS	62,339	56,402	53,700	53,700	57,000
	* SUBTOTAL PERSONNEL *	<u>4,927,881</u>	<u>4,961,392</u>	<u>5,258,053</u>	<u>5,531,794</u>	<u>6,120,486</u>
110	CLOTHING/UNIFORMS	57,577	132,163	80,550	85,000	90,000
111	MATERIALS/SUPPLIES	154,525	218,225	186,570	186,570	186,570
112	OFFICE SUPPLIES	464	901	1,000	1,000	1,000
113	PRINTING/BINDING	-	391	-	861	-
120	COMMUNICATIONS	16,668	18,124	15,000	18,000	18,000
130	CONTRACTUAL SERVICES	28,461	28,712	28,400	28,400	28,400
131	REPAIRS/MAINTENANCE	26,083	115,784	30,000	50,000	30,000
132	PROFESSIONAL SERVICES	8,607	5,477	16,250	5,000	16,250
140	SUBSCRIPTIONS/DUES	3,619	1,643	880	1,500	1,500
141	TRAVEL / BUSINESS	414	40	500	100	500
142	ADVERTISING	-	100	-	-	-
150	VEHICLE OPERATIONS	82,312	128,466	75,000	100,000	110,000
151	FUEL	33,841	60,792	37,500	60,000	60,000
152	DAMAGE CLAIMS	969	4,691	-	-	-
	* SUBTOTAL OPERATING *	<u>413,540</u>	<u>715,509</u>	<u>471,650</u>	<u>536,431</u>	<u>542,220</u>
370	NON-MOBIL EQUIPMENT	-	-	80,000	80,000	80,000
380	OFFICE EQUIPMENT	-	-	25,215	25,215	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>105,215</u>	<u>105,215</u>	<u>80,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 5,341,421</u>	<u>\$ 5,676,901</u>	<u>\$ 5,834,918</u>	<u>\$ 6,173,440</u>	<u>\$ 6,742,706</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>\$ 5,341,421</u>	<u>\$ 5,676,901</u>	<u>\$ 5,804,918</u>	<u>\$ 6,143,440</u>	<u>\$ 6,712,706</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	<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	<u>\$ 80,000</u>	370
TOTAL	<u><u>\$ 80,000</u></u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 15.6% increase is due to additional overtime costs and normal growth in other personnel costs.

01-5-454 FIRE MARSHAL'S OFFICE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 187,125	\$ 296,109	\$ 302,497	\$ 300,200	\$ 319,148
014	OVERTIME	7,122	11,999	4,000	4,000	7,500
021	FICA	14,164	20,319	21,455	21,200	22,865
022	EMPLOYEE RETIREMENT	32,868	45,254	53,962	53,000	58,927
023	EMPLOYEE INSURANCE	30,354	25,598	54,000	54,000	57,600
030	TRAINING	2,427	7,879	2,175	4,750	2,175
040	WORKERS COMPENSATION	4,321	4,825	6,130	6,130	6,533
050	AWARDS	<u>3,136</u>	<u>3,465</u>	<u>3,800</u>	<u>3,800</u>	<u>4,000</u>
	* SUBTOTAL PERSONNEL *	<u>281,517</u>	<u>415,448</u>	<u>448,019</u>	<u>447,080</u>	<u>478,748</u>
110	CLOTHING/UNIFORMS	324	1,381	1,500	2,500	1,500
111	MATERIALS/SUPPLIES	6,614	16,808	9,000	10,000	10,000
112	OFFICE SUPPLIES	78	458	500	500	500
113	PRINTING/BINDING	-	1,062	6,000	2,000	6,000
120	COMMUNICATIONS	2,434	4,558	4,544	4,544	4,544
130	CONTRACTUAL SERVICES	734	866	1,000	1,260	1,300
131	REPAIRS/MAINTENANCE	2,353	3,800	400	3,800	2,000
132	PROFESSIONAL SERVICES	671	-	500	-	500
140	SUBSCRIPTION/DUES	3,536	860	2,855	1,500	2,855
141	TRAVEL / BUSINESS	167	-	400	-	400
150	VEHICLE OPERATIONS	158	802	3,000	700	3,000
151	FUEL	<u>2,672</u>	<u>8,387</u>	<u>3,300</u>	<u>10,000</u>	<u>10,000</u>
	* SUBTOTAL OPERATING *	<u>19,741</u>	<u>38,982</u>	<u>32,999</u>	<u>36,804</u>	<u>42,599</u>
360	MOTOR VEHICLES	-	121,920	-	304	-
370	NON-MOBIL EQUIPMENT	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>121,920</u>	<u>10,000</u>	<u>304</u>	<u>10,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 301,258</u>	<u>\$ 576,350</u>	<u>\$ 491,018</u>	<u>\$ 484,188</u>	<u>\$ 531,347</u>

DIVISION 454 FIRE MARSHAL'S OFFICE

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 8.2% increase is due to growth in personnel costs.

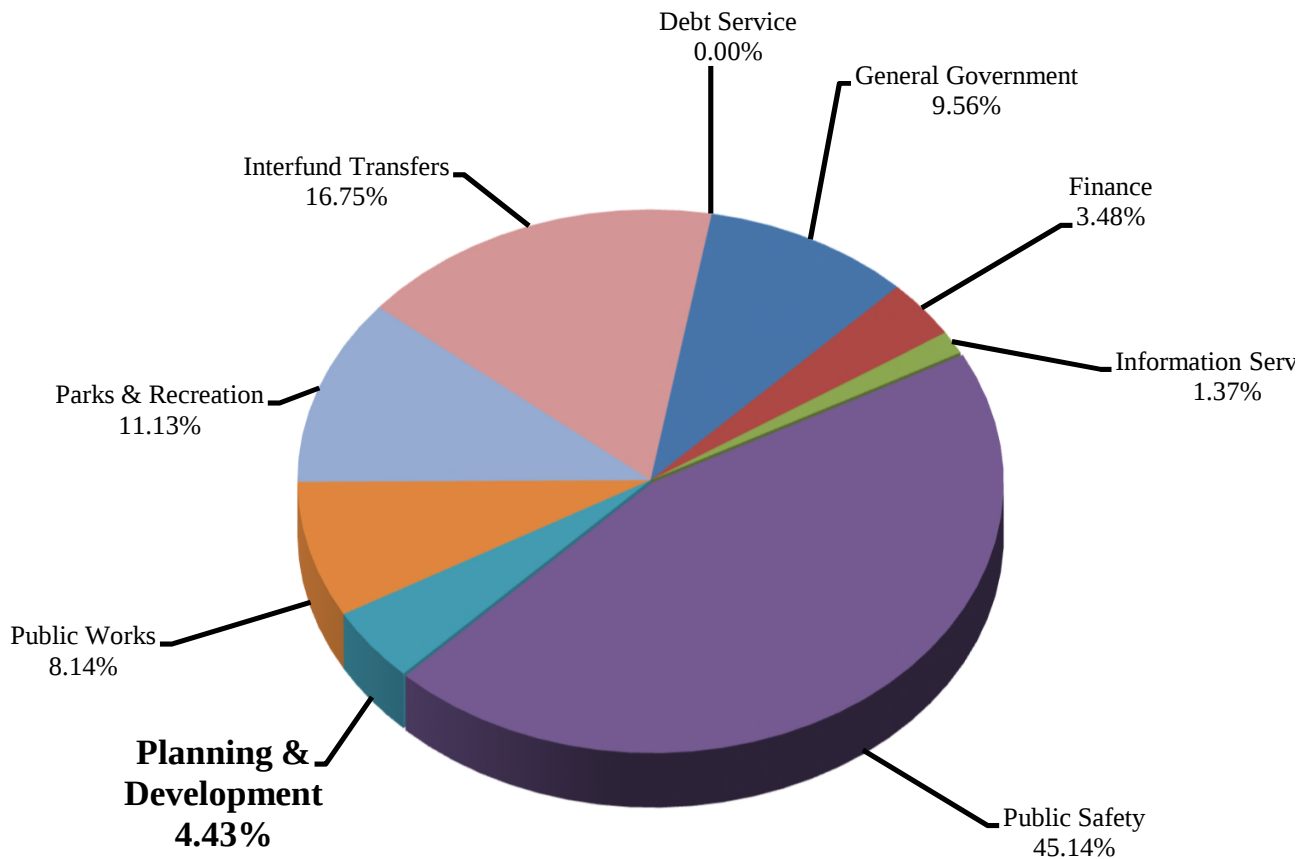
GENERAL FUND EXPENDITURES

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 4.43% of the overall resources appropriated in the General Fund for FY 2024.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 4.6% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2024
Regular Employees
PLANNING AND DEVELOPMENT DEPARTMENT

	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
PLANNING	9	10	10	10	12
BUILDING	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>10</u>
TOTAL	<u>18</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>22</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the divisions include all amounts required from 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 \$2,392,428 and the Water and Sewer Fund will provide \$51,081. 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
521	PLANNING	\$ 972,675	\$ 1,130,471	\$ 1,253,995	\$ 1,284,355	\$ 1,421,889
522	BUILDING	<u>931,401</u>	<u>909,626</u>	<u>949,427</u>	<u>960,693</u>	<u>1,021,620</u>
TOTAL EXPENDITURES		\$ 1,904,076	\$ 2,040,097	\$ 2,203,422	\$ 2,245,048	\$ 2,443,509
PLANNING/DEVELOPMENT OVERHEAD		(46,570)	(45,481)	(47,471)	(48,035)	(51,081)
NET PLANNING & DEVELOPMENT		<u>\$ 1,857,506</u>	<u>\$ 1,994,616</u>	<u>\$ 2,155,951</u>	<u>\$ 2,197,013</u>	<u>\$ 2,392,428</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 2023 goals and priorities. The following benchmarks, goals and priorities for FY 2024 include:

- Draft a conservation community design or open space subdivision ordinance for Council consideration.
- Improve City's Community Rating System (CRS) rating by hiring a Floodplain Coordinator and developing a comprehensive program for floodplain management
- Collect data and develop a timeline to begin charette process for the 2023 Comprehensive Plan update.
- Explore the feasibility of a neighborhood-based public arts program.
- Support and expand greenway and multiuse trail system throughout the city.
- Adjust building permit flat fees per project valuation.

01-5-521 PLANNING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 686,486	\$ 807,247	\$ 867,878	\$ 855,000	\$ 981,729
014	OVERTIME	506	222	-	900	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	50,333	55,137	62,487	60,500	70,684
022	EMPLOYEE RETIREMENT	74,637	84,377	92,401	89,000	106,859
023	EMPLOYEE INSURANCE	99,767	70,914	148,500	148,500	172,800
030	TRAINING	1,290	3,329	9,000	5,000	9,000
040	WORKERS COMPENSATION	4,791	7,465	8,679	8,679	9,817
050	AWARDS	7,492	8,856	10,450	10,450	11,400
	* SUBTOTAL PERSONNEL *	<u>930,702</u>	<u>1,042,947</u>	<u>1,204,795</u>	<u>1,183,429</u>	<u>1,367,689</u>
111	CLOTHING/UNIFORMS	916	2,144	900	1,500	1,500
111	MATERIALS/SUPPLIES	13,936	13,401	12,000	12,000	12,000
112	OFFICE SUPPLIES	3,071	4,340	5,500	5,500	5,500
113	PRINTING/BINDING	115	78	1,000	100	1,000
120	COMMUNICATIONS	6,580	8,508	6,000	8,400	8,400
130	CONTRACTUAL SERVICES	8,141	5,979	10,000	10,000	10,000
131	REPAIRS/MAINTENANCE	-	1,500	500	500	500
132	PROFESSIONAL SERVICES	11	73	-	-	-
140	SUBSCRIPTIONS/DUES	2,277	2,307	4,000	2,400	3,000
141	TRAVEL / BUSINESS	-	-	300	-	300
142	ADVERTISING	3,872	6,760	4,500	4,500	4,500
150	VEHICLE OPERATIONS	452	4,220	1,500	2,000	2,500
151	FUEL	2,602	4,277	3,000	4,400	5,000
	* SUBTOTAL OPERATING *	<u>41,973</u>	<u>53,587</u>	<u>49,200</u>	<u>51,300</u>	<u>54,200</u>
360	MOTOR VEHICLES	-	33,937	-	49,626	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>33,937</u>	<u>-</u>	<u>49,626</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 972,675</u>	<u>\$ 1,130,471</u>	<u>\$ 1,253,995</u>	<u>\$ 1,284,355</u>	<u>\$ 1,421,889</u>

DIVISION 521 PLANNING

DIVISION NARRATIVE

This division consists of twelve 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
Principal Planner	1	18
Senior Planner/Urban Designer	1	17
Flood Plain Manager	1	TBD
Planner	1	12
Zoning Tech	1	10
Code Enforcement Officer	1	7
Zoning Enforcement Officer	1	7
Administrative Assistant I	1	5
Administrative Assistant II	<u>2</u>	7
TOTAL	<u>12</u>	

BUDGET ANALYSIS

This division provides for a increased level of service from the previous year's budget. The 13.4% increase is due to the addition of a Flood Plain Manager.

01-5-522 BUILDING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 614,419	\$ 623,589	\$ 628,796	\$ 625,000	\$ 688,353
014	OVERTIME	208	-	-	2,500	-
021	FICA	44,439	42,524	43,387	43,000	47,496
022	EMPLOYEE RETIREMENT	62,723	60,924	65,206	62,123	71,037
023	EMPLOYEE INSURANCE	98,933	73,093	121,500	120,000	129,600
030	TRAINING	3,497	7,392	10,000	8,000	10,000
040	WORKERS COMPENSATION	5,237	5,976	6,288	6,288	6,884
050	AWARDS	7,489	7,181	8,550	8,550	8,550
	* SUBTOTAL PERSONNEL *	<u>836,945</u>	<u>820,679</u>	<u>883,727</u>	<u>875,461</u>	<u>961,920</u>
110	CLOTHING/UNIFORMS	2,100	4,340	4,200	4,200	4,200
111	MATERIALS/SUPPLIES	4,748	9,885	14,000	10,000	10,000
112	OFFICE SUPPLIES	1,272	653	3,500	2,500	2,500
113	PRINTING/BINDING	39	78	2,500	200	1,000
120	COMMUNICATIONS	8,077	6,641	11,000	8,000	10,000
130	CONTRACTUAL SERVICES	66,857	53,142	14,000	10,000	14,000
131	REPAIRS/MAINTENANCE	-	-	250	250	250
132	PROFESSIONAL SERVICES	45	36	-	-	-
140	SUBSCRIPTIONS/DUES	618	1,483	1,000	1,000	1,000
141	TRAVEL / BUSINESS	-	-	250	-	250
142	ADVERTISING	-	56	500	56	500
150	VEHICLE OPERATIONS	2,383	511	4,000	4,000	4,000
151	FUEL	7,730	12,122	10,500	12,000	12,000
152	DAMAGE CLAIMS	587	-	-	-	-
	* SUBTOTAL OPERATING *	<u>94,456</u>	<u>88,947</u>	<u>65,700</u>	<u>52,206</u>	<u>59,700</u>
360	MOTOR VEHICLES	-	-	-	33,026	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,026</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 931,401</u></u>	<u><u>\$ 909,626</u></u>	<u><u>\$ 949,427</u></u>	<u><u>\$ 960,693</u></u>	<u><u>\$ 1,021,620</u></u>
LESS OVERHEAD ALLOCATION TO: WATER & SEWER FUND 5%		<u>46,570</u>	<u>45,481</u>	<u>47,471</u>	<u>48,035</u>	<u>51,081</u>
TOTAL NET GENERAL FUND		<u><u>\$ 884,831</u></u>	<u><u>\$ 864,145</u></u>	<u><u>\$ 901,956</u></u>	<u><u>\$ 912,658</u></u>	<u><u>\$ 970,539</u></u>

DIVISION 522 BUILDING

DIVISION NARRATIVE

This division provides for ten employees: one Building Official, one Assistant Building Official, six 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	6	11
Permit Clerk I/II	<u>2</u>	6/8
TOTAL	<u>10</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 7.6% increase is due to the addition of a Master Building Inspector position.

GENERAL FUND EXPENDITURES

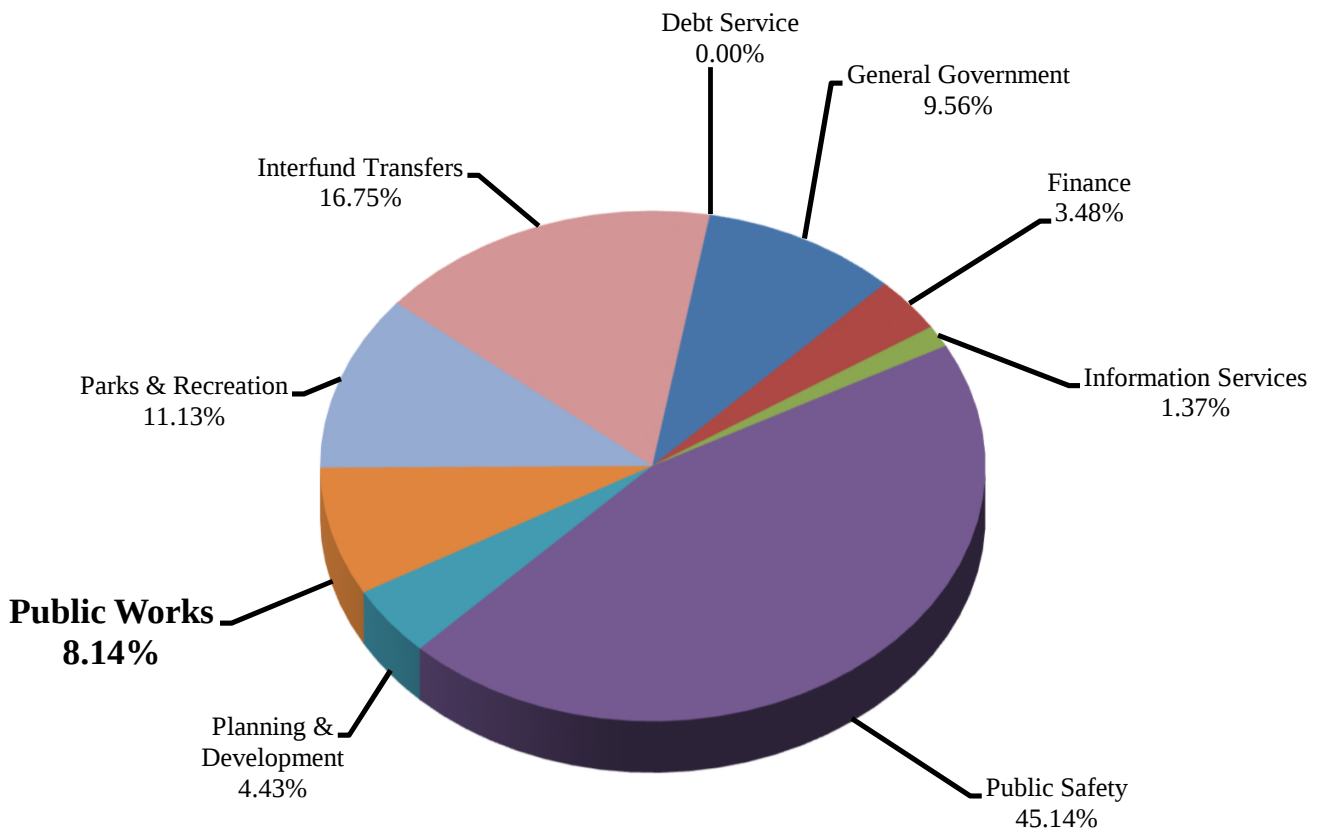
PUBLIC WORKS

**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 8.14% of the overall resources appropriated in the General Fund for FY 2024.



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, 2024
Regular Employees
PUBLIC WORKS DEPARTMENT

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
STREETS / DRAINAGE	23	26	26	34	35
FLEET MAINTENANCE	5	5	5	5	6
FACILITIES MAINTENANCE	<u>3</u>	<u>3</u>	<u>4</u>	<u>4</u>	<u>4</u>
T O T A L	<u>23</u>	<u>26</u>	<u>26</u>	<u>34</u>	<u>35</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 \$4,397,405, Water and Sewer Fund will provide \$578,565, the Storm Water Fund will provide \$228,517, the Solid Waste Fund will provide \$173,520, the Beach Services Fund will provide \$46,331, and the Aquatic Center Fund will provide \$38,758. 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
652	STREETS / DRAINAGE	\$ 3,458,607	\$ 3,621,138	\$ 4,318,069	\$ 4,566,715	\$ 4,570,336
832	FLEET MAINTENANCE	428,983	297,810	569,918	517,765	673,810
842	FACILITIES MAINTENANCE	<u>774,247</u>	<u>917,831</u>	<u>835,110</u>	<u>906,056</u>	<u>968,950</u>
TOTAL EXPENDITURES		<u>\$ 4,661,837</u>	<u>\$ 4,836,779</u>	<u>\$ 5,723,097</u>	<u>\$ 5,990,536</u>	<u>\$ 6,213,096</u>
PUBLIC WORKS OVERHEAD		<u>(788,441)</u>	<u>(802,479)</u>	<u>(952,062)</u>	<u>(980,897)</u>	<u>(1,065,691)</u>
IN HOUSE CAPITAL		<u>(307,111)</u>	<u>(212,865)</u>	<u>(750,000)</u>	<u>(750,000)</u>	<u>(750,000)</u>
NET PUBLIC WORKS		<u>\$ 3,566,285</u>	<u>\$ 3,821,435</u>	<u>\$ 4,021,035</u>	<u>\$ 4,259,639</u>	<u>\$ 4,397,405</u>

**GENERAL FUND
PUBLIC WORKS DEPARTMENT**

STREET & DRAINAGE DIVISION

Performance Benchmarks, Goals and Priorities

Departmental goals and priorities for FY 2024 Capital Improvement Projects:

- Install sidewalks, pathways and beach access boardwalks.
- Resurface streets based on pavement condition priority ranking.
- Begin Construction phase 3 storm drainage improvements in the Stormwater Drainage Fund.
- Complete \$750,000 in-house street resurfacing.
- Pave at least two of the new beach parking lots.
- Begin landward drainage improvements for 18th Ave. North Beach Outfall.

Departmental benchmarks, goals and priorities for FY 2024 Operations and Maintenance.

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

01-5-652 STREETS/DRAINAGE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 1,097,661	\$ 1,196,705	\$ 1,641,004	\$ 1,620,000	\$ 1,764,683
014	OVERTIME	36,142	84,191	40,000	120,000	80,000
021	FICA	82,545	86,248	121,032	118,000	132,817
022	EMPLOYEE RETIREMENT	126,199	130,451	165,803	145,000	183,596
023	EMPLOYEE INSURANCE	255,934	183,668	459,000	440,000	489,600
030	TRAINING	2,935	4,241	12,000	6,000	12,000
040	WORKERS COMPENSATION	32,946	36,647	50,430	50,430	55,340
050	AWARDS	19,046	23,372	32,300	32,300	32,300
	* SUBTOTAL PERSONNEL *	<u>1,653,408</u>	<u>1,745,523</u>	<u>2,521,569</u>	<u>2,531,730</u>	<u>2,750,336</u>
110	CLOTHING/UNIFORMS	18,131	20,942	11,000	14,000	11,000
111	MATERIALS/SUPPLIES	543,956	640,806	750,000	725,000	750,000
112	OFFICE SUPPLIES	934	374	3,000	500	3,000
113	PRINTING AND BINDING	39	39	2,000	39	2,000
120	COMMUNICATIONS	9,252	11,911	10,000	16,000	16,000
121	UTILITIES	673,621	678,216	685,000	685,000	695,000
130	CONTRACTUAL SERVICES	44,143	71,679	7,500	67,956	15,000
131	REPAIRS/MAINTENANCE	8,324	15,699	25,000	45,000	25,000
132	PROFESSIONAL SERVICES	268	767	2,500	1,000	2,500
140	SUBSCRIPTIONS/DUES	605	675	2,500	1,000	2,500
141	TRAVEL / BUSINESS	-	153	2,000	250	2,000
142	ADVERTISING	-	-	1,000	-	1,000
150	VEHICLE OPERATIONS	107,083	70,937	75,000	75,000	75,000
151	FUEL	52,153	69,158	60,000	100,000	110,000
152	DAMAGE CLAIMS	72,287	9,229	-	6,893	-
	* SUBTOTAL OPERATING *	<u>1,530,796</u>	<u>1,590,585</u>	<u>1,636,500</u>	<u>1,737,638</u>	<u>1,710,000</u>
315	BRIDGE IMPROVEMENTS	-	125,821	-	110,000	-
321	BUILDING IMPROVEMENTS	156,919	-	-	-	-
360	MOTOR VEHICLES	117,484	35,498	80,000	-	110,000
361	HEAVY EQUIPMENT	-	97,767	80,000	187,347	-
370	NON-MOBIL EQUIPMENT	-	25,944	-	-	-
	* SUBTOTAL CAPITAL *	<u>274,403</u>	<u>285,030</u>	<u>160,000</u>	<u>297,347</u>	<u>110,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 3,458,607</u>	<u>\$ 3,621,138</u>	<u>\$ 4,318,069</u>	<u>\$ 4,566,715</u>	<u>\$ 4,570,336</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	172,931	181,057	215,902	228,336	228,516
	STORM WATER FUND 5%	172,931	181,057	215,903	228,336	228,517
	**LESS OVERHEAD TOTAL **	<u>345,861</u>	<u>362,114</u>	<u>431,806</u>	<u>456,672</u>	<u>457,034</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	307,111	212,865	750,000	750,000	750,000
TOTAL NET GENERAL FUND		<u>\$ 2,805,635</u>	<u>\$ 3,046,159</u>	<u>\$ 3,136,263</u>	<u>\$ 3,360,043</u>	<u>\$ 3,363,302</u>

DIVISION 652 STREETS/DRAINAGE

DIVISION NARRATIVE

This division provides for 35 employees: an Operations Manager, a Superintendent, a Stormwater Compliance Manager, a Right of Way Manager, eight Crew Leaders, six Heavy Equipment Operators, two Mosquito Control Tech / Equipment Operators, ten Motor Equipment Operators, one Tradesworker, and four Bridge Operators. The employees in this division report to the Director of Public Works (the Director is charged directly to the Water & Sewer Utility Fund).

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Operations Manager - Streets & Drainage	1	19
Superintendent - \Streets and Drainage	1	17
Right of Way Manager	1	9
Stormwater Compliance Manager	1	9
Crew Leader I / Crew Leader II	8	7/9
Mosquito Control Tech / Equipment Operator	2	6
Heavy Equipment Operator (HEO)	6	6
Motor Equipment Operator (MEO)	10	4
Tradesworker	1	2
Bridge Operator	<u>4</u>	2
TOTAL	<u>35</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Trucks (2)	\$ 110,000	360
TOTAL	<u>\$ 110,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 7.2% increase is due to addition of one Crew Leader position.

01-5-832 FLEET MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 269,639	\$ 171,535	\$ 270,223	\$ 240,000	\$ 340,628
014	OVERTIME	3,145	2,209	1,000	4,500	3,000
021	FICA	20,160	11,332	19,257	19,559	24,398
022	EMPLOYEE RETIREMENT	25,423	12,807	22,764	20,783	28,361
023	EMPLOYEE INSURANCE	45,273	21,720	67,500	54,000	86,400
030	TRAINING	-	457	4,000	2,500	10,000
040	WORKERS COMPENSATION	6,655	5,164	5,424	5,423	6,873
050	AWARDS	4,761	1,793	4,750	3,900	6,000
	* SUBTOTAL PERSONNEL *	<u>375,056</u>	<u>227,017</u>	<u>394,918</u>	<u>350,665</u>	<u>505,660</u>
110	CLOTHING/UNIFORMS	3,632	2,865	5,000	4,000	5,000
111	MATERIALS/SUPPLIES	29,493	36,510	30,000	30,000	39,000
112	OFFICE SUPPLIES	110	11	1,000	500	1,000
113	PRINTING/BINDING	50	39	500	500	500
120	COMMUNICATIONS	3,223	3,079	2,000	3,100	4,000
130	CONTRACTUAL SERVICES	3,683	6,345	5,500	5,500	13,000
131	REPAIRS/MAINTENANCE	949	780	5,000	1,000	5,000
132	PROFESSIONAL SERVICES	36	73	-	-	-
140	SUBSCRIPTIONS/DUES	6,708	5,157	2,000	5,000	150
150	VEHICLE OPERATIONS	3,091	10,137	10,000	8,500	10,000
151	FUEL	2,952	3,786	10,000	5,000	7,500
152	DAMAGE CLAIMS	-	2,011	-	-	-
	* SUBTOTAL OPERATING *	<u>53,927</u>	<u>70,793</u>	<u>71,000</u>	<u>63,100</u>	<u>85,150</u>
321	BUILDING IMPROVEMENTS	-	-	-	-	35,000
360	MOTOR VEHICLES	-	-	60,000	60,000	-
370	NON-MOBILE EQUIPMENT	-	-	44,000	44,000	48,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>104,000</u>	<u>104,000</u>	<u>83,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 428,983</u>	<u>\$ 297,810</u>	<u>\$ 569,918</u>	<u>\$ 517,765</u>	<u>\$ 673,810</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 16%	68,637	47,650	91,187	82,842	107,810
	SOLID WASTE FUND 20%	85,797	59,562	113,984	103,553	134,762
	BEACH SERVICES FUND 4%	17,159	11,912	22,797	20,711	26,952
	**LESS OVERHEAD TOTAL **	<u>171,593</u>	<u>119,124</u>	<u>227,968</u>	<u>207,106</u>	<u>269,524</u>
TOTAL NET GENERAL FUND		<u>\$ 257,390</u>	<u>\$ 178,686</u>	<u>\$ 341,950</u>	<u>\$ 310,659</u>	<u>\$ 404,286</u>

DIVISION 832 FLEET MAINTENANCE

DIVISION NARRATIVE

This division provides for six employees: a Superintendent - Fleet, and five 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>5</u>	8
TOTAL	<u>6</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Shop Improvements	\$ 35,000	321
Equipment	<u>48,000</u>	370
TOTAL	<u>\$ 83,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 18.2% increase is due to addition of one Mechanic position and normal growth in personnel costs.

01-5-842 FACILITIES MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 171,230	\$ 187,696	\$ 241,890	\$ 239,000	\$ 274,383
014	OVERTIME	848	1,245	3,000	3,000	3,000
021	FICA	12,125	12,557	17,632	17,500	19,972
022	EMPLOYEE RETIREMENT	14,817	15,548	20,890	20,800	25,947
023	EMPLOYEE INSURANCE	30,365	25,689	54,000	54,000	57,600
030	TRAINING	-	-	1,000	-	1,000
040	WORKERS COMPENSATION	3,437	4,351	4,898	4,898	5,548
050	AWARDS	2,497	2,659	3,800	3,090	4,000
	* SUBTOTAL PERSONNEL *	<u>235,319</u>	<u>249,745</u>	<u>347,110</u>	<u>342,288</u>	<u>391,450</u>
110	CLOTHING/UNIFORMS	790	760	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	18,138	19,837	25,000	25,000	25,000
120	COMMUNICATIONS	2,995	2,566	3,500	3,000	3,500
130	CONTRACTUAL SERVICES	236,014	241,594	165,000	220,000	220,000
131	REPAIRS/MAINTENANCE	267,823	376,022	285,000	285,000	300,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	6,142	14,892	3,000	14,500	12,000
151	FUEL	7,026	11,647	4,500	14,000	15,000
152	DAMAGE CLAIMS	-	768	-	768	-
	* SUBTOTAL OPERATING *	<u>538,928</u>	<u>668,086</u>	<u>488,000</u>	<u>563,768</u>	<u>577,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 774,247</u>	<u>\$ 917,831</u>	<u>\$ 835,110</u>	<u>\$ 906,056</u>	<u>\$ 968,950</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	170,335	201,923	208,778	226,514	242,238
	SOLID WASTE FUND 4%	30,970	36,713	33,404	36,242	38,758
	BEACH SERVICES FUND 2%	38,712	45,892	16,702	18,121	19,379
	AQUATIC CENTER FUND 4%	30,970	36,713	33,404	36,242	38,758
	**LESS OVERHEAD TOTAL **	<u>270,987</u>	<u>321,241</u>	<u>292,288</u>	<u>317,119</u>	<u>339,133</u>
TOTAL NET GENERAL FUND		<u>\$ 503,260</u>	<u>\$ 596,590</u>	<u>\$ 542,822</u>	<u>\$ 588,937</u>	<u>\$ 629,817</u>

DIVISION 842 FACILITIES MAINTENANCE

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 16.0% increase is due to an increase in contractual services and repairs & maintenance expenditures.

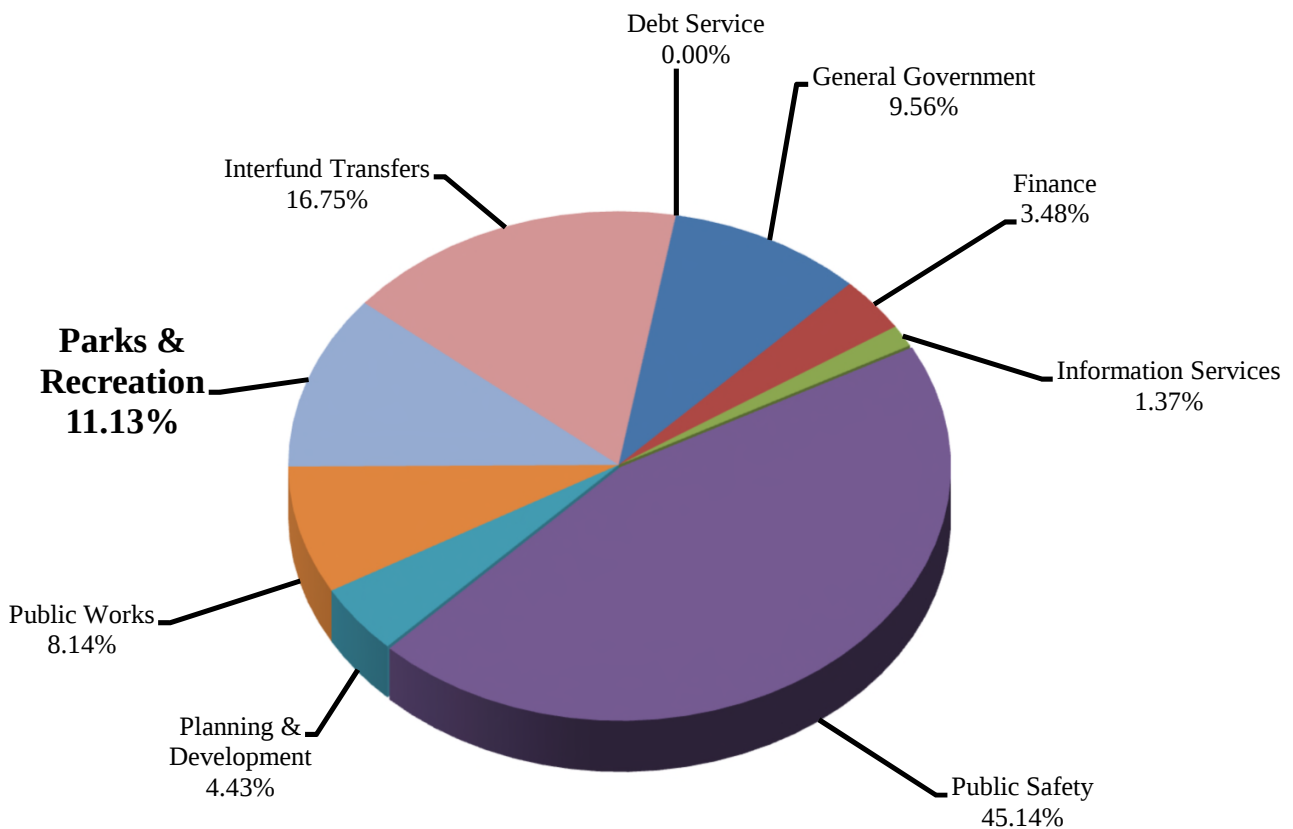
GENERAL FUND EXPENDITURES

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 11.13% of the overall resources appropriated in the General Fund for FY 2024.



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 66. This is made up of Parks & Recreation, Beach Services, Aquatic & Fitness Center, and NMB Enterprise Fund. The employees in this department make up 10.4% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2024
Regular Employees
PARKS AND RECREATION DEPARTMENT

The chart below shows the portion of General Fund Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
RECREATION - ADMINISTRATION	5	5	6	5	5
RECREATION - ATHLETICS	5	6	6	6	6
RECREATION - PROGRAMS/EVENTS	4	4	3	3	3
PARKS - ROW MAINTENANCE	5	5	5	5	6
PARKS - PARKS & SPORTS COMPLEX	5	5	5	5	6
PARKS - LANDSCAPING	4	4	4	4	4
PARKS - PARKS & BEACH	4	4	4	5	5
PARKS - ADMINISTRATION	3	5	4	3	8
PARKS - CUSTODIAL MAINTENANCE	5	5	5	6	7
TOTAL	<u>40</u>	<u>43</u>	<u>42</u>	<u>42</u>	<u>50</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 \$6,015,656, Beach Services will provide \$205,853, the Aquatic Center Fund will provide \$34,309, and the NMB Enterprise Fund will provide \$1,122,319. The overhead rate for the Recreation Administration Division is 30% for Beach Services and 5% for the Aquatic Center. The overhead for the Parks and Grounds is 40% and for Parks-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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
741	RECREATION - ADMINISTRATION	\$ 628,442	\$ 651,349	\$ 680,082	\$ 613,505	\$ 686,176
742	RECREATION - ATHLETICS	679,069	787,668	1,007,631	1,004,057	1,134,661
743	RECREATION - PROGRAMS/EVENTS	498,259	840,379	921,503	898,088	921,757
750	PARKS-ROW MAINTENANCE	518,393	577,659	718,013	726,634	653,840
751	PARKS - PARKS & SPORTS COMPLEX	816,772	900,237	990,697	913,113	1,129,288
752	PARKS - LANDSCAPING	375,091	433,726	547,937	485,393	540,466
753	PARKS - PARKS & BEACH	500,106	738,917	746,529	718,171	930,425
754	PARKS - ADMINISTRATION	490,441	740,576	491,443	821,352	1,111,866
755	PARKS - CUSTODIANS	385,555	417,604	433,286	393,082	491,782
TOTAL EXPENDITURES		\$ 4,892,128	\$ 6,088,115	\$ 6,537,121	\$ 6,573,395	\$ 7,600,261
RECREATION OVERHEAD		(993,900)	(1,284,592)	(1,180,674)	(1,228,715)	(1,534,605)
IN HOUSE CAPITAL		(50,000)	-	(50,000)	-	(50,000)
NET PARKS AND RECREATION		\$ 3,848,228	\$ 4,803,523	\$ 5,306,447	\$ 5,344,680	\$ 6,015,656

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The goals and priorities set forth in the FY 2024 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 August 2023.
- Review bids and award contracts.
- Complete all design work and permitting for 6-10 court pickleball complex in order to solicit bids by March 2024.
- Monitor construction of Park expansion and pickleball courts.

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 2024:

- Generate \$50,000 in sponsorships for special events
- Increase enrollment of all youth sports by 10%. Emphasis placed on volleyball, lacrosse and softball.
- Explore options of starting a new adult sport such as kickball or flag football.
- Increase enrollment of summer sports camps hosted in conjunction with NMB High School by 10%.

01-5-741 RECREATION (ADMINISTRATION)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 388,359	\$ 430,958	\$ 406,929	\$ 360,000	\$ 401,968
012	SALARY, PART-TIME	19,494	22,813	25,620	25,620	33,200
014	OVERTIME	41	1,199	-	1,000	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	30,300	31,143	31,532	29,000	31,721
022	EMPLOYEE RETIREMENT	49,799	52,238	54,721	50,000	46,614
023	EMPLOYEE INSURANCE	55,493	31,127	67,500	63,000	72,000
030	TRAINING	-	32	1,000	-	1,000
040	WORKERS COMPENSATION	3,071	4,701	4,325	4,325	4,352
050	AWARDS	4,161	4,431	4,750	4,750	4,875
	* SUBTOTAL PERSONNEL *	<u>556,118</u>	<u>584,042</u>	<u>601,777</u>	<u>543,095</u>	<u>601,130</u>
110	CLOTHING/UNIFORMS	-	54	400	200	400
111	MATERIALS/SUPPLIES	3,738	5,120	8,800	8,800	8,800
112	OFFICE SUPPLIES	1,032	886	5,300	1,000	5,300
113	PRINTING/BINDING	-	-	17,742	-	34,742
120	COMMUNICATIONS	21,632	30,380	17,000	30,000	1,000
130	CONTRACTUAL SERVICES	35,966	13,192	17,229	17,000	17,229
131	REPAIRS/MAINTENANCE	4,076	5,514	4,500	4,500	4,500
132	PROFESSIONAL SERVICES	7	1,250	1,000	1,000	1,000
133	CREDIT CARD FEES	5,334	10,575	4,834	7,500	10,575
140	SUBSCRIPTIONS/DUES	425	201	500	300	500
141	TRAVEL / BUSINESS	-	99	1,000	100	1,000
150	VEHICLE OPERATIONS	114	36	-	10	-
	* SUBTOTAL OPERATING *	<u>72,324</u>	<u>67,307</u>	<u>78,305</u>	<u>70,410</u>	<u>85,046</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 628,442</u></u>	<u><u>\$ 651,349</u></u>	<u><u>\$ 680,082</u></u>	<u><u>\$ 613,505</u></u>	<u><u>\$ 686,176</u></u>
LESS OVERHEAD ALLOCATION TO:						
	BEACH SERVICES FUND 30%	188,533	195,405	204,025	184,052	205,853
	AQUATIC CENTER FUND 5%	31,422	32,567	34,004	30,675	34,309
	NMB ENTERPRISE FUND 5%	31,422	-	-	-	-
	**LESS OVERHEAD TOTAL **	<u>251,377</u>	<u>227,972</u>	<u>238,029</u>	<u>214,727</u>	<u>240,162</u>
TOTAL NET GENERAL FUND		<u><u>\$ 377,065</u></u>	<u><u>\$ 423,377</u></u>	<u><u>\$ 442,053</u></u>	<u><u>\$ 398,778</u></u>	<u><u>\$ 446,014</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 the same level of service as the previous year's budget. The 0.9% increase is due to and increased operating costs.

01-5-742 RECREATION (ATHLETICS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 292,722	\$ 260,597	\$ 358,078	\$ 345,000	\$ 366,674
012	SALARY, PART-TIME	85,146	141,504	105,000	135,000	135,000
014	OVERTIME	346	12	500	500	500
021	FICA	28,216	28,295	32,914	35,077	35,654
022	EMPLOYEE RETIREMENT	30,145	26,730	37,653	35,000	32,061
023	EMPLOYEE INSURANCE	58,274	36,163	81,000	75,000	86,400
030	TRAINING	240	64	5,000	2,500	5,000
040	WORKERS COMPENSATION	3,523	4,090	4,636	4,636	5,022
050	AWARDS	4,176	2,685	5,700	3,026	5,850
	* SUBTOTAL PERSONNEL *	<u>502,788</u>	<u>500,140</u>	<u>630,481</u>	<u>635,739</u>	<u>672,161</u>
110	CLOTHING/UNIFORMS	877	4,280	3,000	3,000	2,000
111	MATERIALS/SUPPLIES	53,858	107,205	109,500	90,000	115,000
112	OFFICE SUPPLIES	334	697	1,500	450	1,000
113	PRINTING/BINDING	-	275	500	275	250
120	COMMUNICATIONS	3,420	3,748	4,500	4,500	4,500
130	CONTRACTUAL SERVICES	47,074	70,719	70,000	70,000	85,000
131	REPAIRS/MAINTENANCE	525	472	60,000	91,010	60,000
132	PROFESSIONAL SERVICES	92	166	-	160	-
140	SUBSCRIPTIONS/DUES	2,823	4,278	6,200	4,203	5,000
141	TRAVEL / BUSINESS	43,088	74,211	105,000	85,000	105,000
142	ADVERTISING	100	1,800	-	2,020	-
150	VEHICLE OPERATIONS	1,792	3,495	750	1,500	1,500
151	FUEL	1,736	3,373	1,700	1,700	3,250
152	DAMAGE CLAIMS	180	12,809	-	-	-
	* SUBTOTAL OPERATING *	<u>155,899</u>	<u>287,528</u>	<u>362,650</u>	<u>353,818</u>	<u>382,500</u>
370	NON-MOBIL EQUIPMENT	<u>20,382</u>	<u>-</u>	<u>14,500</u>	<u>14,500</u>	<u>80,000</u>
	* SUBTOTAL CAPITAL *	<u>20,382</u>	<u>-</u>	<u>14,500</u>	<u>14,500</u>	<u>80,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 679,069</u>	<u>\$ 787,668</u>	<u>\$ 1,007,631</u>	<u>\$ 1,004,057</u>	<u>\$ 1,134,661</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 12.6% increase is due to normal growth in personnel costs and increased contractual services expenditures.

01-5-743 RECREATION (PROGRAMS/EVENTS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 252,415	\$ 194,398	\$ 167,422	\$ 163,413	\$ 183,974
012	SALARY, PART-TIME	14,656	31,073	37,232	37,232	44,850
014	OVERTIME	37	1,908	-	1,500	500
021	FICA	19,358	16,016	14,735	14,446	16,511
022	EMPLOYEE RETIREMENT	28,141	18,823	20,621	20,500	18,767
023	EMPLOYEE INSURANCE	41,267	22,751	40,500	40,500	43,200
030	TRAINING	100	596	4,200	1,000	4,200
040	WORKERS COMPENSATION	1,905	2,518	2,047	2,047	2,293
050	AWARDS	4,092	3,443	3,800	3,800	3,900
	* SUBTOTAL PERSONNEL *	<u>361,971</u>	<u>291,526</u>	<u>290,557</u>	<u>284,438</u>	<u>318,195</u>
110	CLOTHING/UNIFORMS	-	242	1,100	500	1,100
111	MATERIALS/SUPPLIES	21,647	51,101	92,991	75,000	93,000
113	PRINTING/BINDING	-	286	450	-	450
118	CLEANING SUPPLIES	10,967	12,175	10,500	10,500	10,500
120	COMMUNICATIONS	4,049	3,318	5,712	4,500	5,712
130	CONTRACTUAL SERVICES	57,257	276,238	347,918	300,000	348,000
131	REPAIRS/MAINTENANCE	801	84,746	30,000	30,000	-
132	PROFESSIONAL SERVICES	-	43	-	-	-
133	CLEAN CITY COMMITTEE	4,639	10,403	23,000	15,000	20,000
136	MUSEUM	23,354	15,571	30,000	100,000	30,000
140	SUBSCRIPTIONS/DUES	1,156	2,741	2,925	2,800	3,000
141	TRAVEL / BUSINESS	-	848	2,800	850	2,800
142	ADVERTISING	11,202	74,910	79,350	70,000	84,500
150	VEHICLE OPERATIONS	234	2,407	2,000	2,000	2,000
151	FUEL	982	1,918	2,200	2,500	2,500
152	DAMAGE CLAIMS	-	11,906	-	-	-
	* SUBTOTAL OPERATING *	<u>136,288</u>	<u>548,853</u>	<u>630,946</u>	<u>613,650</u>	<u>603,562</u>
	** TOTAL EXPENDITURES **	<u>\$ 498,259</u>	<u>\$ 840,379</u>	<u>\$ 921,503</u>	<u>\$ 898,088</u>	<u>\$ 921,757</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. This division has experienced neither a growth nor reduction in expenditures.

01-5-750 PARKS-ROW MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 199,662	\$ 227,863	\$ 234,328	\$ 225,100	\$ 274,211
012	SALARY, PART-TIME	17,561	24,744	28,607	30,000	-
014	OVERTIME	2,668	2,896	2,800	6,000	5,000
021	FICA	15,876	17,076	19,399	19,060	20,382
022	EMPLOYEE RETIREMENT	20,612	22,006	21,131	24,034	26,991
023	EMPLOYEE INSURANCE	55,827	37,937	67,500	65,000	86,400
030	TRAINING	675	4,037	4,500	3,000	4,500
040	WORKERS COMPENSATION	5,364	5,779	6,643	6,644	6,981
050	AWARDS	3,944	6,640	4,750	4,750	4,875
	* SUBTOTAL PERSONNEL *	<u>322,189</u>	<u>348,978</u>	<u>389,658</u>	<u>383,588</u>	<u>429,340</u>
110	CLOTHING/UNIFORMS	3,433	4,404	4,410	4,410	6,000
111	MATERIALS/SUPPLIES	21,518	38,563	28,345	28,345	32,600
120	COMMUNICATIONS	1,270	1,533	1,400	1,500	1,400
130	CONTRACTUAL SERVICES	91,308	76,538	104,200	104,000	113,200
131	REPAIRS/MAINTENANCE	492	2,723	3,000	3,000	5,500
132	PROFESSIONAL SERVICES	7	50	-	50	-
133	TREE CITY COMMITTEE	877	763	3,000	1,500	3,000
140	SUBSCRIPTIONS/DUES	-	525	800	525	800
150	VEHICLE OPERATIONS	31,959	51,508	29,500	40,000	42,000
151	FUEL	10,449	18,953	17,200	18,000	20,000
152	DAMAGE CLAIMS	400	-	-	5,216	-
	* SUBTOTAL OPERATING *	<u>161,713</u>	<u>195,560</u>	<u>191,855</u>	<u>206,546</u>	<u>224,500</u>
360	MOTOR VEHICLES	34,491	33,121	48,500	48,500	-
361	HEAVY EQUIPMENT	-	-	88,000	88,000	-
	* SUBTOTAL CAPITAL *	<u>34,491</u>	<u>33,121</u>	<u>136,500</u>	<u>136,500</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 518,393</u></u>	<u><u>\$ 577,659</u></u>	<u><u>\$ 718,013</u></u>	<u><u>\$ 726,634</u></u>	<u><u>\$ 653,840</u></u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 0%	<u>10,368</u>	-	-	-	-
	**LESS OVERHEAD TOTAL **	<u>10,368</u>	-	-	-	-
TOTAL NET GENERAL FUND		<u><u>\$ 508,025</u></u>	<u><u>\$ 577,659</u></u>	<u><u>\$ 718,013</u></u>	<u><u>\$ 726,634</u></u>	<u><u>\$ 653,840</u></u>

DIVISION 750 PARKS- ROW MAINTENANCE

DIVISION NARRATIVE

This division provides for six full-time employees, one Crew Leader II, one Heavy Equipment Operator, one Irrigation Tech, and three 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>3</u>	2
TOTAL	<u>6</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 8.9% decrease is due to a reduction in capital expenditures.

01-5-751 PARKS- PARKS / SPORTS COMPLEX

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 268,409	\$ 299,988	\$ 290,504	\$ 253,000	\$ 354,058
012	SALARY, PART-TIME	67,722	75,865	131,392	100,000	120,283
014	OVERTIME	2,353	3,360	6,042	6,000	6,438
021	FICA	24,466	25,160	31,239	25,848	35,097
022	EMPLOYEE RETIREMENT	27,816	27,580	30,614	28,800	35,688
023	EMPLOYEE INSURANCE	56,489	32,434	67,500	65,000	86,400
030	TRAINING	2,162	2,914	4,350	3,000	4,350
040	WORKERS COMPENSATION	7,392	9,564	10,698	10,698	12,019
050	AWARDS	4,100	4,339	4,751	4,751	5,850
	* SUBTOTAL PERSONNEL *	<u>460,909</u>	<u>481,204</u>	<u>577,090</u>	<u>497,097</u>	<u>660,183</u>
110	CLOTHING/UNIFORMS	3,313	3,472	6,304	3,300	7,000
111	MATERIALS/SUPPLIES	179,419	187,280	243,098	230,000	257,250
112	OFFICE SUPPLIES	-	-	80	-	80
120	COMMUNICATIONS	1,074	1,051	2,200	1,100	2,000
130	CONTRACTUAL SERVICES	21,143	27,421	30,025	30,000	37,325
131	REPAIRS/MAINTENANCE	13,908	55,402	22,000	22,000	23,150
132	PROFESSIONAL SERVICES	1,526	30	-	-	-
140	SUBSCRIPTIONS/DUES	259	460	900	6,616	600
150	VEHICLE OPERATIONS	50,364	47,673	26,000	40,000	44,700
151	FUEL	19,614	31,309	35,000	35,000	38,500
	* SUBTOTAL OPERATING *	<u>290,620</u>	<u>354,098</u>	<u>365,607</u>	<u>368,016</u>	<u>410,605</u>
361	HEAVY EQUIPMENT	65,243	64,935	48,000	48,000	58,500
	* SUBTOTAL CAPITAL *	<u>65,243</u>	<u>64,935</u>	<u>48,000</u>	<u>48,000</u>	<u>58,500</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 816,772</u></u>	<u><u>\$ 900,237</u></u>	<u><u>\$ 990,697</u></u>	<u><u>\$ 913,113</u></u>	<u><u>\$ 1,129,288</u></u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 60%	490,063	540,141	594,418	547,868	677,573
	**LESS OVERHEAD TOTAL **	<u>490,063</u>	<u>540,141</u>	<u>594,418</u>	<u>547,868</u>	<u>677,573</u>
TOTAL NET GENERAL FUND		<u><u>\$ 326,709</u></u>	<u><u>\$ 360,096</u></u>	<u><u>\$ 396,279</u></u>	<u><u>\$ 365,245</u></u>	<u><u>\$ 451,715</u></u>

DIVISION 751 PARKS- PARKS / SPORTS COMPLEX

DIVISION NARRATIVE

This division provides for six full-time employees, one Crew Leader II, one Mechanic, one Heavy Equipment Operator, and three 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
Mechanic	1	
Heavy Equipment Operator (HEO)	1	6
Landscape Tech	<u>3</u>	4
TOTAL	<u>6</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Blower, Sprayer, and Infield Groomer	\$ 58,500	361
TOTAL	<u>\$ 58,500</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 14.0% increase is due to capital expenditures and the addition of a Landscape Tech position.

01-5-752 PARKS- LANDSCAPING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 156,334	\$ 207,253	\$ 164,926	\$ 167,200	\$ 192,579
012	SALARY, PART-TIME	30,431	29,272	56,440	56,440	61,000
014	OVERTIME	688	1,327	5,576	5,000	4,936
021	FICA	13,884	16,069	15,886	16,233	18,096
022	EMPLOYEE RETIREMENT	15,406	18,590	17,253	17,300	19,427
023	EMPLOYEE INSURANCE	33,201	41,021	40,500	40,500	43,200
030	TRAINING	591	1,254	2,800	1,500	6,000
040	WORKERS COMPENSATION	4,406	5,187	5,674	5,674	6,463
050	AWARDS	3,133	4,793	3,800	3,800	3,900
	* SUBTOTAL PERSONNEL *	<u>258,074</u>	<u>324,766</u>	<u>312,855</u>	<u>313,647</u>	<u>355,601</u>
110	CLOTHING/UNIFORMS	2,785	4,094	3,970	3,960	4,200
111	MATERIALS/SUPPLIES	64,124	63,197	94,447	65,000	96,000
120	COMMUNICATIONS	507	903	1,200	1,000	1,300
130	CONTRACTUAL SERVICES	25,593	5,094	25,000	20,000	25,000
131	REPAIRS/MAINTENANCE	612	11,356	6,000	6,000	6,500
132	PROFESSIONAL SERVICES	188	76	500	400	500
140	SUBSCRIPTIONS/DUES	-	30	465	30	465
150	VEHICLE OPERATIONS	15,936	12,362	14,000	14,000	15,000
151	FUEL	7,272	11,848	17,500	17,500	17,900
	* SUBTOTAL OPERATING *	<u>117,017</u>	<u>108,960</u>	<u>163,082</u>	<u>127,890</u>	<u>166,865</u>
360	MOTOR VEHICLES	-	-	50,000	30,724	-
361	HEAVY EQUIPMENT	-	-	22,000	13,132	18,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>72,000</u>	<u>43,856</u>	<u>18,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 375,091</u></u>	<u><u>\$ 433,726</u></u>	<u><u>\$ 547,937</u></u>	<u><u>\$ 485,393</u></u>	<u><u>\$ 540,466</u></u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 0%	37,509	-	-	-	-
	**LESS OVERHEAD TOTAL **	<u>37,509</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NET GENERAL FUND		<u><u>\$ 337,582</u></u>	<u><u>\$ 433,726</u></u>	<u><u>\$ 547,937</u></u>	<u><u>\$ 485,393</u></u>	<u><u>\$ 540,466</u></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 individual are responsible for managing and maintaining the landscapes at all public buildings as well as highway medians and gateway entrances.

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Turf Airifier	\$ <u>18,000</u>	370
TOTAL	\$ <u><u>18,000</u></u>	

BUDGET ANALYSIS

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

01-5-753 PARKS-PARKS & BEACH

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 161,371	\$ 204,446	\$ 217,237	\$ 215,600	\$ 239,331
012	SALARY, PART-TIME	50,662	48,908	35,000	35,000	52,750
014	OVERTIME	3,168	5,676	4,000	8,000	1,500
021	FICA	16,048	17,478	18,193	18,878	20,844
022	EMPLOYEE RETIREMENT	17,622	20,878	22,132	22,000	26,527
023	EMPLOYEE INSURANCE	42,389	25,897	67,500	66,000	72,000
030	TRAINING	1,284	1,270	2,000	1,270	4,000
040	WORKERS COMPENSATION	4,755	5,258	6,406	6,406	7,340
050	AWARDS	3,152	3,303	4,750	4,750	4,875
	* SUBTOTAL PERSONNEL *	<u>300,451</u>	<u>333,114</u>	<u>377,218</u>	<u>377,904</u>	<u>429,167</u>
110	CLOTHING/UNIFORMS	3,536	3,535	4,778	4,000	5,175
111	MATERIALS/SUPPLIES	80,718	112,050	102,644	102,000	102,418
120	COMMUNICATIONS	1,278	1,002	1,350	1,200	1,350
130	CONTRACTUAL SERVICES	69,131	109,659	139,289	125,000	146,815
131	REPAIRS/MAINTENANCE	16,662	74,062	65,000	50,000	65,000
132	PROFESSIONAL SERVICES	927	13	-	37	-
140	SUBSCRIPTIONS/DUES	-	30	500	30	500
150	VEHICLE OPERATIONS	14,782	31,610	14,000	14,000	15,000
151	FUEL	10,275	16,323	15,750	18,000	20,000
151	DAMAGE CLAIMS	2,346	-	-	-	-
	* SUBTOTAL OPERATING *	<u>199,655</u>	<u>348,284</u>	<u>343,311</u>	<u>314,267</u>	<u>356,258</u>
302	PARK IMPROVEMENTS	-	-	-	-	100,000
360	MOTOR VEHICLES	-	35,252	-	-	-
361	HEAVY EQUIPMENT	-	22,267	26,000	26,000	45,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>57,519</u>	<u>26,000</u>	<u>26,000</u>	<u>145,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 500,106</u></u>	<u><u>\$ 738,917</u></u>	<u><u>\$ 746,529</u></u>	<u><u>\$ 718,171</u></u>	<u><u>\$ 930,425</u></u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 0%	<u>50,011</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	**LESS OVERHEAD TOTAL **	<u>50,011</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NET GENERAL FUND		<u><u>\$ 450,095</u></u>	<u><u>\$ 738,917</u></u>	<u><u>\$ 746,529</u></u>	<u><u>\$ 718,171</u></u>	<u><u>\$ 930,425</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
McLean Park Restroom Renovation	\$ 100,000	302
Lift	<u>45,000</u>	370
TOTAL	<u>\$ 145,000</u>	

BUDGET ANALYSIS

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

01-5-754 PARKS AND GROUNDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 220,812	\$ 364,700	\$ 193,183	\$ 397,785	\$ 438,844
012	SALARY, PART-TIME	93,981	174,975	107,468	150,000	200,000
014	OVERTIME	3,666	5,297	1,725	6,000	9,000
021	FICA	23,053	38,061	22,073	40,426	47,293
022	EMPLOYEE RETIREMENT	23,919	33,745	22,527	44,416	46,083
023	EMPLOYEE INSURANCE	35,593	56,288	40,500	80,000	115,200
030	TRAINING	5,635	7,412	12,300	12,000	14,500
040	WORKERS COMPENSATION	7,746	10,385	7,559	10,000	16,196
050	AWARDS	2,388	4,796	4,475	4,475	7,800
	* SUBTOTAL PERSONNEL *	<u>416,793</u>	<u>695,659</u>	<u>411,810</u>	<u>745,102</u>	<u>894,916</u>
110	CLOTHING/UNIFORMS	3,836	5,660	7,800	7,800	13,600
111	MATERIALS/SUPPLIES	11,264	10,781	41,933	41,000	47,000
112	OFFICE SUPPLIES	-	-	700	-	1,000
113	PRINTING/BINDING	-	-	1,250	-	1,250
118	CUSTODIAL SUPPLIES	1,993	-	-	-	-
120	COMMUNICATIONS	2,196	3,269	3,600	5,000	4,000
130	CONTRACTUAL SERVICES	121	2,196	-	-	3,000
131	REPAIRS/MAINTENANCE	74	472	2,500	500	2,500
132	PROFESSIONAL SERVICES	-	59	-	100	-
140	SUBSCRIPTIONS/DUES	595	266	2,600	2,600	2,600
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	2,593	8,434	7,000	7,000	7,000
151	FUEL	7,609	13,780	12,250	12,250	14,000
	* SUBTOTAL OPERATING *	<u>30,281</u>	<u>44,917</u>	<u>79,633</u>	<u>76,250</u>	<u>95,950</u>
360	MOTOR VEHICLES	33,288	-	-	-	98,000
361	HEAVY EQUIPMENT	10,079	-	-	-	23,000
	* SUBTOTAL CAPITAL *	<u>43,367</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>121,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 490,441</u></u>	<u><u>\$ 740,576</u></u>	<u><u>\$ 491,443</u></u>	<u><u>\$ 821,352</u></u>	<u><u>\$ 1,111,866</u></u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 40%	<u>19,628</u>	<u>370,288</u>	<u>196,577</u>	<u>328,541</u>	<u>444,746</u>
	**LESS OVERHEAD TOTAL **	<u>19,628</u>	<u>370,288</u>	<u>196,577</u>	<u>328,541</u>	<u>444,746</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
	TOTAL NET GENERAL FUND	<u><u>\$ 420,813</u></u>	<u><u>\$ 370,288</u></u>	<u><u>\$ 244,866</u></u>	<u><u>\$ 492,811</u></u>	<u><u>\$ 617,120</u></u>

DIVISION 754 PARKS AND GROUNDS

DIVISION NARRATIVE

This division provides for eight full-time employees: an Operations Manager - Parks & Public Grounds, a Crew Leader II, a Crew Leader I, and five 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
Crew Leader II	1	9
Crew Leader I	1	7
Special Events Tech I	<u>5</u>	4
TOTAL	<u>8</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Trucks (2)	\$ 98,000	360
Carts (2)	<u>23,000</u>	361
TOTAL	<u>\$ 121,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The increase in this division is due to the transfer of one Crew Leader II, one Crew Leader I, and three Special Event Tech I positions from the NMB Enterprise Fund.

01-5-755 CUSTODIAL SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 206,008	\$ 236,308	\$ 214,750	\$ 192,500	\$ 250,019
012	SALARY, PART-TIME	11,997	-	-	-	-
014	OVERTIME	2,648	3,934	5,000	5,000	5,000
021	FICA	15,406	15,795	15,822	16,207	18,361
022	EMPLOYEE RETIREMENT	23,204	23,116	25,172	24,500	24,700
023	EMPLOYEE INSURANCE	57,397	44,397	81,000	75,600	100,800
030	TRAINING	-	37	3,500	-	3,500
040	WORKERS COMPENSATION	4,094	4,502	4,394	4,395	5,102
050	AWARDS	3,942	4,702	5,700	4,680	5,250
	* SUBTOTAL PERSONNEL *	<u>324,696</u>	<u>332,791</u>	<u>355,338</u>	<u>322,882</u>	<u>412,732</u>
110	CLOTHING/UNIFORMS	4,204	5,172	4,648	5,000	5,150
111	MATERIALS/SUPPLIES	49,659	65,957	42,000	42,000	42,700
120	COMMUNICATIONS	1,662	1,077	2,000	1,300	2,000
130	CONTRACTUAL SERVICES	384	6,688	11,000	5,000	7,500
131	REPAIRS/MAINTENANCE	1,576	556	2,000	500	2,000
132	PROFESSIONAL SERVICES	7	13	-	-	-
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	338	861	2,000	1,500	2,000
151	FUEL	3,029	4,489	3,600	4,400	5,000
	* SUBTOTAL OPERATING *	<u>60,859</u>	<u>84,813</u>	<u>67,448</u>	<u>59,700</u>	<u>66,550</u>
361	HEAVY EQUIPMENT	-	-	10,500	10,500	12,500
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>10,500</u>	<u>10,500</u>	<u>12,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 385,555</u>	<u>\$ 417,604</u>	<u>\$ 433,286</u>	<u>\$ 393,082</u>	<u>\$ 491,782</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	89,756	89,756	108,322	80,179	122,946
	SOLID WASTE FUND 4%	14,361	14,361	17,331	12,829	19,671
	BEACH SERVICES FUND 2%	7,181	7,181	8,666	6,414	9,836
	AQUATIC CENTER FUND 4%	14,361	14,361	17,331	12,829	19,671
	**LESS OVERHEAD TOTAL **	<u>134,944</u>	<u>146,191</u>	<u>151,650</u>	<u>137,579</u>	<u>172,124</u>
	TOTAL NET GENERAL FUND	<u>\$ 250,611</u>	<u>\$ 271,413</u>	<u>\$ 281,636</u>	<u>\$ 255,503</u>	<u>\$ 319,658</u>

DIVISION 755 CUSTODIAL SERVICES

DIVISION NARRATIVE

This division provides for seven employees: a Lead Custodian and six 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>6</u>	8
TOTAL	<u>7</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Non - Mobile Equipment	\$ <u>12,500</u>	370
TOTAL	<u>\$ 12,500</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 13.5% increase is due to capital expenditures and the addition of a Custodian position.

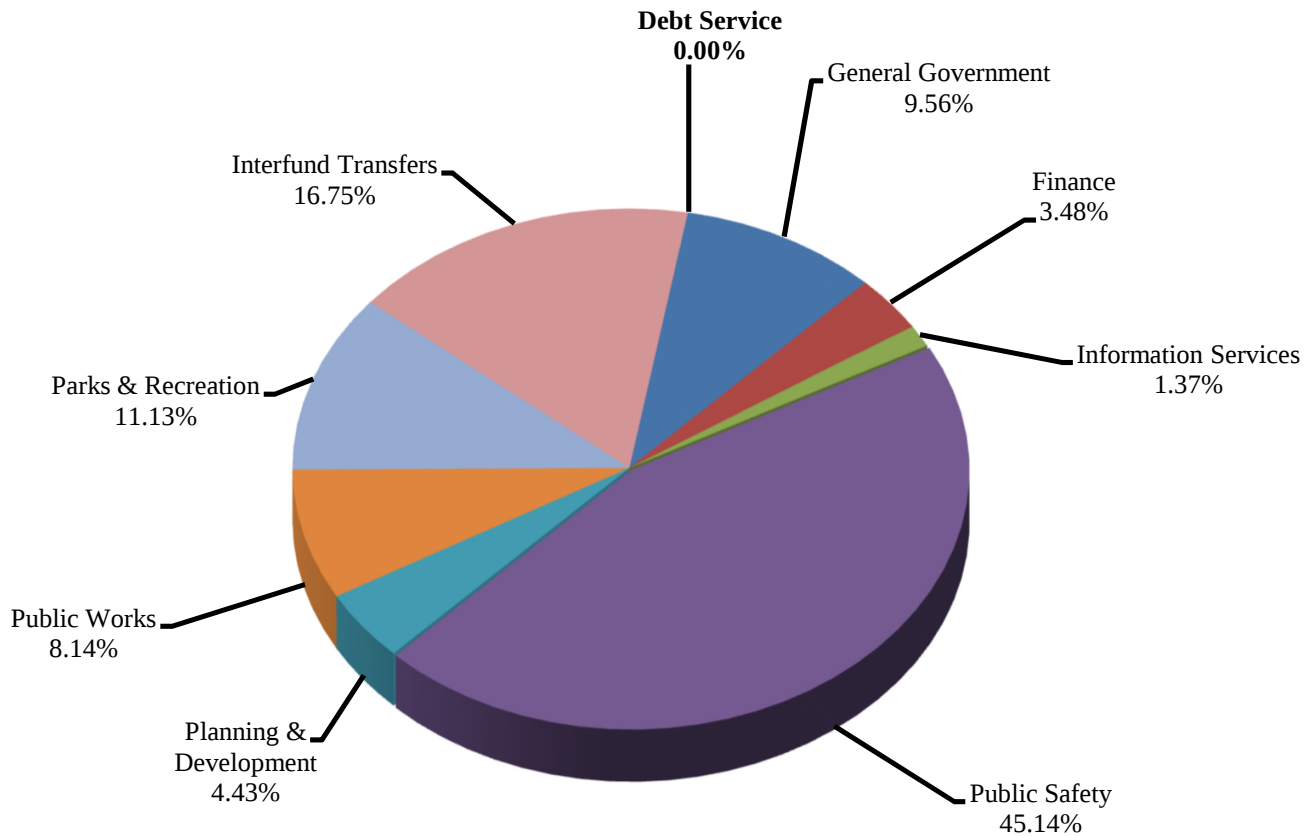
GENERAL FUND EXPENDITURES

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 2024.



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, 2024
01-5-911 DEBT SERVICE
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
410	DEBT/PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -
415	DEBT/INTEREST	-	-	-	-	-
420	AGENTS FEES	1,250	-	-	-	-
TOTAL NET DEBT SERVICE		<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Performance Benchmarks, Goals & Priorities

There are no debt payments that are budgeted in this division for the current budget year. The 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 2024 that will include funding for the park expansion..

This bond issue is estimated at \$24,000,000.

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 2024 is estimated at \$41,244,444 which is more then sufficient should the City need to borrow funds. The table below provides for the City's FY 2024 Legal Debt Margin.

COMPUTATION OF LEGAL DEBT MARGIN

JULY 1, 2023

ASSESSED VALUATION	<u>\$515,555,556</u>
Maximum General Obligation Debt Limit to 8% of Total Assessed Valuation	<u>\$41,244,444</u>
Outstanding Bonds Chargeable to Debt Limit	<u>\$0</u>
LEGAL DEBT LIMIT MARGIN - JULY 1, 2023	<u><u>\$41,244,444</u></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, 2023.

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 \$24,000,000 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 2024 is primarily for the purpose of lowering the borrowing costs for the Park Improvement project.

The transfer to the Capital Improvement Fund for FY 2024 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, 2024
01-5-915 OTHER FINANCING USES
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
001	General Fund Contingency	\$ -	\$ -	\$ 1,200,000	\$ -	\$ 1,157,225
707	Transfer to Park Impr. Fund	-	3,680,000	3,680,000	3,680,000	3,750,000
708	Transfer to Capital Impr. Fund	2,700,000	2,750,000	2,750,000	8,000,000	2,900,000
709	Transfer to Street Impr. Fund	800,000	1,200,000	1,200,000	1,200,000	1,200,000
711	Transfer to Pension Trust Fund	45,933	44,197	50,000	45,000	45,000
719	Transfer to Insurance Reserve Fun	100,000	2,000,000	-	-	-
718	Transfer to NMB Enter. Fund	200,000	-	-	-	-
TOTAL OTHER FINANCING USES		<u>\$ 3,845,933</u>	<u>\$ 9,674,197</u>	<u>\$ 8,880,000</u>	<u>\$ 12,925,000</u>	<u>\$ 9,052,225</u>

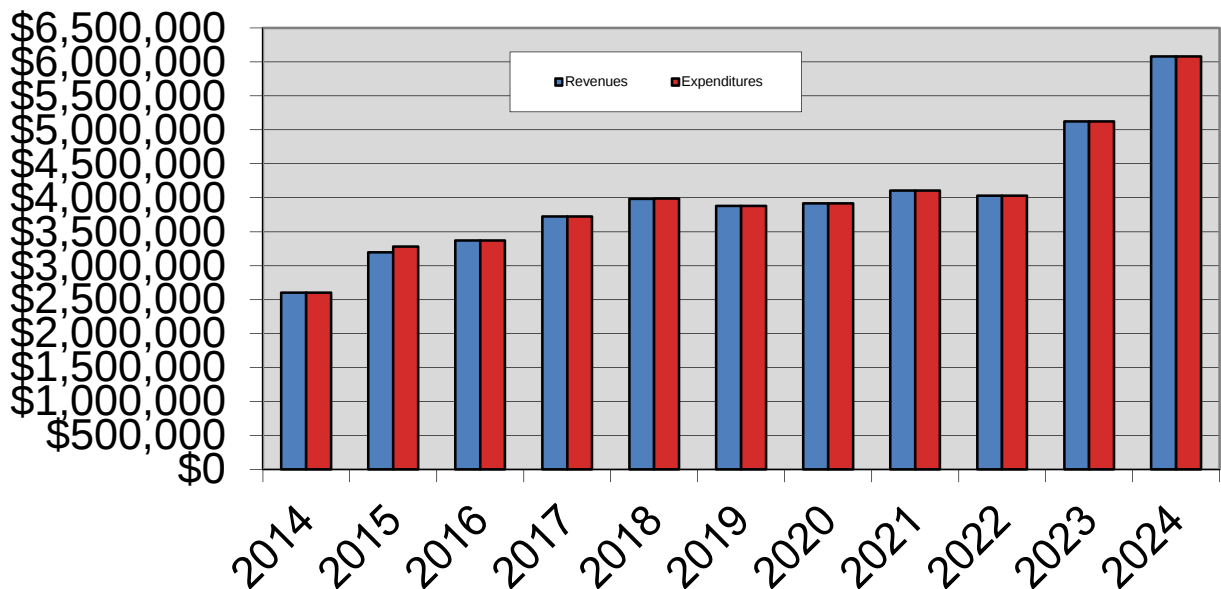
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ACCOMMODATIONS TAX FUND

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 2024 the City of North Myrtle Beach has budgeted an increase in Accommodations Tax receipts.

The budget for FY 2024 is balanced with \$6,080,000 for revenue and \$6,080,000 for expenditures. The above table summarizes the budgeted revenue and expenditure history for the previous 10 fiscal years.

ACCOMMODATIONS TAX FUND

Performance Benchmarks, Goals and Priorities

Due to the heavy impact of tourism on the City's General Fund, a large portion of the Accommodations Tax Fund is used to supplement the General Fund and Beach Renourishment Fund. The following outlines the benchmarks, goals and priorities accomplished during FY 2023:

- 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 2024:

- 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, 2024
REVENUES AND EXPENDITURES
ACCOMMODATIONS TAX FUND**

DIVISION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
REVENUES:					
Interest	\$ -	\$ 566	\$ -	\$ -	\$ -
Accommodations Tax Receipts	<u>4,385,508</u>	<u>6,418,655</u>	<u>5,125,250</u>	<u>4,104,000</u>	<u>6,080,000</u>
TOTAL REVENUES	<u>\$ 4,385,508</u>	<u>\$ 6,419,221</u>	<u>\$ 5,125,250</u>	<u>\$ 4,104,000</u>	<u>\$ 6,080,000</u>
EXPENDITURES:					
Public Safety	\$ 754,839	\$ 941,389	\$ 1,288,551	\$ 456,299	\$ 1,143,500
Public Works	1,065,085	1,528,789	1,472,250	1,149,766	2,070,100
Parks & Recreation	<u>2,308,380</u>	<u>2,865,016</u>	<u>2,364,449</u>	<u>2,397,895</u>	<u>2,866,400</u>
TOTAL EXPENDITURES	<u>\$ 4,128,304</u>	<u>\$ 5,335,194</u>	<u>\$ 5,125,250</u>	<u>\$ 4,003,960</u>	<u>\$ 6,080,000</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>257,204</u>	<u>1,084,027</u>	<u>-</u>	<u>100,040</u>	<u>-</u>
FUND BALANCE - BEGINNING	<u>26,207</u>	<u>283,411</u>	<u>283,411</u>	<u>1,367,439</u>	<u>1,467,479</u>
FUND BALANCE - ENDING	<u>\$ 283,411</u>	<u>\$ 1,367,438</u>	<u>\$ 283,411</u>	<u>\$ 1,467,479</u>	<u>\$ 1,467,479</u>

The list on the following three pages specifies the programs to be funded by the Accommodations Tax Fund for FY 2024. Some of the funds will be provided to outside agencies in the amount of \$2,187,200.

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 \$1,582,800. In addition, \$614,700 is being transferred to the Solid Waste Fund, \$399,000 to the Beach Renourishment Fund, \$313,700 to the Beach Services Fund, \$133,200 to the Storm Water Drainage Fund, \$565,700 to the Capital Improvement Fund, \$15,500 to the NMB Enterprise Fund, and \$268,200 to the Street Improvement Fund.

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2024**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2023</u>	<u>FY 2023</u>	<u>FY 2023</u>	<u>ACCT.#</u>
30% ADVERTISING ALLOCATION	\$ 1,618,500	\$ 1,920,000	\$ 1,920,000	4-5-756-180
<u>Services Grand Strand</u>				
1 NMB Chamber of Commerce	334,400	638,229	226,400	4-5-756-181
2 The Long Bay Symphony	13,000	13,500	8,400	4-5-756-183
3 NMB Area Historical Museum	7,700	32,500	15,100	4-5-756-183
4 NMB Community Band	9,949	13,700	10,300	4-5-756-183
5 Carolina Master Chorale	10,000	10,000	7,000	4-5-756-183
<u>Public Safety Department</u>				
6 Public Safety Salary Supplement	189,900	500,000	234,500	1-5-4xx-011
7 Public Safety Police Overtime	69,200	150,000	101,400	1-5-4xx-014
8 Public Safety Special Events Overtime	39,200	100,000	66,900	1-5-4xx-014
9 Memorial Day Weekend/Harley Davidson Week	67,251	167,000	103,100	1-5-422-130
10 Camera Towers Upgrade	-	50,000	33,500	8-5-290-390
11 Beach Patrol Salary/Benefit Supplement	37,200	100,000	63,900	1-5-424-012
12 Patrol Vehicles	151,900	375,000	202,400	1-5-422-360
13 Detective Vehicle	-	43,000	30,400	1-5-431-360
14 Community Service Educational Brochures	2,000	5,000	2,000	1-5-424-113
15 Beach Safety Education	3,100	8,000	3,900	1-5-424-111
16 Beach Patrol Side by Side Replacement	5,500	23,000	13,900	1-5-424-370
17 Beach Patrol Jet Ski Replacement	-	17,000	10,200	1-5-424-370
18 Beach Patrol Medical Supplies	2,900	6,000	3,900	1-5-424-111
20 In-Car and Body Worn Cameras	134,400	391,105	227,100	1-5-422-370
21 Fire Apparatus Replacement Plan	170,400	385,000	206,300	08-5-456-360
22 Public Safety Fire Overtime	30,700	50,000	32,500	1-5-453-014
23 Fire Safety House Maintenance	1,100	2,000	1,300	1-5-454-111
24 Fire Videos for Social Media	1,100	2,000	900	1-5-454-130
25 Rescue/Firefighting Boats	-	60,000	42,300	1-5-453-370
26 Fire & Life Safety Community Service Materials	2,500	6,000	2,900	1-5-454-113

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2024**

	<u>BUDGET</u>	<u>REQUEST</u>	<u>BUDGET</u>	<u>GL</u>
	<u>FY 2023</u>	<u>FY 2023</u>	<u>FY 2023</u>	<u>ACCT.#</u>
<u>Public Works Department</u>				
27 Beach Renourishment Monitoring	34,300	67,000	26,000	10-5-742-132
28 Beach Water Quality Monitoring	119,250	269,799	133,200	3-5-930-132
29 Underground Utility Conversion	114,400	310,000	104,400	9-5-940-901
30 Handicap Beach Access Ramps & Parking Improvements	222,900	500,000	163,800	9-5-940-303
31 Intersection & Sidewalk Improvements	100,400	250,000	70,300	1 to 9-5-940
32 Street Dept. Overtime (Main St. Services)	11,100	40,000	19,000	1-5-652-014
33 Sanitation Overtime (trash collection)	28,700	124,100	41,000	15-5-671-014
34 Litter Collection	97,000	287,194	165,600	15-5-673-011
35 Beach Cleaning	272,200	850,152	408,100	15-5-674-all
<u>Parks & Grounds</u>				
36 Public Grounds Salary Supplement	102,500	222,391	75,800	1-5-754-011
37 Public Toilet Rentals/Maintenance	23,100	52,668	30,800	1-5-754-130
38 Parking Lot Resurfacing	22,900	49,914	25,400	1-5-754-130
39 Right-of-Way & Beach Access Maintenance	61,400	121,202	68,800	1-5-754-130
40 Sand Fence & Dune Maintenance	147,300	327,722	136,200	10-5-742-xxx
41 Landscaping	30,500	64,809	33,700	1-5-754-111
42 Christmas Decorating	7,500	17,000	9,100	1-5-754-111
43 Park Improvements	100,700	210,000	95,700	01-5-754-302
<u>Recreation Department</u>				
44 Summer Concert Series	11,200	-	-	1-5-743-xxx
45 St. Patrick's Day Festival and Parade	21,600	25,000	16,800	1-5-743-xxx
46 Irish Italian Festival	13,700	-	-	1-5-743-xxx
47 Music on Main	25,400	-	-	1-5-743-xxx
48 Movies at McLean Park	2,700	-	-	1-5-743-xxx
59 The Great Christmas Light Show	-	30,000	15,500	18-5-781-xxx
50 Long Bay Symphony Event	-	25,000	12,000	1-5-743-xxx
51 Visitor Tracking Program	-	18,000	10,200	1-5-743-xxx
<u>Athletics</u>				
52 Bid/Support Fees for Sports Tourism Events	26,100	75,000	40,700	1-5-742-141
53 Sports Tourism Conference Travel	7,500	13,000	9,400	1-5-742-141
54 Sports Event Support	14,800	30,000	17,300	1-5-742-141
<u>Beach Services</u>				
55 Lifeguard Salaries	238,300	575,000	286,200	16-5-761-012
56 Junior Lifeguard Camp	1,300	3,500	2,300	16-5-761-xxx
57 USLA Lifeguard Competition	1,000	2,700	1,800	16-5-761-111
58 Lifeguard Tower Replacement	6,200	45,000	23,400	16-5-761-111
<u>IT</u>				
59 Beach Access Cameras	-	755,000	236,800	08-5-290-390
<u>Finance</u>				
60 Beach Renourishment	324,700	750,000	230,200	10-5-742-xxx
TOTAL	<u>\$ 5,092,550</u>	<u>\$ 11,179,185</u>	<u>\$ 6,080,000</u>	

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

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
180	30% Advertising Allocation	\$ 822,571	\$ 2,026,944	\$ 1,618,500	\$ 1,618,500	\$ 1,920,000
181	NMB Chamber of Commerce	1,030,826	311,000	334,400	334,400	226,400
183	Services to Other Agencies	<u>16,307</u>	<u>16,307</u>	<u>40,649</u>	<u>40,649</u>	<u>40,800</u>
** TOTAL EXPENDITURES **		<u>\$ 1,869,704</u>	<u>\$ 2,354,251</u>	<u>\$ 1,993,549</u>	<u>\$ 1,993,549</u>	<u>\$ 2,187,200</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.

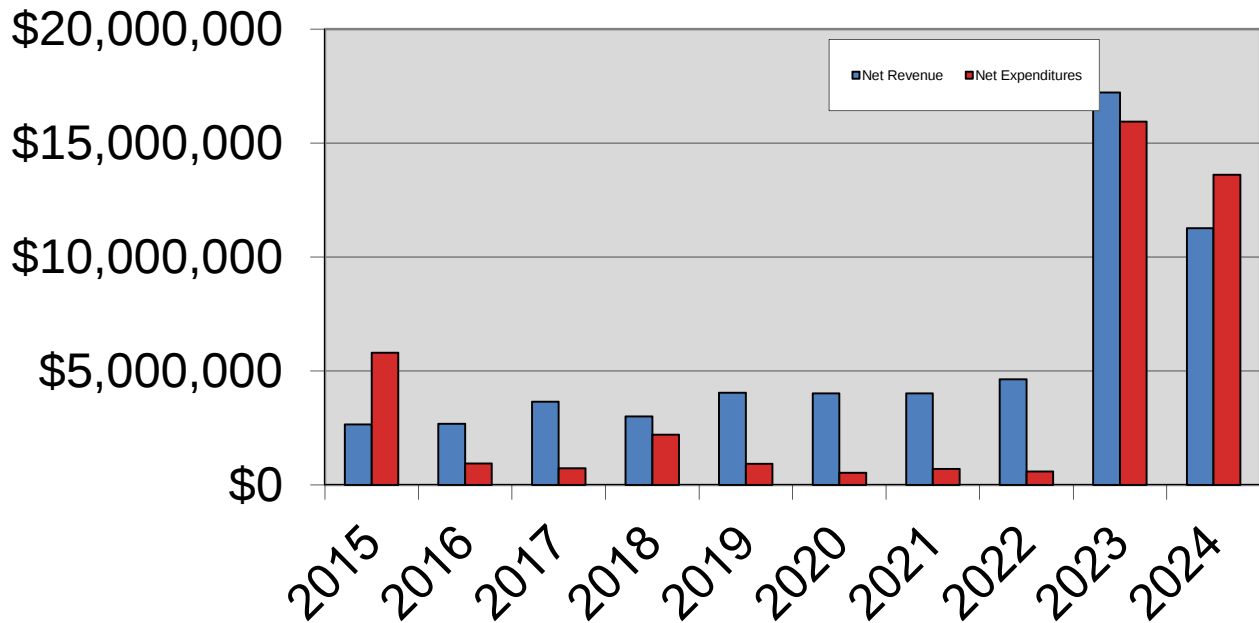
BUDGET ANALYSIS

The increase in this division is due to an increase in the 30% accommodations advertising allocation.

CAPITAL IMPROVEMENT FUNDS

The City of North Myrtle Beach will budget five Capital Project Funds for FY 2024. 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 \$83,646,104 while total expenditures are \$67,274,185. These amounts reflect the construction of six ocean outfalls and numerous smaller drainage projects.

This fund will see the completion of the 6th ocean outfall at 18th Avenue North. The costs of the ocean outfall without the inland drainage part is \$27,000,000. The inland part of this project will be included in the FY 2025 Budget.

**STORM WATER DRAINAGE FUND
FUND 03**

DEPARTMENT OF PUBLIC WORKS

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

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

**FISCAL YEAR ENDING JUNE 30, 2024
DETAIL OF REVENUES**

SOURCE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
Storm Water Drainage Fees	\$ 2,975,561	\$ 3,027,955	\$ 3,015,000	\$ 3,040,000	\$ 3,050,000
Storm Water Penalties	11,021	11,718	11,000	12,000	12,000
Interest/Misc.	90	14,144	-	50,000	-
Grants - State	1,000,000	1,500,000	1,000,000	11,000,000	6,575,000
Transfer In - Accommodations Tax	77,567	76,176	119,250	119,250	133,200
Transfer In - Local Accommodations Fee	-	-	-	-	1,500,000
Transfer In - Hospitality Fee	-	-	3,000,000	3,000,000	-
TOTAL REVENUES	\$ 4,064,239	\$ 4,629,993	\$ 7,145,250	\$ 17,221,250	\$ 11,270,200

SUMMARY OF EXPENDITURES

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
GL# 03-5-930-xxx					
Lobbying (130)	\$ 50,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 60,000
Beach Water Monitoring (132)	145,272	132,542	173,250	173,250	173,250
Vactor Truck (361)	-	-	-	-	-
Miscellaneous Drainage Proj. (307)	8,100	-	1,500,000	100,000	750,000
18th Ave. N. Ocean Outfall (934)	43,729	25,355	15,000,000	15,000,000	12,000,000
Drainage In-house (998)	172,802	71,748	250,000	250,000	250,000
Overhead Allocation	287,589	309,812	353,081	361,600	374,529
Principal and Interest (03-5-930-4xx)	-	-	-	-	-
TOTAL EXPENDITURES	\$ 707,492	\$ 589,457	\$ 17,336,331	\$ 15,944,850	\$ 13,607,779
EXCESS (DEFICIT)	\$ 3,356,747	\$ 4,040,536	\$ (10,191,081)	\$ 1,276,400	\$ (2,337,579)
Beginning Fund Balance	\$ 6,842,863	\$ 10,199,610	\$ 10,066,634	\$ 14,240,146	\$ 15,516,546
Ending Fund Balance	\$ 10,199,610	\$ 14,240,146	\$ (124,447)	\$ 15,516,546	\$ 13,178,967

STORM WATER DRAINAGE FUND

This fund provides for no fee increase for FY 2024. The 18th Avenue North Ocean Outfall at a cost of \$27,000,000 has been contracted and will be finished during FY 2024. The rates for all customers are as follows:

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

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

Performance Benchmarks, Goals and Priorities

- Finish the construction of the 18th Avenue North Ocean Outfall.
- Plan for the construction of the inland part of the 18th Ave. N. Project..
- 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 2024 this fund will account for the expansion of the sports park for the next year. Significant infrastructure improvements will be needed within the new park expansion. Six softball fields and six soccer fields will be included in the expansion as well as several other amenities yet to be determined. The basic design and land costs were paid of in FY 2023. A General Obligation Bond will be required in order to fund most of the park improvements over the next two fiscal years.

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

FISCAL YEAR ENDING JUNE 30, 2024					
REVENUES AND EXPENDITURES					
	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
REVENUES					
Transfers - GF	\$ 3,555,000	\$ 3,680,000	\$ 3,700,000	\$ 3,680,000	\$ 3,750,000
Transfers - Loc. A-Tax	-	-	-	-	-
Transfers - Hospitality	1,000,000	-	-	-	2,000,000
Bond/Loan Proceeds	-	-	22,000,000	-	24,000,000
TOTAL REVENUES	<u>\$ 4,555,000</u>	<u>\$ 3,680,000</u>	<u>\$25,700,000</u>	<u>\$ 3,680,000</u>	<u>\$ 29,750,000</u>
EXPENDITURES GL# 07-5-xxx-xxx					
Land (743-300)	\$ -	\$ 28,078	\$ -	\$ -	\$ -
Park Improvements (743-302)	2,073,440	-	25,000,000	2,000,000	24,000,000
Contingency	-	-	1,000,000	1,000,000	1,000,000
Transfer - Debt Fund	1,948,557	1,963,470	649,250	649,250	2,000,000
TOTAL EXPENDITURES	<u>\$ 4,021,997</u>	<u>\$ 1,991,548</u>	<u>\$26,649,250</u>	<u>\$ 3,649,250</u>	<u>\$ 27,000,000</u>
EXCESS (DEFICIT)	<u>\$ 533,003</u>	<u>\$ 1,688,452</u>	<u>\$ (949,250)</u>	<u>\$ 30,750</u>	<u>\$ 2,750,000</u>
Beginning Fund Balance	<u>\$ -</u>	<u>\$ 533,003</u>	<u>\$ 1,272,205</u>	<u>\$ 2,221,455</u>	<u>\$ 2,252,205</u>
Ending Fund Balance	<u>\$ 533,003</u>	<u>\$ 2,221,455</u>	<u>\$ 322,955</u>	<u>\$ 2,252,205</u>	<u>\$ 5,002,205</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 2024 this fund will include several significant capital purchases as well as capital projects. The major capital project will be the construction of an Emergency Operations Center near the Sports Park as well as Fire Station #7. These facilities are estimated at \$12,000,000 for FY 24. Also various large vehicles will be funded for this fiscal year.

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

Fiscal Year Ending June 30, 2024 REVENUES AND EXPENDITURES					
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Surplus Sales	\$ 61,894	\$ 7,990	\$ 50,000	\$ 15,000	\$ 50,000
Interest	8	-	40,000	-	40,000
Barefoot Fire Station Permit Fees	100,760	11,430	25,000	45,000	25,000
Grants: Public/Private	-	-	490,000	-	490,000
Bond Proceeds	-	-	-	-	-
Transfer: Accommodations Tax	119,356	114,247	271,100	271,100	565,700
Transfer: Local Accom. Fee	-	-	7,000,000	7,000,000	5,000,000
Transfer: Hospitality Fee	-	-	-	-	3,000,000
Transfer: General Fund	2,775,000	2,750,000	2,750,000	8,000,000	2,900,000
TOTAL REVENUES	<u>\$ 3,057,018</u>	<u>\$ 2,883,667</u>	<u>\$ 10,626,100</u>	<u>\$ 15,331,100</u>	<u>\$ 12,070,700</u>
<u>EXPENDITURES</u> GL# 08-5-xxx-xxx					
Various Impr./Lobbying (290-130)	\$ 117,731	\$ 69,478	\$ 90,000	\$ 90,000	\$ 300,000
Park Impr. (Pickle Ball Courts) (290-320)	43,500	-	-	575	1,000,000
Equipment (Street Paving) (290-311)	-	-	450,000	450,000	750,000
Vehicles (290-312)	-	172,250	-	38,666	-
Building Improvements 290-321	-	19,452	-	-	-
Parking (290-335)	-	277,735	-	2,220,000	500,000
IT In-House (290-382)	326,159	116,471	300,000	300,000	600,000
Sports Park Buildings/Impr. (290-324)	-	-	-	-	-
Sports Park Fencing/Bleachers (290-330)	-	-	-	-	-
PS Computers/Servers (290-326)	-	-	-	-	-
Municipal Roofs (290-338)	-	-	-	54,196	500,000
NMB Access Control (290-334)	97,006	-	-	-	-
NMB Warehouse/Clinic (290-333)	2,056,851	-	-	-	-
Fire Station Driveways (290-340)	-	-	-	-	-
EV Charging (290-342)	-	18,139	-	7,185	-
Fire Trucks (290-360)	845,118	-	2,100,000	1,736,559	1,000,000
Heritage Shores Improvements (290-384)	4,239	3,812	-	125,000	-
EOC/Data Center (290-389)	539,454	215,027	8,000,000	500,000	12,000,000
Citywide Camera System (290-390)	-	384,464	1,500,000	1,000,000	1,500,000
Generator - PS Bldg (290-336)	72,126	-	-	-	-
Capital Projects Contingency (907-999)	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 4,102,184</u>	<u>\$ 1,276,828</u>	<u>\$ 12,440,000</u>	<u>\$ 6,522,181</u>	<u>\$ 18,150,000</u>
EXCESS (DEFICIT)	<u>\$ (1,045,166)</u>	<u>\$ 1,606,839</u>	<u>\$ (1,813,900)</u>	<u>\$ 8,808,919</u>	<u>\$ (6,079,300)</u>
Beginning Fund Balance	<u>\$ 23,795</u>	<u>\$ (1,021,371)</u>	<u>\$ 96,681</u>	<u>\$ 585,468</u>	<u>\$ 9,394,387</u>
Ending Fund Balance	<u>\$ (1,021,371)</u>	<u>\$ 585,468</u>	<u>\$ (1,717,219)</u>	<u>\$ 9,394,387</u>	<u>\$ 3,315,087</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 2024, the City will transfer in \$1,200,000 from the General Fund and \$268,200 from the Accommodations Tax Fund for various projects. Total revenues are projected to be \$8,868,200 and expenditures will be \$11,570,000, leaving \$2,004,949 in Fund Balance.

Projects budgeted for FY 2024 include beach access improvements, sidewalks/bicycle lanes, intersection improvements, road resurfacing, underground utilities, and road construction like Champions Blvd.

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

Fiscal Year Ending June 30, 2024
REVENUES AND EXPENDITURES

	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
General Fund Transfer In	\$ 1,100,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Accommodations Tax Transfer In	163,016	262,676	337,300	337,300	268,200
Grants - SC	991,793	(30,883)	1,400,000	1,400,000	1,650,000
Other Contributions/Misc.	277,113	282,748	50,000	625,300	80,000
Underground Utilities Reimb.	-	-	1,600,000	900,000	2,000,000
Underground Util.-N.Beach Dev.	-	-	30,000	-	-
Horry County Ride III/LRN	-	-	-	-	-
Horry County Road Fee	837,289	-	-	912,000	920,000
Transfer: Local Accom. Fee	5,500,000	-	-	1,500,000	1,000,000
Transfer: Hospitality Fee	750,000	-	1,500,000	-	1,750,000
TOTAL REVENUES	\$ 9,619,211	\$ 1,714,541	\$ 6,117,300	\$ 6,874,600	\$ 8,868,200
<u>EXPENDITURES</u> GL# 09-5-940-xxx					
Professional Services (132)	\$ 16,715	\$ 50,000	\$ 60,000	\$ 100,000	\$ 60,000
Beach Access/Parking Improv. (304)	90,866	-	100,000	-	100,000
Sidewalks/Bicycle Lane (305)	-	-	150,000	-	150,000
Roads (310)	-	-	-	-	-
Intersection Improvements (311)	-	-	250,000	-	350,000
Road Resurfacing (312)	240,284	824,194	1,200,000	1,800,000	2,000,000
Underground Utilities (314)	-	-	1,750,000	-	1,000,000
Coastal N. Town Intersection (323)	-	-	-	-	-
Barefoot Bridge Paint/Maint (320)	79,500	79,500	90,000	-	110,000
Main St. Street End Imp. (327)	-	-	-	-	-
Champion Blvd. Rd W (329)	1,828	17,571	1,500,000	75,000	3,500,000
Little River Neck Bike Path (328)	15,089	20,272	-	1,000,000	-
In-House Paving/Resurfacing (998)	105,246	141,116	500,000	400,000	500,000
City Gateway Monuments (331)	-	-	-	-	600,000
Crescent Beach Undgrd.Util. (905)	152,873	-	-	-	-
Crescent Beach Road Widening (906)	567,917	6,264	-	-	-
2nd Ave. Road Improvements (910)	-	-	1,200,000	800,000	1,200,000
North Ocean Blvd. Underground (908)	39,782	16,575	-	1,000,000	-
Land/Easements (325)	3,006,170	3,285,871	-	-	-
Street Projects Contingency (999)	-	45,386	1,000,000	-	2,000,000
TOTAL EXPENDITURES	\$ 4,316,270	\$ 4,486,749	\$ 7,800,000	\$ 5,175,000	\$ 11,570,000
EXCESS (DEFICIT)	\$ 5,302,941	\$ (2,772,208)	\$ (1,682,700)	\$ 1,699,600	\$ (2,701,800)
Beginning Fund Balance	\$ 476,416	\$ 5,779,357	\$ 5,574,937	\$ 3,007,149	\$ 4,706,749
Ending Fund Balance	\$ 5,779,357	\$ 3,007,149	\$ 3,892,237	\$ 4,706,749	\$ 2,004,949

**BEACH RENOURISHMENT FUND
FUND 10**

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

The City provided the Army Corps of Engineers with \$3,752,000 to cover the City's and the State's share of the 2nd renourishment project. The State reimbursed the City the \$1,876,000 to cover their 17.5% share of the project that was done during FY 2009. The City received the final \$460,766 reimbursement from the Army Corp of Engineers in October 2011. Three more beach renourishment projects were completed between 2017 through 2020 totally funded by the Army Corps of Engineers. The latest project scheduled for FY 2024 - 25 in the amount of \$13,800,000 will also be funded and managed by the Army Corps of Engineers.

The financial summary below outlines the fund's history and projections from FY 2021 through the FY 2024 budget. The FY 2043 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, 2024					
REVENUES AND EXPENDITURES					
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
SC Reimbursement	\$ 28,529	\$ -	\$ -	\$ -	\$ -
Accommodations Tax Transfer	240,433	938,316	506,300	506,300	399,000
FEMA Reimbursements	-	-	-	-	-
Interest	-	2,048	-	-	-
TOTAL REVENUES	<u>\$ 268,962</u>	<u>\$ 940,364</u>	<u>\$ 506,300</u>	<u>\$ 506,300</u>	<u>\$ 399,000</u>
<u>EXPENDITURES</u> GL# 10-5-742-xxx					
Walkovers/Ramps (111)	\$ 2,007	\$ -	\$ 300,000	\$ 300,000	\$ 300,000
Beach Renourishment Monitoring (11)	58,870	68,871	125,000	125,000	125,000
Beach Drains	50,020	-	-	-	-
Fencing/Dune Grass Restroation	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 110,897</u>	<u>\$ 68,871</u>	<u>\$ 425,000</u>	<u>\$ 425,000</u>	<u>\$ 425,000</u>
EXCESS (DEFICIT)	<u>\$ 158,065</u>	<u>\$ 871,493</u>	<u>\$ 81,300</u>	<u>\$ 81,300</u>	<u>\$ (26,000)</u>
Beginning Fund Balance	<u>\$ 1,490,694</u>	<u>\$ 1,648,759</u>	<u>\$ 1,383,669</u>	<u>\$ 2,520,252</u>	<u>\$ 2,601,552</u>
Ending Fund Balance	<u>\$ 1,648,759</u>	<u>\$ 2,520,252</u>	<u>\$ 1,464,969</u>	<u>\$ 2,601,552</u>	<u>\$ 2,575,552</u>

**CHERRY GROVE DREDGE FUND
FUND 11**

The Cherry Grove Dredge Fund was established to account for the costs of dredging the canals in east Cherry Grove and provide for all the associated costs with the completion of this project. A Special Assessment Bond in the amount of \$3,242,000 was issued and \$1,400,000 was prepayed by property owners during FY 2023 in order to provide the funding necessary to dredge the selected channels throughout the designated area. The actual second dredge has been completed and this year's activity will be to dispose of the dredge materials.

The district has been established to last ten years with the inclusion of two dredges. Both dredges have been completed except for the disposal of the dredge material as a result of the second dredge completed in FY 2023. Individual assessments will be made by Horry County for beneficial properties not to exceed \$2,400 per year starting in October.

FISCAL YEAR ENDING JUNE 30, 2024					
REVENUES AND EXPENDITURES					
	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
REVENUES					
Interest	\$ 148	\$ 612	\$ -	\$ 6,000	\$ 6,000
Transfer Capital Impr.		553,979	-	-	-
Prepaid Assessments	-	-	-	1,400,000	-
Bond Proceeds	-	-	4,500,000	3,242,000	-
TOTAL REVENUES	\$ 148	\$ 554,591	\$ 4,500,000	\$ 4,648,000	\$ 6,000
EXPENDITURES GL# 11-5-xxx-xxx					
Cherry Grove Dredging Project					
Dredging	\$ 165,545	\$ 402,543	\$ 4,250,000	\$ 3,500,000	\$ 1,500,000
Agent Fees	-	-	250,000	20,000	-
TOTAL EXPENDITURES	\$ 165,545	\$ 402,543	\$ 4,500,000	\$ 3,520,000	\$ 1,500,000
EXCESS (DEFICIT)	\$ (165,397)	\$ 152,048	\$ -	\$ 1,128,000	\$(1,494,000)
Beginning Fund Balance	\$ 747,305	\$ 581,908	\$ 577,406	\$ 733,956	\$ 1,861,956
Ending Fund Balance	\$ 581,908	\$ 733,956	\$ 577,406	\$ 1,861,956	\$ 367,956

CHERRY GROVE DREDGE FUND
FUND 32

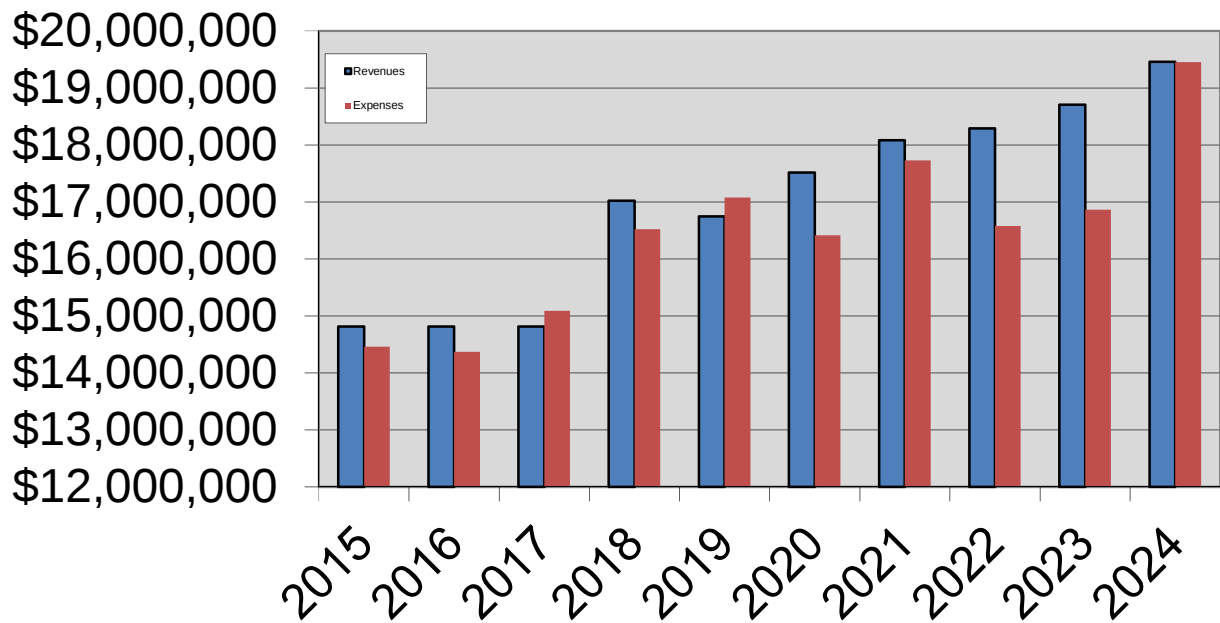
This fund will provide for the payment of debt on the Cherry Grove Dredge Project. FY 2023 was the initial year of the second dredge. The assessments for the second dredge can only happen when the debt is issued for the project and will begin on Oct. 1, 2023. Debt payments will begin in FY 2024.

FISCAL YEAR ENDING JUNE 30, 2024
REVENUES AND EXPENDITURES

	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Special Assessments	\$ 1,312,248	\$ -	\$ -	\$ -	\$ 900,000
Interest	-	-	-	-	-
CG Assessments	-	-	-	-	-
TOTAL REVENUES	\$ 1,312,248	\$ -	\$ -	\$ -	\$ 900,000
<u>EXPENDITURES</u> GL# 11-5-xxx-xxx					
Principal	1,209,000	-	-	-	605,782
Interest	16,805	-	-	-	110,000
Agent Fees	17,159	-	-	-	30,000
TOTAL EXPENDITURES	\$ 1,242,964	\$ -	\$ -	\$ -	\$ 745,782
EXCESS (DEFICIT)	\$ 69,284	\$ -	\$ -	\$ -	\$ 154,218
Beginning Fund Balance	\$ 35,579	\$ 104,863	\$ 104,863	\$ 104,863	\$ 104,863
Ending Fund Balance	\$ 104,863	\$ 104,863	\$ 104,863	\$ 104,863	\$ 259,081

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 \$6,249 for FY 2024 which includes impact fees. 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 and several large repairs to the waste water treatment facilities.

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 2025. With the exception of the annual rate change from Grand Strand Water and Sewer 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, 2024 DETAIL OF REVENUES

SOURCE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
Operating Revenues:					
Water Usage	\$ 8,140,438	\$ 8,677,677	\$ 9,025,000	\$ 8,850,000	\$ 9,025,000
Sewer Usage	6,144,485	6,504,038	6,866,000	6,750,000	6,866,000
Water Taps	194,281	183,380	75,000	120,000	75,000
Sewer Taps	35,166	42,500	30,000	30,000	30,000
Service Charges	84,718	80,340	75,000	75,000	75,000
Penalties	52,497	57,829	80,000	80,000	80,000
Miscellaneous	-	2,339	22,500	2,500	2,500
Total Operating Revenues	\$ 14,651,585	\$ 15,548,103	\$ 16,173,500	\$ 15,907,500	\$ 16,153,500
Non-Operating Revenues:					
Interest	\$ 118,553	\$ 66,996	\$ 125,000	\$ 100,000	\$ 175,000
Tower Rental	245,914	291,986	360,000	360,000	360,000
Other Non-Operating	250,902	52,194	50,000	2,500	70,000
Total Non-Operating Revenues	\$ 615,369	\$ 411,176	\$ 535,000	\$ 462,500	\$ 605,000
Contributed Capital:					
Water Impact Fees	\$ 1,436,777	\$ 1,200,874	\$ 1,100,000	\$ 1,400,000	\$ 1,500,000
Sewer Impact Fees	1,187,792	963,411	900,000	1,100,000	1,200,000
Other Contributed Capital	1,483,099	841,278	-	-	-
Total Contributed Capital	\$ 4,107,668	\$ 3,005,563	\$ 2,000,000	\$ 2,500,000	\$ 2,700,000
TOTAL REVENUES & CONTRIBUTED CAPITAL	\$ 19,374,622	\$ 18,964,842	\$ 18,708,500	\$ 18,870,000	\$ 19,458,500

FISCAL YEAR ENDING JUNE 30, 2024 SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
312	Utility Billing	\$ 710,097	\$ 852,519	\$ 903,787	\$ 908,122	\$ 995,847
611	Public Works Administration	766,234	1,022,078	886,487	852,955	924,419
622	Waste Water Treatment	1,986,335	3,152,193	2,120,968	2,204,950	3,445,721
632	Wells/Lifts Maintenance	1,779,021	2,038,422	2,087,413	1,981,770	2,114,636
642	Construction/Maintenance	4,590,099	5,314,697	4,745,883	4,808,961	5,162,310
901	Depreciation / Amortization	3,886,464	3,748,675	3,150,101	3,225,101	3,275,101
911	Bond Interest/Agent Fees	-	-	150,000	-	-
906	Overhead Allocation from Gen Fund	2,868,999	2,681,843	2,817,509	2,817,509	3,534,217
	TOTAL OPERATING EXPENSES	\$ 16,587,249	\$ 18,810,427	\$ 16,862,148	\$ 16,799,368	\$ 19,452,251
	EXCESS (DEFICIT)	\$ 2,787,373	\$ 154,415	\$ 1,846,352	\$ 2,070,632	\$ 6,249
	Transfer In/(Out)	\$ 750,000	\$ -	\$ -	\$ -	\$ -
	Change In Net Position	\$ 3,537,373	\$ 154,415	\$ 1,846,352	\$ 2,070,632	\$ 6,249
	BEGINNING NET POSITION	\$ 93,301,005	\$ 96,838,378	\$ 96,992,793	\$ 96,992,793	\$ 99,063,425
	ENDING NET POSITION	\$ 96,838,378	\$ 96,992,793	\$ 98,839,145	\$ 99,063,425	\$ 99,069,674

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 \$8.9 million of improvements are scheduled for this budget year. The following benchmarks, goals, and priorities are established for FY 2024:

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

FY2020	149
FY2021	312
FY2022	340
FY2023	300
FY2024	300
- Comply 100% with all State and Federal permit requirements.
- Maintain adequate treatment capacity for growth.
- Maintain adequate water system pressure as needed for service to customers and fire protection.
- Provide uninterrupted water and sewer service to all customers.
- Target is to have no sanitary sewer overflows reaching surface water.
- Provide for increased capacity from the Myrtle Beach Water Plant to the Windy Hill Pump Station.

WATER & SEWER UTILITY FUND

Capital replacement is an important aspect of any enterprise operation. The Water and Sewer Fund, which has assets of over \$140,000,000, replaces between \$1,800,000 and \$3,000,000 of operating equipment/assets annually. This budget year will see operating equipment purchases at the lower end of the range. The following list covers the scheduled replacements and improvements for the FY 2024 budget year which will be funded by operational cash.

FISCAL YEAR ENDING JUNE 30, 2024 DETAIL OF CAPITAL OUTLAY OPERATING BUDGET

<u>Division</u>	<u>Capital Item</u>	FY 2024 <u>PROPOSED</u>	<u>GL ACCT.#</u>
Finance/Utility Billing	Radio Telephone Read/Computer Updates	\$ 250,000	2-5-920-232
PW/Administration	GIS Mapping, Modeling, Asset Mgt	250,000	2-5-920-270
PW/Wastewater Tr.	Various Upgrades (Aerator, Actuators & Elec. Panel)	200,000	2-5-920-250
	Tractor	90,000	2-5-920-270
	Truck	65,000	2-5-920-270
PW/Wells & Lifts	Boom Truck/ Pickup Trucks	185,000	2-5-920-270
	Electrical Upgrades HSPS	50,000	2-5-920-255
	Portable Generator	70,000	2-5-920-260
	Pump Station Control Panels & Upgrades	300,000	2-5-920-255
PW/Construction	Vactor Truck	375,000	2-5-920-270
	Various Capital Equipment	125,000	2-5-920-xxx
	GRAND TOTALS	<u>\$ 1,960,000</u>	

WATER & SEWER UTILITY FUND

Impact fees are imposed on new customers who join the water and sewer system. The impact fees are used solely for the capital expansion of the system. For FY 2024 the expenditures listed below outline the capital projects that will be paid by Impact Fees.

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

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

FISCAL YEAR ENDING JUNE 30, 2024 DETAIL OF CAPITAL OUTLAY IMPACT FEES/BONDED CAPITAL SUMMARY

	<u>GL ACCT.#</u>	<u>WATER AND SEWER</u> <u>IMPACT</u>
BEGINNING BALANCE (ESTIMATED)		\$ 2,000,000
CONTRIBUTED CAPITAL:		
Water		1,500,000
Sewer		1,200,000
Horry County Water Grant LRNR		1,500,000
TOTAL REVENUES / CONTRIBUTED CAPITAL		\$ 6,200,000
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	2,000,000
Water Line Replacements/Upgrades	02-5-922-230	2,000,000
HSPS Electrical/Control Upgrades	02-5-922-230	1,500,000
TOTAL EXPENDITURES		\$ 7,000,000
ENDING BALANCE (ESTIMATED)		\$ (800,000)

02-5-312 UTILITY BILLING

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	439,509	541,288	565,852	540,000	596,164
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	-	1,093	3,250	3,200	3,250
021	FICA	31,475	35,065	39,837	38,024	41,959
022	EMPLOYEE RETIREMENT	53,466	60,456	65,858	56,500	78,528
023	EMPLOYEE INSURANCE	87,661	68,616	135,000	135,000	144,000
030	TRAINING	(1)	-	3,000	1,000	3,000
040	WORKERS COMPENSATION	7,393	7,099	8,537	8,537	8,991
050	AWARDS	6,388	6,939	9,500	9,500	9,750
* SUBTOTAL PERSONNEL *		<u>\$ 625,891</u>	<u>\$ 720,556</u>	<u>\$ 830,834</u>	<u>\$ 791,761</u>	<u>\$ 885,642</u>
110	CLOTHING/UNIFORMS	405	100	3,000	2,000	3,000
111	MATERIALS/SUPPLIES	3,907	3,985	9,500	9,500	9,500
112	OFFICE SUPPLIES	621	1,985	1,500	1,000	1,500
113	PRINTING/BINDING	-	-	200	-	200
120	COMMUNICATIONS	4,459	5,897	4,500	6,000	4,500
130	CONTRACTUAL SERVICES	124,587	168,650	130,000	170,000	175,000
131	REPAIRS/MAINTENANCE	659	11,860	3,750	3,000	3,750
134	CREDIT CARD FEES	64,927	74,348	72,500	75,000	77,500
140	SUBSCRIPTIONS/DUES	-	-	175	-	175
141	TRAVEL	-	-	500	500	500
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	1,909	3,142	3,500	3,500	3,500
150	FUEL	8,041	12,441	9,000	12,000	12,500
* SUBTOTAL OPERATING *		<u>\$ 209,515</u>	<u>\$ 282,408</u>	<u>\$ 238,325</u>	<u>\$ 282,500</u>	<u>\$ 291,825</u>
		<u>\$ 835,406</u>	<u>\$ 1,002,964</u>	<u>\$ 1,069,159</u>	<u>\$ 1,074,261</u>	<u>\$ 1,177,467</u>
** TOTAL EXPENSES **						
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 41,770	\$ 50,148	\$ 53,458	\$ 53,713	\$ 58,873
	SOLID WASTE FUND 10%	<u>83,541</u>	<u>100,297</u>	<u>106,916</u>	<u>107,426</u>	<u>117,747</u>
** LESS OVERHEAD TOTAL **		<u>\$ 125,311</u>	<u>\$ 150,445</u>	<u>\$ 160,374</u>	<u>\$ 161,139</u>	<u>\$ 176,620</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 710,095</u>	<u>\$ 852,519</u>	<u>\$ 903,785</u>	<u>\$ 908,122</u>	<u>\$ 995,847</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 17,500 meters are radio-read equipped at this time.

The Meter Readers are responsible for the timely and accurate reading of all meters. They install residential meters and radio-devices throughout the City. They also assist in the meter mapping program and the meter maintenance program.

The Cashier/Accounting Clerks assume the clerical functions of the Water Billing division, which include receipting, balancing, filing, and posting all utility payments. They also assist in establishing all new utility accounts.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Utility Billing Manager	1	18
Meter Reader Supervisor	1	9
Utility Billing 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 24. The increase in expenditures is due to expected growth in both personnel and operating expenses.

02-5-611 PUBLIC WORKS ADMINISTRATION

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	846,023	880,691	\$ 860,240	\$ 837,500	\$ 897,806
012	SALARY, PART-TIME	0	0	-	-	-
014	OVERTIME	0	5,412	4,000	12,663	4,000
015	SPECIAL ALLOWANCE	11,750	6,600	6,600	6,600	6,600
021	FICA	58,575	58,981	59,633	57,811	62,225
022	EMPLOYEE RETIREMENT	98,622	101,260	101,895	96,728	100,450
023	EMPLOYEE INSURANCE	100,779	74,348	121,500	120,000	129,600
025	HEALTH INS-RETIRED	0	0	25,000	-	25,000
030	TRAINING	1,833	6,816	15,000	10,000	15,000
040	WORKERS COMPENSATION	6,220	8,337	8,642	8,642	9,018
050	AWARDS	7,438	11,737	8,550	8,550	8,775
	* SUBTOTAL PERSONNEL *	\$ 1,131,240	\$ 1,154,182	\$ 1,211,060	\$ 1,158,494	\$ 1,258,474
110	CLOTHING/UNIFORMS	621	938	\$ 3,800	\$ 1,500	\$ 3,800
111	MATERIALS/SUPPLIES	7,404	13,816	25,000	20,000	25,000
112	OFFICE SUPPLIES	1,468	2,145	4,500	4,500	4,500
113	PRINTING/BINDING	0	78	1,000	200	1,000
120	COMMUNICATIONS	4,952	4,943	7,500	7,500	7,500
130	CONTRACTUAL SERVICES	9,688	44,431	10,000	10,000	10,000
131	REPAIRS & MAINTENANCE	0	0	3,000	5,000	3,000
132	PROFESSIONAL SERVICES	14,801	32,379	5,000	25,000	5,000
140	SUBSCRIPTIONS & DUES	18,806	18,336	15,000	15,000	15,000
141	TRAVEL / BUSINESS	155	115	2,500	500	2,500
142	ADVERTISING	0	471	250	-	250
150	VEHICLE OPERATIONS	2,124	769	3,000	2,000	3,000
151	FUEL	3,104	4,994	4,000	4,000	4,000
	* SUBTOTAL OPERATING *	\$ 63,123	\$ 123,415	\$ 84,550	\$ 95,200	\$ 84,550
	** TOTAL EXPENSES **	\$ 1,194,363	\$ 1,277,597	\$ 1,295,610	\$ 1,253,694	\$ 1,343,024
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 59,718	\$ 63,880	\$ 64,781	\$ 62,685	\$ 67,151
	SOLID WASTE FUND 15%	179,155	191,639	194,342	188,054	201,454
	** LESS OVERHEAD TOTAL **	\$ 238,873	\$ 255,519	\$ 259,123	\$ 250,739	\$ 268,605
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	189,257	-	150,000	150,000	150,000
	TOTAL NET WATER & SEWER FUND	\$ 766,233	\$ 1,022,078	\$ 886,487	\$ 852,955	\$ 924,419

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 24 is due to normal budgeted personnel costs.

02-5-622 WASTEWATER TREATMENT

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 430,773	\$ 463,988	\$ 486,008	\$ 461,300	\$ 496,886
014	OVERTIME	12,010	8,167	8,000	8,000	8,000
021	FICA	32,464	32,812	35,322	32,147	36,099
022	EMPLOYEE RETIREMENT	48,566	51,817	58,838	55,703	59,189
023	EMPLOYEE INSURANCE	59,353	44,739	94,500	94,500	100,800
030	TRAINING	1,696	45	2,400	2,400	2,400
040	WORKERS COMPENSATION	5,699	11,031	12,350	12,350	12,622
050	AWARDS	<u>5,815</u>	<u>6,272</u>	<u>6,650</u>	<u>6,650</u>	<u>6,825</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 596,376</u>	<u>\$ 618,871</u>	<u>\$ 704,068</u>	<u>\$ 673,050</u>	<u>\$ 722,821</u>
110	CLOTHING/UNIFORMS	\$ 10,195	\$ 11,017	\$ 7,000	\$ 11,100	\$ 11,000
111	MATERIALS/SUPPLIES	121,798	185,300	150,000	150,000	155,000
112	OFFICE SUPPLIES	-	-	1,500	1,000	1,500
120	COMMUNICATIONS	6,181	4,252	8,000	4,300	5,000
121	UTILITIES	371,484	367,081	375,000	375,000	380,000
130	CONTRACTUAL SERVICES	777,778	906,506	790,000	900,000	900,000
131	REPAIRS/MAINTENANCE	56,067	1,005,179	25,000	40,000	1,200,000
132	PROFESSIONAL SERVICES	15,862	1,040	28,000	10,000	28,000
140	SUBSCRIPTIONS/DUES	5,155	4,920	6,000	5,500	6,000
141	TRAVEL	-	-	200	-	200
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	11,657	24,220	11,000	12,000	12,000
151	FUEL	<u>13,782</u>	<u>23,807</u>	<u>15,000</u>	<u>23,000</u>	<u>24,000</u>
	* SUBTOTAL OPERATING *	<u>\$ 1,389,959</u>	<u>\$ 2,533,322</u>	<u>\$ 1,416,900</u>	<u>\$ 1,531,900</u>	<u>\$ 2,722,900</u>
	 ** TOTAL EXPENSES **	 <u>\$ 1,986,335</u>	 <u>\$ 3,152,193</u>	 <u>\$ 2,120,968</u>	 <u>\$ 2,204,950</u>	 <u>\$ 3,445,721</u>

DIVISION 622 WASTEWATER TREATMENT

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous fiscal year. The significant increase in expenses of 62.5% is associated with repairs and maintenance.

02-5-632 WELLS/LIFTS MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 407,629	\$ 524,435	\$ 587,634	\$ 521,500	\$ 551,668
014	OVERTIME	37,009	30,124	25,000	38,000	35,000
021	FICA	31,668	37,374	42,272	38,605	40,480
022	EMPLOYEE RETIREMENT	45,195	53,105	63,678	57,349	57,263
023	EMPLOYEE INSURANCE	82,856	69,162	148,500	135,000	158,400
030	TRAINING	2,790	5,591	6,000	6,000	6,000
040	WORKERS COMPENSATION	12,153	16,457	18,379	18,379	17,600
050	AWARDS	<u>5,748</u>	<u>7,805</u>	<u>10,450</u>	<u>10,137</u>	<u>10,725</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 625,048</u>	<u>\$ 744,053</u>	<u>\$ 901,913</u>	<u>\$ 824,970</u>	<u>\$ 877,136</u>
110	CLOTHING/UNIFORMS	\$ 18,401	\$ 21,792	\$ 11,000	\$ 18,000	\$ 18,000
111	MATERIALS/SUPPLIES	463,549	542,425	380,000	400,000	420,000
112	OFFICE SUPPLIES	-	15	5,000	1,000	5,000
120	COMMUNICATIONS	11,146	11,116	12,000	12,000	12,000
121	UTILITIES	356,638	382,530	350,000	385,000	390,000
130	CONTRACTUAL SERVICES	5,568	4,807	5,000	5,000	5,000
131	REPAIRS/MAINTENANCE	224,038	182,952	325,000	225,000	275,000
132	PROFESSIONAL SERVICES	35,366	36,478	50,500	50,500	50,500
140	SUBSCRIPTIONS/DUES	429	605	1,000	300	1,000
141	TRAVEL	-	-	500	-	500
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	10,589	58,147	20,000	20,000	20,000
151	FUEL	28,249	44,779	25,000	40,000	40,000
152	DAMAGE CLAIMS	<u>-</u>	<u>8,723</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 1,153,973</u>	<u>\$ 1,294,369</u>	<u>\$ 1,185,500</u>	<u>\$ 1,156,800</u>	<u>\$ 1,237,500</u>
	 ** TOTAL EXPENSES **	 <u>\$ 1,779,021</u>	 <u>\$ 2,038,422</u>	 <u>\$ 2,087,413</u>	 <u>\$ 1,981,770</u>	 <u>\$ 2,114,636</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 as the previous year. The increase in this division is due to normal adjustments to personnel and operating costs.

02-5-642 CONSTRUCTION/MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 1,018,414	\$ 1,163,573	\$ 1,180,149	\$ 1,055,000	\$ 1,197,147
014	OVERTIME	19,119	18,456	25,000	25,000	25,000
021	FICA	74,853	77,359	86,771	72,360	87,995
022	EMPLOYEE RETIREMENT	108,130	112,788	124,409	112,011	126,754
023	EMPLOYEE INSURANCE	235,477	148,991	297,000	265,000	316,800
030	TRAINING	6,100	7,253	8,000	8,000	8,000
040	WORKERS COMPENSATION	24,452	32,801	36,154	32,801	36,664
050	AWARDS	<u>16,363</u>	<u>22,441</u>	<u>20,900</u>	<u>19,690</u>	<u>21,450</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 1,502,908</u>	<u>\$ 1,583,662</u>	<u>\$ 1,778,383</u>	<u>\$ 1,589,862</u>	<u>\$ 1,819,810</u>
110	CLOTHING/UNIFORMS	\$ 16,156	\$ 20,318	\$ 21,000	\$ 21,000	\$ 21,000
111	MATERIALS/SUPPLIES	533,422	658,580	425,000	425,000	425,000
112	OFFICE SUPPLIES	-	964	1,000	500	1,000
120	COMMUNICATIONS	11,745	11,174	12,500	12,000	12,500
130	CONTRACTUAL SERVICES	2,386,550	2,884,428	2,375,000	2,650,000	2,750,000
131	REPAIRS/MAINTENANCE	31,074	48,086	40,000	25,000	40,000
132	PROFESSIONAL SERVICES	868	2,848	5,000	2,000	5,000
140	SUBSCRIPTIONS/DUES	1,548	2,570	6,500	6,066	6,500
141	TRAVEL	128	-	1,000	33	1,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	33,777	40,265	40,000	40,000	40,000
151	FUEL	36,338	60,313	40,000	37,500	40,000
152	DAMAGE CLAIMS	<u>35,585</u>	<u>1,489</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 3,087,191</u>	<u>\$ 3,731,035</u>	<u>\$ 2,967,500</u>	<u>\$ 3,219,099</u>	<u>\$ 3,342,500</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	** TOTAL EXPENSES **	<u>\$ 4,590,099</u>	<u>\$ 5,314,697</u>	<u>\$ 4,745,883</u>	<u>\$ 4,808,961</u>	<u>\$ 5,162,310</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 15,400 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, 2022 was \$141,373,618. The accumulated depreciation as of June 30, 2022 was \$60,779,243.

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 2,980,216	\$ 3,086,942	\$ 2,925,000	\$ 3,000,000	\$ 3,050,000
515	AMORTIZATION	<u>906,248</u>	<u>661,733</u>	<u>225,101</u>	<u>225,101</u>	<u>225,101</u>
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 3,886,464</u>	<u>\$ 3,748,675</u>	<u>\$ 3,150,101</u>	<u>\$ 3,225,101</u>	<u>\$ 3,275,101</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.

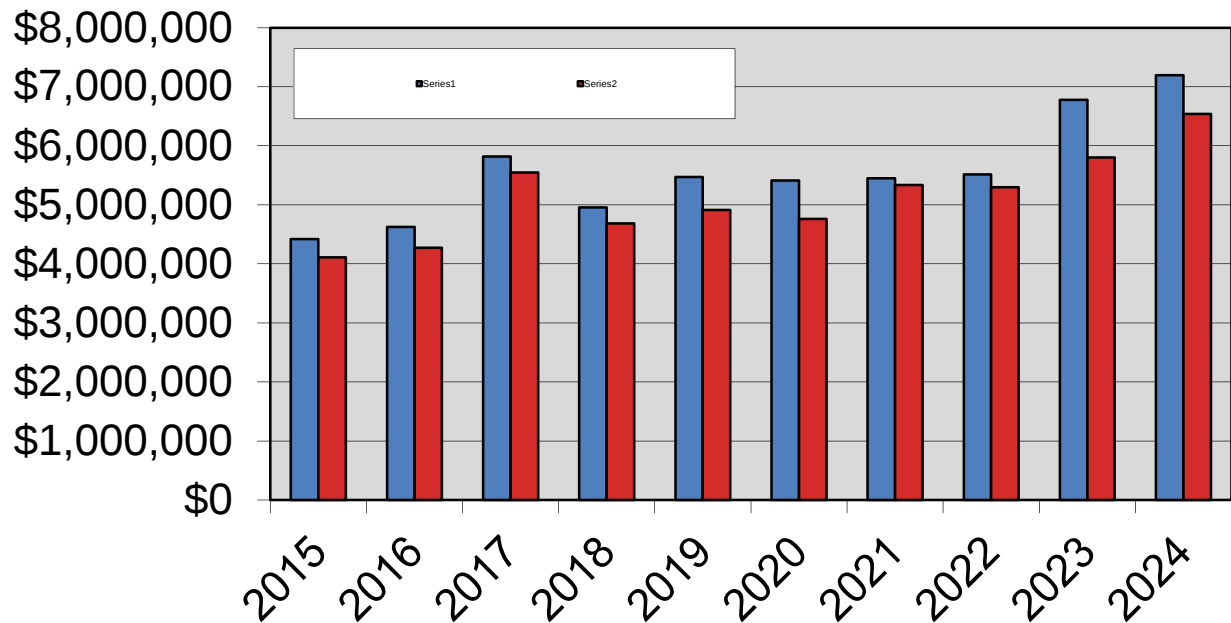
DETAIL OF EXPENSES		02-5-911-xxx				
CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	\$ -	\$ -	\$ 150,000	\$ -	\$ -
* TOTAL BOND INTEREST & FEES *		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>

SOLID WASTE FUND

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SOLID WASTE FUND
DEPARTMENT OF PUBLIC WORKS

REVENUES AND EXPENSES COMPARISON
BUDGETS FOR PAST 10 FISCAL YEARS



The chart above reflects a surplus of \$659,985 for FY 2024. 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 was 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 6.2% over the previous fiscal year.

FISCAL YEAR ENDING JUNE 30, 2024

DETAIL OF REVENUES

SOURCE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
Solid Waste Services Fees	\$ 5,446,503	\$ 6,321,714	\$ 6,350,000	\$ 6,450,000	\$ 6,550,000
Late Payment Penalties	26,295	30,364	27,500	32,000	33,000
Miscellaneous	(122)	-	-	-	-
Grants	(8,017)	-	-	-	-
Interest	-	5,586	-	-	-
Accommodations Tax Transfer	130,373	203,505	397,900	397,900	614,700
TOTAL REVENUES	\$ 5,595,032	\$ 6,561,169	\$ 6,775,400	\$ 6,879,900	\$ 7,197,700

FISCAL YEAR ENDING JUNE 30, 2024

SUMMARY OF EXPENSES

DIV.#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
661	Commercial Collection	\$ 453,363	\$ 527,866	\$ 523,168	\$ 556,413	\$ 557,827
663	Transfer Station	1,033,476	1,075,466	1,098,293	1,208,704	1,164,154
671	Residential Collection	1,112,031	1,229,305	1,235,716	1,418,449	1,309,731
673	Trash/Litter Collection	311,296	542,544	412,421	501,990	575,729
674	Beach Cleaning	219,769	396,155	426,460	525,933	564,189
675	Recycling	414,874	497,285	502,841	541,876	556,539
	Contingency	-	-	65,000	-	65,000
901	Depreciation Expense	567,458	521,368	580,000	580,000	580,000
906	Overhead Allocation	795,133	886,733	955,781	1,013,843	1,164,546
TOTAL OPERATING EXPENSES		\$ 4,907,400	\$ 5,676,722	\$ 5,799,680	\$ 6,347,208	\$ 6,537,715
EXCESS (DEFICIT)		\$ 687,632	\$ 884,447	\$ 975,720	\$ 532,692	\$ 659,985
BEGINNING NET POSITION		\$ 4,715,349	\$ 5,402,981	\$ 6,287,428	\$ 6,287,428	\$ 6,820,120
ENDING NET POSITION		\$ 5,402,981	\$ 6,287,428	\$ 7,263,148	\$ 6,820,120	\$ 7,480,105

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. #
661	Commercial Truck	\$ 450,000	15-5-950-361
663	Transfer Truck	225,000	15-5-950-361
	Station Building/Yard Improvements	1,250,000	15-5-950-321
	Compactors	750,000	15-5-950-361
671	Automated Residential Truck	440,000	15-5-950-361
	Pickup Trucks (2)	74,000	15-5-950-360
673	Knuckle Boom Loader Truck	230,000	15-5-950-361
674	Beach Trash Collection Vehicle	250,000	15-5-950-360
	Pickup Truck	37,000	15-5-950-360
	TOTAL CAPITAL OUTLAY	\$ 3,706,000	

Performance Benchmarks, Goals, and Priorities

The following benchmarks, goals, and priorities are provided for FY 2024, 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 211,801	\$ 259,738	\$ 245,411	\$ 242,000	\$ 248,770
014	OVERTIME	26,185	28,780	21,600	40,000	21,600
021	FICA	17,669	19,049	19,358	20,445	19,602
022	EMPLOYEE RETIREMENT	25,508	26,356	28,125	28,125	30,407
023	EMPLOYEE INSURANCE	44,299	26,626	54,000	54,000	57,600
040	WORKERS COMPENSATION	5,602	5,613	5,874	5,874	5,948
050	AWARDS	3,329	3,545	3,800	3,844	3,900
	* SUBTOTAL PERSONNEL *	\$ 334,393	\$ 369,707	\$ 378,168	\$ 394,288	\$ 387,827
110	CLOTHING/UNIFORMS	\$ 4,277	\$ 4,330	\$ 6,000	\$ 6,000	\$ 6,000
111	MATERIALS/SUPPLIES	34,761	46,832	40,000	40,000	40,000
112	OFFICE SUPPLIES	-	204	1,000	-	1,000
113	PRINTING	-	-	1,000	-	1,000
120	COMMUNICATIONS	388	424	1,000	600	1,000
130	CONTRACTUAL SERVICES	390	195	-	-	-
131	REPAIRS/MAINTENANCE	-	1,033	-	525	-
132	PROFESSIONAL SERVICES	370	51	1,000	1,000	1,000
150	VEHICLE OPERATIONS	55,150	57,973	65,000	65,000	70,000
151	FUEL	23,634	47,117	30,000	50,000	50,000
	* SUBTOTAL OPERATING *	\$ 118,970	\$ 158,159	\$ 145,000	\$ 163,125	\$ 170,000
	** TOTAL EXPENSES **	\$ 453,363	\$ 527,866	\$ 523,168	\$ 557,413	\$ 557,827

DIVISION 661 COMMERCIAL COLLECTION

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

15-5-663 TRANSFER STATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 100,664	\$ 136,306	\$ 137,056	\$ 138,800	\$ 127,642
014	OVERTIME	23,271	26,899	16,500	25,000	25,000
021	FICA	8,813	10,836	11,056	11,794	10,990
022	EMPLOYEE RETIREMENT	10,647	12,857	13,421	13,750	12,528
023	EMPLOYEE INSURANCE	27,317	25,447	40,500	40,500	43,200
040	WORKERS COMPENSATION	7,029	6,085	6,910	6,910	6,869
050	AWARDS	1,630	2,488	2,850	2,850	2,925
	* SUBTOTAL PERSONNEL *	\$ 179,371	\$ 220,918	\$ 228,293	\$ 239,604	\$ 229,154
110	CLOTHING/UNIFORMS	\$ 3,837	\$ 3,254	\$ 4,000	\$ 4,000	\$ 4,000
111	MATERIALS/SUPPLIES	24,831	10,331	15,000	15,000	15,000
121	UTILITIES	4,027	4,058	5,000	5,000	5,000
130	CONTRACTUAL SERVICES	714,034	686,932	720,000	720,000	720,000
131	REPAIRS/MAINTENANCE	11,248	26,789	25,000	85,000	50,000
132	PROFESSIONAL SERVICES	94	25	1,000	100	1,000
150	VEHICLE OPERATIONS	60,040	53,678	60,000	70,000	70,000
151	FUEL	33,995	59,505	40,000	70,000	70,000
152	DAMAGE CLAIMS	1,999	9,976	-	-	-
	* SUBTOTAL OPERATING *	\$ 854,105	\$ 854,548	\$ 870,000	\$ 969,100	\$ 935,000
	** TOTAL EXPENSES **	\$ 1,033,476	\$ 1,075,466	\$ 1,098,293	\$ 1,208,704	\$ 1,164,154

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 612,885	\$ 671,678	\$ 670,559	\$ 670,600	\$ 686,875
014	OVERTIME	51,928	63,430	45,000	45,000	45,000
021	FICA	48,362	49,325	50,089	50,092	51,231
022	EMPLOYEE RETIREMENT	74,376	73,624	83,729	77,930	79,703
023	EMPLOYEE INSURANCE	121,735	61,449	148,500	145,000	158,400
030	TRAINING	-	-	2,500	-	2,500
040	WORKERS COMPENSATION	16,778	16,723	17,889	17,889	18,297
050	AWARDS	8,875	9,334	10,450	10,450	10,725
	* SUBTOTAL PERSONNEL *	\$ 934,939	\$ 945,563	\$ 1,028,716	\$ 1,016,961	\$ 1,052,731
110	CLOTHING/UNIFORMS	\$ 9,970	\$ 10,066	\$ 10,000	\$ 10,000	\$ 10,000
111	MATERIALS/SUPPLIES	40,623	47,319	55,000	55,000	55,000
120	COMMUNICATIONS	2,336	2,198	5,000	2,500	5,000
130	CONTRACTUAL SERVICES	93	116	-	106,988	-
132	PROFESSIONAL SERVICES	173	221	3,000	1,000	3,000
140	SUB / DUES	-	-	-	-	-
141	TRAVEL	-	-	2,000	-	2,000
142	ADVERTISING	1,050	-	2,000	-	2,000
150	VEHICLE OP.	72,666	129,298	80,000	130,000	80,000
151	FUEL	49,737	94,232	50,000	96,000	100,000
152	DAMAGE CLAIMS	444	292	-	-	-
	* SUBTOTAL OPERATING *	\$ 177,092	\$ 283,742	\$ 207,000	\$ 401,488	\$ 257,000
	** TOTAL EXPENSES **	\$ 1,112,031	\$ 1,229,305	\$ 1,235,716	\$ 1,418,449	\$ 1,309,731

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 and operating costs.

15-5-673 TRASH/LITTER COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 142,918	\$ 206,837	\$ 190,689	\$ 188,000	\$ 235,285
012	SALARY, PART-TIME	1,216	1,738	10,920	-	10,920
014	OVERTIME	27,166	34,829	16,500	46,000	46,000
021	FICA	12,229	15,935	15,486	16,614	20,747
022	EMPLOYEE RETIREMENT	20,635	27,494	26,323	28,573	34,347
023	EMPLOYEE INSURANCE	31,106	31,699	40,500	40,500	43,200
024	UNEMPLOYMENT	-	-	-	-	-
040	WORKERS COMPENSATION	4,675	4,676	5,453	5,453	7,305
050	AWARDS	2,438	2,516	2,850	2,850	2,925
	* SUBTOTAL PERSONNEL *	\$ 242,383	\$ 325,724	\$ 308,721	\$ 327,990	\$ 400,729
110	CLOTHING/UNIFORMS	\$ 3,104	\$ 3,778	\$ 4,000	\$ 4,000	\$ 4,000
111	MATERIALS/SUPPLIES	1,661	3,899	26,200	5,000	5,000
132	PROFESSIONAL SERVICES	56	36	1,000	-	1,000
150	VEHICLE OPERATIONS	31,086	149,739	40,000	95,000	95,000
151	FUEL	32,821	57,360	32,500	70,000	70,000
152	DAMAGE CLAIMS	185	2,008	-	-	-
	* SUBTOTAL OPERATING *	\$ 68,913	\$ 216,820	\$ 103,700	\$ 174,000	\$ 175,000
	** TOTAL EXPENSES **	\$ 311,296	\$ 542,544	\$ 412,421	\$ 501,990	\$ 575,729

DIVISION 673 TRASH/LITTER COLLECTION

DIVISION NARRATIVE

The Trash/Litter Collection Division is comprised of four employees which includes a Crew Leader, 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>
Crew Leader	1	7
Heavy Equipment Operator (HEO)	2	6
Motor Equipment Operator (MEO)	<u>1</u>	4
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for an increased level of trash and litter collection service as the previous year's budget with the addition of a crew leader. The increase in this division is mainly due to the addition of a crew leader.

15-5-674 BEACH CLEANING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY	\$ 68,589	\$ 126,647	\$ 191,672	\$ 235,000	\$ 249,114
012	SALARY, PART-TIME	19,622	44,882	43,680	40,000	43,680
014	OVERTIME	11,580	17,110	16,925	30,000	30,000
021	FICA	7,355	11,667	17,659	21,350	22,596
022	EMPLOYEE RETIREMENT	7,470	10,262	18,417	23,926	25,229
023	EMPLOYEE INSURANCE	18,155	23,941	54,000	54,000	57,600
040	WORKERS COMPENSATION	3,628	3,485	6,307	6,307	8,070
050	AWARDS	<u>1,556</u>	<u>906</u>	<u>3,800</u>	<u>3,800</u>	<u>3,900</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 137,955</u>	<u>\$ 238,900</u>	<u>\$ 352,460</u>	<u>\$ 414,383</u>	<u>\$ 440,189</u>
110	CLOTHING/UNIFORMS	\$ 2,579	\$ 2,809	\$ 3,500	\$ 3,500	\$ 3,500
111	MATERIALS/SUPPLIES	3,249	3,289	10,000	8,000	10,000
132	PROFESSIONAL SERVICES	51	49	500	50	500
150	VEHICLE OPERATIONS	51,146	95,318	30,000	40,000	50,000
151	FUEL	24,789	52,679	30,000	60,000	60,000
152	DAMAGE CLAIMS	<u>-</u>	<u>3,111</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 81,814</u>	<u>\$ 157,255</u>	<u>\$ 74,000</u>	<u>\$ 111,550</u>	<u>\$ 124,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 219,769</u></u>	<u><u>\$ 396,155</u></u>	<u><u>\$ 426,460</u></u>	<u><u>\$ 525,933</u></u>	<u><u>\$ 564,189</u></u>

DIVISION 674 BEACH CLEANING

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 179,347	\$ 218,434	\$ 226,062	\$ 225,000	\$ 233,764
014	OVERTIME	21,286	25,264	17,400	26,000	26,000
021	FICA	14,496	16,225	17,773	18,323	18,963
022	EMPLOYEE RETIREMENT	19,222	19,216	23,769	25,059	25,943
023	EMPLOYEE INSURANCE	44,191	36,222	67,500	65,000	72,000
030	TRAINING	-	-	-	-	-
040	WORKERS COMPENSATION	4,873	4,888	6,087	6,087	6,494
050	AWARDS	3,220	2,536	4,750	4,750	4,875
	* SUBTOTAL PERSONNEL *	<u>\$ 286,635</u>	<u>\$ 322,785</u>	<u>\$ 363,341</u>	<u>\$ 370,219</u>	<u>\$ 388,039</u>
110	CLOTHING/UNIFORMS	\$ 2,986	\$ 4,803	\$ 4,500	\$ 4,500	\$ 4,500
111	MATERIALS/SUPPLIES	55,197	70,068	65,000	65,000	65,000
113	PRINTING/BINDING	-	-	3,000	-	3,000
130	CONTRACTUAL SERVICES	51	47	1,000	11	1,000
150	VEHICLE OPERATIONS	37,137	69,184	35,000	60,000	60,000
150	FUEL	25,179	22,440	31,000	35,000	35,000
152	DAMAGE CLAIMS	7,689	7,958	-	7,146	-
	* SUBTOTAL OPERATING *	<u>\$ 128,239</u>	<u>\$ 174,500</u>	<u>\$ 139,500</u>	<u>\$ 171,657</u>	<u>\$ 168,500</u>
	** TOTAL EXPENSES **	<u><u>\$ 414,874</u></u>	<u><u>\$ 497,285</u></u>	<u><u>\$ 502,841</u></u>	<u><u>\$ 541,876</u></u>	<u><u>\$ 556,539</u></u>

DIVISION 675 RECYCLING

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader I	1	7
Heavy Equipment Operator (HEO)	2	6
Motor Equipment Operator (MEO)	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, 2022 was \$8,894,503. The accumulated depreciation as of June 30, 2022 was \$7,114,642.

DETAIL OF EXPENSES		15-5-901-510				
CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 567,458	\$ 521,368	\$ 580,000	\$ 580,000	\$ 580,000
TOTAL DEPRECIATION		<u>\$ 567,458</u>	<u>\$ 521,368</u>	<u>\$ 580,000</u>	<u>\$ 580,000</u>	<u>\$ 580,000</u>

CONTINGENCY

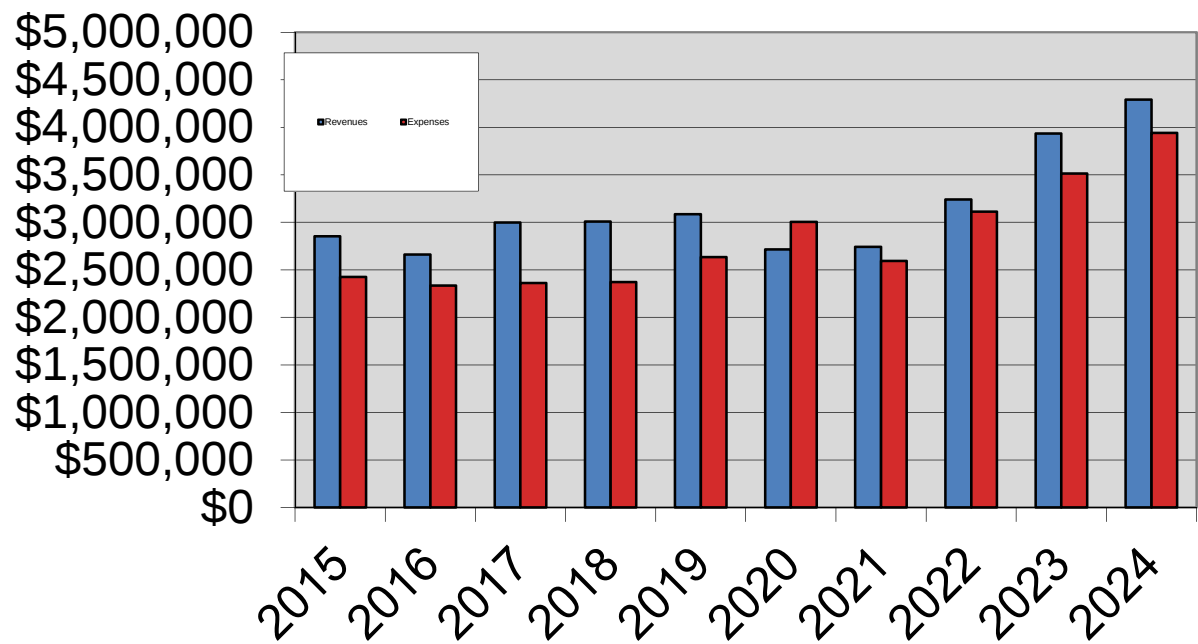
DETAIL OF EXPENSES		15-5-901-189				
CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
<u>DEPRECIATION</u>						
189	CONTINGENCY	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000
TOTAL CONTINGENCY		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,000</u>	<u>\$ -</u>	<u>\$ 65,000</u>

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BEACH SERVICES FUND

BEACH SERVICES FUND

REVENUES AND EXPENSES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS



The chart above reflects a surplus of \$349,330 for FY 2024. 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 three summers.

BEACH SERVICES FUND

The following table illustrates the budgeted revenues and expenses for the Beach Services Fund. These numbers represent the City's plan to provide services to beachgoers and to maintain safe public beaches.

FISCAL YEAR ENDING JUNE 30, 2024

DETAIL OF REVENUES

REVENUES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
Rental (Umbrellas & Chairs)	\$ 2,744,521	\$ 3,545,454	\$ 3,279,000	\$ 3,400,000	\$ 3,550,000
Italian Ice Sales	42,183	113,514	350,000	320,000	350,000
Sales (Drinks, Food, Misc)	52	16	10,000	-	10,000
Amusement Sales	-	-	-	-	-
Accommodations Tax Transfer	129,081	220,808	246,800	246,800	313,700
Local Accommodations Tax Transfer	469,243	892,757	300,000	300,000	300,000
Miscellaneous	(1,712)	24,613	20,000	40,000	40,000
Less Sales Tax	(205,783)	(271,378)	(272,200)	(272,200)	(272,200)
TOTAL REVENUES	\$ 3,177,585	\$ 4,525,784	\$ 3,933,600	\$ 4,034,600	\$ 4,291,500

FISCAL YEAR ENDING JUNE 30, 2024

SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
760	Beach Services - Concessions	\$ 887,741	\$ 1,270,381	\$ 1,477,974	\$ 1,549,598	\$ 1,690,233
761	Beach Services - Lifeguards	715,145	976,723	862,475	853,784	965,712
906	Depreciation	191,210	164,339	160,000	160,000	160,000
906	Overhead Allocations	591,356	643,033	712,972	704,154	826,225
906	Transfer Out GF	-	-	-	-	-
906	Transfer Out NMB Enterprise Fund	-	300,000	300,000	300,000	300,000
TOTAL OPERATING EXPENSES		\$ 2,385,452	\$ 3,354,476	\$ 3,513,421	\$ 3,567,536	\$ 3,942,170
EXCESS (DEFICIT)		\$ 792,133	\$ 1,171,308	\$ 420,179	\$ 467,064	\$ 349,330
BEGINNING NET POSITION		\$ 612,488	\$ 1,404,621	\$ 1,481,060	\$ 2,575,929	\$ 3,042,993
ENDING NET POSITION		\$ 1,404,621	\$ 2,575,929	\$ 1,901,239	\$ 3,042,993	\$ 3,392,323

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, 2024 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	\$ 39,500	

Performance Benchmarks, Goals, and Priorities

The goals and priorities set forth in FY 2023 budget are underway and being accomplished as follows:

- 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.
- Grow online reservation program.

The following benchmarks, goals, and priorities are provided for in FY 2024:

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

16-5-760 BEACH SERVICES - CONCESSIONS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 45,186	\$ 31,616	\$ 58,000	\$ 95,800	\$ 132,343
012	PT- CONCESSIONS	559,886	772,173	752,824	800,000	825,000
013	PT- COMMISSIONS	38,552	30,486	38,244	37,000	38,244
014	OVERTIME	-	410	-	-	-
021	FICA	48,729	58,693	64,954	71,359	76,162
022	RETIREMENT	3,710	3,508	6,479	10,701	14,783
023	INSURANCE	39	938	27,000	25,000	28,800
024	UNEMPLOYMENT INSURANCE	-	-	-	-	-
030	TRAINING	-	25	5,000	-	5,000
040	WORKERS COMPENSATION	10,955	10,955	10,955	10,995	10,955
050	AWARDS	812	1,570	1,900	1,715	1,950
	* SUBTOTAL PERSONNEL *	\$ 707,869	\$ 910,374	\$ 965,356	\$ 1,052,570	\$ 1,133,237
110	CLOTHING/UNIFORMS	\$ -	\$ 1,334	\$ 3,000	\$ 2,000	\$ 3,000
111	MATERIALS/SUPPLIES	16,108	35,677	18,000	30,000	30,000
112	OFFICE SUPPLIES	19	111	1,900	-	1,900
113	PRINTING/BINDING	-	92	5,500	-	5,500
120	COMMUNICATIONS	32,517	32,342	41,022	70,000	70,000
130	CONTRACTUAL SERVICES	84	304	1,000	500	1,000
131	REPAIRS/MAINTENANCE	9,990	10,282	17,000	10,000	17,000
132	PROFESSIONAL SERVICE+A28:C	3,074	452	23,000	1,000	23,000
134	CREDIT CARD FEES	43,152	201,867	262,346	250,000	262,346
140	SUBSCRIPTIONS & DUES	2,280	134	-	-	-
141	TRAVEL/BUSINESS	34	-	1,500	-	1,500
142	ADVERTISING	233	50	500	625	500
150	VEHICLE OPERATIONS	18,274	16,588	15,000	22,000	15,000
151	FUEL	19,044	27,156	21,600	25,000	25,000
152	DAMAGE CLAIMS	4,050	94	-	903	-
185	ITALIAN ICE / SUPPLIES	31,013	33,524	100,000	85,000	100,000
186	BOTTLED DRINKS	-	-	750	-	750
187	PREPACKAGED FOODS	-	-	500	-	500
	* SUBTOTAL OPERATING *	\$ 179,872	\$ 360,007	\$ 512,618	\$ 497,028	\$ 556,996
	** TOTAL EXPENSES**	\$ 887,741	\$ 1,270,381	\$ 1,477,974	\$ 1,549,598	\$ 1,690,233

DIVISION 760 BEACH SERVICES- CONCESSIONS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
General Concessions Manager	1	8
Assistant General Concessions Manager	<u>2</u>	6
TOTAL	<u>3</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The increase in this division is due to both personnel and operating costs.

16-5-761 BEACH SERVICES - LIFEGUARDS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
012	PT - LIFEGUARDS	\$ 532,225	\$ 695,663	\$ 650,000	\$ 650,000	\$ 725,000
013	LIFEGUARD BONUSES	20,200	31,200	43,000	21,400	43,000
021	FICA	40,078	56,935	53,015	51,362	58,752
030	TRAINING	675	2,005	3,700	1,500	3,700
040	WORKERS COMPENSATION	12,360	13,860	13,860	13,860	15,360
050	AWARDS	-	226	2,000	500	2,000
	* SUBTOTAL PERSONNEL *	<u>\$ 605,538</u>	<u>\$ 799,889</u>	<u>\$ 765,575</u>	<u>\$ 738,622</u>	<u>\$ 847,812</u>
110	CLOTHING/UNIFORMS	\$ 19,328	\$ 26,627	\$ 30,000	\$ 29,000	\$ 30,000
111	MATERIALS/SUPPLIES	42,414	80,578	25,000	40,000	40,000
113	PRINTING/BINDING	-	984	-	-	-
120	COMMUNICATIONS	9,096	14,745	9,000	15,000	15,000
130	CONTRACTUAL SERVICES	371	378	5,500	5,362	5,500
131	REPAIRS/MAINTENANCE	3,714	37,921	7,800	7,800	7,800
132	PROFESSIONAL SERVICES	2,235	582	-	-	-
140	SUBSCRIPTIONS & DUES	-	4,199	6,100	6,000	6,100
141	TRAVEL	-	3,807	2,000	5,000	2,000
142	ADVERTISING	261	2,611	3,500	3,000	3,500
150	VEHICLE OPERATIONS	4,875	3,061	6,000	2,500	6,000
151	FUEL	1,273	1,341	2,000	1,500	2,000
152	DAMAGE CLAIMS	26,040	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 109,607</u>	<u>\$ 176,834</u>	<u>\$ 96,900</u>	<u>\$ 115,162</u>	<u>\$ 117,900</u>
	** TOTAL EXPENSES **	<u><u>\$ 715,145</u></u>	<u><u>\$ 976,723</u></u>	<u><u>\$ 862,475</u></u>	<u><u>\$ 853,784</u></u>	<u><u>\$ 965,712</u></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 2024.

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 are above the previous fiscal year due to both personnel and operating expenses.

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, 2022 was \$1,843,368. The accumulated depreciation as of June 30, 2022 was \$1,383,910.

DETAIL OF EXPENSES 16-5-906-510

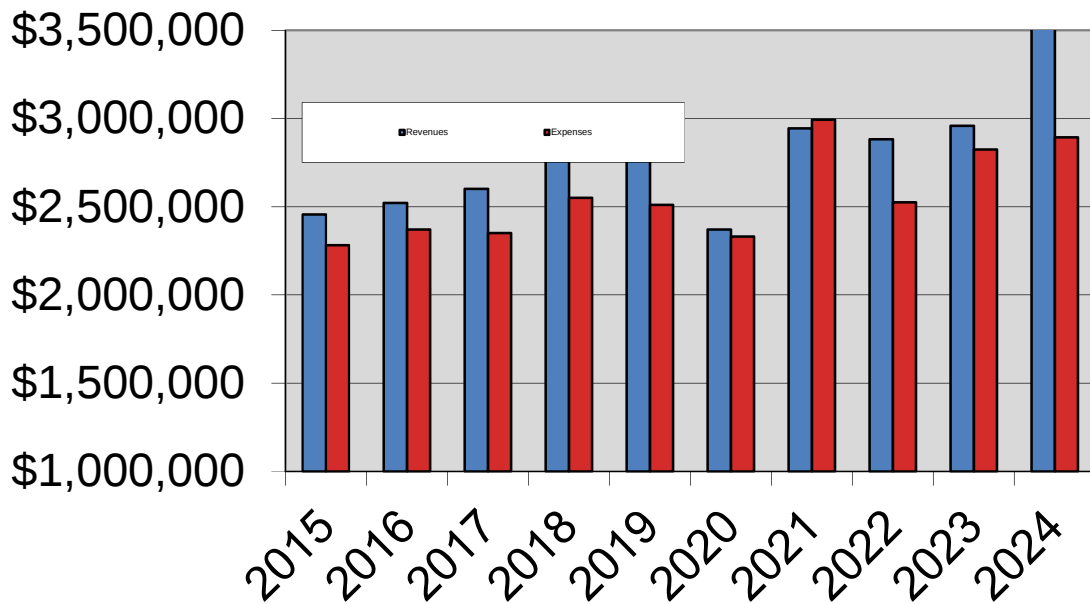
CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	<u>\$ 191,210</u>	<u>\$ 164,339</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>
* TOTAL DEPRECIATION*		<u>\$ 191,210</u>	<u>\$ 164,339</u>	<u>\$ 160,000</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 \$1,139,718 for FY 2024. 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 2024 and the final payment for the initial construction of the facility will be made on November 13, 2023. Funds have been allocated to provide plans for future expansion of the facility.

**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, 2024

DETAIL OF REVENUES

REVENUES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
Aquatic Membership Fees	\$ 1,389,788	\$ 1,714,605	\$ 1,725,000	\$ 1,840,000	\$ 1,950,000
Aquatic Enrollment Fees	51,592	61,778	60,000	66,000	60,000
Aquatic Day Memberships	5,480	57,545	59,000	59,000	59,000
Operating Program Fees	219,102	284,346	250,000	300,000	300,000
Sales (Merch. & Food)	29,399	50,750	47,500	47,500	47,500
Sales Tax	(2,575)	(4,629)	-	-	-
Miscellaneous	23,344	1,269	2,000	2,000	2,000
Non-Operating Program Fees	2,575	25	15,000	15,000	15,000
Local Accommodations Tax Transfer	826,592	975,179	800,000	800,000	1,600,000
TOTAL REVENUES	\$ 2,545,297	\$ 3,140,868	\$ 2,958,500	\$ 3,129,500	\$ 4,033,500

FISCAL YEAR ENDING JUNE 30, 2024

SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
770	Administration	\$ 1,163,203	\$ 873,606	\$ 974,874	\$ 949,533	\$ 1,007,926
771	Aquatics	249,645	303,378	432,424	365,726	470,031
772	Activity Specialist	196,274	190,264	237,987	195,517	227,213
773	Fitness	210,001	254,320	328,062	278,646	332,170
774	Custodians	147,928	174,936	161,218	161,218	196,334
970	Depreciation / Amortization	293,458	288,566	295,000	290,000	290,000
970	Overhead Allocations	235,536	274,835	279,979	300,028	346,935
970	Bond Interest/Agent Fees	74,659	53,486	45,485	45,485	23,173
TOTAL OPERATING EXPENSES		\$ 2,570,704	\$ 2,413,391	\$ 2,755,029	\$ 2,586,153	\$ 2,893,782
EXCESS (DEFICIT)		\$ (25,407)	\$ 727,477	\$ 203,471	\$ 543,347	\$ 1,139,718
BEGINNING NET POSITION		\$ 3,480,431	\$ 3,455,024	\$ 4,064,712	\$ 4,182,501	\$ 4,725,848
ENDING NET POSITION		\$ 3,455,024	\$ 4,182,501	\$ 4,268,183	\$ 4,725,848	\$ 5,865,566

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, 2024 DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
770	Fitness Equipment Replacement	\$ 50,000	17-5-970-280
	Expansion Drawings	1,300,000	17-5-970-321
		<u>\$ 1,350,000</u>	

Performance Benchmarks, Goals, and Priorities

The following benchmarks, goals, and priorities are provided for in FY 2024, along with programs already in place:

- Increase the number of corporate memberships.
- Plan for the expansion of the facility.
- Offer more activities and programs for both adults and children.
- Maintain high level of cleanliness to ensure safety of members.
- 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 298,513	\$ 319,113	\$ 318,856	\$ 318,856	\$ 325,997
012	SALARY, PART-TIME	62,508	102,975	89,391	83,900	110,628
014	OVERTIME	302	334	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	26,041	30,682	29,394	29,394	31,437
022	EMPLOYEE RETIREMENT	33,477	38,315	39,126	39,126	42,073
023	EMPLOYEE INSURANCE	42,332	26,330	54,000	50,400	57,600
030	TRAINING	518	-	5,000	650	500
040	WORKERS COMPENSATION	3,219	3,735	4,082	4,082	4,366
050	AWARDS	<u>3,329</u>	<u>3,537</u>	<u>3,800</u>	<u>3,800</u>	<u>3,900</u>
* SUBTOTAL PERSONNEL *		<u>\$ 475,639</u>	<u>\$ 530,421</u>	<u>\$ 549,049</u>	<u>\$ 535,608</u>	<u>\$ 581,901</u>
110	CLOTHING/UNIFORMS	\$ 211	\$ -	\$ 500	\$ 300	\$ 500
111	MATERIALS/SUPPLIES	8,727	16,159	13,600	10,000	10,800
112	OFFICE SUPPLIES	152	1,013	10,400	10,400	10,400
113	PRINTING/BINDING	772	417	1,900	1,500	1,900
117	RESALE SUPPLIES	4,306	6,635	5,500	5,500	7,500
120	COMMUNICATIONS	1,085	1,531	2,000	1,500	2,000
121	UTILITIES	140,922	155,381	180,000	175,000	180,000
130	CONTRACTUAL SERVICES	63,127	22,549	54,670	54,670	54,670
131	REPAIRS/MAINTENANCE	424,570	74,021	91,200	91,200	92,200
132	PROFESSIONAL SERVICES	73	20	-	-	-
134	CREDIT CARD FEES	9,420	13,979	13,000	13,000	13,000
140	SUBSCRIPTIONS/DUES	249	90	855	855	855
141	TRAVEL/BUSINESS	96	3,861	-	-	-
142	ADVERTISING	33,854	47,529	52,200	50,000	52,200
151	FUEL	-	-	-	-	-
152	DAMAGE CLAIMS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
* SUBTOTAL OPERATING *		<u>\$ 687,564</u>	<u>\$ 343,185</u>	<u>\$ 425,825</u>	<u>\$ 413,925</u>	<u>\$ 426,025</u>
** TOTAL EXPENSES **		<u>\$ 1,163,203</u>	<u>\$ 873,606</u>	<u>\$ 974,874</u>	<u>\$ 949,533</u>	<u>\$ 1,007,926</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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 95,049	\$ 102,923	\$ 99,812	\$ 87,616	\$ 107,770
012	SALARY, PART-TIME	68,277	91,587	97,554	84,214	110,332
014	OVERTIME	-	226	-	-	-
021	FICA	11,525	13,869	14,210	12,372	15,703
022	EMPLOYEE RETIREMENT	9,678	11,204	13,974	12,266	14,295
023	EMPLOYEE INSURANCE	22,135	12,670	27,000	25,200	28,800
024	UNEMPLOYMENT INSURANCE	-	-	-	-	-
030	TRAINING	404	258	1,600	800	1,700
040	WORKERS COMPENSATION	1,475	1,718	1,974	1,718	2,181
050	AWARDS	<u>1,564</u>	<u>1,668</u>	<u>1,900</u>	<u>1,790</u>	<u>1,950</u>
* SUBTOTAL PERSONNEL *		<u>\$ 210,107</u>	<u>\$ 236,123</u>	<u>\$ 258,024</u>	<u>\$ 225,976</u>	<u>\$ 282,731</u>
110	CLOTHING/UNIFORMS	\$ 498	\$ -	\$ 600	\$ 250	\$ 600
111	MATERIALS/SUPPLIES	11,114	22,558	37,300	24,000	35,500
130	CONTRACTUAL SERVICES	4,501	32,950	10,000	5,000	10,000
131	REPAIRS/MAINTENANCE	9,668	8,828	120,500	105,000	134,600
132	PROFESSIONAL SERVICES	1,153	1,656	3,900	3,500	3,900
140	SUBSCRIPTIONS/DUES	1,490	88	2,100	2,000	2,700
152	DAMAGE CLAIMS	<u>11,114</u>	<u>1,175</u>	<u>-</u>	<u>-</u>	<u>-</u>
* SUBTOTAL OPERATING *		<u>\$ 39,538</u>	<u>\$ 67,255</u>	<u>\$ 174,400</u>	<u>\$ 139,750</u>	<u>\$ 187,300</u>
** TOTAL EXPENSES **		<u><u>\$ 249,645</u></u>	<u><u>\$ 303,378</u></u>	<u><u>\$ 432,424</u></u>	<u><u>\$ 365,726</u></u>	<u><u>\$ 470,031</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 mainly due to personnel costs.

17-5-772 ACTIVITY SPECIALIST

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 50,069	\$ 66,776	\$ 56,600	\$ 52,625	\$ 42,447
012	SALARY, PART-TIME	101,880	83,524	128,187	98,000	128,187
014	OVERTIME	188	58	-	-	-
021	FICA	11,836	10,202	13,674	11,239	12,627
022	EMPLOYEE RETIREMENT	3,988	4,088	4,528	3,989	3,396
023	EMPLOYEE INSURANCE	11,070	6,241	13,500	12,600	14,400
030	TRAINING	428	448	500	500	500
040	WORKERS COMPENSATION	1,204	1,519	1,848	1,519	1,706
050	AWARDS	<u>832</u>	<u>886</u>	<u>950</u>	<u>895</u>	<u>1,950</u>
* SUBTOTAL PERSONNEL *		<u>\$ 181,495</u>	<u>\$ 173,742</u>	<u>\$ 219,787</u>	<u>\$ 181,367</u>	<u>\$ 205,213</u>
110	CLOTHING/UNIFORMS	\$ 463	\$ 245	\$ 600	\$ 600	\$ 600
111	MATERIALS/SUPPLIES	13,844	15,656	17,000	13,300	20,800
120	COMMUNICATIONS	413	456	-	-	-
132	PROFESSIONAL SERVICES	<u>59</u>	<u>165</u>	<u>600</u>	<u>250</u>	<u>600</u>
* SUBTOTAL OPERATING *		<u>\$ 14,779</u>	<u>\$ 16,522</u>	<u>\$ 18,200</u>	<u>\$ 14,150</u>	<u>\$ 22,000</u>
** TOTAL EXPENSES **		<u><u>\$ 196,274</u></u>	<u><u>\$ 190,264</u></u>	<u><u>\$ 237,987</u></u>	<u><u>\$ 195,517</u></u>	<u><u>\$ 227,213</u></u>

DIVISION 772 ACTIVITY SPECIALIST

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Activities Manager	1	10
Assitant Activities Manager	<u>1</u>	6
TOTAL	<u>2</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division will provide the same basic level of services as the previous fiscal year.

17-5-773 FITNESS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 50,150	\$ 62,295	\$ 62,383	\$ 51,945	\$ 61,841
012	SALARY, PART-TIME	92,215	112,583	150,546	125,250	150,546
014	OVERTIME	-	-	-	-	-
021	FICA	10,769	12,647	15,757	13,112	15,717
022	EMPLOYEE RETIREMENT	3,984	4,267	4,737	4,156	4,947
023	EMPLOYEE INSURANCE	11,072	6,242	13,500	12,600	14,400
030	TRAINING	510	352	500	500	500
040	WORKERS COMPENSATION	1,063	1,788	2,129	1,788	2,124
050	AWARDS	832	886	950	895	975
	* SUBTOTAL PERSONNEL *	\$ 170,595	\$ 201,060	\$ 250,502	\$ 210,246	\$ 251,050
110	CLOTHING/UNIFORMS	\$ -	\$ -	\$ 450	\$ 450	\$ 450
111	MATERIALS/SUPPLIES	8,127	5,385	16,002	12,002	16,002
117	RESALE SUPPLIES	12,741	27,439	31,440	27,000	35,000
130	CONTRACTUAL SERVICES	6,550	9,157	14,540	14,000	14,540
131	REPAIRS/MAINTENANCE	10,162	11,177	14,000	14,000	14,000
132	PROFESSIONAL SERVICES	51	39	-	-	-
140	SUBSCRIPTIONS/DUES	1,775	63	1,128	948	1,128
	* SUBTOTAL OPERATING *	\$ 39,406	\$ 53,260	\$ 77,560	\$ 68,400	\$ 81,120
	** TOTAL EXPENSES **	\$ 210,001	\$ 254,320	\$ 328,062	\$ 278,646	\$ 332,170

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 58,112	\$ 69,753	\$ 66,061	\$ 57,817	\$ 70,649
012	SALARY, PART-TIME	17,066	25,188	30,163	23,920	33,068
014	OVERTIME	288	1,881	1,500	-	1,500
021	FICA	5,642	6,609	7,232	6,049	7,786
022	EMPLOYEE RETIREMENT	4,541	4,882	5,255	4,625	5,629
023	EMPLOYEE INSURANCE	22,119	19,109	27,000	25,200	28,800
030	TRAINING	128	-	-	-	-
040	WORKERS COMPENSATION	668	817	977	817	1,052
050	AWARDS	<u>1,448</u>	<u>1,447</u>	<u>1,900</u>	<u>1,790</u>	<u>1,850</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 110,012</u>	<u>\$ 129,686</u>	<u>\$ 140,088</u>	<u>\$ 120,218</u>	<u>\$ 150,334</u>
110	CLOTHING/UNIFORMS	\$ 175	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
111	MATERIALS/SUPPLIES	40	-	-	-	-
118	CUSTODIAL SUPPLIES	37,617	45,250	40,000	40,000	45,000
131	REPAIRS/MAINTENANCE	78	-	-	-	-
132	PROFESSIONAL SERVICES	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 37,916</u>	<u>\$ 45,250</u>	<u>\$ 41,000</u>	<u>\$ 41,000</u>	<u>\$ 46,000</u>
	*** TOTAL EXPENSES ***	<u>\$ 147,928</u>	<u>\$ 174,936</u>	<u>\$ 181,088</u>	<u>\$ 161,218</u>	<u>\$ 196,334</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 2024 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, 2022 was \$10,357,327. The accumulated depreciation as of June 30, 2022 was \$4,462,333.

DETAIL OF EXPENSES 17-5-970-510

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	<u>\$ 293,458</u>	<u>\$ 288,566</u>	<u>\$ 295,000</u>	<u>\$ 290,000</u>	<u>\$ 290,000</u>
* TOTAL DEPRECIATION*		<u>\$ 293,458</u>	<u>\$ 288,566</u>	<u>\$ 295,000</u>	<u>\$ 290,000</u>	<u>\$ 290,000</u>

BOND INTEREST

DETAIL OF EXPENSES 17-5-970-415

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
<u>BOND INTEREST</u>						
415	BOND INTEREST	<u>\$ 74,659</u>	<u>\$ 53,486</u>	<u>\$ 45,485</u>	<u>\$ 45,485</u>	<u>\$ 23,173</u>
* TOTAL BOND INTEREST *		<u>\$ 74,659</u>	<u>\$ 53,486</u>	<u>\$ 45,485</u>	<u>\$ 45,485</u>	<u>\$ 23,173</u>

NMB ENTERPRISE FUND

NMB ENTERPRISE FUND

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

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

FISCAL YEAR ENDING JUNE 30, 2024

DETAIL OF REVENUES

REVENUES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 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	-	-	-
Accommodations Tax Transfer	73,633	-	-	-	15,500
Local Accommodations Fee Transfer	-	-	500,000	500,000	500,000
Beach Services Transfer	350,000	-	300,000	300,000	300,000
TOTAL REVENUES	\$ 1,519,819	\$ 1,236,136	\$ 2,212,500	\$ 2,309,800	\$ 2,368,000

FISCAL YEAR ENDING JUNE 30, 2023

SUMMARY OF EXPENSES

Div #	DIVISION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
744	Concessions	\$ 403,107	\$ 355,656	\$ 378,747	\$ 385,414	\$ 478,777
745	Park Events	-	-	-	-	-
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	1,176,160
906	Transfer - General Fund	-	-	75,000	75,000	75,000
	TOTAL EXPENSES	\$ 1,655,871	\$ 1,592,431	\$ 1,480,959	\$ 1,611,415	\$ 2,206,437
	EXCESS (DEFICIT)	\$ (136,052)	\$ (356,295)	\$ 731,541	\$ 698,385	\$ 161,563
	BEGINNING NET POSITION	\$ 977,789	\$ 841,737	\$ 485,442	\$ 485,442	\$ 1,183,827
	ENDING NET POSITION	\$ 841,737	\$ 485,442	\$ 1,216,983	\$ 1,183,827	\$ 1,345,390

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 2023 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 2024:

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

18-5-744 NMB ENTERPRISE FUND - CONCESSIONS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ 78,121	\$ 67,173	\$ 51,697	\$ 51,697	\$ 89,553
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	11,538
022	RETIREMENT	7,497	6,624	5,427	5,427	3,520
023	INSURANCE	23,060	17,112	12,600	12,600	14,400
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	3,161
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>\$ 202,622</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>\$ 403,107</u>	<u>\$ 355,656</u>	<u>\$ 378,747</u>	<u>\$ 385,414</u>	<u>\$ 478,777</u>

DIVISION 744 NMB ENTERPRISE FUND - CONCESSIONS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATE	FY 2024 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ 171,406	\$ -	\$ -
012	SALARY, PART-TIME	-	-	25,000	-	-
014	OVERTIME	-	-	5,000	-	-
021	FICA	-	-	14,501	-	-
022	RETIREMENT	-	-	14,113	-	-
023	INSURANCE	-	-	54,000	-	-
030	TRAINING	-	-	5,000	-	-
040	WORKERS COMPENSATION	-	-	4,028	-	-
050	AWARDS	-	-	3,580	-	-
* SUBTOTAL PERSONNEL *		\$ -	\$ -	\$ 296,628	\$ -	\$ -
110	CLOTHING/UNIFORMS	\$ -	\$ -	\$ 4,800	\$ -	\$ -
111	MATERIALS/SUPPLIES	-	-	10,000	-	-
112	OFFICE SUPPLIES	-	-	1,000	-	-
120	COMMUNICATIONS	-	-	1,500	-	-
131	REPAIRS/MAINTENANCE	-	-	3,000	-	-
151	VEHICLE OPERATIONS	-	-	2,500	-	-
150	FUEL	-	-	3,000	-	-
* SUBTOTAL OPERATING *		\$ -	\$ -	\$ 25,800	\$ -	\$ -
** TOTAL EXPENSES **		\$ -	\$ -	\$ 322,428	\$ -	\$ -

18-5-745 NMB ENTERPRISE FUND - PARK EVENTS

DIVISION NARRATIVE

This division has been integrated into Parks Division 754 and the costs will be included in the overhead allocation.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader II	0	9
Crew Leader I	0	7
Special Events Tech I	<u>0</u>	4
TOTAL	<u>0</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division has been removed from the Enterprise Fund.

18-5-781 CHRISTMAS LIGHT SHOW / VILLAGE

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 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
		<u>\$ 253,278</u>	<u>\$ 289,019</u>	<u>\$ 241,700</u>	<u>\$ 365,489</u>	<u>\$ 276,500</u>
	** TOTAL EXPENSES **	<u>\$ 260,818</u>	<u>\$ 289,019</u>	<u>\$ 241,700</u>	<u>\$ 365,489</u>	<u>\$ 276,500</u>

DIVISION 781 CHRISTMAS LIGHT SHOW / VILLAGE

NMB ENTERPRISE FUND

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2024.

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 359,835	\$ 278,710	\$ 200,000	\$ 200,000	\$ 200,000
* TOTAL DEPRECIATION*		<u>\$ 359,835</u>	<u>\$ 278,710</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>

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INSURANCE RESERVE FUND

**INSURANCE RESERVE FUND
FUND 19**

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

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

**FISCAL YEAR ENDING JUNE 30, 2024
DETAIL OF REVENUES**

SOURCE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
Interest	\$ -	\$ -	\$ 1,000	\$ (416)	\$ 1,000
Misc Revenues	309	7,397	-	5,400	-
Health Insurance:					
Wellness Nonparticipation	54,436	6,342	40,000	2,500	40,000
Contributions from Retiree & Retiree Dependents	518,093	621,078	450,000	450,000	525,000
Contributions from Dependents	640,855	707,430	646,000	646,000	650,000
Reinsurance Reimbursements	286,038	142,393	-	-	-
Prescription Rebates	119,331	155,908	-	165,000	170,000
HRA Forfeitures	6,878	10,080	-	-	-
Employee Premiums	4,179,361	4,262,357	5,374,800	5,374,800	6,724,800
Workers Compensation:					
Suborgation Recovery	12,433	65,286	-	40	-
Employee Premiums	369,952	470,022	642,661	650,000	816,381
Transfers from Other Funds	-	-	-	-	-
Property/Liability:					
Insurance Premiums	505,500	520,000	750,000	610,000	1,500,000
TOTAL REVENUES	\$ 6,693,186	\$ 6,968,293	\$ 7,904,461	\$ 7,903,324	\$ 10,427,181

**FISCAL YEAR ENDING JUNE 30, 2024
DETAIL OF EXPENSES**

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 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)	\$ (5,506,565)	\$ (4,743,165)	\$ 166,384	\$ (218,214)	\$ 1,838,873
BEGINNING NET RESOURCES	\$ (5,901,545)	\$ (11,408,110)	\$ (7,717,262)	\$ (16,151,275)	\$ (16,369,489)
ENDING NET RESOURCES	\$ (11,408,110)	\$ (16,151,275)	\$ (7,550,878)	\$ (16,369,489)	\$ (14,530,616)

19-5-995 RISK MANAGEMENT

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
011	SALARY, REGULAR	-	-	\$ 144,720	\$ 114,467	\$ 150,473
021	FICA	-	-	10,130	8,580	10,533
022	EMPLOYEE RETIREMENT	-	-	11,578	9,150	12,038
023	EMPLOYEE INSURANCE	-	-	27,000	23,200	28,800
030	TRAINING	-	-	-	3,000	-
040	WORKERS COMPENSATION	-	-	1,447	1,250	1,505
050	AWARDS	-	-	1,880	1,750	1,880
	* SUBTOTAL PERSONNEL *	\$ -	\$ -	\$ 196,755	\$ 161,397	\$ 205,229
110	CLOTHING/UNIFORMS	-	-	\$ 500	\$ 300	\$ 500
111	MATERIALS/SUPPLIES	-	-	5,000	5,000	5,000
112	OFFICE SUPPLIES	-	-	1,000	500	1,000
120	COMMUNICATIONS	-	-	2,000	2,000	2,000
130	CONTRACTUAL SERVICES	-	-	2,000	2,000	2,000
131	REPAIRS/MAINTENANCE	-	-	1,000	1,000	1,000
140	SUBSCRIPTIONS/DUES	-	-	550	550	550
150	VEHICLE OPERATIONS	-	-	2,000	1,500	2,000
151	FUEL	-	-	2,000	2,000	2,000
	* SUBTOTAL OPERATING *	\$ -	\$ -	\$ 16,050	\$ 14,850	\$ 16,050
	** TOTAL EXPENSES **	\$ -	\$ -	\$ 212,805	\$ 176,247	\$ 221,279

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

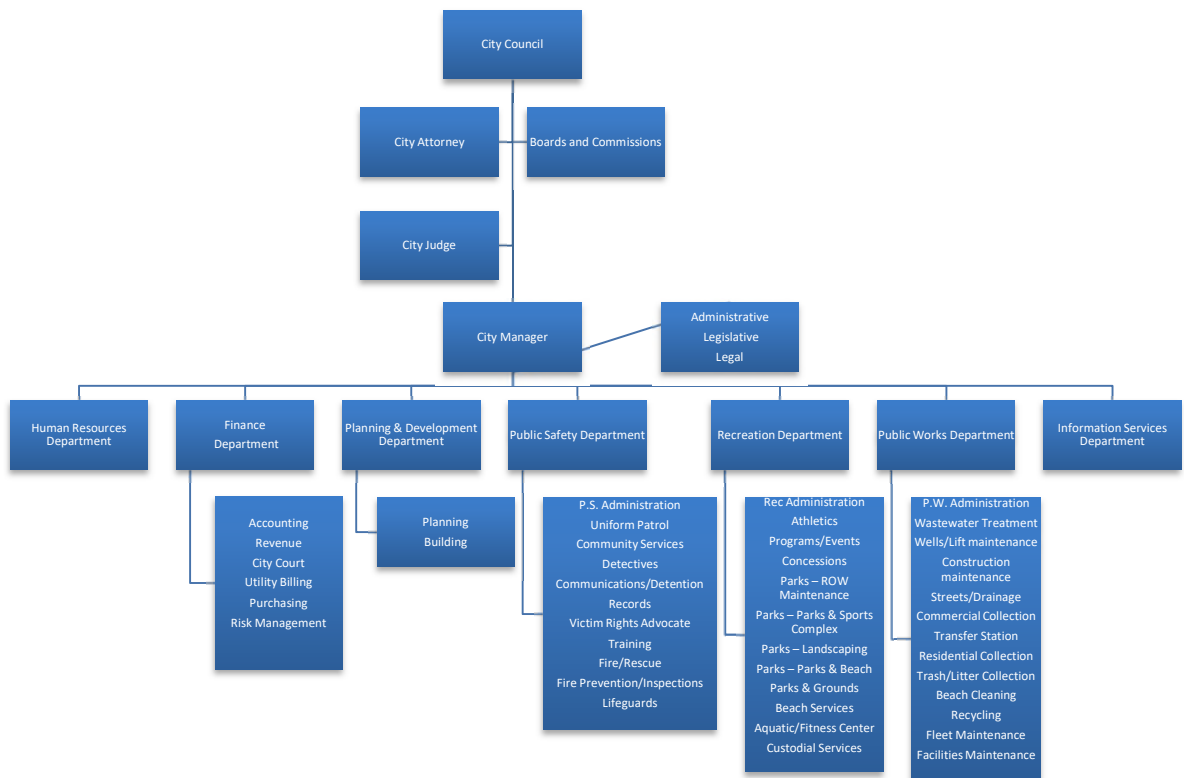
PERSONNEL REPORT

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 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 22 for FY 2024. Changes by division are illustrated below:

DEPT	Div.#	CLASSIFICATION	FY 2020 ADOPTED	FY 2021 ADOPTED	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 ADOPTED
G E N G O V T	211	Legislative	8	8	9 ⁷	8 ⁹	9 ¹¹
	221	Administrative	3 ^{1,2}	3	3	3	3
	232	City Court	5	5	3 ⁶	5 ¹⁰	5
	242	Legal	2	2	2	2	2
	252	Human Resources	5 ^{1,3,4}	6 ⁵	5 ⁸	6 ¹⁰	7 ¹²
IS	262	Information Services	8	8	8	9 ¹³	11 ¹⁴
F I N	312	Utility Billing	8	9 ¹⁵	9	10 ²²	10
	342	Accounting	7 ³	7	6 ²¹	7 ²³	6 ²⁴
	995	Risk Management	-	-	2 ^{19,21}	2	2
	352	Revenue	6	8 ^{16,17}	6 ^{19,20}	6	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	8 ²⁷	9 ³³	8 ³⁵	8 ^{14,39}
	422	Uniform Patrol	61	60 ²⁸	60	68 ³⁶	70 ^{40,41}
	424	Community Services	11 ²⁵	10 ²⁹	10	8 ³⁶	11 ^{41,42}
	431	Detectives	10	10	10	10	11 ⁴³
	442	Communication/Detention	20 ²⁶	24 ³⁰	24	25 ³⁷	25
	444	Records	5	5	5	5	5
	445	Victim Rights Advocate	1	1	1	1	1
	452	Public Safety Training	4	6 ^{28,30}	5 ³⁴	7 ³⁸	8 ⁴⁴
	453	Fire / Rescue	49	60 ^{27,32}	60	60	60
	454	Fire Marshal's Office	4	4	4	4	4
P & D	521	Planning	9	10 ²⁹	10	10	12 ⁴⁵
	522	Building	9	9	9	9	10 ⁴⁶
P U B L I C W O R K S	611	Public Works Admin.	9	9	9	9	9
	622	Wastewater Treatment	7	7	7	7	7
	632	Wells/Lifts Maintenance	9	11 ⁴⁷	11	11	11
	642	Construction Maintenance	22	22	22	22	22
	652	Streets/Drainage	23	26 ⁴⁸	26	34 ⁵⁰	35 ⁵²
	661-675	Sanitation	27	27	27	30 ⁵¹	33 ⁵³
	832	Fleet Maintenance	5	5	5	5	6 ⁵⁴
	842	Facility Maint.	3	3	4 ⁴⁹	4	4
P & R	741	Recreation - Admin	5	5	6 ⁶⁰	5 ⁶⁴	5
	742	Recreation - Athletics	5	6 ⁵⁷	6	6	6
	743	Recr - Programs/Events	4	4	3 ⁶⁰	3	3
	744	Sports Park Concessions	2 ⁵⁵	2	1 ⁶¹	2 ⁶⁵	2
	745	Sports Park Events	-	-	4 ^{61,62,63}	5 ⁶⁶	- ⁶⁹
	750-5	Parks & Grounds	26 ⁵⁶	28 ⁵⁸	27 ⁶²	28 ⁶⁷	36 ^{69,70}
	760	Beach Services	-	1 ⁵⁹	1	1	3 ⁶⁸
	770-4	Aquatics/Fitness Center	10	10	10	10	11 ⁷¹
TOTALS			403	433	433	459	483

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 and 1 Analyst/Coordinator Position in FY 2022 for FY 2023 budget.
- 11 Added 1 Assistant City Clerk for FY 2024 budget.
- 12 Added 1 HR Coordination I/II for FY 2024 budget.

Information Services

- 13 Added 1 Information Security Officer position in for FY 2023 budget.
- 14 Transferred 1 System Administrator Position from 411 to 262 and added 1 Camera System Analyst for FY 2023 budget.

Finance

- 15 Added 1 Cashier/Accounting Clerk for FY 2021 budget.
- 16 Added 1 Cashier/Parking Clerk Position during FY 2020 for FY 2021 budget.
- 17 Added 1 Business License/Hospitality Fee Auditor Position for FY 2021 budget.
- 18 Removed 1 Grants/Special Projects Coordinator Position due to a reduction in force in FY 2021 for FY 2022 budget.
- 18 Transferred 1 Safety Specialist from 352 to 995 for FY 2022 budget.
- 20 Removed 1 Cashier/Parking Clerk Position due to a reduction in force in FY 2021 for FY 2022 budget.
- 21 Added 1 Risk Manager Position for FY 2022 budget.
- 22 Added 1 Meter Reader Position for FY 2023 budget.
- 23 Added 1 Accounting Clerk Position for FY 2023 budget.
- 24 Removed 1 Accounting Supervisor Position for FY 2024 budget.

Public Safety

- 25 Added 1 Code Enforcement Officer Position for FY 2020 budget.
- 26 Added 2 Communications Technician/Jailer Positions, and Eliminated 1 Detention Supervisor/Evidence Custodian Position during FY 2019 for FY 2020 budget.
- 27 Transferred 1 Chief of Fire Rescue/Emergency Preparedness Director from 453 to 411 during FY 2020 for FY 2021 budget.
- 28 Transferred 1 Public Safety Sergeant (422) to PSO Training Officer (452) for FY 2019 budget.
- 29 Transferred 1 Code Enforcement Position from 424 to 521 during FY 2020 for FY 2021
- 30 Added 4 positions in FY 2020 for FY 2021 Budget due to split of Jailer and Communication Technician positions.
- 31 Added 1 Communications Training Officer Position for FY 2021
- 32 Added 12 Firefighter positions in FY 2020 for FY 2021 budget due to SAFER grant award.
- 33 Added 1 Deputy Fire Chief for FY 2022 budget.
- 34 Removed 1 Communications Training Officer Position for FY 2022 budget.
- 35 Removed 1 Public Safety Director Position for FY 2023 budget.
- 36 Added 4 PSO Positions and transferred 2 PSO positions from 424 to 422 in FY 2022 for FY 2023 budget.
- 37 Added 1 Detention Dispatch Supervisor Position for FY 2023 budget.
- 38 Added 1 Administrative Assistant Position and 1 Dispatcher/Detention Officer in FY 2022 for FY 2023 budget.
- 39 Added 1 Assistant Police Chief in FY 2023 for FY 2024 budget.
- 40 Added 4 Police Officer Positions for FY 2024 budget.
- 41 Transferred 2 Police Officer Positions to 424 for FY 2024 budget.
- 42 Added 1 Police Officer Positions for FY 2024 budget.
- 43 Add 1 Detective Position for FY 2024 budget.
- 44 Added 1 Police Officer Positions for FY 2024 budget.

Panning & Development

- 45 Added 1 Flood Plain Manager and 1 Admin Assistant II for FY 2024 budget.
- 46 Added 1 Master Building Inspector for FY 2024 budget.

Public Works

- 47 Added 2 Pump Mechanics for FY 2021 budget.
- 48 Added 1 Right of Way Manager and 2 Equipment Operator/Mosquito Control Techs for FY 2021 budget.
- 49 Added 1 Electrician for FY 2022 budget.
- 50 Added 2 Crew Leader, 2 HEO, and 4 MEO positions for FY 2023 budget.
- 51 Added 2 HEO and 1 MEO positions in FY 2022 for FY 2023 budget.
- 52 Added 1 Crew Leader and 2 MEO positions and removed 2 Tradesworker positions for FY 2024
- 53 Added 1 Crew Leader and 2 MEO positions for FY 2024 budget.
- 54 Added 1 Mechanic position for FY 2024 budget.

Parks & Recreation

- 55 Added 1 Special Events Worker, and Eliminated 1 Electrician during FY 2019 for FY
- 56 Added 1 Special Events Worker, 1 Horticulturist, and 1 Irrigation Technician for FY 2020 budget.
- 57 Added 1 Assistant Athletic Director for FY 2021 budget.
- 58 Added 2 Special Events Worker for FY 2021 budget.
- 59 Added 1 General Concession Manager during FY 2020 for FY 2021 budget.
- 60 Transferred 1 Marketing & Sales Coordinator from 743 to 741 in FY 2021 for FY 2022 budget.
- 61 Transferred 1 Events Specialist from 744 to 745 for FY 2022 budget.
- 62 Transferred 1 Crew Leader II from 754 to 745 for FY 2022 budget.
- 63 Added 2 Events Specialists in FY 2021 for FY 2022 budget.
- 64 Removed 1 Marketing & Sales Coordinator Position in FY 2022 for FY 2023 budget.
- 65 Added 1 Assistant General Concession Manager for FY 2023 budget.
- 66 Transferred 1 Special Event Worker Position from 754 to 745 in FY 2022 for FY 2023 budget.
- 67 Added 1 Public Grounds Maintenance Position for FY 2023 budget.
- 68 Added 2 Assistant General Concesssions Managers in FY 2023 for FY 2024 budget.
- 69 Transferred 4 Special Event Worker Positions and 1 Crew Leader II Position from 745 to 754 for FY 2024 budget.
- 70 Added 2 Public Grounds Maintenance Positions and 1 Custodian position for FY 2024 budget.
- 71 Added 1 Assistant Activities Manager in FY 2023 for FY 2024 budget.

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
Effective July 1, 2023 for FY 2024

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Custodian	1	29,400	38,850	48,300
Bridge Operator	2	31,500	41,500	51,500
Public Grounds Maintenance Worker				
Secretary/Receptionist-Recreation				
Secretary/Receptionist-Aquatic & Fitness				
Tradesworker				
Lead Custodian	3	33,600	44,100	54,600
Records Clerk				
Accounting Clerk I	4	35,700	46,750	57,800
Cashier/Accounting Clerk				
Landscape Technician				
Meter Reader				
Motor Equipment Operator (MEO)				
Speical Events Worker				
Warehouse Clerk				
Wasterwater Operator D				
Administrative Assistant I	5	37,800	49,350	60,900
Detention Officer				
Dispatcher				
Permit Clerk I				
Accounting Clerk II	6	40,450	52,750	65,100
Assistant Aquatic Supervisor				
Assistant General Concessions Manager				
Dentention Officer/Dispatcher				
Equipment Operator / Mosquito Control Tech				
Facilities and Amenities Maintenance Specialist				
Firefighter				
Heavy Equipment Operator (HEO)				
Heavy Equipment Operator/Welder				
Horticulturist				
IT Tech I				
Irrigation Technician				
Maintenance Technician I				
Materials and Inventory Technician				
Procurement Clerk				
Pump Mechanic I				
Quartermaster Coordinator				
Services Technician				
Wastewater Operator C				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
Effective July 1, 2023 for FY 2024

<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	43,000	56,150	69,300
Business License Inspector				
Buyer				
Code Enforcement Officer				
Crew Leader I				
Evidence Custodian				
Firefighter/EMT				
Lead Detention Officer/Dispatcher				
Meter Reader Coordinator				
Municipal Fees Clerk				
Victim Witness Advocate				
Zoning Enforcement Officer				
Assistant Athletic Director	8	46,200	59,850	73,500
Customer Services Supervisor				
Detention Officer II				
Electrician				
Event and Program Coordinator				
Firefighter First Class				
Human Resources Coordinator				
IT Tech II				
Maintenance Technician II				
Mechanic				
Permit Clerk II				
Pump Mechanic II				
Wastewater Operator B				
Assistant Clerk of Court	9	48,850	63,000	77,150
Assistant Purchasing Agent				
Bridge Crew Leader				
Bridge Electrician/Traffic Signal Technician				
Crew Leader II				
Data Maintenance Technician				
Electrician/Instrumentation Technician				
Engineering Assistant				
Engineering Technician				
Fire Engineer				
GIS Technician				
Public Safety Officer (PSO)				
Records Supervisor				
Right of Way Manager				
Safety Specialist				
Stormwater Program Compliance Technician				
Utility Billing Office Supervisor				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
 Effective July 1, 2023 for FY 2024

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Activities Director	10	51,500	66,700	81,900
Assistant City Clerk				
Aquatic Director				
Community Center Manager				
Fire Inspector				
Fitness Director				
General Concession Manager - Beach Services				
General Concession Manager - Parks & Sports Complex				
Human Resources Coordinator				
Laboratory Manager				
Master PSO				
Wastewater Operator A				
Zoning Technician				
Athletic & Sports Tourism Director	11	54,100	70,350	86,600
Police Corporal				
Detective				
Fire Lieutenant				
Master Building Inspector				
Special Events & Programs Director				
Accountant I	12	56,700	73,500	90,300
Assistant Aquatic & Fitness Center Director				
Beach Patrol Manager				
City Clerk				
Detention Dispatch Supervisor				
Fire Training Captain				
Health And Safety Officer				
Human Resources Analyst				
Legal Analyst				
Planner				
Sergeant - Police				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
Effective July 1, 2023 for FY 2024

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Business Analyst I Camera System Analyst Engineering Technician III	13	59,300	77,250	95,000
Accountant II Clerk of Court & Municipal Judge Computer Services Lead Fire Battalion Chief Lieutenant Network Administrator Purchasing Agent Systems Administrator PS System Administrator/Virtual Environment Analyst	14	62,000	80,900	99,800
Business Analyst II IT Infrastructure Lead	15	65,100	85,050	105,000
Assistant Building Official Zoning Administrator	16	68,200	88,700	109,200
Accounting Supervisor Division Chief - Fire Marshal Division Chief - Fire Training Fleet Management Superintendent Senior Planner/Urban Designer Superintendent, Distribution & Collections Superintendent, Facilities Maintenance Superintendent, Sanitation Superintendent, Streets & Drainage Superintendent, Wastewater Treatment Superintendent, Pumping Stations	17	71,400	92,200	113,400
Aquatic & Fitness Center Director Beach Services/Concessions Manager Police Captain Principal Planner Public Information Officer Revenue Manager Risk Manager Utility Billing Manager	18	74,500	96,600	118,700

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
Effective July 1, 2023 for FY 2024

<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	19	77,700	103,950	130,200
Assistant to the City Mgr./City Clerk				
Building Official				
Engineering Manager				
Operations Manager/Sanitation				
Operations Manager/Streets & Drainage				
Public Grounds Superintendent				
Superintendent of Recreation/Sports Tourism				
Assistant Human Resources Director	20	80,900	108,200	135,500
Assistant Police Chief of Police	21	84,000	112,350	140,700
Deputy Fire Chief				
Operations Manager/Utilities				
Assistant Finance Director	22	88,200	117,600	147,000
	23	93,400	125,900	158,400
Chief of Fire Rescue/Emergency Preparedness Director	24	101,900	137,600	173,300
Director of Information Services				
Director, Planning & Development				
Human Resources Director				
Chief of Police				
Parks and Recreation Director				
Finance Director	25	110,250	150,200	190,150
City Engineer, Director of Public Works	26	118,650	162,750	206,850
Assistant City Manager				

CITY OF NORTH MYRTLE BEACH
POLICE & FIRE PAY & COMPENSATION PLAN
 Effective July 1, 2023 for FY 2024

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Firefighter	1	45,000	50,000	55,000
Firefighter EMT Police Officer Recruit	2	46,750	53,375	60,000
Firefighter 1st Class	3	48,000	56,250	64,500
Firefighter Engineer Police Officer	4	51,600	60,469	69,338
Master PSO	5	52,003	64,137	76,271
Deputy Fire Marshall Fire Lieutenant Police Corporal Police Detective	6	57,203	70,551	83,898
Fire Captain Police Sergeant	7	62,924	77,606	92,288
Fire Battalion Chief Police Lieutenant	8	73,831	87,674	101,517
Division Chief Fire Marshall Division Chief Fire Training	9	76,138	93,903	111,669
Police Captain	10	83,752	103,294	122,836

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. The Pay-for-Performance System will be put on hold for FY 2024 and reevaluated during the fiscal year. For FY 2024 a 5% pay raise for regular employees will be effective beginning July 2, 2023. This pay change is a result of pay pressure from other local governmental entities.

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 2024.

Employee Compensation

For FY 2024, the salary ranges have been increased by 5% while Public Safety will adopt an entirely different range scale based on the recommendations from an outside consultant.

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 2024 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, 2023 is estimated to be around \$20,000,000 which is above the 35% level fund balance policy.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
12,047,599	12,065,469	16,433,118	21,235,079	20,659,887	20,000,000	20,000,000

REVENUE ITEM: Current Property Taxes

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 12, Article 3, Chapter 37, Section 12-37-210

Code of Ordinances, City of North Myrtle Beach, Chapter 10, Article II, Section 10-22

FUND: General **ACCOUNT CODE:** 01-310-100 and 310-110

DESCRIPTION OF REVENUE: Property Tax is the City's primary revenue source and is levied on all commercial, residential, and other non-exempt real property. In addition, all personal property and manufacturer's equipment and inventory is taxed at an assessed value. The tax is based on two factors: (1) assessed valuation; and (2) the current millage rate.

FEE SCHEDULE: In FY 2024 the millage will remain at 45 mills, which is the same rate as the last two fiscal years. Property is assessed according to the following ratios:

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

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

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

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

	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023 EST</u>	<u>FY 2024 EST</u>
All Assessed Value:	\$451,842,000	\$460,000,000	\$471,000,000	\$506,665,000	\$515,500,000

COMMENTS: The millage rate of 45 mills is one of the lowest rates for a full service government in South Carolina.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	BUDGET <u>FY 2023</u>	ESTIMATED <u>FY 2023</u>	BUDGET <u>FY 2024</u>
14,651,937	16,393,984	19,811,180	20,461,922	20,950,000	22,300,000	\$22,700,000

REVENUE ITEM: Delinquent Property Taxes

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

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

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

DESCRIPTION OF REVENUE:

Delinquent Property Taxes are taxes that are due from previous years. They include real estate, vehicle, and other personal property. Delinquent Property Taxes have accrued since 2013 and currently total \$1,280,451 as of July 1, 2022.

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 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET FY 2023</u>	<u>ESTIMATED FY 2023</u>	<u>BUDGET FY 2024</u>
277,094	250,581	285,138	338,784	310,000	310,000	340,000

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 2024 are expected to remain at the same level as the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
112,861	123,141	150,053	133,087	150,000	150,000	150,000

REVENUE ITEM: Business License/Business License Penalties

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

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

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

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

FEE SCHEDULE:

<u>Class</u>	<u>Gross Revenue</u>	<u>Minimum Fee</u>	<u>Rate/Thousand Over Minimum</u>
1	\$ 0 - 2,000	\$50.00	1.70 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 shown good growth over the past several years.

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 inflation and some growth.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET FY 2023</u>	<u>ESTIMATED FY 2023</u>	<u>BUDGET FY 2024</u>
Business License Fees						
7,046,270	7,437,539	7,710,840	9,613,890	8,150,000	9,800,000	10,100,000
Business License Penalties						
96,943	101,238	80,375	49,730	81,000	81,000	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 revenue source should remain consistent with the prior fiscal year.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	BUDGET <u>FY 2023</u>	ESTIMATED <u>FY 2023</u>	BUDGET <u>FY 2023</u>
765,729	740,175	968,557	1,202,802	950,000	1,100,000	1,100,000

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 2024 are estimated to remain the same as FY 2023.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
10,351	4,161	6,594	7,555	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 2024 is projected to remain steady over the next several years.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET FY 2023</u>	<u>ESTIMATED FY 2023</u>	<u>BUDGET FY 2024</u>
13,120	14,575	9,905	13,250	15,000	14,000	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 slowed due to conservation efforts and mild weather.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
1,645,699	1,509,685	1,534,030	1,607,501	1,825,000	1,705,000	1,835,000

REVENUE ITEM: Cable TV Franchise Fees

LEGAL AUTHORIZATION: Franchise Agreement

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

DESCRIPTION OF REVENUE:

An ordinance dated January 3, 2016 granted franchise rights to Cable TV Fund VII-A to own, operate, and maintain a cable television system in the City for a term of 15 years.

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

This revenue source has begun to show some growth after a stable period of time.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	BUDGET <u>FY 2023</u>	ESTIMATED <u>FY 2023</u>	BUDGET <u>FY 2024</u>
691,719	740,803	754,185	725,374	775,000	761,000	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 above the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
98,373	96,209	85,564	116,288	100,000	120,000	120,000

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 2024 will be higher then the previous fiscal year.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
336,398	281,126	196,653	373,397	328,000	390,000	378,000

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:

Parking enforcement is now being handled by a contractor and is included in parking revenue.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
9,789	475	0	0	0	0	0

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 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET FY 2023</u>	<u>ESTIMATED FY 2023</u>	<u>BUDGET FY 2024</u>
119,821	8,312	0	12,392	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 has shown substantial growth due to the Federal Reserve raising interest rates.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	BUDGET <u>FY 2023</u>	ESTIMATED <u>FY 2023</u>	BUDGET <u>FY 2024</u>
15,286	5,215	20,516	19,497	160,000	70,000	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 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
180,684	235,186	205,111	233,672	235,000	230,000	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 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET FY 2023</u>	<u>ESTIMATED FY 2023</u>	<u>BUDGET FY 2024</u>
314,437	326,052	332,302	425,698	420,000	440,000	440,000

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 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET FY 2023</u>	<u>ESTIMATED FY 2023</u>	<u>BUDGET FY 2024</u>
235,755	225,430	297,313	314,803	325,000	325,000	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 2024.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</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 has shown good growth over the last two years.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
231,298	194,278	255,816	362,824	355,000	365,000	370,000

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 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
89,452	11,535	0	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 2024 are projected to be the same as the previous year.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
169,540	172,410	292,080	224,520	225,000	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 increase due to a new COP's Grant and continuation of the Safer Grant.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET FY 2023</u>	<u>ESTIMATED FY 2023</u>	<u>BUDGET FY 2024</u>
665,610	714,595	1,381,833	1,434,093	1,101,960	1,091,900	1,240,000

REVENUE ITEM: Sales/Service Charges

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

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

DESCRIPTION OF REVENUE:

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

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
670,701	1,252,510	1,654,033	1,724,618	1,697,252	1,736,250	1,790,252

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 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET FY 2023</u>	<u>ESTIMATED FY 2023</u>	<u>BUDGET FY 2024</u>
142,735	112,998	118,553	66,996	125,000	100,000	175,000

REVENUE ITEM: Water and Sewer Usage

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

This fee schedule is effective July 1, 2024:

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.	\$8.62	\$8.30	1	\$3.11	\$3.48	\$3.40
¾" Comm.	8.62	8.30	1	3.11	3.48	3.40
1"	31.72	31.20	4	3.11	3.48	3.40
1-1/2"	63.44	62.60	8	3.11	3.48	3.40
2'	152.50	146.00	20	3.11	3.48	3.40
3'	330.00	318.40	40	3.11	3.48	3.40
4'	604.80	583.40	80	3.11	3.48	3.40
6'	1263.40	1,221.80	160	3.11	3.48	3.40
8'	2684.80	2,588.60	320	3.11	3.48	3.40
Irrigation				3.48	3.48	

BASE:

Over 15,300 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 24. Water rate have gone up 4 cents per thousand and sewer rates have increased by 8 cents per thousand.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET FY 2023</u>	<u>ESTIMATED FY 2023</u>	<u>BUDGET FY 2024</u>
13,760,863	13,821,681	14,284,923	15,181,715	15,891,000	15,600,000	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"	\$1,200
40	2 - 50	1"	1,300
80	5 - 100	1-1/2"	1,800
128	8 - 160	2" D.M.	2,900
128	4 - 200	2" Turbine	2,900
280	5 - 450	3" Turbine	7,600
256	4 - 320	3" Compound	7,600
800	15 - 1250	4" Turbine	7,000
400	6 - 500	4" Compound	7,000
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 remain stable over the next year. The change was the result of an internal study that showed existing rates were 20% below the City's actual costs.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
72,700	97,815	194,281	183,380	75,000	120,000	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	\$700.00
6"	Over 120 Units	1,000.00
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 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
25,500	14,900	35,166	42,500	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, 2023:	<u>Water</u>	<u>Sewer</u>
Single-Family	\$3,881	\$3,258
Condominium	3,881	3,258
Hotel/Motel (Per Bedroom)	970	815
Mobile Home	3,881	3,258
Restaurant (Per Seat)	388	326
Business Office/Small Store (per employee)	243	204

BASE:

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

COMMENTS:

This revenue source is projected to remain stable for the next fiscal year.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
1,782,927	1,102,820	2,+35,568	2,157,810	2,000,000	2,500,000	2,700,000

REVENUE ITEM: Late Payment Penalties

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

This revenue source is expected to remain the same as FY 2023.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
63,268	54,944	52,497	57,829	\$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 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
69,165	59,129	84,718	80,340	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 14,500 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 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
2,920,715	2,947,291	2,975,561	3,027,955	3,015,000	3,040,000	3,050,000

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 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
11,620	10,709	11,021	11,718	11,000	12,000	12,000

REVENUE ITEM: Accommodations Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

Proceeds of the Accommodations Tax, which began in 1984, are to be used for the promotion of tourism through advertising, enhance the ability of the City to attract and provide services to tourists, and provide additional services that are tourist-related. This revenue source has shown very strong growth over the last two seasons.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET FY 2023</u>	<u>ESTIMATED FY 2023</u>	<u>BUDGET FY 2024</u>
3,635,100	3,919,670	3,671,284	4,385,508	5,236,250	5,600,000	6,080,000

REVENUE ITEM: Local Accommodation Tax & Hospitality Tax/Penalties

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

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

DESCRIPTION OF REVENUE:

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 2024.

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET FY 2023</u>	<u>ESTIMATED FY 2023</u>	<u>BUDGET FY 2024</u>
6,222,012	10,735,013	13,667,328	19,929,717	21,750,000	21,250,000	23,050,000
Hospitality Fee Penalties						
16,731	30,848	63,446	22,310	50,000	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 Beach Route Collection (6% Properties)	\$37.00 per month
Residential Roll Cart-Rental Area (STR)	\$80.00 per month
Residential Roll Cart-Rental Area (Extra-Pickup)	\$65.00 per pickup
Residential Roll Cart-Rental Area (STR) (extra can)	\$18.50 per month
Residential Roll Cart-Rental Area (6% Properties) (extra can)	\$18.50 per month
Dumpster Service (one pickup per week)	\$97.00 per month
Each additional pickup per week	\$94.00 per pickup
Commercial Roll Cart/Bag Service	\$35.00 per month
Commercial Roll Cart/Bag Service (extra pick-up)	\$15.00 per pickup
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 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	BUDGET <u>FY 2023</u>	ESTIMATED <u>FY 2023</u>	BUDGET <u>FY 2024</u>
5,150,805	5,204,233	5,450,609	6,321,714	6,350,000	6,450,000	6,550,000

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 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
26,335	24,816	26,295	30,364	27,500	32,000	33,000

REVENUE ITEM: Beach Services Sales and Rentals

LEGAL AUTHORIZATION: Code of Laws of South Carolina

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

DESCRIPTION OF REVENUE:

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

Concessions include all vending of Italian ice, other bottled drinks and prepackaged food on the beach, as well as the rental of umbrellas and chairs. 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 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
2,608,282	2,176,880	2,744,521	3,545,454	3,279,000	3,400,000	3,550,000

REVENUE ITEM: Aquatics and Fitness Fees

LEGAL AUTHORIZATION: Code of Laws of South Carolina

FUND: Aquatics & Fitness Center **ACCOUNT CODE:** Fund 17-340-100 through 17-380-999

DESCRIPTION OF REVENUE:

These revenue accounts represent receipt of monies collected from operations of the Aquatic & Fitness Center. The major revenue in this group includes membership fees, origination fees, and program fees.

BASE:

Revenue is calculated on 2,500 average member units for FY 2021. This number is below previous years due to the withdrawal of so many members as a result of Covid-19.

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>BUDGET</u> <u>FY 2023</u>	<u>ESTIMATED</u> <u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>
2,089,198	1,740,706	2,165,664	2,165,664	2,068,500	2,314,500	2,418,500

APPENDICES

Appendix I - Glossary of Terms
Appendix II - Ordinances

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Appendix I

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.

GLOSSARY OF TERMS

Appendix I

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.