

City of North Myrtle Beach

South Carolina



BUDGET

Fiscal Year 2025

July 1, 2024 – June 30, 2025

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2025 BUDGET
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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2024-2025 Budget

F O R E W O R D

THE CITY

The City of North Myrtle Beach is located on the Atlantic Ocean and encompasses the northeastern section of the South Carolina coastal beach area known as the Grand Strand. North Myrtle Beach operates in and is governed by the laws of the State of South Carolina and also by its own charter which was first adopted by the electorate on May 7, 1968. The charter provides for a Council-Manager form of government. Legislative authority is vested in the Mayor and six Councilmembers elected at-large; provided, one councilmember shall be a resident of each of the following wards: Crescent Beach, Cherry Grove, Ocean Drive, Windy Hill, and two at-large. The terms of office are for four years each. The present term of councilmembers from Cherry Grove and Crescent Beach wards will expire during November 2027, along with one at-large member. The present term of the Mayor and the councilmembers from Ocean Drive, Windy Hill, and the other at-large councilmember will expire during November 2025. The Mayor and Council enact ordinances and resolutions relating to City services, levy of taxes, appropriation and borrowing, licensing and regulating of businesses and trades, and other municipal purposes.

ACCOUNTING SYSTEM

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

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

BUDGETARY SYSTEM

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

The budget process begins in January - six months before the budget will take effect. The FY 2025 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

FY 2025 BUDGET CALENDAR

Jan. 2 – 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 – Apr. 5	-	City Manager reviews Proposed Budget from Finance Dept.
Apr. 5 – Apr. 12	-	Compilation of Budget Retreat Manual.
Apr. 15 – Apr. 16	-	Budget Retreat
Apr. 29 – May 31	-	Finance Department writes the FY 2025 Budget.
May 31	-	City Manager prepares Budget Message.
June 3 – June 6	-	FY 2025 Proposed Budget reviewed and printed.
June 10	-	FY 2025 Proposed Budget submitted to Council.
	-	Public Hearing/First Reading of Proposed FY 2025 Budget Ordinance by City Council.
June 17	-	Second Reading of Proposed FY 2025 Budget Ordinance by City Council.
June 25 - 27	-	FY 2025 Budget Finalized.
June 28	-	Distribution of FY 2025 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 2024-2025 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 2025 that is budgeted at \$2,104,500.

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

North Myrtle Beach Tourism Expenditures: The City of North Myrtle Beach continues to make tourism a top priority. The City will promote and market the NMB Sports Park throughout the nation for events such as Ultimate Frisbee, high school athletics, college softball and numerous other tournaments and activities during FY 2025. 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 2025 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 increase by 3 mills to 48 mills. The 48 mills will be adjusted by the reassessment scheduled for October of 2024. As of this time it is not known what the actual adjustment will be.
2. Business License Fees will remain the same for FY 2025 as the previous fiscal year.
3. Water & Sewer Fees will increase by 9 cents and 12 cents, respectively. This will also include the annual rate increase from GSWSA. Minimum charges for Water & Sewer will increase by \$1.58 and \$1.50 per month, respectively. The annual 5% increase for Impact Fees will be imposed as of October 1, 2024. Tap fees for both water and sewer will reflect actual costs for this year.
4. The 2 1/2% Hospitality Fee and the 3% Local Accommodations Fee will continue to fund Public Safety activities, road and drainage projects, beach related projects and services, recreational activities, and capital construction for recreational facilities.
5. Police Officers retirement contributions for the City will remain at 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.
8. Employee pay changes will be determined for FY 2025 based on the pay increases of surrounding governmental jurisdictions. In addition, Police Officers will receive an \$2,500 as of the start of the first pay in July.
9. The General Fund is presented with a balanced budget.
10. Revenue estimates will remain at the lower to middle portion of projected ranges.
11. Full salaries and benefits will be budgeted for all positions. However, some position vacancies may be unfilled for short periods of time depending on ongoing economic conditions.
12. The recipient of the Accommodations Tax 30% Direct Marketing Funds will be the North Myrtle Beach Chamber of Commerce.
13. The 35% General Fund's Fund Balance policy will remain in effect for FY 2025. These funds are vital in maintaining the financial sustainability of the city as well as providing cash flow for low revenue months and possible contingencies such as hurricanes.
14. The City will have 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. All financing will remain under the City's debt margin of 8%.
15. Equipment replacement will continue on a pay-as-you-go basis.
16. The City will continue to explore new technologies and purchase new computer systems/software to assist departments in the delivery of quality service to its citizens. These projects include video surveillance at certain entry points and major intersections.
17. Continue to expand the City through strategic annexations that encourages smart growth.
18. Provide increased recreational opportunities through bike paths, parks, and protection of natural areas.
19. Engage lobbyists to obtain State and Federal funds for ocean outfalls and other major infrastructure projects including the Emergency Operations Center.
20. The Cherry Grove Dredging Project will continue through FY 2025 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. 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.
27. 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.
28. Solid Waste Fees will increase by \$2 to \$24 for residential customers and other customer rates will change in accordance.
29. No increase in umbrella and chair rentals for the upcoming fiscal year has been budgeted.
30. 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.

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City of North Myrtle Beach, South Carolina

PRINCIPAL OFFICIALS

July 1, 2024

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

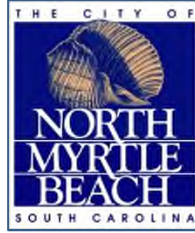
Appointed

City Manager Michael G. Mahaney
Assistant 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

Working Together to Make a Difference

OUR MISSION AS CITY EMPLOYEES

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



June 7, 2024

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, 2025.

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 2025 is 48.0 mills which is a 3 mil increase over the previous fiscal year. The overall budget for FY 2025 will be \$207,832,115 compared to \$177,865,693 for the previous fiscal year.

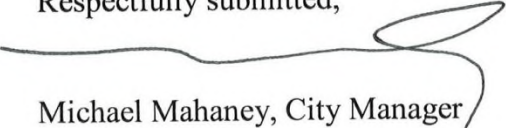
This budget contains an increase to Water & Sewer Fees as well as an increase for Solid Waste Fee as outlined in the Revenue Manual. A discussion of each of these fee adjustments can also be found in the Budget Policies Section of the Budget Document.

Total full-time employment will increase to 505 positions from the previous 483 for FY 2024. 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 in good condition and the majority of the city's infrastructure is also in good to excellent condition. The financing of needed equipment on a pay-as-you-go basis is only possible when a community experiences steady growth like that of North Myrtle Beach.

A summary of capital/other infrastructure by fund and department is provided in the following table for the 2025 Fiscal Year. Capital expenditures make up a significant portion of the total budgetary expenditures of \$207,832,115 including capital purchases in the enterprise funds. The city has functioned primarily under the pay-as-you-go financing methodology over the last 36 years.

<u>Department</u>	<u>Total Capital</u>
General Government	\$ 12,000
Finance	440,000
Information Services	700,000
Public Safety	14,588,000
Planning & Development	30,000
Public Works	35,532,000
Recreation & Parks	50,115,500
Total Capital	\$ 101,417,500

<u>Fund</u>	<u>Total Capital</u>
General	\$ 3,096,500
Water & Sewer	17,225,000
Stormwater Drainage	6,375,000
Park Improvement	39,625,000
Capital Improvement	15,083,000
Street Improvement	14,700,000
Beach Renourishment	350,000
Cherry Grove Dredging	700,000
Solid Waste	3,472,000
Beach Services	156,000
Aquatics & Fitness Center	75,000
NMB Enterprise	560,000
Total Capital	\$ 101,417,500

GENERAL FUND CAPITAL

Capital purchases within the General Fund for FY 2025 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 2025:

GENERAL FUND CAPITAL ITEMS PROPOSED		
Division	Description	FY 25 PROPOSED
Personnel	Software	\$ 12,000
Information Services	Computers/Technology/Software	300,000
Finance	Software	100,000
Pub. Safety - Admin.	Vehicles (1 Police & 1 Fire)	120,000
	Misc. Equipment	10,000
Pub. Safety - Patrol	Patrol Vehicles (10)	560,000
	Patrol Vehicle Radios	79,000
	Hand Held Radios	215,000
	Patrol Vehicle Computers	400,000
	Drones	12,000
Community Services	Beach Patrol Vehicle	45,000
	Message Boards (3)	60,000
	ATV (2)	40,000
	Jet Ski	20,000
Detectives	Vehicle	44,000
Fire Suppression	Various Non-Mobile Equipment	80,000
	Vehicles	120,000
Planning	Vehicle	30,000
Streets	Trucks (3)	170,000
	6" Pump/Well Point System	60,000
	Trench Boxes (2)	30,000
Recreation - Programs	Misc. Equipment	15,000
Parks - ROW Maintenance	Vehicles (2)	100,000
	Mulching Head	30,000
	72" Mower	42,500
Parks - Sports Parks	Truck (Pickup with Panels)	59,000
	12" Mower	57,000
Parks - Landscaping	Truck	40,000
	Mower (Stand On)	12,000
Parks & Beach	Trucks (2)	94,000
Vehicle Maintenance	Truck	45,000
	Portable Lifts	47,000
	Shop Equipment	48,000
GRAND TOTALS		\$ 3,096,500

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 2026 through FY 2029:

<u>Category</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>
Building, Land & Improvements	\$ 0	\$ 0	\$ 0	\$ 0
Heavy Equipment	0	130,000	0	80,000
Office Equipment	300,000	300,000	300,000	300,000
Motor Vehicles	957,200	1,109,500	905,500	814,500
Other Equipment	<u>1,532,000</u>	<u>352,000</u>	<u>382,000</u>	<u>178,000</u>
TOTAL General Fund Capital	<u>\$2,789,200</u>	<u>\$1,891,500</u>	<u>\$ 1,587,500</u>	<u>\$1,372,500</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 2029.

WATER AND SEWER FUND

Several major infrastructure improvements are budgeted for the Water and Sewer Fund for FY 2025. 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 is authorized to expend \$17,225,000 on capital projects/equipment for FY 2025. These projects are split between impact fees and operating revenues. The largest capital expenditures will be for various major water projects such as a significant transmission main, a ground storage tank, a water tower and a portion of the Myrtle Beach transmission line. Other capital expenditures for the Water and Sewer Fund include normal replacements and various upgrades throughout the system.

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

<u>Division</u>	<u>Description</u>	<u>FY 25 PROPOSED</u>
Finance/Utility Billing	Radio Telephone Read/Computer Updates	\$ 275,000
	Panel Truck F250/Pickups	65,000
PW/Administration	GIS Mapping, Modeling, Asset Mgt	250,000
	Trucks	55,000
PW/Wastewater Tr.	Aerators, Actuators, Tanks, etc.	100,000
	Electrical Panel Upgrades	75,000
	Trucks	50,000
	Tractor	-
	Mower	-
PW/Wells & Lifts	Pump Station Telemetry	200,000
	Crew Trucks/Pickup Trucks (3)	175,000
	Boom Truck/Pickup Trucks	125,000
	Portable Generator	110,000
	Pump Station Improvements	-
	Sewer Pump Station Upgrades/Repl.	-
PW/Construction	Crew Trucks/Pickup Trucks(1 Each)	115,000
	Boring Tools/Shoring Tools/SCBA's	100,000

Rubber Tire Backhoes	-
Pipe Locator	-
Kabota Mini Excavator/Trailer	80,000
Vac Truck	-
	<hr/>
GRAND TOTALS	<u>\$ 1,775,000</u>

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

Water Projects:

Water Line Replacements/Upgrades	\$ 500,000
North End Water Crossing	1,000,000
Water Tower LRNR Area	1,000,000
LRN, Jack Cir., Harrelson Water Line	750,000
Water Transmission Improvements	8,500,000
MB Transmission Main	2,900,000
	<hr/>
Total Water Projects	<u>\$ 14,650,000</u>

Sewer Projects:

Sewer Line Upgrades (Force Mains)	\$ 500,000
Sewer Pump St. Upgrades/Improv.	300,000
Wastewater Treatment Plant Exp.	-
	<hr/>
Total Sewer Projects	<u>\$ 800,000</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 2025 are as follows:

	FY 2025 Budgeted
Beach Access Impr. OCRM Grant	\$ 250,000
Sidewalk/Bicycle Lane	250,000
Land (Parking)	7,500,000
Champions Blvd.	3,000,000
Road Intersection Improvements	300,000
Road Resurfacing	2,000,000
Barefoot Bridge Sidewalk	800,000
In-House Paving/Resurfacing	600,000
	<hr/>
Total Street Improvement Fund	<u>\$ 14,700,000</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 2025 are associated with road resurfacing projects throughout the city, the construction of Champions Blvd by the Sports & Tourism Park and additional land for parking. Under-ground 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 2025 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 \$15,083,000 of which \$8,000,000 is for Fire Station #7.

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

FY 2025 Budgeted	
Fire Station 7	\$ 8,000,000
Min-Sweeper Parks	150,000
IT In-House CIP	400,000
Parking Lot Improvements	500,000
Sports Park Building	300,000
McLean Park Improvements	200,000
Municipal Roofs	500,000
Bldg. Improvements-Garage	250,000
Fire Trucks	1,033,000
Long Bay Land Improvements	1,750,000
Citywide Camera System	2,000,000
Total Capital	\$ 15,083,000

CHERRY GROVE DREDGING FUND

This fund will record all activity of the Cherry Grove Dredging Project for FY 2025. The capital expenditure for this year are \$700,000 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 \$3,472,500 of equipment/improvements to be bought in FY 2025 of which the largest portion is for transfer station/yard improvements of \$1,250,000.

Equipment outlays for fiscal years FY 2026 through FY 2029 are projected as follows:

<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>
\$1,703,000	\$1,820,000	\$1,763,000	\$1,885,000

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 \$6,375,000 for FY 2025 of which \$2,000,000 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. Other significant drainage projects will include preliminary engineering on 17th S. & 28th S. Ocean Outfalls, miscellaneous drainage projects and

AQUATIC & FITNESS CENTER FUND

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

BEACH SERVICES FUND

Capital expenditures for Beach Services and Lifeguards will be \$156,000 for FY 2025. The major part of this capital is for umbrella and chair replacements. 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 seventh year of operations as an enterprise fund. The main function of this fund is to provide for the commercial and tourist related activities of the Sports & Tourism Park. FY 2025 will budget capital expenditures of \$560,000 for improvements to the light show. Additional capital outlay has been estimated between \$50,000 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 2025 and 2026. Construction costs are budgeted at \$35,000,000 and \$1,000,000, respectively, for the Park Expansion. Additional improvements have also been budgeted for Central Park at \$4,625,000 for parking and pickle ball courts. Funding for these projects will come from a General Obligation Bond as well as transfers from other Governmental Funds.

BEACH RENOURISHMENT

The ongoing replacement of ocean front walkovers will continue in this fund. An expanded amount of \$350,000 has been budgeted for FY 2025.

GENERAL FUND SUMMARY

FISCAL YEAR ENDING JUNE 30, 2025
DETAIL OF REVENUE
GENERAL FUND

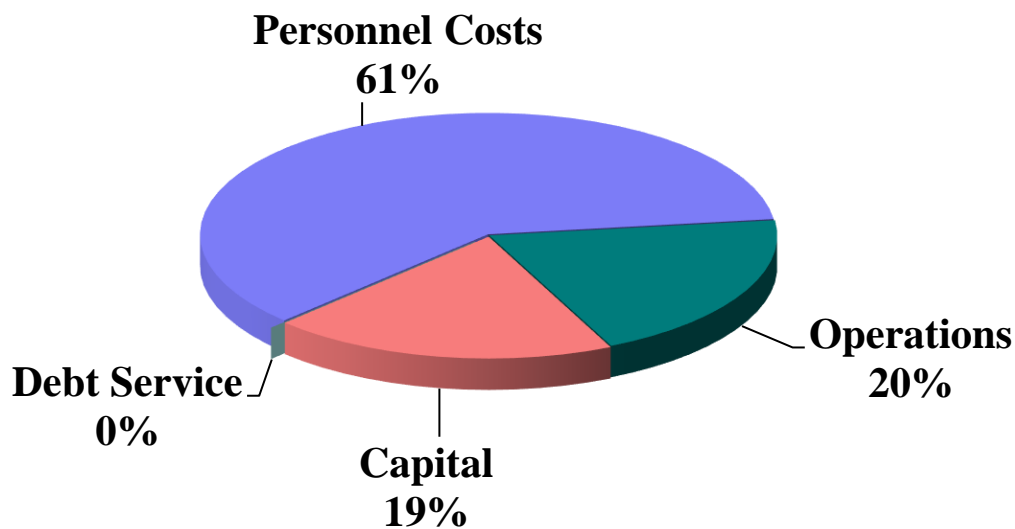
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
Beginning Fund Balance	\$ 21,235,079	\$ 21,091,531	\$ 20,000,000	\$ 22,481,096	\$ 22,481,096
TAXES:					
Current Taxes	20,461,922	22,141,605	22,700,000	23,975,000	26,120,000
TOTAL CURRENT TAXES:	\$ 20,461,922	\$ 22,141,605	\$ 22,700,000	\$ 23,975,000	\$ 26,120,000
Delinquent Property Taxes	\$ 338,784	\$ 275,690	\$ 340,000	\$ 340,000	\$ 350,000
Tax Penalties	133,087	151,169	150,000	150,000	150,000
TOTAL DELINQUENT TAXES:	\$ 471,871	\$ 426,859	\$ 490,000	\$ 490,000	\$ 500,000
LICENSES & PERMITS:					
Business License Fees	\$ 9,613,890	\$ 10,968,218	\$ 10,100,000	\$ 12,000,000	\$ 12,500,000
Business License Penalties	49,730	69,499	81,000	120,000	90,000
Building Permits	1,202,802	1,519,882	1,100,000	1,400,000	1,400,000
Inspection Fees	7,555	7,660	7,500	7,500	7,500
Other Permits	80,725	23,270	15,000	28,675	15,000
Santee Cooper Franchise Fees	1,375,326	1,308,541	1,600,000	1,450,000	1,500,000
Horry Electric Franchise Fees	232,175	206,757	235,000	235,000	240,000
TWC Cable Franchise Fees	628,618	604,962	625,000	600,000	600,000
HTC Cable Franchise Fees	98,756	140,916	150,000	130,000	130,000
Gas Franchise Fees	116,288	146,795	120,000	120,000	120,000
TOTAL LICENSES & PERMITS	\$ 13,405,865	\$ 14,996,500	\$ 14,033,500	\$ 16,091,175	\$ 16,602,500
FINES & FORFEITURES:					
Fines / Bail Bonds	\$ 780,740	\$ 758,449	\$ 750,000	\$ 1,000,000	\$ 1,000,000
Victims Assistance	53,403	48,910	48,000	64,000	64,000
Improper Parking Fines	-	-	-	-	-
Seizures	12,392	16,859	5,000	12,392	5,000
Bail Bondsman Fee	-	-	1,000	-	1,000
Less transfer to State	(460,746)	(199,219)	(420,000)	(520,000)	(520,000)
TOTAL FINES & FORFEITURES	\$ 385,789	\$ 624,999	\$ 384,000	\$ 556,392	\$ 550,000
USE OF MONEY & PROPERTY:					
Interest	\$ 19,497	\$ 205,601	\$ 160,000	\$ 200,000	\$ 270,000
Property Rental	233,672	225,995	235,000	235,000	235,000
Kayak Company Use Agreement Fees	-	27,141	-	25,000	25,000
Purchasing Card Reimbursement	12,490	17,539	12,000	12,000	12,000
USE OF MONEY & PROPERTY:	\$ 265,659	\$ 476,276	\$ 407,000	\$ 472,000	\$ 542,000

FISCAL YEAR ENDING JUNE 30, 2025
DETAIL OF REVENUE
GENERAL FUND

	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
INTERGOVERNMENTAL:					
Local Government Tax	\$ 425,698	\$ 445,863	\$ 440,000	\$ 462,000	\$ 462,000
Homestead Exemption Tax	314,803	326,777	325,000	325,000	325,000
Heavy Equipment Tax	-	-	-	-	-
Business Inventory Tax	37,150	36,616	36,600	36,600	36,600
Accommodations Tax	362,824	371,567	370,000	370,000	380,000
Admissions Tax	-	-	-	-	-
Motor Carrier Tax	94,047	73,677	75,000	75,000	75,000
TNC Local Asses. Fees	19,755	30,171	12,500	30,000	30,000
Alcoholic Beverage Permit Fees	224,520	296,100	225,000	275,000	300,000
Government Grants	1,392,133	436,235	1,200,000	1,200,000	1,300,000
Horry County Recreation Grant	41,960	-	40,000	64,369	65,000
TOTAL INTERGOVERNMENTAL	\$ 2,912,890	\$ 2,017,006	\$ 2,724,100	\$ 2,837,969	\$ 2,973,600
SALES & SERVICES:					
Miscellaneous	\$ 47,488	\$ 34,611	\$ 40,000	\$ 40,901	\$ 40,000
Parking Lot Collections	1,068,032	1,192,674	1,200,000	1,500,000	2,000,000
Credit Card Service Charge	33,559	46,504	20,000	50,000	50,000
GIS Data	-	-	500	-	500
Fire Protection	132,759	121,323	118,752	118,752	118,752
City Codes and Ordinances	4,075	2,850	10,000	5,000	10,000
Street Work	9,759	450	6,000	6,000	6,000
Beach Service Franchise Fees	161,808	168,661	150,000	169,000	170,000
Recreation League Fees	96,678	108,646	80,000	110,000	110,000
Recreation Instructor Fees	19,085	23,368	20,000	20,000	20,000
Recreation Misc. Fees	124,609	116,127	145,000	120,000	120,000
Recreation Pickleball Fees	25,463	29,315	-	25,000	25,000
Sponsorships	1,303	482	-	9,175	-
TOTAL SALES & SERVICES	\$ 1,724,618	\$ 1,845,011	\$ 1,790,252	\$ 2,173,828	\$ 2,670,252
MISCELLANEOUS:					
Insurance Reimbursements	\$ 23,368	\$ 14,336	\$ 50,000	\$ 25,000	\$ 25,000
Forfeitures-401	100,272	20,869	60,000	60,000	60,000
Miscellaneous - Other	556,993	676,444	550,000	800,000	550,000
TOTAL MISCELLANEOUS	\$ 680,633	\$ 711,649	\$ 660,000	\$ 885,000	\$ 635,000
OTHER FINANCING SOURCES:					
Accommodations Tax Transfer	\$ 1,161,622	\$ 2,048,490	\$ 1,582,800	\$ 1,750,000	\$ 1,780,050
Local Accommodations Tax Transfer	4,041,978	4,048,342	4,200,000	4,200,000	4,400,000
Local Hospitality Tax Transfer	4,177,086	4,583,229	5,000,000	5,000,000	5,000,000
Other Fund Transfer In	-	-	75,000	-	75,000
HC Hosp Fees Settlement	2,416,091	-	-	-	-
TOTAL OTHER FIN. SOURCES:	\$ 11,796,777	\$ 10,680,061	\$ 10,857,800	\$ 10,950,000	\$ 11,255,050
TOTAL REVENUES:	\$ 52,106,024	\$ 53,919,966	\$ 54,046,652	\$ 58,431,364	\$ 61,848,402
TOTAL AVAILABLE RESOURCES:	\$ 73,341,103	\$ 75,011,497	\$ 74,046,652	\$ 80,912,460	\$ 84,329,498

GENERAL FUND EXPENDITURES BY TYPE -- FY 2025

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

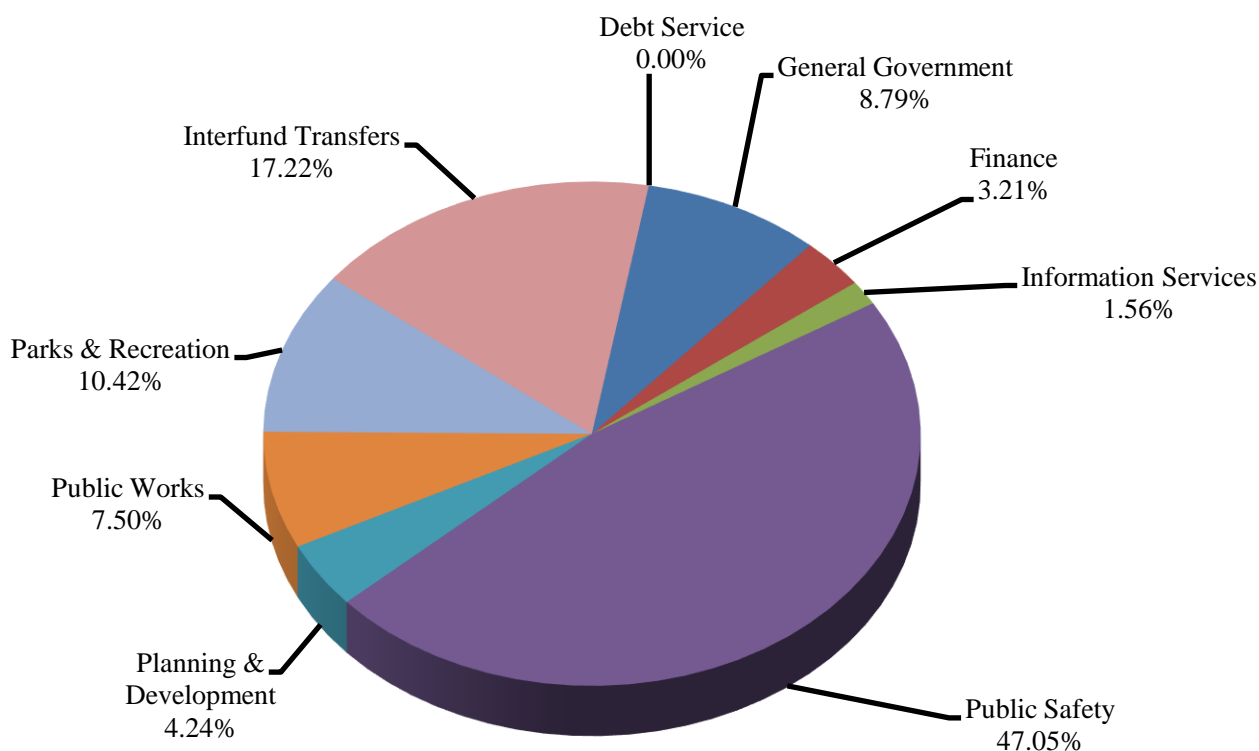
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
Personnel and Training	29,118,263	33,291,686	37,708,331	39,165,994	42,624,822
Maintenance and Operations	11,399,607	15,642,401	13,152,460	13,925,312	14,130,548
Capital Expenditures	11,904,964	9,698,950	11,692,225	11,537,021	13,706,500
Debt Service Expenditures	1,250	-	-	-	-
TOTAL GENERAL FUND	\$ 52,424,084	\$ 58,633,037	\$ 62,553,016	\$ 64,628,327	\$ 70,461,870

* 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 55.2% 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 2022 ACTUAL*	FY 2023 ACTUAL*	FY 2024 BUDGETED*	FY 2024 ESTIMATED*	FY 2024 BUDGETED*
General Government	4,155,432	5,771,722	5,168,982	5,721,515	5,416,052
Finance	1,626,849	1,714,359	1,882,847	1,953,376	1,979,489
Information Services	879,365	904,603	741,182	820,706	961,128
Public Safety	19,759,144	22,697,406	24,395,927	26,979,312	28,981,328
Planning and Development	1,994,616	2,215,916	2,392,428	2,396,172	2,610,844
Public Works	3,821,435	4,843,469	4,397,405	4,359,609	4,618,895
Parks and Recreation	4,803,523	5,754,561	6,028,006	5,956,108	6,421,668
Debt Service	9,674,197	7,674,197	9,052,225	7,855,000	10,610,000
Interfund Transfers	1,250	-	-	-	-
TOTAL GENERAL FUND	\$ 46,715,811	\$ 51,576,233	\$ 54,059,002	\$ 56,041,798	\$ 61,599,404

* 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, 2025
SUMMARY OF EXPENDITURES
GENERAL FUND

DIV. NO.	DIVISION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
210	GENERAL GOVERNMENT SERVICES	\$ 1,447,072	\$ 2,008,876	\$ 2,034,662	\$ 2,129,571	\$ 2,096,412
211	LEGISLATIVE	369,246	419,971	441,140	511,084	550,602
221	ADMINISTRATIVE	522,118	573,609	490,676	502,338	511,708
232	CITY COURT	612,648	605,213	599,821	621,267	633,775
242	LEGAL	848,886	1,738,875	1,044,779	1,403,625	1,047,757
252	HUMAN RESOURCES	355,462	425,178	557,904	553,630	575,798
TOTAL GENERAL GOVERNMENT SERV.		\$ 4,155,432	\$ 5,771,722	\$ 5,168,982	\$ 5,721,515	\$ 5,416,052
262	INFORMATION SERVICES	879,365	904,603	741,182	820,706	961,128
TOTAL INFORMATION SERVICES		879,365	904,603	741,182	820,706	961,128
342	ACCOUNTING	272,455	275,188	369,788	323,113	397,945
352	REVENUE	1,253,885	1,312,439	1,354,456	1,488,113	1,413,225
822	PURCHASING	100,509	126,732	158,603	142,150	168,319
TOTAL FINANCE		1,626,849	1,714,359	1,882,847	1,953,376	1,979,489
411	PUBLIC SAFETY ADMIN.	1,418,497	1,677,372	1,505,212	1,645,942	1,683,269
422	UNIFORM PATROL	7,250,289	7,974,075	9,357,883	9,808,096	11,690,631
424	COMMUNITY SERVICES	1,143,818	1,633,448	1,469,628	1,808,314	1,851,471
431	DETECTIVES	1,202,319	1,357,582	1,421,589	1,406,739	1,555,312
441	POLICE TRAINING	-	-	-	-	627,893
442	COMMUNICATIONS/DETENTION	1,556,866	1,793,353	1,922,973	1,970,446	2,233,340
444	RECORDS	392,733	440,952	437,585	499,744	636,622
445	VICTIM RIGHTS ADVOCATE	97,363	109,491	112,408	112,679	117,486
452	FIRE TRAINING	444,007	754,717	924,596	951,124	533,895
453	FIRE / RESCUE	5,676,901	6,403,526	6,712,706	8,181,743	7,481,068
454	FIRE PREVENTION/INSPECTION	576,351	552,890	531,347	594,485	570,341
TOTAL PUBLIC SAFETY		19,759,144	22,697,406	24,395,927	26,979,312	28,981,328
521	PLANNING	1,130,471	1,305,797	1,421,889	1,364,554	1,452,498
522	BUILDING	864,145	910,119	970,539	1,031,618	1,158,346
TOTAL PLANNING & DEVELOPMENT		1,994,616	2,215,916	2,392,428	2,396,172	2,610,844
652	STREETS / DRAINAGE	3,046,159	3,867,404	3,363,302	3,516,281	3,462,966
832	FLEET MAINTENANCE	178,686	239,224	404,286	349,918	503,588
842	FACILITY MAINT.	596,590	736,841	629,817	493,410	652,341
TOTAL PUBLIC WORKS		3,821,435	4,843,469	4,397,405	4,359,609	4,618,895
741	RECREATION (ADMINISTRATION)	423,377	464,251	458,364	504,765	434,159
742	RECREATION (ATHLETICS)	787,668	978,442	1,134,661	1,071,226	1,070,564
743	RECREATION (PROGRAMS/EVENTS)	840,379	897,550	921,757	866,585	924,602
750	PARKS-ROW MAINTENANCE	577,659	970,357	653,840	626,877	870,734
751	PARKS-PARK / SPORTS COMPLEX	360,096	396,253	451,715	486,737	518,924
752	PARKS-LANDSCAPING	433,726	624,083	540,466	489,588	635,913
753	PARKS-PARKS & BEACH	738,917	666,630	930,425	994,479	1,070,932
754	PARKS / GROUNDS	370,288	476,424	617,120	580,620	546,842
755	PARKS - CUSTODIANS	271,413	280,571	319,658	335,231	348,998
TOTAL PARKS AND RECREATION		4,803,523	5,754,561	6,028,006	5,956,108	6,421,668
911	DEBT SERVICE	1,250	-	-	-	-
915	OTHER FINANCING USES	9,674,197	7,674,197	9,052,225	7,855,000	10,610,000
TOTAL GENERAL FUND EXPENDITURES		46,715,811	51,576,233	54,059,002	56,041,798	61,599,404

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

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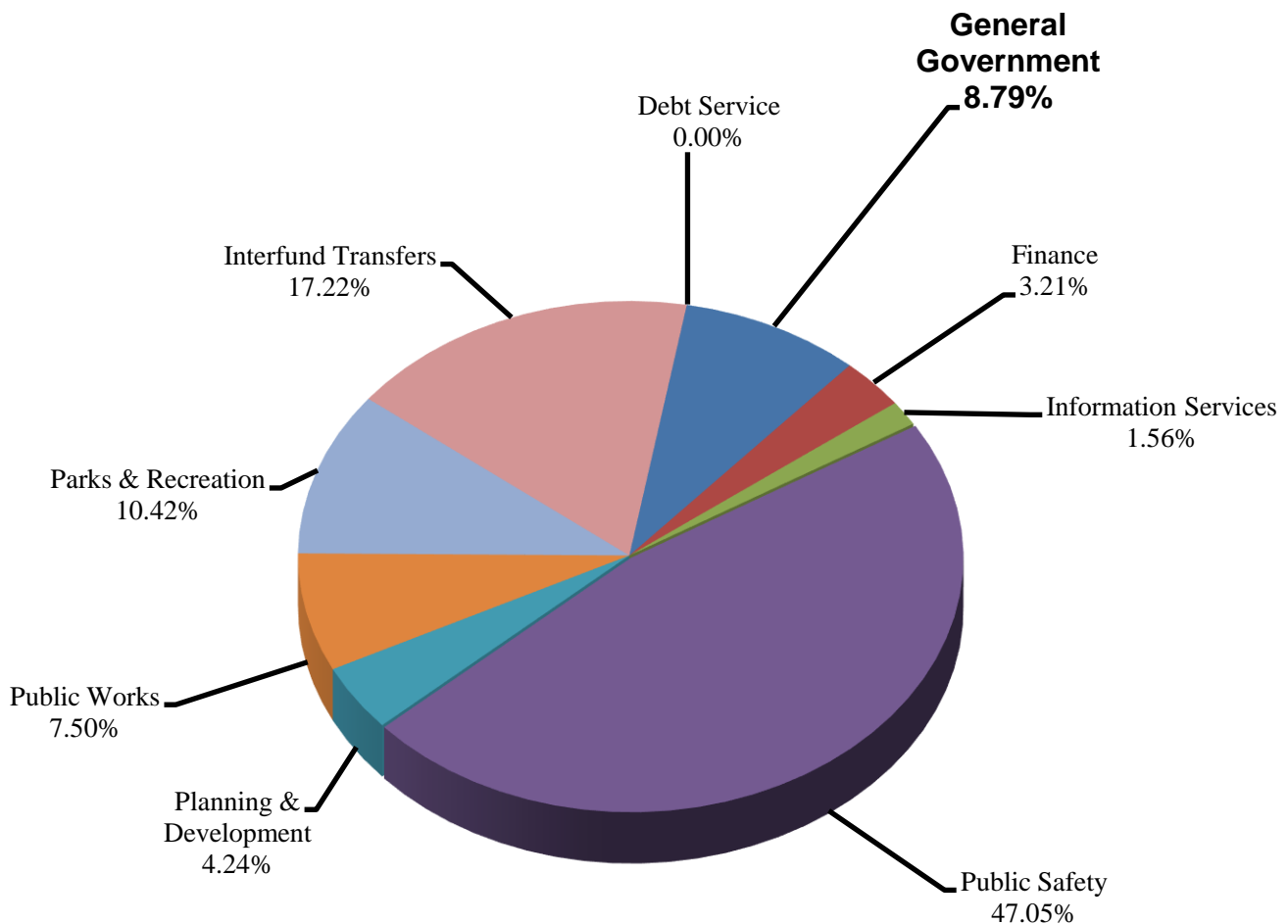
GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT

GENERAL FUND
GENERAL GOVERNMENT SERVICES DEPARTMENT

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

The chart below shows the portion of General Fund Expenditures allocated to the General Government Department, which reflects 8.79% of the overall resources appropriated in the General Fund for FY 2025.



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, 2025
Regular Employees
GENERAL GOVERNMENT DEPARTMENT

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
GENERAL GOVERNMENT	-	-	-	-	-
LEGISLATIVE	8	9	8	9	9
ADMINISTRATIVE	3	3	3	3	3
CITY COURT	5	3	5	5	5
LEGAL	2	2	2	2	2
HUMAN RESOURCES	<u>6</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>7</u>
TOTAL	<u>24</u>	<u>22</u>	<u>24</u>	<u>26</u>	<u>26</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the 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 \$5,416,051, the Water and Sewer Fund \$1,542,159, the Solid Waste Fund \$457,063, the Beach Services Fund \$288,921, the Aquatic Center Fund \$167,118, and the NMB Enterprise Fund \$11,073. 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
210	GENERAL GOVT. SERVICES	\$ 2,226,263	\$ 3,090,578	\$ 3,130,250	\$ 3,276,263	\$ 3,225,250
211	LEGISLATIVE	461,557	524,964	551,423	638,855	688,252
221	ADMINISTRATIVE	745,883	819,442	700,965	717,624	731,011
232	CITY COURT	612,648	605,213	599,821	621,267	633,775
242	LEGAL	1,212,676	2,484,107	1,492,541	2,005,180	1,496,796
252	HUMAN RESOURCES	<u>683,581</u>	<u>817,650</u>	<u>1,072,892</u>	<u>1,064,674</u>	<u>1,107,301</u>
TOTAL EXPENDITURES		<u>\$ 5,942,608</u>	<u>\$ 8,341,954</u>	<u>\$ 7,547,892</u>	<u>\$ 8,323,863</u>	<u>\$ 7,882,385</u>
GENERAL GOVT. OVERHEAD		<u>(1,787,176)</u>	<u>(2,570,232)</u>	<u>(2,378,910)</u>	<u>(2,602,348)</u>	<u>(2,466,334)</u>
NET GENERAL GOVERNMENT		<u>\$ 4,155,432</u>	<u>\$ 5,771,722</u>	<u>\$ 5,168,982</u>	<u>\$ 5,721,515</u>	<u>\$ 5,416,051</u>

**GENERAL FUND
GENERAL GOVERNMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The General Government Department continues to work toward the accomplishment of all FY 2024 departmental goals and priorities. Most of these goals are ongoing and will continue into FY 2025.

- Continue to 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.
Seek opportunities to obtain capital projects funding by federal and state means.
- Continue the partnership with the Army Corps of Engineers to renourish the beach for the sixth time at a cost of \$13,800,000.
- Expand parking when the opportunity is present.

The following goals have been added for FY 2025:

- Continue to annex areas around and in the City that will benefit the citizens of North Myrtle Beach.
- Provide an environment that promotes public/private partnerships that add to the quality of life for residents and visitors alike.
- Provide open communication to North Myrtle Beach residents/visitors regarding city initiatives through all mediums, including social media.
- Continue the partnership with the Army Corps of Engineers to renourish the beach for the sixth time at a cost of \$13,800,000.
- Continue to evaluate and provide for additional parking near the ocean front.
- Seek opportunities to obtain capital projects funding by federal and state means.

01-5-210 GENERAL GOVERNMENT SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
023	INSURANCE - RETIRED EMPL.	\$ 618,585	\$ 727,896	\$ 550,000	\$ 720,000	\$ 575,000
024	UNEMPLOYMENT INSURANCE	-	-	10,000	-	10,000
030	TRAINING	4,420	-	5,000	-	5,000
050	AWARDS	9,790	10,522	11,000	11,000	11,000
	* SUBTOTAL PERSONNEL *	<u>632,795</u>	<u>738,418</u>	<u>576,000</u>	<u>731,000</u>	<u>601,000</u>
111	MATERIALS/SUPPLIES	13,666	10,068	25,000	12,500	20,000
120	COMMUNICATIONS	118,278	165,425	140,000	182,000	182,000
121	UTILITIES	699,882	703,425	710,000	710,000	720,000
130	CONTRACTUAL SERVICES	57,820	36,993	50,000	50,000	50,000
131	REPAIRS/MAINTENANCE	-	-	30,000	1,073	25,000
132	PROFESSIONAL SERVICES	4,777	12,735	12,250	12,250	12,250
140	SUBSCRIPTIONS/DUES	61,902	71,258	62,000	63,400	65,000
143	ELECTIONS	24,683	2,916	25,000	14,040	-
160	LIABILITY INSURANCE	610,149	1,349,340	1,500,000	1,500,000	1,550,000
	* SUBTOTAL OPERATING *	<u>1,591,157</u>	<u>2,352,160</u>	<u>2,554,250</u>	<u>2,545,263</u>	<u>2,624,250</u>
300	FURN. / OFFICE EQUIPMENT	2,311	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>2,311</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 2,226,263</u></u>	<u><u>\$ 3,090,578</u></u>	<u><u>\$ 3,130,250</u></u>	<u><u>\$ 3,276,263</u></u>	<u><u>\$ 3,225,250</u></u>
	WATER & SEWER FUND 25%	556,565	772,643	782,563	819,066	806,313
	SOLID WASTE FUND 6%	133,576	185,435	187,815	196,576	193,515
	BEACH SERVICES FUND 2%	44,525	61,812	62,605	65,525	64,505
	AQUATIC CENTER FUND 2%	44,525	61,812	62,605	65,525	64,505
	**LESS OVERHEAD TOTAL **	<u>779,191</u>	<u>1,081,702</u>	<u>1,095,588</u>	<u>1,146,692</u>	<u>1,128,838</u>
	TOTAL NET GENERAL FUND	<u><u>\$ 1,447,072</u></u>	<u><u>\$ 2,008,876</u></u>	<u><u>\$ 2,034,662</u></u>	<u><u>\$ 2,129,571</u></u>	<u><u>\$ 2,096,412</u></u>

DIVISION 210 GENERAL GOVERNMENT SERVICES

DIVISION NARRATIVE

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

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. On a budgetary basis, this division had an increase of 3.0% 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 256,902	\$ 277,139	\$ 286,794	\$ 368,107	\$ 397,965
012	SALARY, PART-TIME	24,575	32,538	35,000	35,000	35,000
014	OVERTIME	4,558	158	1,500	1,500	1,500
015	SPECIAL ALLOWANCE	-	1,000	-	6,000	6,000
021	FICA	19,699	21,582	21,960	28,090	30,409
022	EMPLOYEE RETIREMENT	4,684	6,109	5,086	8,300	8,673
023	EMPLOYEE INSURANCE	103,557	113,759	115,200	115,200	120,960
030	TRAINING	1,911	21,397	23,000	15,000	23,000
040	WORKERS COMPENSATION	2,426	2,657	2,883	2,883	3,995
050	AWARDS	1,720	974	2,000	4,145	2,250
	* SUBTOTAL PERSONNEL *	<u>420,032</u>	<u>477,313</u>	<u>493,423</u>	<u>584,225</u>	<u>629,752</u>
111	MATERIALS/SUPPLIES	14,283	17,830	10,000	12,000	12,000
112	OFFICE SUPPLIES	50	1,024	100	500	500
113	PRINTING/BINDING	39	-	300	300	300
120	COMMUNICATIONS	7,175	5,035	7,900	5,400	6,000
131	REPAIRS/MAINTENANCE	-	-	300	-	300
132	PROFESSIONAL SERVICES	12,000	8,844	20,000	20,000	20,000
140	SUBSCRIPTIONS/DUES	3,799	3,102	3,900	3,800	3,900
141	TRAVEL / BUSINESS	4,179	11,312	15,000	12,000	15,000
142	ADVERTISING	-	504	500	630	500
	* SUBTOTAL OPERATING *	<u>41,525</u>	<u>47,651</u>	<u>58,000</u>	<u>54,630</u>	<u>58,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 461,557</u>	<u>\$ 524,964</u>	<u>\$ 551,423</u>	<u>\$ 638,855</u>	<u>\$ 688,252</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 10%	23,078	26,248	55,142	63,886	68,825
	SOLID WASTE FUND 6%	27,693	31,498	33,085	38,331	41,295
	BEACH SERVICES FUND 2%	23,078	26,248	11,028	12,777	13,765
	AQUATIC CENTER FUND 2%	18,462	20,999	11,028	12,777	13,765
	**LESS OVERHEAD TOTAL **	<u>92,311</u>	<u>104,993</u>	<u>110,283</u>	<u>127,771</u>	<u>137,650</u>
TOTAL NET GENERAL FUND		<u>\$ 369,246</u>	<u>\$ 419,971</u>	<u>\$ 441,140</u>	<u>\$ 511,084</u>	<u>\$ 550,602</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	<u>1</u>	<u>19</u>
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 increased level of service with the addition of a Assistant City Clerk during FY 2024. The significant increase in this division is due to the new employee.

01-5-221 ADMINISTRATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 518,056	\$ 469,815	\$ 443,834	\$ 431,425	\$ 459,750
012	SALARY, PART-TIME	-	2,940	-	-	-
015	SPECIAL ALLOWANCE	14,490	22,490	11,940	17,940	17,940
021	FICA	32,968	30,004	25,523	25,200	26,751
022	EMPLOYEE RETIREMENT	68,714	58,496	52,580	52,580	53,682
023	EMPLOYEE INSURANCE	17,206	17,746	28,800	28,800	30,240
030	TRAINING	150	2,504	3,000	3,000	3,000
040	WORKERS COMPENSATION	4,538	4,456	4,438	4,438	4,598
050	AWARDS	2,552	2,951	3,000	3,201	3,150
	* SUBTOTAL PERSONNEL *	<u>658,674</u>	<u>611,402</u>	<u>573,115</u>	<u>566,584</u>	<u>599,111</u>
111	MATERIALS/SUPPLIES	12,312	16,464	12,000	12,000	12,000
112	OFFICE SUPPLIES	317	703	500	500	500
113	PRINTING/BINDING	39	78	-	40	50
120	COMMUNICATIONS	2,067	3,362	2,500	2,500	2,500
130	CONTRACTUAL SERVICES	4,776	11,803	7,000	10,000	10,000
131	REPAIRS/MAINTENANCE	-	-	600	-	600
132	PROFESSIONAL SERVICES	4,630	108,357	250	45,000	250
140	SUBSCRIPTIONS/DUES	2,788	4,118	3,000	4,000	4,000
141	TRAVEL / BUSINESS	478	3,226	2,000	2,000	2,000
190	CONTINGENT	59,802	59,929	100,000	75,000	100,000
	* SUBTOTAL OPERATING *	<u>87,209</u>	<u>208,040</u>	<u>127,850</u>	<u>151,040</u>	<u>131,900</u>
	** TOTAL EXPENDITURES **	<u>\$ 745,883</u>	<u>\$ 819,442</u>	<u>\$ 700,965</u>	<u>\$ 717,624</u>	<u>\$ 731,011</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	111,883	122,916	140,193	143,525	146,202
	SOLID WASTE FUND 6%	44,753	49,167	42,058	43,057	43,861
	BEACH SERVICES FUND 2%	37,294	40,972	14,019	14,352	14,620
	AQUATIC CENTER FUND 2%	29,835	32,778	14,019	14,352	14,620
	**LESS OVERHEAD TOTAL **	<u>223,765</u>	<u>245,833</u>	<u>210,289</u>	<u>215,286</u>	<u>219,303</u>
TOTAL NET GENERAL FUND		<u>\$ 522,118</u>	<u>\$ 573,609</u>	<u>\$ 490,676</u>	<u>\$ 502,338</u>	<u>\$ 511,708</u>

DIVISION 221 ADMINISTRATIVE

DIVISION NARRATIVE

This division provides for the City Manager, Assitant City Manager, and the Junior Public Information Officer. The City Manager serves as Chief Executive Officer of the City. He is responsible for keeping City Council advised of the financial condition and future needs of the City. He administers all policies, ordinances, and programs adopted by City Council. The Assistant City Manager is an extension of the City Manager's office, and assists the City Manager with special projects as determined by the City Manager. The Junior 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
Assistant City Manager	1	26
Junior Public Information Officer	1	13
TOTAL	<u>3</u>	

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

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 331,179	\$ 372,643	\$ 352,205	\$ 378,467	\$ 364,994
012	SALARY, PART-TIME	8,546	-	-	-	-
014	OVERTIME	33,774	28,534	30,000	20,000	30,000
021	FICA	27,570	29,046	26,372	27,494	27,255
022	EMPLOYEE RETIREMENT	40,326	37,967	43,497	43,497	45,601
023	EMPLOYEE INSURANCE	42,027	43,378	72,000	72,000	75,600
030	TRAINING	2,831	9,508	5,000	4,000	5,000
040	WORKERS COMPENSATION	3,355	3,089	3,822	3,822	3,950
050	AWARDS	5,188	4,834	5,000	5,187	5,750
	* SUBTOTAL PERSONNEL *	<u>494,796</u>	<u>528,999</u>	<u>537,896</u>	<u>554,467</u>	<u>558,150</u>
110	CLOTHING/UNIFORMS	246	-	425	250	425
111	MATERIALS/SUPPLIES	5,403	3,216	3,200	3,200	3,200
112	OFFICE SUPPLIES	3,858	3,772	6,000	5,500	6,000
113	PRINTING/BINDING	-	455	1,000	600	1,000
120	COMMUNICATIONS	6,211	7,391	7,000	8,500	8,750
130	CONTRACTUAL SERVICES	3,550	8,924	5,000	9,000	9,000
131	REPAIRS/MAINTENANCE	-	-	2,000	-	2,000
132	PROFESSIONAL SERVICES	24,843	29,237	24,500	30,000	32,000
140	SUBSCRIPTIONS/DUES	1,736	2,730	2,300	2,750	2,750
141	TRAVEL / BUSINESS	6,461	3,809	10,000	7,000	10,000
142	ADVERTISING	-	-	500	-	500
142	DAMAGE CLAIMS	-	16,680	-	-	-
	* SUBTOTAL OPERATING *	<u>52,308</u>	<u>76,214</u>	<u>61,925</u>	<u>66,800</u>	<u>75,625</u>
380	FURN. / OFFICE EQUIPMENT	<u>65,544</u>	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>65,544</u>	-	-	-	-
	** TOTAL EXPENDITURES **	<u>\$ 612,648</u>	<u>\$ 605,213</u>	<u>\$ 599,821</u>	<u>\$ 621,267</u>	<u>\$ 633,775</u>

DIVISION 232 CITY COURT

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. This division had an increase of 5.7% over last year. The increase is due to expected growth in personnel costs.

01-5-242 LEGAL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 220,062	\$ 214,827	\$ 210,819	\$ 217,110	\$ 206,556
012	SALARY, PART-TIME	4,891	7,701	20,000	25,000	25,000
014	OVERTIME	1,143	1,684	1,000	1,500	1,000
015	SPECIAL ALLOWANCE	7,200	7,200	6,300	6,300	6,300
021	FICA	15,462	15,038	15,764	15,900	15,814
022	EMPLOYEE RETIREMENT	20,042	20,415	19,640	19,640	19,640
023	EMPLOYEE INSURANCE	25,993	29,478	43,200	43,200	45,360
030	TRAINING	1,726	1,659	4,500	4,500	4,500
040	WORKERS COMPENSATION	2,193	2,244	2,318	2,318	2,326
050	AWARDS	1,773	1,989	2,000	2,117	2,300
	* SUBTOTAL PERSONNEL *	<u>300,485</u>	<u>302,235</u>	<u>325,541</u>	<u>337,585</u>	<u>328,796</u>
111	MATERIALS/SUPPLIES	3,581	4,686	2,500	2,500	2,500
112	OFFICE SUPPLIES	87	38	500	500	500
120	COMMUNICATIONS	1,080	1,050	1,500	1,500	1,500
130	CONTRACTUAL SERVICES	116,809	103,996	135,000	135,000	135,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	765,706	2,040,947	1,000,000	1,500,000	1,000,000
140	SUBSCRIPTIONS/DUES	24,840	27,478	25,000	25,000	26,000
141	TRAVEL / BUSINESS	88	1,478	2,000	2,000	2,000
152	DAMAGE CLAIMS	-	2,199	-	1,095	-
	* SUBTOTAL OPERATING *	<u>912,191</u>	<u>2,181,872</u>	<u>1,167,000</u>	<u>1,667,595</u>	<u>1,168,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 1,212,676</u></u>	<u><u>\$ 2,484,107</u></u>	<u><u>\$ 1,492,541</u></u>	<u><u>\$ 2,005,180</u></u>	<u><u>\$ 1,496,796</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	181,888	372,617	298,508	401,036	299,359
	SOLID WASTE FUND 6%	72,761	149,046	89,552	120,311	89,808
	BEACH SERVICES FUND 2%	60,634	124,205	29,851	40,104	29,936
	AQUATIC CENTER FUND 2%	48,507	99,364	29,851	40,104	29,936
	**LESS OVERHEAD TOTAL **	<u>363,790</u>	<u>745,232</u>	<u>447,762</u>	<u>601,555</u>	<u>449,039</u>
TOTAL NET GENERAL FUND		<u><u>\$ 848,886</u></u>	<u><u>\$ 1,738,875</u></u>	<u><u>\$ 1,044,779</u></u>	<u><u>\$ 1,403,625</u></u>	<u><u>\$ 1,047,757</u></u>

DIVISION 242 LEGAL

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
City Attorney	1	contract
Legal Analyst	<u>1</u>	12
TOTAL	<u>2</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase in this division is due to part-time salaries.

01-5-252 HUMAN RESOURCES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 403,715	\$ 471,385	\$ 565,270	\$ 607,087	\$ 593,595
012	SALARY, PART-TIME	29,281	29,383	31,000	30,000	24,000
014	OVERTIME	43	34	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,550	5,400	6,000	6,000
021	FICA	30,631	33,874	42,117	44,596	43,652
022	EMPLOYEE RETIREMENT	49,578	51,011	62,842	67,387	67,188
023	EMPLOYEE INSURANCE	35,769	46,261	100,800	100,800	105,840
030	TRAINING	18,125	28,304	25,000	25,000	30,000
040	WORKERS COMPENSATION	4,799	4,874	5,963	5,963	6,176
050	AWARDS	4,743	4,935	7,000	7,341	7,350
	* SUBTOTAL PERSONNEL *	<u>582,084</u>	<u>675,611</u>	<u>845,392</u>	<u>894,174</u>	<u>883,801</u>
111	MATERIALS/SUPPLIES	39,016	34,246	30,000	30,000	35,500
112	OFFICE SUPPLIES	892	4,136	5,000	4,500	9,000
113	PRINTING/BINDING	7,277	7,863	7,000	3,500	29,000
120	COMMUNICATIONS	2,011	2,786	3,000	2,500	3,000
130	CONTRACTUAL SERVICES	49,559	58,695	93,000	60,000	118,000
131	REPAIRS/MAINTENANCE	-	11,930	-	-	10,000
132	PROFESSIONAL SERVICES	949	17,562	3,000	2,500	3,000
140	SUBSCRIPTIONS/DUES	115	3,387	2,500	2,500	3,000
141	TRAVEL / BUSINESS	1,447	760	3,000	1,000	1,000
142	ADVERTISING	231	674	1,000	-	-
	* SUBTOTAL OPERATING *	<u>101,497</u>	<u>142,039</u>	<u>147,500</u>	<u>106,500</u>	<u>211,500</u>
380	FURN. / OFFICE EQUIPMENT	-	-	80,000	64,000	12,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>80,000</u>	<u>64,000</u>	<u>12,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 683,581</u>	<u>\$ 817,650</u>	<u>\$ 1,072,892</u>	<u>\$ 1,064,674</u>	<u>\$ 1,107,301</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	177,732	212,589	214,578	266,169	221,460
	SOLID WASTE FUND 8%	54,686	65,412	85,831	85,174	88,584
	BEACH SERVICES FUND 15%	68,358	81,765	160,934	106,467	166,095
	AQUATIC CENTER FUND 4%	27,343	32,706	42,916	42,587	44,292
	NMB ENTERPRISE FUND 1%	-	-	10,729	10,647	11,073
	**LESS OVERHEAD TOTAL **	<u>328,119</u>	<u>392,472</u>	<u>514,988</u>	<u>511,044</u>	<u>531,504</u>
TOTAL NET GENERAL FUND		<u>\$ 355,462</u>	<u>\$ 425,178</u>	<u>\$ 557,904</u>	<u>\$ 553,630</u>	<u>\$ 575,797</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 three HR Analysts/Coordinators and one HR Manager who are responsible for administration of the HR functions listed above.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Human Resources Director	1	24
Assistant Human Resources Director	1	20
Human Resources Manager	1	13
Human Resources Analyst	1	12
Human Resources Coordinator I/II	<u>3</u>	8/10
TOTAL	<u>7</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. This division had an increase of 3.2% over last year. The increase is due to expected growth in personnel costs.

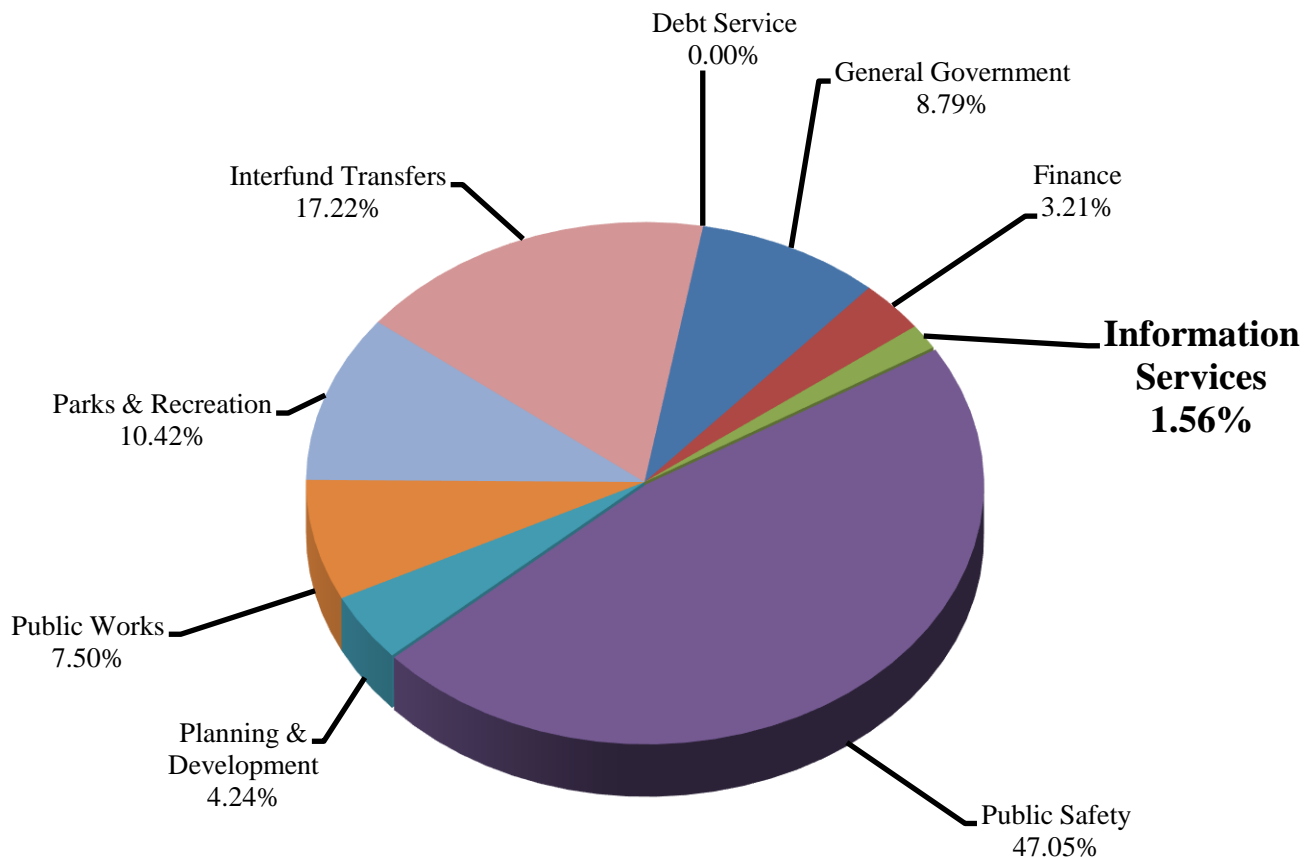
GENERAL FUND EXPENDITURES

INFORMATION SERVICES

GENERAL FUND
INFORMATION SERVICES DEPARTMENT

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

The chart below shows the portion of General Fund Expenditures allocated to the Information Services Department, which reflects 1.56% of the overall resources appropriated in the General Fund for FY 2025.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 2.2% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2025
Regular Employees
INFORMATION SERVICES DEPARTMENT

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
INFORMATION SERVICES	<u>8</u>	<u>8</u>	<u>9</u>	<u>11</u>	<u>11</u>
TOTAL	<u><u>8</u></u>	<u><u>8</u></u>	<u><u>9</u></u>	<u><u>11</u></u>	<u><u>11</u></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 \$961,128; the Water and Sewer Fund \$704,033; the Solid Waste Fund \$140,807, the Beach Services Fund \$70,403, the Aquatic Center Fund \$46,936, and the NMB Enterprise Fund \$23,468. The Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, Aquatic Center Fund, and NMB Enterprise Fund each records its share of the Information Services Department as an overhead allocation and not as direct charges to individual object codes like it does for divisions directly assigned to it. The overhead rate for the Information Services Department is 30% for the Water and Sewer Fund, 6% for the Solid Waste Fund, 3% for the Beach Services Fund, 2% for the Aquatic Center Fund, and 1% for the NMB Enterprise Fund which correlates to the overall amount of time the division will spend on those activities. The Capital Improvement Fund will provide \$400,00 for In House Capital.

SUMMARY OF EXPENDITURES
INFORMATION SERVICES DEPARTMENT

DIV.		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
NO.	DIVISION	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
262	INFORMATION SERVICES	\$ 1,716,959	\$ 1,942,551	\$ 2,312,384	\$ 2,449,495	\$ 2,346,775
TOTAL EXPENDITURES		<u>\$ 1,716,959</u>	<u>\$ 1,942,551</u>	<u>\$ 2,312,384</u>	<u>\$ 2,449,495</u>	<u>\$ 2,346,775</u>
INFORMATION SERVICES OVERHEAD		(721,123)	(815,871)	(971,202)	(1,028,789)	(985,647)
IN HOUSE CAPITAL		<u>(116,471)</u>	<u>(222,077)</u>	<u>(600,000)</u>	<u>(600,000)</u>	<u>(400,000)</u>
NET INFORMATION SERVICES		<u>\$ 879,365</u>	<u>\$ 904,603</u>	<u>\$ 741,182</u>	<u>\$ 820,706</u>	<u>\$ 961,128</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 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.

The Information Services Department will undertake the following goals, benchmarks, and priorities for FY 2025:

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

01-5-262 INFORMATION SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 594,739	\$ 648,851	\$ 730,357	\$ 828,343	\$ 886,042
012	SALARY, PART-TIME	9,308	54,340	60,000	55,510	60,000
014	OVERTIME	18,860	13,620	20,000	15,000	20,000
015	SPECIAL ALLOWANCE	5,400	5,550	5,400	6,000	6,000
021	FICA	42,310	48,173	57,919	60,303	69,015
022	EMPLOYEE RETIREMENT	61,415	63,829	78,204	95,730	102,088
023	EMPLOYEE INSURANCE	50,040	62,544	158,400	150,000	166,320
030	TRAINING	13,193	16,163	15,000	15,000	15,000
040	WORKERS COMPENSATION	5,496	7,194	8,104	8,104	9,660
050	AWARDS	11,240	6,975	11,000	9,438	12,650
	* SUBTOTAL PERSONNEL *	812,001	927,239	1,144,384	1,243,428	1,346,775
111	MATERIALS/SUPPLIES	79,386	131,675	80,000	80,000	84,000
112	OFFICE SUPPLIES	50	4,247	8,000	8,000	8,000
		-	194	-	-	-
120	COMMUNICATIONS	10,006	12,795	10,000	14,000	14,000
130	CONTRACTUAL SERVICES	539,536	611,224	550,000	560,000	575,000
131	REPAIRS/MAINTENANCE	790	1,339	-	2,133	2,000
132	PROFESSIONAL SERVICES	14	15,912	10,000	2,000	2,000
140	SUBSCRIPTIONS/DUES	-	25	6,000	100	6,000
141	TRAVEL / BUSINESS	138	1,517	-	-	-
150	VEHICLE OPERATIONS	5,196	6,508	3,000	6,000	6,000
151	FUEL	474	1,017	1,000	3,000	3,000
152	DAMAGE CLAIMS	-	809	-	-	-
	* SUBTOTAL OPERATING *	635,590	787,262	668,000	675,233	700,000
321	BUILDING IMPROVEMENTS	145,777	-	-	-	-
360	MOTOR VEHICLES	-	-	-	30,834	-
380	FURN. / OFFICE EQUIPMENT	123,591	228,050	500,000	500,000	300,000
	* SUBTOTAL CAPITAL *	269,368	228,050	500,000	530,834	300,000
	** TOTAL EXPENDITURES **	\$ 1,716,959	\$ 1,942,551	\$ 2,312,384	\$ 2,449,495	\$ 2,346,775
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	532,257	602,190	693,715	759,344	704,033
	SOLID WASTE FUND 6%	103,018	116,553	138,743	146,970	140,807
	BEACH SERVICES FUND 3%	51,509	58,277	69,372	73,485	70,403
	AQUATIC CENTER FUND 2%	34,339	38,851	46,248	48,990	46,936
	NMB ENTERPRISE FUND 1%	-	-	23,124	-	23,468
	**LESS OVERHEAD TOTAL **	721,123	815,871	971,202	1,028,789	985,647
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	116,471	222,077	600,000	600,000	400,000
	TOTAL NET GENERAL FUND	\$ 879,365	\$ 904,603	\$ 741,182	\$ 820,706	\$ 961,128

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 Manager	1	15
Network Administrator	1	14
Systems 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>	<u>Code</u>
Computers/Technology/Software	\$ 300,000	380
TOTAL	<u>\$ 300,000</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.

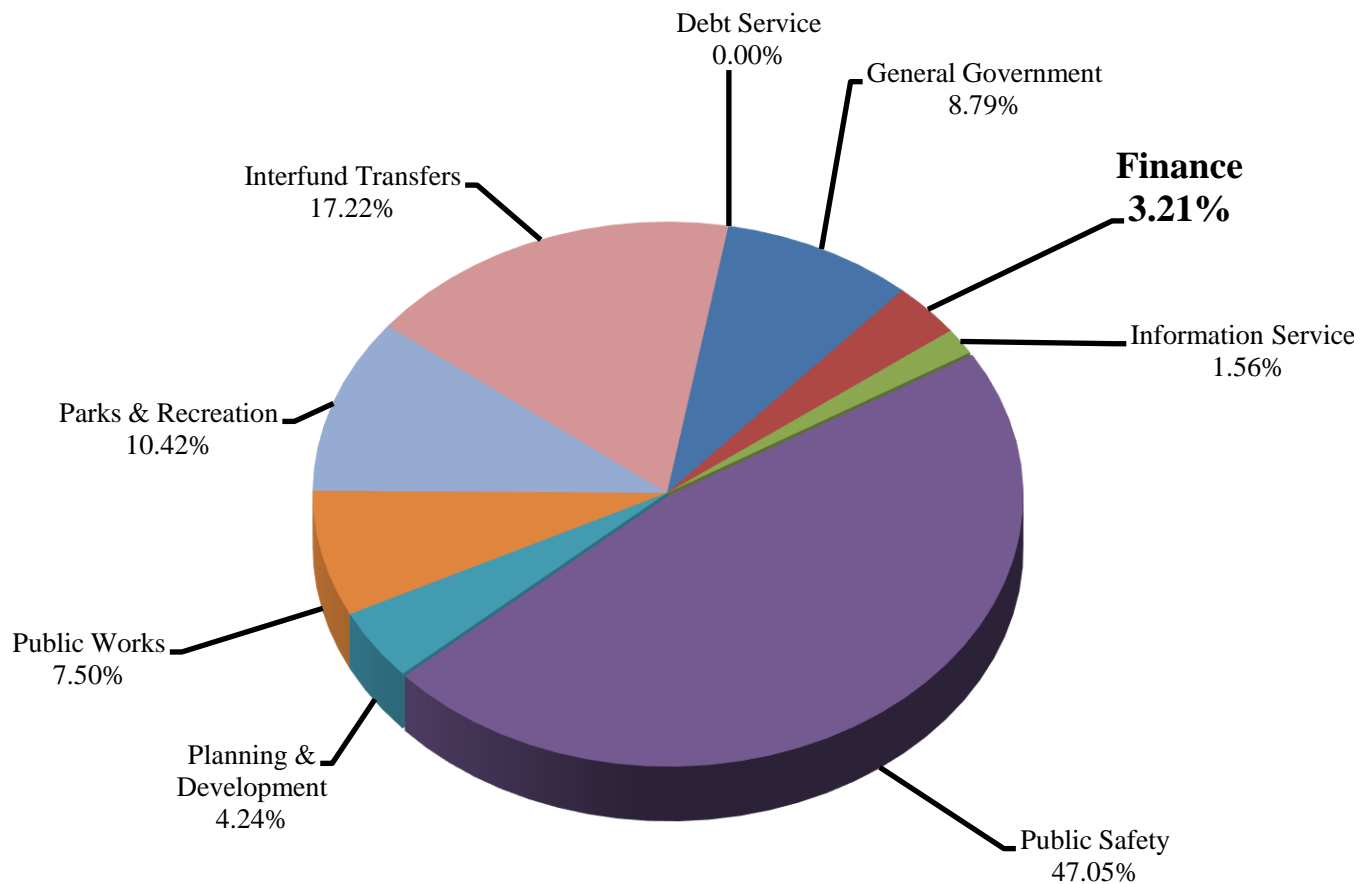
GENERAL FUND EXPENDITURES

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 3.21% of the overall resources appropriated in the General Fund for FY 2025.



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 34. 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, 2025

Regular Employees

FINANCE DEPARTMENT

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
ACCOUNTING	7	6	7	6	6
REVENUE	8	6	6	6	6
PURCHASING	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL	<u><u>19</u></u>	<u><u>16</u></u>	<u><u>17</u></u>	<u><u>16</u></u>	<u><u>16</u></u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the two General Fund divisions include all amounts required from the General Fund, the Water and Sewer Fund, the Solid Waste Fund, the Beach Services Fund, the Aquatics Center Fund, the Storm Water Fund, NMB Enterprise Fund, and the Insurance Reserve Fund to accomplish the level of services and goals for this department. The General Fund will provide \$1,979,489, the Water and Sewer Fund \$527,045, the Solid Waste Fund \$80,561, the Beach Services Fund \$165,337, the Storm Water Fund \$21,510, the Aquatics Center Fund \$51,036, the NMB Enterprise Fund \$21,510, and the Insurance Reserve Fund \$43,021. 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
342	ACCOUNTING	\$ 736,365	\$ 743,752	\$ 999,424	\$ 873,274	\$ 1,075,524
352	REVENUE	1,253,885	1,312,439	1,354,456	1,488,113	1,413,225
822	PURCHASING	<u>239,306</u>	<u>301,742</u>	<u>377,627</u>	<u>338,453</u>	<u>400,760</u>
TOTAL EXPENDITURES		<u><u>\$ 2,229,556</u></u>	<u><u>\$ 2,357,933</u></u>	<u><u>\$ 2,731,507</u></u>	<u><u>\$ 2,699,840</u></u>	<u><u>\$ 2,889,509</u></u>
FINANCE OVERHEAD		<u><u>(602,707)</u></u>	<u><u>(643,574)</u></u>	<u><u>(848,660)</u></u>	<u><u>(746,464)</u></u>	<u><u>(910,020)</u></u>
NET FINANCE		<u><u>\$ 1,626,849</u></u>	<u><u>\$ 1,714,359</u></u>	<u><u>\$ 1,882,847</u></u>	<u><u>\$ 1,953,376</u></u>	<u><u>\$ 1,979,489</u></u>

**GENERAL FUND
FINANCE DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Finance Department continues to work toward the accomplishment of its FY 2024 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 2024.
- 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 2025:

- Prepare the Comprehensive Annual Financial Report for FY 2025.
- Continue looking for new opportunities to enhance revenues through enforcement and monitoring.
- Close out as many FEMA disaster recovery projects as possible.
- Provide for sufficient reserves and contingencies to assure against unseen shocks to the economy.

01-5-342 ACCOUNTING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 425,670	\$ 459,489	\$ 549,514	\$ 500,192	\$ 541,362
012	SALARY, PART-TIME	-	-	20,000	-	-
015	SPECIAL ALLOWANCE	5,400	5,550	5,400	6,000	6,000
021	FICA	28,392	30,692	41,005	36,014	38,978
022	EMPLOYEE RETIREMENT	45,364	47,634	59,760	55,021	58,500
023	EMPLOYEE INSURANCE	32,075	33,094	86,400	57,600	90,720
030	TRAINING	4,288	1,227	18,000	10,000	15,000
040	WORKERS COMPENSATION	4,929	5,351	5,695	5,695	5,414
050	AWARDS	3,491	11,463	6,000	5,552	6,900
	* SUBTOTAL PERSONNEL *	<u>549,609</u>	<u>594,500</u>	<u>791,774</u>	<u>676,074</u>	<u>762,874</u>
110	CLOTHING	269	-	-	-	-
111	MATERIALS/SUPPLIES	11,013	19,093	12,250	12,250	12,250
112	OFFICE SUPPLIES	1,378	1,007	2,000	1,500	2,000
113	PRINTING/BINDING	-	-	700	-	700
120	COMMUNICATIONS	6,225	6,607	7,000	6,750	7,000
130	CONTRACTUAL SERVICES	19,176	49,389	75,000	70,000	75,000
131	REPAIRS/MAINTENANCE	-	-	500	-	500
132	PROFESSIONAL SERVICES	99,000	71,276	105,000	105,000	110,000
140	SUBSCRIPTIONS/DUES	1,604	1,455	1,700	1,700	1,700
141	TRAVEL / BUSINESS	214	425	2,500	-	2,500
142	ADVERTISING	-	-	1,000	-	1,000
	* SUBTOTAL OPERATING *	<u>138,879</u>	<u>149,252</u>	<u>207,650</u>	<u>197,200</u>	<u>212,650</u>
380	FURN. / OFFICE EQUIPMENT	<u>47,877</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
	* SUBTOTAL CAPITAL *	<u>47,877</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 736,365</u></u>	<u><u>\$ 743,752</u></u>	<u><u>\$ 999,424</u></u>	<u><u>\$ 873,274</u></u>	<u><u>\$ 1,075,524</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	257,727	260,314	299,827	261,982	322,657
	SOLID WASTE FUND 6%	44,182	44,625	59,965	52,396	64,531
	BEACH SERVICES FUND 15%	73,637	74,375	149,914	130,991	161,329
	STORM WATER FUND 2%	14,727	14,875	19,988	17,465	21,510
	INSURANCE RESERVE FUND 4%	29,455	29,750	39,977	34,931	43,021
	NMB ENTERPRISE FUND 2%	14,727	14,875	19,988	17,465	21,510
	AQUATIC CENTER FUND 4%	29,455	29,750	39,977	34,931	43,021
	**LESS OVERHEAD TOTAL **	<u>463,910</u>	<u>468,564</u>	<u>629,636</u>	<u>550,161</u>	<u>677,579</u>
TOTAL NET GENERAL FUND		<u><u>\$ 272,455</u></u>	<u><u>\$ 275,188</u></u>	<u><u>\$ 369,788</u></u>	<u><u>\$ 323,113</u></u>	<u><u>\$ 397,945</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>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 7.6% is due to capital expenditures.

01-5-352 REVENUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 351,840	\$ 442,540	\$ 417,897	\$ 463,647	\$ 441,128
014	OVERTIME	4	613	-	21	-
021	FICA	23,747	29,140	29,253	32,455	30,879
022	EMPLOYEE RETIREMENT	43,543	49,373	54,952	56,200	55,312
023	EMPLOYEE INSURANCE	39,345	40,300	86,400	86,400	90,720
030	TRAINING	-	-	4,000	2,000	4,000
040	WORKERS COMPENSATION	4,103	3,873	4,179	4,179	4,411
050	AWARDS	4,431	5,909	6,000	6,293	6,000
	* SUBTOTAL PERSONNEL *	<u>467,013</u>	<u>571,748</u>	<u>602,681</u>	<u>651,195</u>	<u>632,450</u>
110	CLOTHING	689	684	750	903	750
111	MATERIALS/SUPPLIES	6,711	10,889	10,000	8,000	10,000
112	OFFICE SUPPLIES	1,346	3,811	1,500	3,500	1,500
113	PRINTING/BINDING	2,195	39	3,000	100	2,000
120	COMMUNICATIONS	18,057	17,016	18,000	18,000	18,000
130	CONTRACTUAL SERVICES	13,600	14,463	18,000	16,000	18,000
131	REPAIRS/MAINTENANCE	-	-	500	14,415	500
132	PROFESSIONAL SERVICES	36	-	-	85,000	-
133	PARKING OPERATIONS	642,079	532,919	600,000	575,000	605,000
134	CREDIT CARD FEES	93,845	105,571	90,000	110,000	115,000
140	SUBSCRIPTIONS/DUES	145	145	525	250	525
141	TRAVEL / BUSINESS	-	334	600	-	600
142	ADVERTISING	-	-	1,000	-	1,000
150	VEHICLE OPERATIONS	5,590	3,108	4,400	3,000	4,400
151	FUEL	2,579	2,032	3,500	2,750	3,500
152	DAMAGE CLAIMS	-	16,680	-	-	-
	* SUBTOTAL OPERATING *	<u>786,872</u>	<u>707,691</u>	<u>751,775</u>	<u>836,918</u>	<u>780,775</u>
360	MOTOR VEHICLES	-	33,000	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>33,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 1,253,885</u></u>	<u><u>\$ 1,312,439</u></u>	<u><u>\$ 1,354,456</u></u>	<u><u>\$ 1,488,113</u></u>	<u><u>\$ 1,413,225</u></u>

DIVISION 352 REVENUE

DIVISION NARRATIVE

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

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

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

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

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

01-5-822 PURCHASING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 144,775	\$ 203,281	\$ 234,221	\$ 217,489	\$ 250,069
014	OVERTIME	2,319	281	1,500	300	1,500
021	FICA	9,794	13,813	16,972	15,600	18,113
022	EMPLOYEE RETIREMENT	14,962	20,407	24,720	23,500	27,078
023	EMPLOYEE INSURANCE	16,421	29,459	57,600	45,360	60,480
030	TRAINING	-	-	2,000	1,500	2,000
040	WORKERS COMPENSATION	2,715	2,887	3,064	3,064	3,270
050	AWARDS	1,773	2,984	4,000	3,146	4,200
	* SUBTOTAL PERSONNEL *	<u>192,759</u>	<u>273,112</u>	<u>344,077</u>	<u>309,959</u>	<u>366,710</u>
110	CLOTHING/UNIFORMS	1,309	1,813	2,500	2,500	2,500
111	MATERIALS/SUPPLIES	6,907	13,853	8,000	7,500	8,000
112	OFFICE SUPPLIES	50	253	3,800	1,000	3,800
113	PRINTING/BINDING	39	-	250	-	250
120	COMMUNICATIONS	1,178	1,681	4,000	2,500	3,000
130	CONTRACTUAL SERVICES	33,539	3,766	12,000	12,000	12,000
131	REPAIRS/MAINTENANCE	773	2,600	-	-	-
132	PROFESSIONAL SERVICES	167	1,483	-	-	-
140	SUBSCRIPTIONS/DUES	1,476	152	1,500	1,500	1,500
141	TRAVEL / BUSINESS	-	-	1,000	200	1,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	1,109	3,029	-	1,294	1,500
151	FUEL	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>46,547</u>	<u>28,630</u>	<u>33,550</u>	<u>28,494</u>	<u>34,050</u>
	** TOTAL EXPENDITURES **	<u>\$ 239,306</u>	<u>\$ 301,742</u>	<u>\$ 377,627</u>	<u>\$ 338,453</u>	<u>\$ 400,760</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 51%	117,260	147,853	192,590	165,842	204,388
	SOLID WASTE FUND 4%	9,572	12,070	15,105	13,538	16,030
	BEACH SERVICES FUND 1%	2,393	3,017	3,776	3,385	4,008
	AQUATIC CENTER FUND 2%	9,572	12,070	7,553	13,538	8,015
	**LESS OVERHEAD TOTAL **	<u>138,797</u>	<u>175,010</u>	<u>219,024</u>	<u>196,303</u>	<u>232,441</u>
TOTAL NET GENERAL FUND		<u>\$ 100,509</u>	<u>\$ 126,732</u>	<u>\$ 158,603</u>	<u>\$ 142,150</u>	<u>\$ 168,319</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 6.1% is due to normal growth in personnel costs.

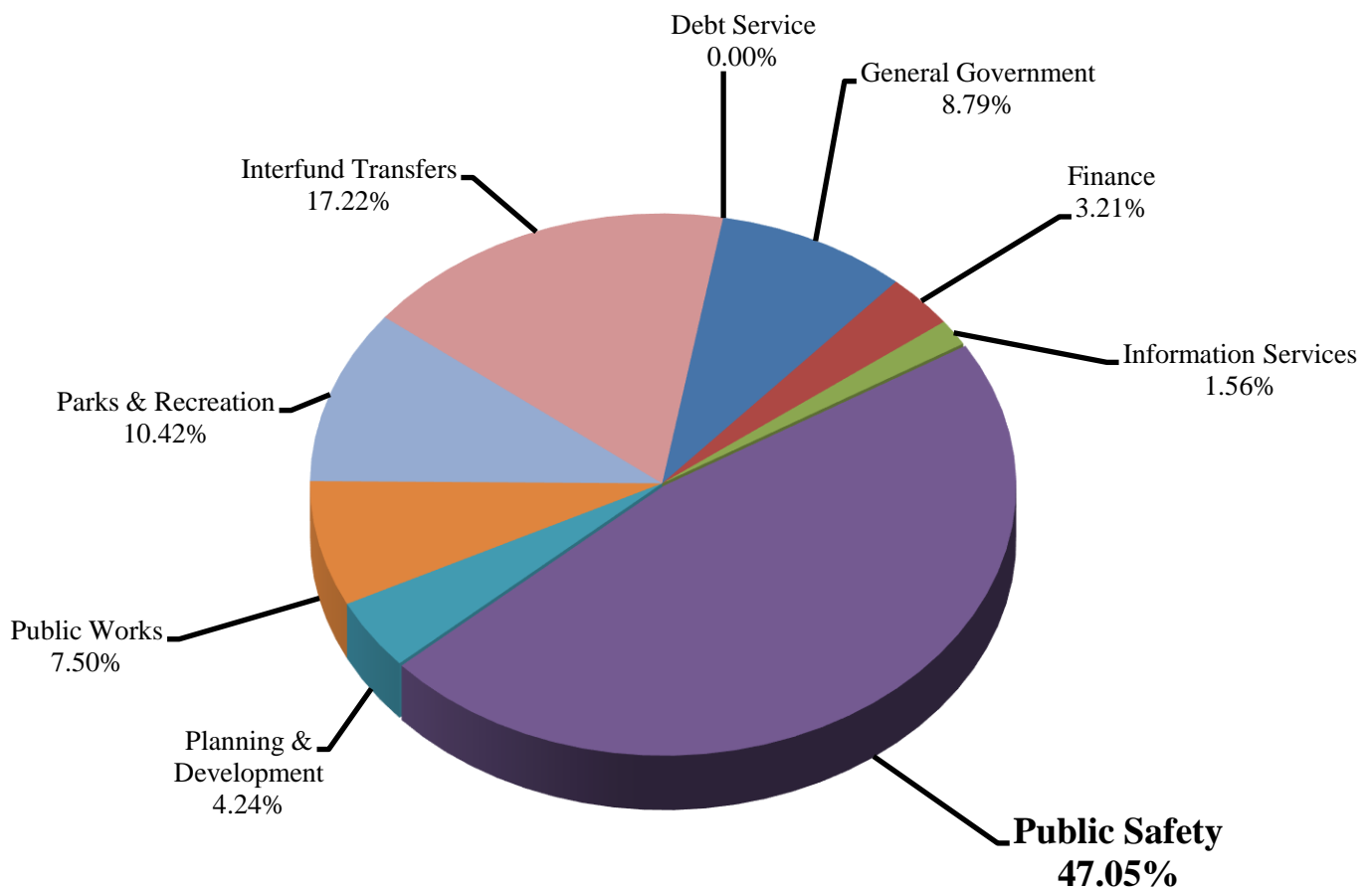
GENERAL FUND EXPENDITURES

PUBLIC SAFETY

**GENERAL FUND
PUBLIC SAFETY DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Public Safety Department, which reflects 47.05% of the overall resources appropriated in the General Fund for FY 2025.



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

FISCAL YEAR ENDING JUNE 30, 2025

Regular Employees

PUBLIC SAFETY DEPARTMENT

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
PUBLIC SAFETY ADMINISTRATION	8	9	8	8	9
UNIFORM PATROL	60	60	68	70	78
COMMUNITY SERVICES	10	10	8	11	11
DETECTIVES	10	10	10	11	11
POLICE TRAINING	-	-	-	-	5
COMMUNICATION/DETENTION	24	24	25	25	25
RECORDS	5	5	5	5	7
VICTIM RIGHTS ADVOCATE	1	1	1	1	1
FIRE TRAINING	6	5	7	8	4
FIRE / RESCUE	60	60	60	60	66
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>188</u>	<u>188</u>	<u>196</u>	<u>203</u>	<u>221</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 \$28,981,328, the Water and Sewer Fund \$121,377, and Beach Services \$72,826. 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
411	PUBLIC SAFETY ADMINISTRATION	\$ 1,418,497	\$ 1,677,372	\$ 1,505,212	\$ 1,645,942	\$ 1,683,269
422	UNIFORM PATROL	7,250,289	7,974,075	9,387,883	9,838,096	11,720,631
424	COMMUNITY SERVICES	1,143,818	1,633,448	1,469,628	1,808,314	1,851,471
431	DETECTIVES	1,202,319	1,357,582	1,431,589	1,416,739	1,565,312
441	POLICE TRAINING	-	-	-	-	627,893
442	COMMUNICATIONS/DETENTION	1,692,246	1,949,297	2,090,188	2,141,790	2,427,543
444	RECORDS	392,733	440,952	437,585	499,744	636,622
445	VICTIM RIGHTS ADVOCATE	97,363	109,491	112,408	112,679	117,486
452	FIRE TRAINING	444,007	754,717	924,596	951,124	533,895
453	FIRE / RESCUE	5,676,901	6,403,526	6,742,706	8,211,743	7,511,068
454	FIRE PREVENTION/INSPECTION	<u>576,350</u>	<u>552,890</u>	<u>531,347</u>	<u>594,485</u>	<u>570,341</u>
TOTAL EXPENDITURES		<u>\$ 19,894,523</u>	<u>\$ 22,853,350</u>	<u>\$ 24,633,142</u>	<u>\$ 27,220,656</u>	<u>\$ 29,245,531</u>
PUBLIC SAFETY OVERHEAD		(135,380)	(155,944)	(167,215)	(171,344)	(194,203)
DIRECT COSTS TO NMB ENT. FUND		-	-	(70,000)	(70,000)	(70,000)
NET PUBLIC SAFETY		<u>\$ 19,759,143</u>	<u>\$ 22,697,406</u>	<u>\$ 24,395,927</u>	<u>\$ 26,979,312</u>	<u>\$ 28,981,328</u>

**GENERAL FUND
PUBLIC SAFETY DEPARTMENT**

Performance Benchmarks, Goals and Priorities

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

Other goals include:

- Continue our 10-year fire apparatus replacement plan where one new apparatus is purchased every two years. The goal is for ATAX funds to offset approximately 40-50% of the cost.
- Transition to a new Police Records Management System (RMS).
- Start construction of the City Fire Station #7 and Police Substation to be located Off Water Tower Rd behind the UPS Distribution Center.
- Start construction of new Fire & Police Training facility off of Long Bay Rd and decommission current site off of 2nd Ave South so it can repurposed for other City usage.
- Continue planning to prepare for future 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
- 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 a community action response team to police hot spots and assist with increased calls for service due to spring break and graduation weeks.
- Replace one Police K-9 due to age and expand K-9 program by one team to meet the growing needs of our
- Continue adding cameras and LPR's throughout the City, and begin to use a real time crime center to aide in solving and preventing crime within our community.

01-5-411 PUBLIC SAFETY ADMINISTRATION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 681,650	\$ 748,632	\$ 796,749	\$ 848,296	\$ 886,135
014	OVERTIME	26,472	33,956	25,000	25,000	25,000
021	FICA	48,963	57,516	59,166	62,877	65,602
022	EMPLOYEE RETIREMENT	102,703	122,640	147,466	174,659	155,307
023	EMPLOYEE INSURANCE	55,259	50,222	129,600	129,600	136,080
030	TRAINING	9,612	4,055	11,400	25,000	20,000
040	WORKERS COMPENSATION	13,264	12,221	14,381	14,381	15,945
050	AWARDS	19,528	54,768	9,000	9,254	10,350
	* SUBTOTAL PERSONNEL *	<u>957,451</u>	<u>1,084,010</u>	<u>1,192,762</u>	<u>1,289,067</u>	<u>1,314,419</u>
110	CLOTHING/UNIFORMS	3,530	6,849	3,000	3,285	3,000
111	MATERIALS/SUPPLIES	26,121	43,139	25,000	30,000	30,000
112	OFFICE SUPPLIES	551	2,813	600	2,000	2,500
113	PRINTING/BINDING	39	1,556	300	300	300
118	RESALE ITEMS	-	2,196	-	-	-
120	COMMUNICATIONS	7,735	9,579	8,800	8,800	8,800
130	CONTRACTUAL SERVICES	345,932	353,652	175,000	200,000	145,000
131	REPAIRS/MAINTENANCE	6,681	20,473	7,000	7,000	7,000
132	PROFESSIONAL SERVICES	-	521	-	240	-
140	SUBSCRIPTIONS/DUES	5,097	4,956	4,000	4,000	4,000
141	TRAVEL / BUSINESS	1,810	174	250	250	250
142	ADVERTISING	3,500	-	-	-	-
150	VEHICLE OPERATIONS	1,459	14,931	10,000	15,000	15,000
151	FUEL	5,879	6,609	7,500	9,000	9,000
152	DAMAGE CLAIMS	-	16,680	-	-	-
190	PS SCHOLARSHIP AWARDS	13,000	15,000	13,000	13,000	13,000
191	JR CANINE PROGRAM	3,086	45,385	1,000	7,000	1,000
	* SUBTOTAL OPERATING *	<u>424,420</u>	<u>544,513</u>	<u>255,450</u>	<u>299,875</u>	<u>238,850</u>
360	MOTOR VEHICLES	36,626	36,626	57,000	57,000	120,000
380	OFFICE EQUIPMENT	-	-	-	-	10,000
	* SUBTOTAL CAPITAL *	<u>36,626</u>	<u>48,849</u>	<u>57,000</u>	<u>57,000</u>	<u>130,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 1,418,497</u></u>	<u><u>\$ 1,677,372</u></u>	<u><u>\$ 1,505,212</u></u>	<u><u>\$ 1,645,942</u></u>	<u><u>\$ 1,683,269</u></u>

DIVISION 411 PUBLIC SAFETY ADMINISTRATION

DIVISION NARRATIVE

This division provides for nine 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 Public Safety Chaplain, a Quartermaster, a Administrative Assistant II, and an IT Tech II. This division is responsible for the overall planning, development, and administration of the Public Safety Department 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 Public Safety Chaplain provides counseling/support for Fire & Police personnel and their families in times of need. The Chaplain also responds to critical incidents throughout the City to support Command Staff by providing support and guidance for victims of traumatic incidents.

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

The IT 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
Deputy Fire Chief	1	19
Police Captain	1	PS - 10
Public Safety Chaplain	1	PS - 5
Quartermaster	1	6
Administrative Assistant I/II	1	5/7
IT Tech II	<u>1</u>	8
TOTAL	<u>9</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Vehicles	\$ 120,000	360
Equipment	10,000	370
TOTAL	<u>\$ 130,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service over the previous year's budget. The increase of 11.8% is due to the addition of the Chaplian position to this division and growth of capital expenditures.

01-5-422 UNIFORM PATROL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 3,444,841	\$ 3,837,719	\$ 4,314,801	\$ 4,562,945	\$ 5,450,809
014	OVERTIME	345,220	396,441	300,000	350,000	350,000
021	FICA	260,460	284,254	323,036	343,906	406,057
022	EMPLOYEE RETIREMENT	634,389	736,611	973,798	985,000	1,225,173
023	EMPLOYEE INSURANCE	415,985	483,495	1,008,000	980,000	1,154,360
030	TRAINING	62,826	91,870	74,656	95,000	95,000
040	WORKERS COMPENSATION	135,218	163,432	184,592	184,592	232,032
050	AWARDS	67,532	66,896	72,000	66,754	89,700
	* SUBTOTAL PERSONNEL *	<u>5,366,471</u>	<u>6,060,718</u>	<u>7,250,883</u>	<u>7,568,197</u>	<u>9,003,131</u>
110	CLOTHING/UNIFORMS	67,952	109,127	75,000	75,000	90,000
111	MATERIALS/SUPPLIES	106,316	336,094	110,000	150,000	180,000
112	OFFICE SUPPLIES	796	225	2,000	500	2,000
113	PRINTING/BINDING	1,072	1,486	2,000	2,658	2,000
120	COMMUNICATIONS	74,915	83,878	80,000	85,000	85,000
130	CONTRACTUAL SERVICES	15,209	478,304	392,000	460,982	580,000
131	REPAIRS/MAINTENANCE	49,057	36,977	20,000	20,000	20,000
132	PROFESSIONAL SERVICES	16,162	23,025	20,000	20,000	20,000
137	CANINE PROGRAM	20,346	9,792	15,000	15,000	40,000
140	SUBSCRIPTIONS/DUES	1,210	4,809	5,000	7,620	7,500
141	TRAVEL / BUSINESS	2,756	300	5,000	500	5,000
142	ADVERTISING	-	80	-	105	-
150	VEHICLE OPERATIONS	245,433	264,841	200,000	200,000	200,000
151	FUEL	206,742	212,984	220,000	220,000	220,000
152	DAMAGE CLAIMS	52,002	31,769	-	21,534	-
	* SUBTOTAL OPERATING *	<u>859,968</u>	<u>1,593,691</u>	<u>1,146,000</u>	<u>1,278,899</u>	<u>1,451,500</u>
360	MOTOR VEHICLES	973,199	319,666	720,000	720,000	560,000
370	NON-MOBIL EQUIPMENT	50,651	-	271,000	271,000	706,000
	* SUBTOTAL CAPITAL *	<u>1,023,850</u>	<u>319,666</u>	<u>991,000</u>	<u>991,000</u>	<u>1,266,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 7,250,289</u>	<u>\$ 7,974,075</u>	<u>\$ 9,387,883</u>	<u>\$ 9,838,096</u>	<u>\$ 11,720,631</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	-	-	30,000	30,000	30,000
	TOTAL NET GENERAL FUND	<u>\$ 7,250,289</u>	<u>\$ 7,974,075</u>	<u>\$ 9,357,883</u>	<u>\$ 9,808,096</u>	<u>\$ 11,690,631</u>

DIVISION 422 UNIFORM PATROL

DIVISION NARRATIVE

This division provides for 78 employees: five Police Lieutenants, seven Sergeants, and sixty six Police Officers/Master Police Officers/Police Corporals. This division utilizes four shifts year-round. On an average shift, eight vehicles patrol the City with at least one beat in each major area of the City and one beat for overall City use.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Police Lieutenant	5	PS - 8
Police Sergeant	7	PS - 7
Police Officer / Master Police Officer / Police Corporal	<u>66</u>	PS - 4/5/6
TOTAL	<u>78</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Patrol Vehicles (10)	\$ 560,000	360
Patrol Vehicle Radios	79,000	370
Hand Held Radios	215,000	370
Patrol Vehicle Computers	400,000	370
Drones	12,000	370
TOTAL	<u>\$ 1,266,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 24.9% increase is due to the addition of 8 Police Officer/Master Police Officer/Police Corporal positions awarded with the COPS grant and capital expenditures.

01-5-424 COMMUNITY SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 534,710	\$ 837,547	\$ 643,546	\$ 780,287	\$ 823,916
014	OVERTIME	63,972	121,033	60,000	120,000	60,000
021	FICA	41,212	64,989	50,655	64,821	63,642
022	EMPLOYEE RETIREMENT	97,641	166,971	148,031	182,218	194,736
023	EMPLOYEE INSURANCE	46,173	43,074	129,600	129,600	166,320
030	TRAINING	4,785	1,683	1,000	10,380	1,000
040	WORKERS COMPENSATION	17,493	15,525	21,106	21,106	26,517
050	AWARDS	12,128	20,479	9,000	9,258	12,650
	* SUBTOTAL PERSONNEL *	<u>818,114</u>	<u>1,271,301</u>	<u>1,062,938</u>	<u>1,317,670</u>	<u>1,348,781</u>
110	CLOTHING/UNIFORMS	4,572	7,238	4,200	3,900	4,200
111	MATERIALS/SUPPLIES	11,979	43,969	12,000	32,075	20,000
112	OFFICE SUPPLIES	452	1,441	250	-	250
113	PRINTING/BINDING	1,036	537	1,000	1,000	1,000
120	COMMUNICATIONS	4,824	6,462	5,200	6,200	6,200
130	CONTRACTUAL SERVICES	131,294	129,127	140,000	255,000	255,000
131	REPAIRS/MAINTENANCE	-	1,337	1,500	-	1,500
132	PROFESSIONAL SERVICES	-	-	1,000	-	1,000
140	SUBSCRIPTIONS/DUES	75	299	340	300	340
141	TRAVEL / BUSINESS	426	2,138	1,200	500	1,200
150	VEHICLE OPERATIONS	21,944	53,998	20,000	30,000	22,000
151	FUEL	20,429	22,501	25,000	25,000	25,000
152	DAMAGE CLAIMS	-	2,606	-	-	-
	* SUBTOTAL OPERATING *	<u>197,031</u>	<u>271,653</u>	<u>211,690</u>	<u>353,975</u>	<u>337,690</u>
360	MOTOR VEHICLES	80,085	90,494	155,000	102,220	45,000
370	NON-MOBIL EQUIPMENT	48,588	-	40,000	34,449	120,000
	* SUBTOTAL CAPITAL *	<u>128,673</u>	<u>90,494</u>	<u>195,000</u>	<u>136,669</u>	<u>165,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 1,143,818</u></u>	<u><u>\$ 1,633,448</u></u>	<u><u>\$ 1,469,628</u></u>	<u><u>\$ 1,808,314</u></u>	<u><u>\$ 1,851,471</u></u>

DIVISION 424 COMMUNITY SERVICES

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 26% is due to growth in personnel costs and contractual services.

01-5-431 DETECTIVES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 754,074	\$ 751,553	\$ 773,565	\$ 706,341	\$ 842,989
014	OVERTIME	78,673	82,690	70,000	70,000	80,000
021	FICA	56,076	56,825	59,893	55,897	65,632
022	EMPLOYEE RETIREMENT	139,463	145,946	177,264	163,032	201,641
023	EMPLOYEE INSURANCE	54,082	72,285	158,400	158,400	166,320
030	TRAINING	8,657	8,577	9,000	9,000	9,000
040	WORKERS COMPENSATION	20,199	21,559	25,307	25,307	27,690
050	AWARDS	8,663	9,746	11,000	9,258	12,650
	* SUBTOTAL PERSONNEL *	<u>1,119,887</u>	<u>1,149,181</u>	<u>1,284,429</u>	<u>1,197,235</u>	<u>1,405,922</u>
110	CLOTHING/UNIFORMS	5,739	14,418	6,700	6,700	6,700
111	MATERIALS/SUPPLIES	7,693	22,523	15,320	15,000	22,500
112	OFFICE SUPPLIES	-	220	2,000	2,000	2,000
113	PRINTING/BINDING	78	39	250	100	250
120	COMMUNICATIONS	7,878	11,281	7,500	7,500	7,500
130	CONTRACTUAL SERVICES	5,824	19,289	8,000	19,000	13,050
132	PROFESSIONAL SERVICES	19,978	1,489	20,000	12,000	20,000
140	SUBSCRIPTIONS/DUES	3,123	11,685	1,140	7,144	1,140
141	TRAVEL / BUSINESS	93	240	1,000	-	1,000
142	ADVERTISING	-	46	250	-	250
150	VEHICLE OPERATIONS	15,540	900	15,000	15,000	15,000
151	FUEL	15,346	22,180	18,000	18,000	18,000
152	DAMAGE CLAIMS	1,140	14,262	-	-	-
190	CONTINGENT	-	-	8,000	7,500	8,000
	* SUBTOTAL OPERATING *	<u>82,432</u>	<u>118,572</u>	<u>103,160</u>	<u>109,944</u>	<u>115,390</u>
360	MOTOR VEHICLES	-	89,829	44,000	109,560	44,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>89,829</u>	<u>44,000</u>	<u>109,560</u>	<u>44,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,202,319</u>	<u>\$ 1,357,582</u>	<u>\$ 1,431,589</u>	<u>\$ 1,416,739</u>	<u>\$ 1,565,312</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	-	-	10,000	10,000	10,000
	TOTAL NET GENERAL FUND	<u>\$ 1,202,319</u>	<u>\$ 1,357,582</u>	<u>\$ 1,421,589</u>	<u>\$ 1,406,739</u>	<u>\$ 1,555,312</u>

DIVISION 431 DETECTIVES

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 9.3% is due to growth in personnel costs and contractual services.

01-5-441 POLICE TRAINING**DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ 346,741
014	OVERTIME	-	-	-	-	10,000
021	FICA	-	-	-	-	26,399
022	EMPLOYEE RETIREMENT	-	-	-	-	77,718
023	EMPLOYEE INSURANCE	-	-	-	-	75,600
030	TRAINING	-	-	-	-	7,000
040	WORKERS COMPENSATION	-	-	-	-	7,135
050	AWARDS	-	-	-	-	5,750
	* SUBTOTAL PERSONNEL *	-	-	-	-	556,343
110	CLOTHING/UNIFORMS	-	-	-	-	1,500
111	MATERIALS/SUPPLIES	-	-	-	-	40,000
112	OFFICE SUPPLIES	-	-	-	-	1,000
113	PRINTING/BINDING	-	-	-	-	500
120	COMMUNICATIONS	-	-	-	-	2,600
130	CONTRACTUAL SERVICES	-	-	-	-	12,900
131	REPAIRS/MAINTENANCE	-	-	-	-	1,000
140	SUBSCRIPTIONS/DUES	-	-	-	-	250
141	TRAVEL / BUSINESS	-	-	-	-	300
150	VEHICLE OPERATIONS	-	-	-	-	4,000
151	FUEL	-	-	-	-	7,500
	* SUBTOTAL OPERATING *	-	-	-	-	71,550
	** TOTAL EXPENDITURES **	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 627,893</u>

DIVISION 441 POLICE TRAINING

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Police Sergeant	1	PS - 7
Police Officer / Master Police Officers / Police Corporal	2	PS - 4/5/6
Dispatcher/Detention Officer	1	7/8
Administrative Assistant I	<u>1</u>	5
TOTAL	<u>5</u>	

BUDGET ANALYSIS

This Division has been separated from the previous training division that included Police and Fire Training as a comprehensive Public Safety Training Division. The expansion of training will include one additional employee for Police Training.

01-5-442 COMMUNICATIONS/DETENTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 1,121,771	\$ 1,190,518	\$ 1,201,312	\$ 1,234,142	\$ 1,391,664
012	SALARY, PART-TIME	-	-	-	-	60,000
014	OVERTIME	33,495	41,326	35,000	75,000	45,000
021	FICA	75,674	80,329	86,542	92,949	104,766
022	EMPLOYEE RETIREMENT	157,883	186,042	262,028	264,970	264,850
023	EMPLOYEE INSURANCE	167,484	192,319	360,000	340,000	378,000
030	TRAINING	8,937	5,888	6,100	6,100	6,100
040	WORKERS COMPENSATION	20,188	22,993	24,726	24,726	29,933
050	AWARDS	19,041	20,493	22,500	20,637	28,750
	* SUBTOTAL PERSONNEL *	<u>1,604,473</u>	<u>1,739,908</u>	<u>1,998,208</u>	<u>2,058,524</u>	<u>2,309,063</u>
110	CLOTHING/UNIFORMS	8,542	14,694	8,000	7,500	12,000
111	MATERIALS/SUPPLIES	28,054	36,099	25,000	20,000	30,000
112	OFFICE SUPPLIES	361	29	1,500	400	1,000
113	PRINTING/BINDING	39	-	-	-	-
120	COMMUNICATIONS	3,040	3,257	4,000	4,000	4,000
130	CONTRACTUAL SERVICES	35,040	64,529	30,000	30,000	38,000
131	REPAIRS/MAINTENANCE	1,012	40,204	10,000	10,000	20,000
132	PROFESSIONAL SERVICES	5,394	39,987	6,300	6,000	6,300
134	CREDIT CARD FEES	5,382	6,699	5,000	4,000	5,000
140	SUBSCRIPTIONS/DUES	-	3,295	930	-	930
141	TRAVEL / BUSINESS	117	-	-	-	-
142	ADVERTISING	135	-	-	-	-
150	VEHICLE OPERATIONS	657	-	250	366	250
151	FUEL	-	596	1,000	1,000	1,000
	* SUBTOTAL OPERATING *	<u>87,773</u>	<u>209,389</u>	<u>91,980</u>	<u>83,266</u>	<u>118,480</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 1,692,246</u></u>	<u><u>\$ 1,949,297</u></u>	<u><u>\$ 2,090,188</u></u>	<u><u>\$ 2,141,790</u></u>	<u><u>\$ 2,427,543</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	84,613	97,465	104,509	107,090	121,377
	BEACH SERVICES FUND 3%	50,767	58,479	62,706	64,254	72,826
	**LESS OVERHEAD TOTAL **	<u>135,380</u>	<u>155,944</u>	<u>167,215</u>	<u>171,344</u>	<u>194,203</u>
TOTAL NET GENERAL FUND		<u><u>\$ 1,556,866</u></u>	<u><u>\$ 1,793,353</u></u>	<u><u>\$ 1,922,973</u></u>	<u><u>\$ 1,970,446</u></u>	<u><u>\$ 2,233,340</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	PS - 7
Detention & Dispatch Supervisor	4	9
Detention Officer/Dispatcher	<u>20</u>	7/8
TOTAL	<u>25</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The increase of 16.1% is due to the addition of part-time positions in this division.

01-5-444 RECORDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 246,338	\$ 285,964	\$ 270,205	\$ 316,717	\$ 383,948
014	OVERTIME	14,209	28,177	5,000	20,000	20,000
021	FICA	16,765	19,935	18,164	22,223	26,661
022	EMPLOYEE RETIREMENT	23,095	26,214	26,514	27,500	36,884
023	EMPLOYEE INSURANCE	31,829	40,473	72,000	72,000	105,840
030	TRAINING	320	-	-	-	-
040	WORKERS COMPENSATION	2,403	2,664	2,752	2,752	4,039
050	AWARDS	<u>6,174</u>	<u>8,692</u>	<u>4,750</u>	<u>4,698</u>	<u>8,050</u>
	* SUBTOTAL PERSONNEL *	<u>341,133</u>	<u>412,119</u>	<u>399,385</u>	<u>465,890</u>	<u>585,422</u>
110	CLOTHING	-	616	-	-	-
111	MATERIALS/SUPPLIES	37,000	22,677	30,000	27,500	40,000
112	OFFICE SUPPLIES	3,997	944	3,500	2,000	5,000
113	PRINTING/BINDING	-	-	-	-	-
120	COMMUNICATIONS	1,266	1,074	1,500	1,500	3,000
130	CONTRACTUAL SERVICES	4,414	3,457	2,000	1,810	2,000
132	PROFESSIONAL SERVICES	3,882	-	200	28	200
140	SUBSCRIPTIONS/DUES	985	65	1,000	985	1,000
141	TRAVEL / BUSINESS	<u>56</u>	<u>-</u>	<u>-</u>	<u>31</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>51,600</u>	<u>28,833</u>	<u>38,200</u>	<u>33,854</u>	<u>51,200</u>
	** TOTAL EXPENDITURES **	<u>\$ 392,733</u>	<u>\$ 440,952</u>	<u>\$ 437,585</u>	<u>\$ 499,744</u>	<u>\$ 636,622</u>

DIVISION 444 RECORDS

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Records Supervisor	1	9
Evidence Custodian	1	7
Real Time Crime Scene Analyst	2	TBD
Records Clerk	<u>3</u>	3
TOTAL	<u>7</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 45.5% increase is due to the addition of two Real Time crime Analyst positions and growth in material and supplies expenditures.

01-5-445 VICTIM RIGHTS ADVOCATE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 71,485	\$ 77,260	\$ 72,235	\$ 74,035	\$ 76,032
014	OVERTIME	2,692	2,595	1,000	1,000	1,000
021	FICA	4,892	5,373	5,419	5,296	5,700
022	EMPLOYEE RETIREMENT	8,044	9,728	9,997	9,997	10,089
023	EMPLOYEE INSURANCE	6,490	7,346	14,400	14,400	15,120
030	TRAINING	179	660	1,500	1,500	1,500
040	WORKERS COMPENSATION	652	716	732	716	770
050	AWARDS	-	974	1,000	1,000	1,150
	* SUBTOTAL PERSONNEL *	<u>94,434</u>	<u>104,652</u>	<u>106,283</u>	<u>107,944</u>	<u>111,361</u>
111	MATERIALS/SUPPLIES	1,715	3,032	1,850	1,850	1,850
112	OFFICE SUPPLIES	183	-	1,100	1,000	1,100
113	PRINTING/BINDING	213	213	1,300	300	1,300
120	COMMUNICATIONS	497	537	640	550	640
130	CONTRACTUAL SERVICES	-	231	35	35	35
140	SUBSCRIPTIONS/DUES	-	-	150	-	150
141	TRAVEL / BUSINESS	-	-	50	-	50
190	CONTINGENT	<u>321</u>	<u>826</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	* SUBTOTAL OPERATING *	<u>2,929</u>	<u>4,839</u>	<u>6,125</u>	<u>4,735</u>	<u>6,125</u>
	** TOTAL EXPENDITURES **	<u>\$ 97,363</u>	<u>\$ 109,491</u>	<u>\$ 112,408</u>	<u>\$ 112,679</u>	<u>\$ 117,486</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 4.5% increase is due to normal growth in personnel costs.

01-5-452 PUBLIC SAFETY TRAINING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 226,085	\$ 429,808	\$ 524,738	\$ 530,205	\$ 311,076
014	OVERTIME	23,150	36,069	20,000	35,000	10,000
021	FICA	16,069	29,257	40,311	41,825	23,760
022	EMPLOYEE RETIREMENT	40,779	75,420	115,702	114,397	71,407
023	EMPLOYEE INSURANCE	25,474	42,758	100,800	100,800	60,480
030	TRAINING	10,897	13,386	10,000	10,000	3,000
040	WORKERS COMPENSATION	5,920	7,235	10,895	10,895	6,422
050	AWARDS	2,707	8,317	7,000	5,252	4,600
	* SUBTOTAL PERSONNEL *	<u>351,081</u>	<u>642,250</u>	<u>829,446</u>	<u>848,374</u>	<u>490,745</u>
110	CLOTHING/UNIFORMS	1,107	1,603	1,500	1,000	1,500
111	MATERIALS/SUPPLIES	17,419	19,736	12,500	18,000	12,500
112	OFFICE SUPPLIES	219	109	1,000	500	1,000
113	PRINTING/BINDING	78	-	500	200	500
120	COMMUNICATIONS	1,635	2,533	2,600	2,600	2,600
130	CONTRACTUAL SERVICES	1,906	4,528	7,000	5,000	7,000
131	REPAIRS/MAINTENANCE	-	-	1,000	-	1,000
132	PROFESSIONAL SERVICES	35	336	-	-	-
140	SUBSCRIPTIONS/DUES	99	-	250	150	250
141	TRAVEL / BUSINESS	586	467	300	300	300
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	5,316	5,710	5,500	10,000	6,000
151	FUEL	4,470	11,239	8,000	10,000	10,500
	* SUBTOTAL OPERATING *	<u>32,870</u>	<u>46,261</u>	<u>40,150</u>	<u>47,750</u>	<u>43,150</u>
360	MOTOR VEHICLES	<u>60,056</u>	<u>66,206</u>	<u>55,000</u>	<u>55,000</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>60,056</u>	<u>66,206</u>	<u>55,000</u>	<u>55,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 444,007</u></u>	<u><u>\$ 754,717</u></u>	<u><u>\$ 924,596</u></u>	<u><u>\$ 951,124</u></u>	<u><u>\$ 533,895</u></u>

DIVISION 452 FIRE TRAINING

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Division Chief Fire Training	1	PS - 9
Fire Captain	<u>3</u>	PS - 7
TOTAL	<u>4</u>	

BUDGET ANALYSIS

This division provides for a reduction in expenditures due to the removal of Police training from this division. This reflects the end of the Public Safety concept with individuals trained in both Police and Fire.

01-5-453 FIRE / RESCUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 3,053,779	\$ 3,513,023	\$ 3,546,999	\$ 4,057,152	\$ 3,956,245
014	OVERTIME	459,849	465,824	350,000	350,000	350,000
021	FICA	237,344	262,653	280,584	308,501	310,050
022	EMPLOYEE RETIREMENT	575,886	678,999	823,023	820,000	945,013
023	EMPLOYEE INSURANCE	430,926	460,421	864,000	864,000	917,440
030	TRAINING	24,838	33,010	43,000	43,000	43,000
040	WORKERS COMPENSATION	122,368	132,534	155,880	155,880	172,250
050	AWARDS	56,402	69,676	57,000	60,522	67,850
	* SUBTOTAL PERSONNEL *	<u>4,961,392</u>	<u>5,616,140</u>	<u>6,120,486</u>	<u>6,659,055</u>	<u>6,761,848</u>
110	CLOTHING/UNIFORMS	132,163	118,871	90,000	85,000	90,000
111	MATERIALS/SUPPLIES	218,225	221,792	186,570	186,570	186,570
112	OFFICE SUPPLIES	901	3,159	1,000	1,000	1,000
113	PRINTING/BINDING	391	2,385	-	861	-
120	COMMUNICATIONS	18,124	23,427	18,000	18,000	18,000
130	CONTRACTUAL SERVICES	28,712	12,867	28,400	28,400	28,400
131	REPAIRS/MAINTENANCE	115,784	77,306	30,000	50,000	30,000
132	PROFESSIONAL SERVICES	5,477	7,617	16,250	10,000	16,250
140	SUBSCRIPTIONS/DUES	1,643	796	1,500	3,638	3,500
141	TRAVEL / BUSINESS	40	5	500	300	500
142	ADVERTISING	100	-	-	-	-
150	VEHICLE OPERATIONS	128,466	169,175	110,000	110,000	110,000
151	FUEL	60,792	62,573	60,000	65,000	65,000
152	DAMAGE CLAIMS	4,691	-	-	7,069	-
	* SUBTOTAL OPERATING *	<u>715,509</u>	<u>699,973</u>	<u>542,220</u>	<u>565,838</u>	<u>549,220</u>
360	HEAVY EQUIPMENT	-	-	-	831,850	120,000
370	NON-MOBIL EQUIPMENT	-	87,413	80,000	155,000	80,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>87,413</u>	<u>80,000</u>	<u>986,850</u>	<u>200,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 5,676,901</u>	<u>\$ 6,403,526</u>	<u>\$ 6,742,706</u>	<u>\$ 8,211,743</u>	<u>\$ 7,511,068</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	-	-	30,000	30,000	30,000
	TOTAL NET GENERAL FUND	<u>\$ 5,676,901</u>	<u>\$ 6,403,526</u>	<u>\$ 6,712,706</u>	<u>\$ 8,181,743</u>	<u>\$ 7,481,068</u>

DIVISION 453 FIRE / RESCUE

DIVISION NARRATIVE

This division provides for 66 employees: Three Battalion Chiefs and fifty-five firefighters making up three shifts. Each shift works 24 hours on duty and 48 hours off for a 56-hour average workweek. The main fire station is staffed by four personnel per shift. The sub-stations are staffed by three firefighters each per shift.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Fire Battalion Chief	3	PS - 8
Fire Lieutenant	18	PS - 6
Firefighter / Firefighter-EMT / Firefighter First Class / Fire	<u>45</u>	PS - 1/2/3/4
TOTAL	<u>66</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Vehicles	\$ 120,000	360
Non-Mobile Equipment	<u>\$ 80,000</u>	370
TOTAL	<u>\$ 200,000</u>	

BUDGET ANALYSIS

This division will provide for a significant increase in service when the additional 8 fire personnel are hired to man the new Heavy Rescue Truck that will be received this Fall. The increase in this division is due to both personnel and equipment expenditures.

01-5-454 FIRE MARSHAL'S OFFICE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 296,109	\$ 330,601	\$ 319,148	\$ 363,026	\$ 341,061
014	OVERTIME	11,999	12,505	7,500	10,000	7,500
021	FICA	20,319	22,903	22,865	26,112	24,399
022	EMPLOYEE RETIREMENT	45,254	52,032	58,927	58,000	66,400
023	EMPLOYEE INSURANCE	25,598	28,562	57,600	57,600	60,480
030	TRAINING	7,879	9,085	2,175	6,000	2,175
040	WORKERS COMPENSATION	4,825	6,130	6,533	6,533	6,971
050	AWARDS	3,465	7,574	4,000	4,115	4,600
	* SUBTOTAL PERSONNEL *	<u>415,448</u>	<u>469,392</u>	<u>478,748</u>	<u>531,386</u>	<u>513,586</u>
110	CLOTHING/UNIFORMS	1,381	3,518	1,500	2,500	1,500
111	MATERIALS/SUPPLIES	16,808	16,246	10,000	10,000	10,000
112	OFFICE SUPPLIES	458	138	500	182	500
113	PRINTING/BINDING	1,062	2,360	6,000	2,000	6,000
120	COMMUNICATIONS	4,558	5,721	4,544	6,000	6,000
130	CONTRACTUAL SERVICES	866	1,690	1,300	11,917	12,000
131	REPAIRS/MAINTENANCE	3,800	9,012	2,000	3,800	2,000
132	PROFESSIONAL SERVICES	-	875	500	-	500
140	SUBSCRIPTION/DUES	860	938	2,855	2,200	2,855
141	TRAVEL / BUSINESS	-	244	400	-	400
142	ADVERTISING	-	125	-	-	-
150	VEHICLE OPERATIONS	802	29,579	3,000	2,500	3,000
151	FUEL	8,387	13,052	10,000	12,000	12,000
	* SUBTOTAL OPERATING *	<u>38,982</u>	<u>83,498</u>	<u>42,599</u>	<u>53,099</u>	<u>56,755</u>
360	MOTOR VEHICLES	121,920	-	-	-	-
370	NON-MOBIL EQUIPMENT	-	-	10,000	10,000	-
	* SUBTOTAL CAPITAL *	<u>121,920</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 576,350</u></u>	<u><u>\$ 552,890</u></u>	<u><u>\$ 531,347</u></u>	<u><u>\$ 594,485</u></u>	<u><u>\$ 570,341</u></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.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Division Chief Fire Marshal	1	PS - 9
Deputy Fire Marshal	<u>3</u>	PS - 6
TOTAL	<u>4</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 7.3% increase is due to growth in personnel costs and additional contractual services expenditures.

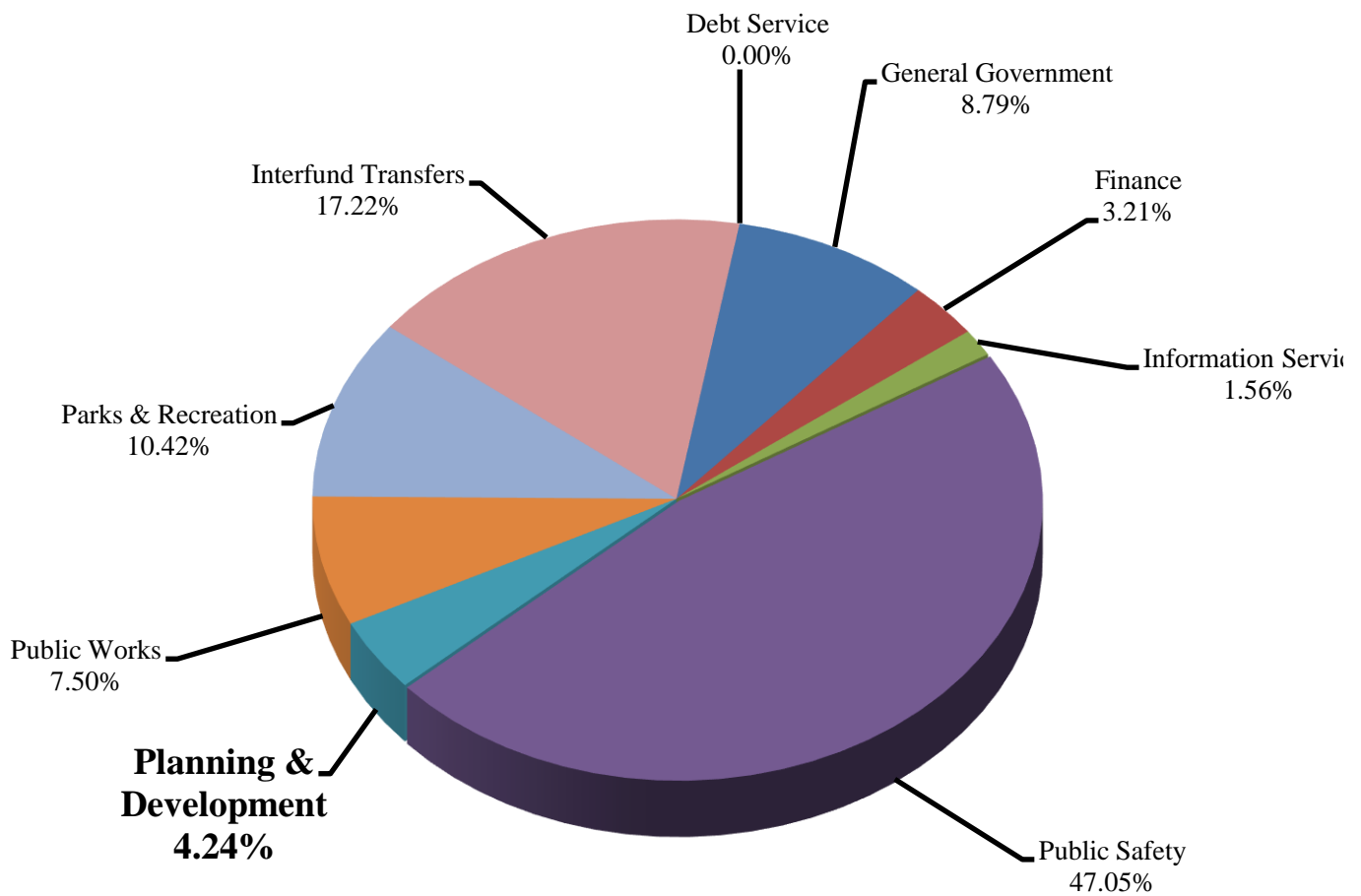
GENERAL FUND EXPENDITURES

PLANNING & DEVELOPMENT

GENERAL FUND
PLANNING AND DEVELOPMENT DEPARTMENT

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

The chart below shows the portion of General Fund Expenditures allocated to the Planning & Development Department, which reflects 4.24% of the overall resources appropriated in the General Fund for FY 2025.



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, 2025
Regular Employees
PLANNING AND DEVELOPMENT DEPARTMENT

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
PLANNING	10	10	10	12	12
BUILDING	<u>9</u>	<u>9</u>	<u>9</u>	<u>10</u>	<u>11</u>
TOTAL	<u>19</u>	<u>19</u>	<u>19</u>	<u>22</u>	<u>23</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the divisions include all amounts required from 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 \$2,583,844 and the Water and Sewer Fund will provide \$60,966. 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
521	PLANNING	\$ 1,130,471	\$ 1,305,797	\$ 1,421,889	\$ 1,364,554	\$ 1,452,498
522	BUILDING	<u>909,626</u>	<u>958,020</u>	<u>1,021,620</u>	<u>1,085,914</u>	<u>1,219,312</u>
TOTAL EXPENDITURES		<u>\$ 2,040,097</u>	<u>\$ 2,263,817</u>	<u>\$ 2,443,509</u>	<u>\$ 2,450,468</u>	<u>\$ 2,671,810</u>
PLANNING/DEVELOPMENT OVERHEAD		<u>(45,481)</u>	<u>(47,901)</u>	<u>(51,081)</u>	<u>(54,296)</u>	<u>(60,966)</u>
NET PLANNING & DEVELOPMENT		<u>\$ 1,994,616</u>	<u>\$ 2,215,916</u>	<u>\$ 2,392,428</u>	<u>\$ 2,396,172</u>	<u>\$ 2,610,844</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 2024 goals and priorities. The following benchmarks, goals and priorities for FY 2025 include:

- Draft a Hwy 17 commercial overlay design district for Council consideration.
- Complete the Comprehensive Plan five year update
- Complete the Beachfront Management Plan update
- Go out to bid on new City gateway signs
- Support and expand greenway and multiuse trail system throughout the city.

01-5-521 PLANNING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 807,247	\$ 936,401	\$ 981,729	\$ 964,039	\$ 982,718
014	OVERTIME	222	820	-	900	-
015	SPECIAL ALLOWANCE	5,400	5,550	5,400	6,000	6,000
021	FICA	55,137	63,144	70,684	62,856	70,684
022	EMPLOYEE RETIREMENT	84,377	95,780	106,859	94,285	106,859
023	EMPLOYEE INSURANCE	70,914	75,989	172,800	158,000	166,320
030	TRAINING	3,329	3,705	9,000	5,000	9,000
040	WORKERS COMPENSATION	7,465	8,679	9,817	9,817	9,817
050	AWARDS	8,856	14,292	11,400	11,476	13,800
	* SUBTOTAL PERSONNEL *	<u>1,042,947</u>	<u>1,204,360</u>	<u>1,367,689</u>	<u>1,312,373</u>	<u>1,365,198</u>
111	CLOTHING/UNIFORMS	2,144	2,559	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	13,401	12,185	12,000	12,000	12,000
112	OFFICE SUPPLIES	4,340	5,322	5,500	5,500	5,500
113	PRINTING/BINDING	78	155	1,000	100	1,000
120	COMMUNICATIONS	8,508	9,294	8,400	8,800	9,000
130	CONTRACTUAL SERVICES	5,979	7,367	10,000	8,000	10,000
131	REPAIRS/MAINTENANCE	1,500	-	500	500	500
132	PROFESSIONAL SERVICES	73	-	-	-	-
140	SUBSCRIPTIONS/DUES	2,307	2,394	3,000	2,400	3,000
141	TRAVEL / BUSINESS	-	-	300	481	300
142	ADVERTISING	6,760	5,632	4,500	6,000	6,000
150	VEHICLE OPERATIONS	4,220	1,784	2,500	2,500	3,000
151	FUEL	4,277	5,119	5,000	4,400	5,500
	* SUBTOTAL OPERATING *	<u>53,587</u>	<u>51,811</u>	<u>54,200</u>	<u>52,181</u>	<u>57,300</u>
360	MOTOR VEHICLES	<u>33,937</u>	<u>49,626</u>	-	-	30,000
	* SUBTOTAL CAPITAL *	<u>33,937</u>	<u>49,626</u>	-	-	30,000
	*** TOTAL EXPENDITURES ***	<u><u>\$ 1,130,471</u></u>	<u><u>\$ 1,305,797</u></u>	<u><u>\$ 1,421,889</u></u>	<u><u>\$ 1,364,554</u></u>	<u><u>\$ 1,452,498</u></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 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.

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
Assistant Planning & Development Director	1	21
Zoning Administrator	1	17
Planner	1	12
Zoning Tech	1	10
Plan Reviewer/GIS Tech	2	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>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Vehicle	\$ 30,000	360
TOTAL	<u>\$ 30,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The increase of 2.2% is due to additional capital expenditures.

01-5-522 BUILDING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 623,589	\$ 631,996	\$ 688,353	\$ 740,947	\$ 821,740
014	OVERTIME	-	3,796	-	4,500	-
021	FICA	42,524	43,277	47,496	47,500	56,700
022	EMPLOYEE RETIREMENT	60,924	59,556	71,037	72,000	81,985
023	EMPLOYEE INSURANCE	73,093	74,999	129,600	120,000	166,320
030	TRAINING	7,392	4,928	10,000	8,000	10,000
040	WORKERS COMPENSATION	5,976	6,288	6,884	6,884	8,217
050	AWARDS	7,181	10,864	8,550	9,406	12,650
	* SUBTOTAL PERSONNEL *	<u>820,679</u>	<u>835,704</u>	<u>961,920</u>	<u>1,009,237</u>	<u>1,157,612</u>
110	CLOTHING/UNIFORMS	4,340	4,188	4,200	4,200	4,200
111	MATERIALS/SUPPLIES	9,885	18,013	10,000	10,000	10,000
112	OFFICE SUPPLIES	653	780	2,500	1,500	2,500
113	PRINTING/BINDING	78	155	1,000	727	1,000
120	COMMUNICATIONS	6,641	7,227	10,000	8,000	10,000
130	CONTRACTUAL SERVICES	53,142	43,935	14,000	5,000	14,000
131	REPAIRS/MAINTENANCE	-	-	250	250	250
132	PROFESSIONAL SERVICES	36	72	-	-	-
140	SUBSCRIPTIONS/DUES	1,483	250	1,000	1,000	1,000
141	TRAVEL / BUSINESS	-	-	250	-	250
142	ADVERTISING	56	192	500	-	500
150	VEHICLE OPERATIONS	511	4,218	4,000	4,000	5,000
151	FUEL	12,122	10,243	12,000	12,000	13,000
	* SUBTOTAL OPERATING *	<u>88,947</u>	<u>89,273</u>	<u>59,700</u>	<u>46,677</u>	<u>61,700</u>
360	MOTOR VEHICLES	-	33,043	-	30,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>33,043</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 909,626</u></u>	<u><u>\$ 958,020</u></u>	<u><u>\$ 1,021,620</u></u>	<u><u>\$ 1,085,914</u></u>	<u><u>\$ 1,219,312</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	<u>45,481</u>	<u>47,901</u>	<u>51,081</u>	<u>54,296</u>	<u>60,966</u>
TOTAL NET GENERAL FUND		<u><u>\$ 864,145</u></u>	<u><u>\$ 910,119</u></u>	<u><u>\$ 970,539</u></u>	<u><u>\$ 1,031,618</u></u>	<u><u>\$ 1,158,346</u></u>

DIVISION 522 BUILDING

DIVISION NARRATIVE

This division provides for eleven employees: one Building Official, one Assistant Building Official, six Master Building Inspectors, a Floodplain Manager, 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
Floodplain Manager	1	12
Master Building Inspector	6	11
Permit Clerk I/II	<u>2</u>	5/8
TOTAL	<u>11</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

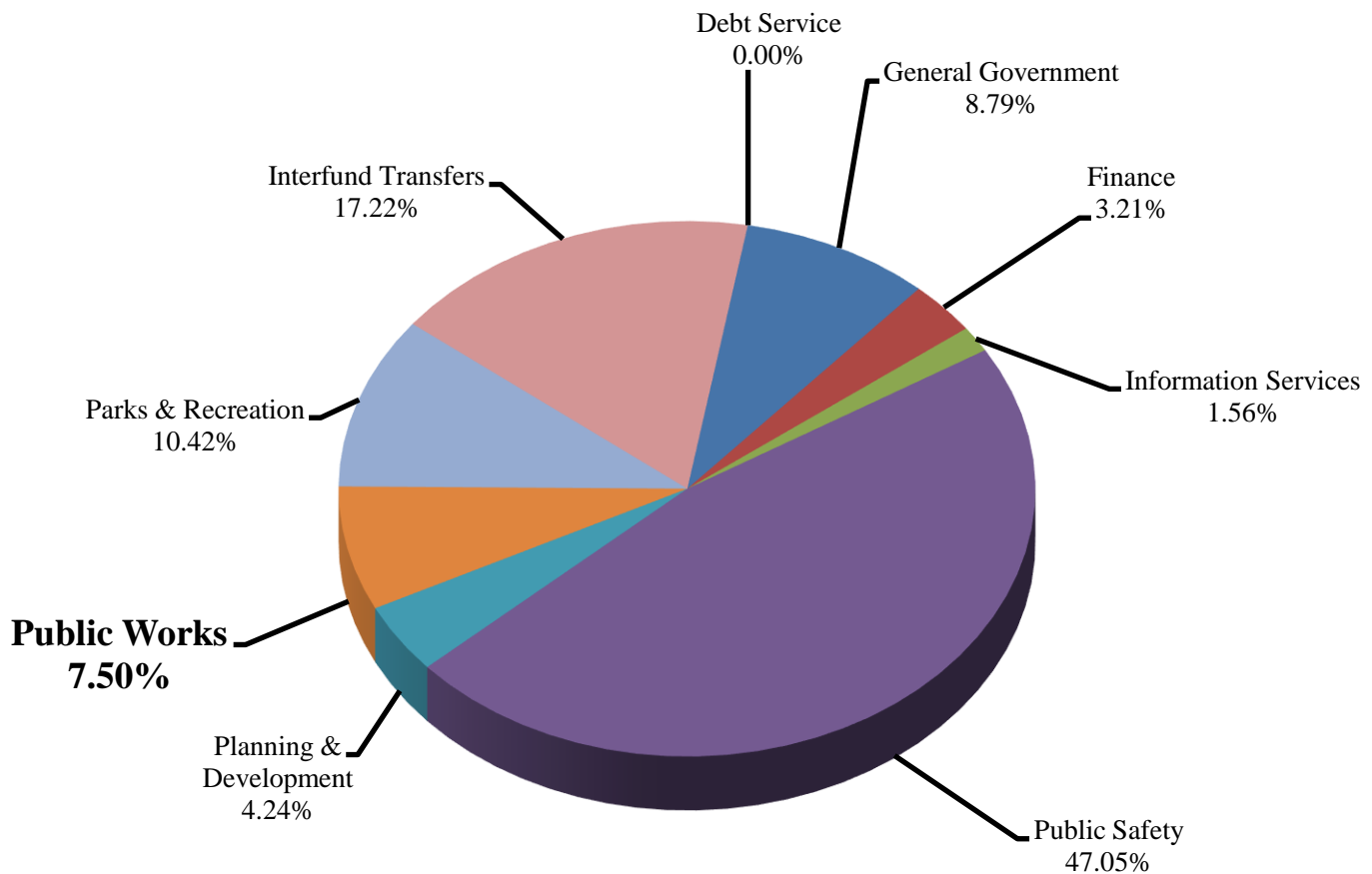
PUBLIC WORKS

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 7.50% of the overall resources appropriated in the General Fund for FY 2025.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 9.3% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2025

Regular Employees

PUBLIC WORKS DEPARTMENT

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
STREETS / DRAINAGE	26	26	34	35	35
FLEET MAINTENANCE	5	5	5	6	7
FACILITIES MAINTENANCE	<u>3</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL	<u>34</u>	<u>35</u>	<u>43</u>	<u>45</u>	<u>46</u>

A summary of expenditures for the past 3 years of this department is provided below. The total expenditures for the various divisions include all amounts required from both the General Fund, the Water and Sewer Fund, the Storm Water Fund, the Solid Waste Fund, the Beach Services Fund, and the Aquatics Center Fund to accomplish the level of services and goals of this department. The General Fund will provide \$4,618,895, Water and Sewer Fund will provide \$630,356, the Storm Water Fund will provide \$245,165, the Solid Waste Fund will provide \$208,007, the Beach Services Fund will provide \$53,645, and the Aquatic Center Fund will provide \$40,144. The overhead rate for the Streets and Drainage Division is 5% for Water and Sewer, and 5% for Storm Water. The overhead rate for the Fleet Maintenance Division is 16% for Water and Sewer, 20% for Solid Waste, and 4% for Beach Services. The overhead rate for the Facilities Maintenance Division is 25% for Water and Sewer, 4% for Solid Waste, 2% for Beach Services, and 4% for Aquatic Center. The Street Improvement Fund will provide \$950,000 for In House Capital.

SUMMARY OF EXPENDITURES

PUBLIC WORKS DEPARTMENT

DIV. NO.	DIVISION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
652	STREETS / DRAINAGE	\$ 3,621,138	\$ 4,599,315	\$ 4,570,336	\$ 4,740,313	\$ 4,903,296
832	FLEET MAINTENANCE	297,810	398,707	673,810	583,197	839,314
842	FACILITIES MAINTENANCE	<u>917,831</u>	<u>1,133,601</u>	<u>968,950</u>	<u>759,094</u>	<u>1,003,602</u>
TOTAL EXPENDITURES		<u>\$ 4,836,779</u>	<u>\$ 6,131,623</u>	<u>\$ 6,213,096</u>	<u>\$ 6,082,604</u>	<u>\$ 6,746,212</u>
PUBLIC WORKS OVERHEAD		(802,479)	(1,015,913)	(1,065,691)	(972,995)	(1,177,317)
IN HOUSE CAPITAL		<u>(212,865)</u>	<u>(272,241)</u>	<u>(750,000)</u>	<u>(750,000)</u>	<u>(950,000)</u>
NET PUBLIC WORKS		<u>\$ 3,821,435</u>	<u>\$ 4,843,469</u>	<u>\$ 4,397,405</u>	<u>\$ 4,359,609</u>	<u>\$ 4,618,895</u>

**GENERAL FUND
PUBLIC WORKS DEPARTMENT**

STREET & DRAINAGE DIVISION

Performance Benchmarks, Goals and Priorities

Departmental goals and priorities for FY 2025 Capital Improvement Projects:

- Install sidewalk along Highway 17 and along Spring Street.
- Resurface streets based on pavement condition priority ranking.
- Begin Construction on Palmetto Shores drainage improvements in the Stormwater Drainage Fund.
- Complete \$600,000 in-house street resurfacing.
- Complete \$350,000 in-house drainage improvements.
- Complete landward drainage improvements for 18th Ave. North Beach Outfall.

Departmental benchmarks, goals and priorities for FY 2025 Operations and Maintenance.

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

01-5-652 STREETS/DRAINAGE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 1,196,705	\$ 1,532,353	\$ 1,764,683	\$ 1,852,951	\$ 1,839,524
014	OVERTIME	84,191	105,410	80,000	80,000	80,000
021	FICA	86,248	107,757	132,817	139,172	138,206
022	EMPLOYEE RETIREMENT	130,451	149,083	183,596	187,500	187,400
023	EMPLOYEE INSURANCE	183,668	255,018	489,600	460,000	514,080
030	TRAINING	4,241	9,685	12,000	6,000	12,000
040	WORKERS COMPENSATION	36,647	52,188	55,340	55,340	57,586
050	AWARDS	23,372	41,288	32,300	28,500	36,750
	* SUBTOTAL PERSONNEL *	<u>1,745,523</u>	<u>2,252,782</u>	<u>2,750,336</u>	<u>2,809,463</u>	<u>2,865,546</u>
110	CLOTHING/UNIFORMS	20,942	26,888	11,000	11,000	11,000
111	MATERIALS/SUPPLIES	640,806	770,816	750,000	750,000	750,000
112	OFFICE SUPPLIES	374	574	3,000	1,500	3,000
113	PRINTING AND BINDING	39	-	2,000	500	2,000
120	COMMUNICATIONS	11,911	18,375	16,000	18,600	18,750
121	UTILITIES	678,216	672,517	695,000	685,000	695,000
130	CONTRACTUAL SERVICES	71,679	141,388	15,000	125,000	75,000
131	REPAIRS/MAINTENANCE	15,699	43,588	25,000	25,000	25,000
132	PROFESSIONAL SERVICES	767	688	2,500	2,000	2,500
140	SUBSCRIPTIONS/DUES	675	687	2,500	2,000	2,500
141	TRAVEL / BUSINESS	153	147	2,000	250	2,000
142	ADVERTISING	-	-	1,000	-	1,000
150	VEHICLE OPERATIONS	70,937	120,531	75,000	90,000	75,000
151	FUEL	69,158	113,996	110,000	110,000	115,000
152	DAMAGE CLAIMS	9,229	45,302	-	-	-
	* SUBTOTAL OPERATING *	<u>1,590,585</u>	<u>1,955,497</u>	<u>1,710,000</u>	<u>1,820,850</u>	<u>1,777,750</u>
315	BRIDGE IMPROVEMENTS	125,821	-	-	-	-
321	BUILDING IMPROVEMENTS	-	94,146	-	-	-
360	MOTOR VEHICLES	35,498	109,544	110,000	110,000	170,000
361	HEAVY EQUIPMENT	97,767	187,346	-	-	-
370	NON-MOBIL EQUIPMENT	25,944	-	-	-	90,000
	* SUBTOTAL CAPITAL *	<u>285,030</u>	<u>391,036</u>	<u>110,000</u>	<u>110,000</u>	<u>260,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 3,621,138</u>	<u>\$ 4,599,315</u>	<u>\$ 4,570,336</u>	<u>\$ 4,740,313</u>	<u>\$ 4,903,296</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	181,057	229,835	228,516	237,016	245,164
	STORM WATER FUND 5%	181,057	229,835	228,517	237,016	245,165
	**LESS OVERHEAD TOTAL **	<u>362,114</u>	<u>459,670</u>	<u>457,034</u>	<u>474,032</u>	<u>490,330</u>
LESS ALLOCATION FOR:						
	IN HOUSE CAPITAL	<u>212,865</u>	<u>272,241</u>	<u>750,000</u>	<u>750,000</u>	<u>950,000</u>
TOTAL NET GENERAL FUND		<u>\$ 3,046,159</u>	<u>\$ 3,867,404</u>	<u>\$ 3,363,302</u>	<u>\$ 3,516,281</u>	<u>\$ 3,462,966</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>	<u>Code</u>
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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 171,535	\$ 230,577	\$ 340,628	\$ 270,861	\$ 413,469
014	OVERTIME	2,209	4,840	3,000	6,000	5,000
021	FICA	11,332	15,552	24,398	22,080	29,711
022	EMPLOYEE RETIREMENT	12,807	17,530	28,361	23,533	33,725
023	EMPLOYEE INSURANCE	21,720	31,062	86,400	72,000	105,840
030	TRAINING	457	1,375	10,000	2,500	10,000
040	WORKERS COMPENSATION	5,164	5,424	6,873	6,873	8,369
050	AWARDS	1,793	3,900	6,000	4,129	8,050
	* SUBTOTAL PERSONNEL *	<u>227,017</u>	<u>310,260</u>	<u>505,660</u>	<u>407,976</u>	<u>614,164</u>
110	CLOTHING/UNIFORMS	2,865	4,158	5,000	4,500	5,000
111	MATERIALS/SUPPLIES	36,510	60,266	39,000	39,000	39,000
112	OFFICE SUPPLIES	11	219	1,000	500	1,000
113	PRINTING/BINDING	39	229	500	500	500
120	COMMUNICATIONS	3,079	2,670	4,000	3,100	4,000
130	CONTRACTUAL SERVICES	6,345	4,213	13,000	19,000	13,000
131	REPAIRS/MAINTENANCE	780	503	5,000	16,000	5,000
132	PROFESSIONAL SERVICES	73	36	-	3,000	-
140	SUBSCRIPTIONS/DUES	5,157	5,108	150	150	150
150	VEHICLE OPERATIONS	10,137	5,095	10,000	6,000	10,000
151	FUEL	3,786	4,399	7,500	6,000	7,500
152	DAMAGE CLAIMS	2,011	1,551	-	-	-
	* SUBTOTAL OPERATING *	<u>70,793</u>	<u>88,447</u>	<u>85,150</u>	<u>97,750</u>	<u>85,150</u>
321	BUILDING IMPROVEMENTS	-	-	35,000	77,471	45,000
370	NON-MOBILE EQUIPMENT	-	-	48,000	-	95,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>83,000</u>	<u>77,471</u>	<u>140,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 297,810</u>	<u>\$ 398,707</u>	<u>\$ 673,810</u>	<u>\$ 583,197</u>	<u>\$ 839,314</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 16%	47,650	63,794	107,810	93,312	134,290
	SOLID WASTE FUND 20%	59,562	79,741	134,762	116,639	167,863
	BEACH SERVICES FUND 4%	11,912	15,948	26,952	23,328	33,573
	**LESS OVERHEAD TOTAL **	<u>119,124</u>	<u>159,483</u>	<u>269,524</u>	<u>233,279</u>	<u>335,726</u>
TOTAL NET GENERAL FUND		<u>\$ 178,686</u>	<u>\$ 239,224</u>	<u>\$ 404,286</u>	<u>\$ 349,918</u>	<u>\$ 503,588</u>

DIVISION 832 FLEET MAINTENANCE

DIVISION NARRATIVE

This division provides for seven employees: a Superintendent, Fleet Maintenance, a Emergency Vehicle Mechanic, a Mechanic II, and four Mechanics.

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Superintendent, Fleet Maintenance	1	17
Emergency Vehicle Mechanic	1	TBD
Mechanic II	1	9
Mechanic	<u>4</u>	8
TOTAL	<u>7</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Truck	\$ 45,000	360
Portable Lift and Equipment	<u>95,000</u>	370
TOTAL	<u>\$ 140,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 24.6% increase is due to addition of a Emergency Vehicle Mechanic Position, and capital expenditures.

01-5-842 FACILITIES MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 187,696	\$ 234,946	\$ 274,383	\$ 227,850	\$ 277,712
014	OVERTIME	1,245	3,957	3,000	3,000	3,000
021	FICA	12,557	15,911	19,972	18,250	20,211
022	EMPLOYEE RETIREMENT	15,548	21,341	25,947	21,800	23,885
023	EMPLOYEE INSURANCE	25,689	36,213	57,600	45,000	60,480
030	TRAINING	-	40	1,000	-	1,000
040	WORKERS COMPENSATION	4,351	4,898	5,548	5,548	5,614
050	AWARDS	2,659	3,089	4,000	3,146	4,200
	* SUBTOTAL PERSONNEL *	<u>249,745</u>	<u>320,395</u>	<u>391,450</u>	<u>324,594</u>	<u>396,102</u>
110	CLOTHING/UNIFORMS	760	814	1,500	1,500	1,500
111	MATERIALS/SUPPLIES	19,837	34,268	25,000	25,000	25,000
120	COMMUNICATIONS	2,566	3,281	3,500	3,000	3,500
130	CONTRACTUAL SERVICES	241,594	302,637	220,000	30,000	250,000
131	REPAIRS/MAINTENANCE	376,022	426,685	300,000	350,000	300,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	14,892	29,461	12,000	12,000	12,000
151	FUEL	11,647	16,060	15,000	13,000	15,000
152	DAMAGE CLAIMS	768	-	-	-	-
	* SUBTOTAL OPERATING *	<u>668,086</u>	<u>813,206</u>	<u>577,500</u>	<u>434,500</u>	<u>607,500</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 917,831</u></u>	<u><u>\$ 1,133,601</u></u>	<u><u>\$ 968,950</u></u>	<u><u>\$ 759,094</u></u>	<u><u>\$ 1,003,602</u></u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	201,923	249,392	242,238	189,774	250,901
	SOLID WASTE FUND 4%	36,713	45,344	38,758	30,364	40,144
	BEACH SERVICES FUND 2%	45,892	56,680	19,379	15,182	20,072
	AQUATIC CENTER FUND 4%	36,713	45,344	38,758	30,364	40,144
	**LESS OVERHEAD TOTAL **	<u>321,241</u>	<u>396,760</u>	<u>339,133</u>	<u>265,684</u>	<u>351,261</u>
TOTAL NET GENERAL FUND		<u><u>\$ 596,590</u></u>	<u><u>\$ 736,841</u></u>	<u><u>\$ 629,817</u></u>	<u><u>\$ 493,410</u></u>	<u><u>\$ 652,341</u></u>

DIVISION 842 FACILITIES MAINTENANCE

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.6% increase is due to an increase in contractual services.

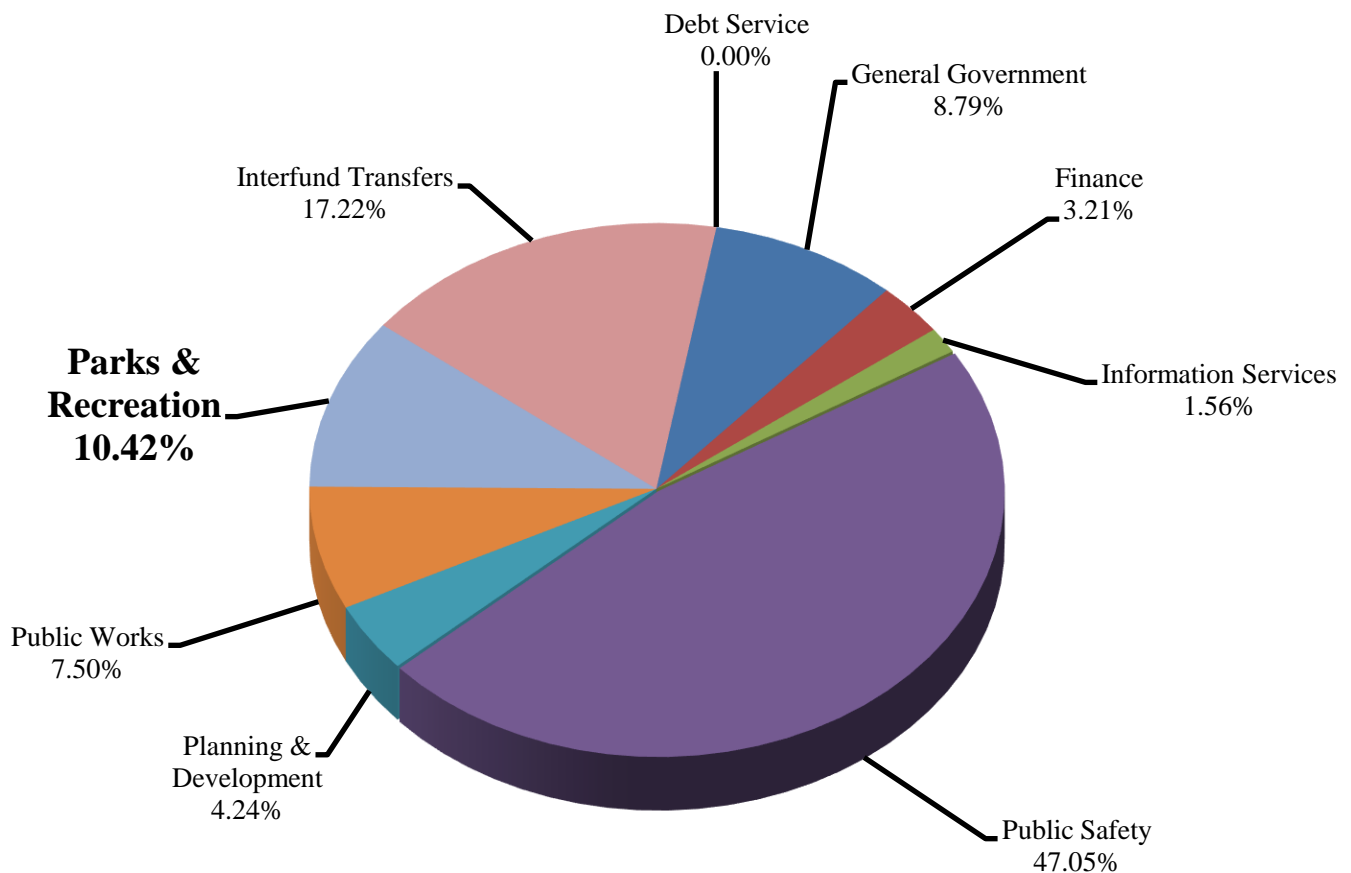
GENERAL FUND EXPENDITURES

PARKS & RECREATION

GENERAL FUND
PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department includes 8 divisions: Recreation Administration, Athletics, Programs/Events, Parks - ROW Mainenance, 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 Mvrtle Beach Aquatic & Fitness Center.

The chart below shows the portion of General Fund Expenditures allocated to the Parks and Recreation Department, which reflects 10.42% of the overall resources appropriated in the General Fund for FY 2025.



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 13.3% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2025
Regular Employees
PARKS AND RECREATION DEPARTMENT

The chart below shows the portion of General Fund Expenditures	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
RECREATION - ADMINISTRATION	5	6	5	5	4
RECREATION - ATHLETICS	6	6	6	6	6
RECREATION - PROGRAMS/EVENTS	4	3	3	3	3
PARKS - ROW MAINTENANCE	5	5	5	6	6
PARKS - PARKS & SPORTS COMPLEX	5	5	5	6	7
PARKS - LANDSCAPING	4	4	4	4	4
PARKS - PARKS & BEACH	4	4	5	5	7
PARKS - ADMINISTRATION	5	4	3	8	7
PARKS - CUSTODIAL MAINTENANCE	<u>5</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>6</u>
TOTAL	<u>43</u>	<u>42</u>	<u>42</u>	<u>50</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, Water and Sewer, Solid Waste, Beach Services, the Aquatic Center, and the NMB Enterprise Fund to accomplish the level of services and goals of this department. The General Fund will provide \$6,421,667, Water and Sewer will provide \$134,230, Solid Waste will provide \$21,477, and Beach Services will provide \$200,381, the Aquatic Center Fund will provide \$33,397, and the NMB Enterprise Fund will provide \$1,176,281. The overhead rate for the Recreation Administration Division is 30% for Beach Services and 5% for the Aquatic Center. The overhead for the Parks and Grounds Division is 40% for the NMB Enterprise Fund. The overhead rate for the Parks-Parks/Sports Complex is 60% for the NMB Enterprise Fund. The overhead rate for the Custodial Services Division is 25% for Water and Sewer, 4% for Solid Waste, 2% for Beach Services, and 4% for the Aquatics Center. The Parks and Grounds Fund will provide \$50,000 for In House Capital.

SUMMARY OF EXPENDITURES
PARKS AND RECREATION DEPARTMENT

DIV. NO.	DIVISION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
741	RECREATION - ADMINISTRATION	\$ 651,349	\$ 714,232	\$ 705,176	\$ 776,561	\$ 667,937
742	RECREATION - ATHLETICS	787,668	978,442	1,134,661	1,071,226	1,070,564
743	RECREATION - PROGRAMS/EVENTS	840,379	897,550	921,757	866,585	924,602
750	PARKS-ROW MAINTENANCE	577,659	970,357	653,840	626,877	870,734
751	PARKS - PARKS & SPORTS COMPLEX	900,237	990,632	1,129,288	1,154,310	1,297,310
752	PARKS - LANDSCAPING	433,726	624,083	540,466	489,588	635,913
753	PARKS - PARKS & BEACH	738,917	666,630	930,425	994,479	1,070,932
754	PARKS - ADMINISTRATION	740,576	794,040	1,111,866	1,051,033	994,737
755	PARKS - CUSTODIANS	<u>417,604</u>	<u>431,646</u>	<u>491,782</u>	<u>515,742</u>	<u>536,919</u>
TOTAL EXPENDITURES		<u>\$ 6,088,115</u>	<u>\$ 7,067,612</u>	<u>\$7,619,261</u>	<u>\$ 7,546,401</u>	<u>\$8,069,648</u>
RECREATION OVERHEAD		(1,284,592)	(1,313,052)	(1,541,255)	(1,540,293)	(1,597,981)
IN HOUSE CAPITAL		-	-	(50,000)	(50,000)	(50,000)
NET PARKS AND RECREATION		<u>\$ 4,803,523</u>	<u>\$ 5,754,560</u>	<u>\$6,028,006</u>	<u>\$ 5,956,108</u>	<u>\$6,421,667</u>

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

Performance Benchmarks, Goals and Priorities

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

- Monitor construction of Park and Sports Complex expansions with a projected opening date of Fall 2025
- Complete all design work and permitting for 8-16 court pickleball complex in order to solicit bids for
- 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 2025:

- 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 youth and adult pickleball leagues.
- Increase enrollment of summer sports camps hosted in conjunction with NMB High School by 10%.
- Coordinate to host two new summer sports camps such as wrestling and track and field.

01-5-741 RECREATION (ADMINISTRATION)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 430,958	\$ 449,229	\$ 401,968	\$ 464,493	\$ 373,733
012	SALARY, PART-TIME	22,813	26,566	33,200	18,000	32,000
014	OVERTIME	1,199	416	-	1,000	-
015	SPECIAL ALLOWANCE	5,400	5,550	5,400	6,000	6,000
021	FICA	31,143	31,873	31,721	31,000	29,645
022	EMPLOYEE RETIREMENT	52,238	49,579	46,614	46,611	44,351
023	EMPLOYEE INSURANCE	31,127	30,619	72,000	72,000	60,480
030	TRAINING	32	-	1,000	500	1,000
040	WORKERS COMPENSATION	4,701	4,325	4,352	4,352	4,057
050	AWARDS	4,431	4,702	4,875	4,975	4,600
	* SUBTOTAL PERSONNEL *	<u>584,042</u>	<u>602,859</u>	<u>601,130</u>	<u>648,931</u>	<u>555,866</u>
110	CLOTHING/UNIFORMS	54	-	400	200	400
111	MATERIALS/SUPPLIES	5,120	12,988	8,800	11,400	11,400
112	OFFICE SUPPLIES	886	1,584	5,300	3,000	5,300
113	PRINTING/BINDING	-	-	34,742	34,742	34,742
120	COMMUNICATIONS	30,380	37,482	20,000	20,000	20,000
130	CONTRACTUAL SERVICES	13,192	13,947	17,229	17,000	17,229
131	REPAIRS/MAINTENANCE	5,514	203	4,500	2,000	4,500
132	PROFESSIONAL SERVICES	1,250	29,032	1,000	1,000	1,000
133	CREDIT CARD FEES	10,575	15,781	10,575	15,000	16,000
140	SUBSCRIPTIONS/DUES	201	269	500	300	500
141	TRAVEL / BUSINESS	99	87	1,000	100	1,000
150	VEHICLE OPERATIONS	36	-	-	-	-
	* SUBTOTAL OPERATING *	<u>67,307</u>	<u>111,373</u>	<u>104,046</u>	<u>104,742</u>	<u>112,071</u>
370	BUILDING IMPROVEMENT	-	-	-	22,888	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,888</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 651,349</u>	<u>\$ 714,232</u>	<u>\$ 705,176</u>	<u>\$ 776,561</u>	<u>\$ 667,937</u>
LESS OVERHEAD ALLOCATION TO:						
	BEACH SERVICES FUND 30%	195,405	214,270	211,553	232,968	200,381
	AQUATIC CENTER FUND 5%	32,567	35,712	35,259	38,828	33,397
	**LESS OVERHEAD TOTAL **	<u>227,972</u>	<u>249,981</u>	<u>246,812</u>	<u>271,796</u>	<u>233,778</u>
TOTAL NET GENERAL FUND		<u>\$ 423,377</u>	<u>\$ 464,251</u>	<u>\$ 458,364</u>	<u>\$ 504,765</u>	<u>\$ 434,159</u>

DIVISION 741 RECREATION (ADMINISTRATION)

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Parks & Recreation Director	1	24
Operations Manager - Beach Services & Concessions	1	18
Community Center Manager	1	10
Secretary/Receptionist	<u>1</u>	2
TOTAL	<u>4</u>	

BUDGET ANALYSIS

This division provides for a decreased level of service from the previous year's budget. The 5.3% decrease is due to a reduction in personnel costs.

01-5-742 RECREATION (ATHLETICS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 260,597	\$ 241,133	\$ 366,674	\$ 258,003	\$ 379,372
012	SALARY, PART-TIME	141,504	161,511	135,000	155,000	152,000
014	OVERTIME	12	605	500	500	500
021	FICA	28,295	28,708	35,654	30,186	37,763
022	EMPLOYEE RETIREMENT	26,730	20,828	32,061	35,000	33,490
023	EMPLOYEE INSURANCE	36,163	43,551	86,400	75,000	90,720
030	TRAINING	64	1,751	5,000	4,000	5,000
040	WORKERS COMPENSATION	4,090	4,636	5,022	4,636	5,319
050	AWARDS	2,685	3,025	5,850	2,921	6,900
	* SUBTOTAL PERSONNEL *	<u>500,140</u>	<u>505,748</u>	<u>672,161</u>	<u>565,246</u>	<u>711,064</u>
110	CLOTHING/UNIFORMS	4,280	1,731	2,000	3,000	2,000
111	MATERIALS/SUPPLIES	107,205	158,797	115,000	115,000	120,500
112	OFFICE SUPPLIES	697	653	1,000	1,000	1,000
113	PRINTING/BINDING	275	64	250	250	250
120	COMMUNICATIONS	3,748	3,386	4,500	4,500	4,500
130	CONTRACTUAL SERVICES	70,719	89,810	85,000	85,000	85,000
131	REPAIRS/MAINTENANCE	472	92,235	60,000	60,000	30,000
132	PROFESSIONAL SERVICES	166	94	-	30	-
140	SUBSCRIPTIONS/DUES	4,278	3,692	5,000	4,500	5,000
141	TRAVEL / BUSINESS	74,211	94,995	105,000	95,000	105,000
142	ADVERTISING	1,800	2,020	-	-	-
150	VEHICLE OPERATIONS	3,495	4,762	1,500	16,000	3,000
151	FUEL	3,373	1,231	3,250	1,700	3,250
152	DAMAGE CLAIMS	12,809	-	-	-	-
	* SUBTOTAL OPERATING *	<u>287,528</u>	<u>453,470</u>	<u>382,500</u>	<u>385,980</u>	<u>359,500</u>
360	MOTOR VEHICLES	-	-	-	40,000	-
370	NON-MOBIL EQUIPMENT	-	19,224	80,000	80,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>19,224</u>	<u>80,000</u>	<u>120,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 787,668</u>	<u>\$ 978,442</u>	<u>\$ 1,134,661</u>	<u>\$ 1,071,226</u>	<u>\$ 1,070,564</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>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 5.6% decrease is due to a reduction in capital expenditures.

01-5-743 RECREATION (PROGRAMS/EVENTS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 194,398	\$ 185,757	\$ 183,974	\$ 192,431	\$ 192,220
012	SALARY, PART-TIME	31,073	54,271	44,850	44,850	44,850
014	OVERTIME	1,908	1,271	500	1,500	500
021	FICA	16,016	16,807	16,511	17,084	17,105
022	EMPLOYEE RETIREMENT	18,823	16,097	18,767	20,500	16,829
023	EMPLOYEE INSURANCE	22,751	23,319	43,200	43,200	45,360
030	TRAINING	596	-	4,200	3,000	4,200
040	WORKERS COMPENSATION	2,518	2,047	2,293	2,293	2,376
050	AWARDS	3,443	6,246	3,900	3,862	4,600
	* SUBTOTAL PERSONNEL *	<u>291,526</u>	<u>305,815</u>	<u>318,195</u>	<u>328,720</u>	<u>328,040</u>
110	CLOTHING/UNIFORMS	242	169	1,100	500	1,100
111	MATERIALS/SUPPLIES	51,101	56,045	93,000	75,000	93,000
113	PRINTING/BINDING	286	103	450	-	450
117	RESALE ITEMS	-	3,275	-	-	-
118	CLEANING SUPPLIES	12,175	9,387	10,500	10,500	10,500
120	COMMUNICATIONS	3,318	2,765	5,712	3,000	5,712
130	CONTRACTUAL SERVICES	276,238	277,734	348,000	320,000	320,000
131	REPAIRS/MAINTENANCE	84,746	2,042	-	5,415	10,000
132	PROFESSIONAL SERVICES	43	36	-	-	-
133	CLEAN CITY COMMITTEE	10,403	25,180	20,000	15,000	20,000
136	MUSEUM	15,571	140,110	30,000	30,000	30,000
140	SUBSCRIPTIONS/DUES	2,741	1,896	3,000	2,800	3,000
141	TRAVEL / BUSINESS	848	23	2,800	850	2,800
142	ADVERTISING	74,910	68,240	84,500	70,000	80,000
150	VEHICLE OPERATIONS	2,407	2,001	2,000	2,000	2,000
151	FUEL	1,918	2,729	2,500	2,800	3,000
152	DAMAGE CLAIMS	11,906	-	-	-	-
	* SUBTOTAL OPERATING *	<u>548,853</u>	<u>591,735</u>	<u>603,562</u>	<u>537,865</u>	<u>581,562</u>
370	NON-MOBILE EQUIPMENT	-	-	-	-	15,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
	** TOTAL EXPENDITURES **	<u><u>\$ 840,379</u></u>	<u><u>\$ 897,550</u></u>	<u><u>\$ 921,757</u></u>	<u><u>\$ 866,585</u></u>	<u><u>\$ 924,602</u></u>

DIVISION 743 RECREATION (PROGRAMS/EVENTS)

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

01-5-750 PARKS-ROW MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 227,863	\$ 203,694	\$ 274,211	\$ 229,145	\$ 275,832
012	SALARY, PART-TIME	24,744	24,729	-	-	-
014	OVERTIME	2,896	8,064	5,000	5,000	5,000
021	FICA	17,076	15,343	20,382	17,093	20,501
022	EMPLOYEE RETIREMENT	22,006	21,489	26,991	24,351	23,110
023	EMPLOYEE INSURANCE	37,937	39,656	86,400	86,400	90,720
030	TRAINING	4,037	2,150	4,500	3,000	5,700
040	WORKERS COMPENSATION	5,779	6,643	6,981	6,981	7,021
050	AWARDS	6,640	6,144	4,875	4,730	5,750
	* SUBTOTAL PERSONNEL *	<u>348,978</u>	<u>327,912</u>	<u>429,340</u>	<u>376,700</u>	<u>433,634</u>
110	CLOTHING/UNIFORMS	4,404	4,782	6,000	5,000	4,300
111	MATERIALS/SUPPLIES	38,563	32,010	32,600	32,600	44,650
120	COMMUNICATIONS	1,533	1,139	1,400	1,500	1,400
130	CONTRACTUAL SERVICES	76,538	118,174	113,200	113,200	125,450
131	REPAIRS/MAINTENANCE	2,723	2,658	5,500	3,000	5,500
132	PROFESSIONAL SERVICES	50	18	-	50	-
133	TREE CITY COMMITTEE	763	793	3,000	1,500	3,000
140	SUBSCRIPTIONS/DUES	525	165	800	525	800
150	VEHICLE OPERATIONS	51,508	75,374	42,000	42,000	57,500
151	FUEL	18,953	17,702	20,000	20,000	22,000
152	DAMAGE CLAIMS	-	5,216	-	-	-
	* SUBTOTAL OPERATING *	<u>195,560</u>	<u>258,031</u>	<u>224,500</u>	<u>219,375</u>	<u>264,600</u>
360	MOTOR VEHICLES	33,121	57,029	-	-	100,000
361	HEAVY EQUIPMENT	-	327,385	-	30,802	72,500
	* SUBTOTAL CAPITAL *	<u>33,121</u>	<u>384,414</u>	<u>-</u>	<u>30,802</u>	<u>172,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 577,659</u>	<u>\$ 970,357</u>	<u>\$ 653,840</u>	<u>\$ 626,877</u>	<u>\$ 870,734</u>

DIVISION 750 PARKS- ROW MAINTENANCE

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Vehicles	\$ 100,000	360
Mulching Head	30,000	361
Mower	<u>42,500</u>	361
TOTAL	<u>\$ 172,500</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 33.2% increase in this division is due to capital expenditures.

01-5-751 PARKS- PARKS / SPORTS COMPLEX

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 299,988	\$ 313,128	\$ 354,058	\$ 394,591	\$ 415,960
012	SALARY, PART-TIME	75,865	96,739	120,283	100,000	125,467
014	OVERTIME	3,360	3,408	6,438	4,500	6,438
021	FICA	25,160	27,257	35,097	36,000	39,994
022	EMPLOYEE RETIREMENT	27,580	29,049	35,688	36,500	42,222
023	EMPLOYEE INSURANCE	32,434	35,425	86,400	86,400	90,720
030	TRAINING	2,914	3,809	4,350	4,350	6,200
040	WORKERS COMPENSATION	9,564	10,698	12,019	12,019	13,697
050	AWARDS	4,339	7,719	5,850	9,140	6,900
	* SUBTOTAL PERSONNEL *	<u>481,204</u>	<u>527,232</u>	<u>660,183</u>	<u>683,500</u>	<u>747,598</u>
110	CLOTHING/UNIFORMS	3,472	3,453	7,000	6,000	7,000
111	MATERIALS/SUPPLIES	187,280	251,181	257,250	255,000	272,520
112	OFFICE SUPPLIES	-	-	80	-	80
120	COMMUNICATIONS	1,051	1,472	2,000	1,500	2,000
130	CONTRACTUAL SERVICES	27,421	11,850	37,325	42,000	40,000
131	REPAIRS/MAINTENANCE	55,402	24,256	23,150	22,000	25,950
132	PROFESSIONAL SERVICES	30	7	-	-	-
140	SUBSCRIPTIONS/DUES	460	13,495	600	6,616	600
150	VEHICLE OPERATIONS	47,673	55,902	44,700	44,700	53,000
151	FUEL	31,309	36,262	38,500	38,500	32,562
	* SUBTOTAL OPERATING *	<u>354,098</u>	<u>397,878</u>	<u>410,605</u>	<u>416,316</u>	<u>433,712</u>
360	MOTOR VEHICLES					59,000
361	HEAVY EQUIPMENT	64,935	65,522	58,500	54,494	57,000
	* SUBTOTAL CAPITAL *	<u>64,935</u>	<u>65,522</u>	<u>58,500</u>	<u>54,494</u>	<u>116,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 900,237</u>	<u>\$ 990,632</u>	<u>\$ 1,129,288</u>	<u>\$ 1,154,310</u>	<u>\$ 1,297,310</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 60%	540,141	594,379	677,573	667,573	778,386
	**LESS OVERHEAD TOTAL **	<u>540,141</u>	<u>594,379</u>	<u>677,573</u>	<u>667,573</u>	<u>778,386</u>
TOTAL NET GENERAL FUND		<u>\$ 360,096</u>	<u>\$ 396,253</u>	<u>\$ 451,715</u>	<u>\$ 486,737</u>	<u>\$ 518,924</u>

DIVISION 751 PARKS- PARKS / SPORTS COMPLEX

DIVISION NARRATIVE

This division provides for seven full-time employees, one Crew Leader II, one Mechanic, one Heavy Equipment Operator, three Landscape Techs, and one custodian. These individual are responsible for managing and maintaining the NMB Park and Sports Complex and Champion's Boulevard.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader II	1	9
Mechanic	1	8
Heavy Equipment Operator (HEO)	1	6
Landscape Tech	3	4
Custodian	<u>1</u>	1
TOTAL	<u>7</u>	

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Truck	\$ 59,000	360
Mower	<u>57,000</u>	361
TOTAL	<u>\$ 116,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 14.9% increase is due to capital expenditures and the addition of a Custodian position.

01-5-752 PARKS- LANDSCAPING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 207,253	\$ 187,357	\$ 192,579	\$ 170,912	\$ 206,576
012	SALARY, PART-TIME	29,272	65,321	61,000	61,000	65,000
014	OVERTIME	1,327	2,614	4,936	4,936	4,936
021	FICA	16,069	17,710	18,096	16,816	19,356
022	EMPLOYEE RETIREMENT	18,590	18,932	19,427	19,400	21,012
023	EMPLOYEE INSURANCE	41,021	42,253	43,200	43,200	60,480
030	TRAINING	1,254	1,967	6,000	1,500	3,400
040	WORKERS COMPENSATION	5,187	5,674	6,463	6,463	6,913
050	AWARDS	4,793	4,239	3,900	3,578	4,600
	* SUBTOTAL PERSONNEL *	<u>324,766</u>	<u>346,067</u>	<u>355,601</u>	<u>327,805</u>	<u>392,273</u>
110	CLOTHING/UNIFORMS	4,094	2,928	4,200	4,200	5,475
111	MATERIALS/SUPPLIES	63,197	71,064	96,000	75,000	107,000
120	COMMUNICATIONS	903	1,074	1,300	1,000	1,300
130	CONTRACTUAL SERVICES	5,094	47,310	25,000	25,000	35,000
131	REPAIRS/MAINTENANCE	11,356	234	6,500	4,000	6,500
132	PROFESSIONAL SERVICES	76	115	500	400	500
140	SUBSCRIPTIONS/DUES	30	-	465	30	465
150	VEHICLE OPERATIONS	12,362	19,358	15,000	15,000	17,500
151	FUEL	11,848	17,552	17,900	17,500	17,900
152	DAMAGE CLAIMS	-	-	-	1,653	-
	* SUBTOTAL OPERATING *	<u>108,960</u>	<u>159,635</u>	<u>166,865</u>	<u>143,783</u>	<u>191,640</u>
360	MOTOR VEHICLES	-	80,860	-	-	40,000
361	HEAVY EQUIPMENT	-	37,521	18,000	18,000	12,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>118,381</u>	<u>18,000</u>	<u>18,000</u>	<u>52,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 433,726</u>	<u>\$ 624,083</u>	<u>\$ 540,466</u>	<u>\$ 489,588</u>	<u>\$ 635,913</u>

DIVISION 752 PARKS-LANDSCAPING

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Truck	\$ 40,000	360
Mower	<u>12,000</u>	361
TOTAL	<u>\$ 52,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 17.7% increase is due to capital expenditures.

01-5-753 PARKS-PARKS & BEACH

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 204,446	\$ 295,731	\$ 239,331	\$ 340,577	\$ 351,069
012	SALARY, PART-TIME	48,908	26,684	52,750	26,000	55,000
014	OVERTIME	5,676	11,548	1,500	1,500	1,500
021	FICA	17,478	21,732	20,844	26,870	28,937
022	EMPLOYEE RETIREMENT	20,878	27,658	26,527	26,500	33,994
023	EMPLOYEE INSURANCE	25,897	30,690	72,000	72,000	105,840
030	TRAINING	1,270	2,725	4,000	2,000	5,700
040	WORKERS COMPENSATION	5,258	6,406	7,340	7,340	10,189
050	AWARDS	3,303	7,033	4,875	4,593	5,750
	* SUBTOTAL PERSONNEL *	<u>333,114</u>	<u>430,207</u>	<u>429,167</u>	<u>507,380</u>	<u>597,979</u>
110	CLOTHING/UNIFORMS	3,535	3,562	5,175	6,000	6,000
111	MATERIALS/SUPPLIES	112,050	99,569	102,418	102,000	119,288
120	COMMUNICATIONS	1,002	1,074	1,350	1,200	1,350
130	CONTRACTUAL SERVICES	109,659	89,788	146,815	125,000	146,815
131	REPAIRS/MAINTENANCE	74,062	3,253	65,000	50,000	65,000
132	PROFESSIONAL SERVICES	13	54	-	9,869	-
140	SUBSCRIPTIONS/DUES	30	-	500	30	500
150	VEHICLE OPERATIONS	31,610	24,226	15,000	30,000	20,000
151	FUEL	16,323	14,897	20,000	18,000	20,000
	* SUBTOTAL OPERATING *	<u>348,284</u>	<u>236,423</u>	<u>356,258</u>	<u>342,099</u>	<u>378,953</u>
302	PARK IMPROVEMENTS	-	-	100,000	100,000	-
360	MOTOR VEHICLES	35,252	-	-	-	94,000
361	HEAVY EQUIPMENT	22,267	-	45,000	45,000	-
	* SUBTOTAL CAPITAL *	<u>57,519</u>	<u>-</u>	<u>145,000</u>	<u>145,000</u>	<u>94,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 738,917</u>	<u>\$ 666,630</u>	<u>\$ 930,425</u>	<u>\$ 994,479</u>	<u>\$ 1,070,932</u>

DIVISION 753 PARKS & BEACH

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Trucks (2)	\$ <u>94,000</u>	360
TOTAL	\$ <u>94,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 15.1% increase is due to capital expenditures and the addition of a Custodian position.

01-5-754 PARKS AND GROUNDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 364,700	\$ 373,286	\$ 438,844	\$ 390,576	\$ 441,007
012	SALARY, PART-TIME	174,975	187,706	200,000	200,000	214,500
014	OVERTIME	5,297	5,463	9,000	9,000	6,750
021	FICA	38,061	39,872	47,293	43,769	48,345
022	EMPLOYEE RETIREMENT	33,745	37,090	46,083	43,953	51,189
023	EMPLOYEE INSURANCE	56,288	57,015	115,200	105,200	105,840
030	TRAINING	7,412	7,336	14,500	12,000	12,500
040	WORKERS COMPENSATION	10,385	11,587	16,196	16,196	16,556
050	AWARDS	4,796	8,844	7,800	7,800	9,200
	* SUBTOTAL PERSONNEL *	<u>695,659</u>	<u>728,199</u>	<u>894,916</u>	<u>828,494</u>	<u>905,887</u>
110	CLOTHING/UNIFORMS	5,660	9,458	13,600	10,000	13,600
111	MATERIALS/SUPPLIES	10,781	31,424	47,000	40,000	35,000
112	OFFICE SUPPLIES	-	98	1,000	1,000	1,000
113	PRINTING/BINDING	-	-	1,250	-	1,250
120	COMMUNICATIONS	3,269	3,890	4,000	4,000	4,000
130	CONTRACTUAL SERVICES	2,196	-	3,000	14,938	4,000
131	REPAIRS/MAINTENANCE	472	1,374	2,500	2,000	2,500
132	PROFESSIONAL SERVICES	59	109	-	-	-
140	SUBSCRIPTIONS/DUES	266	1,919	2,600	2,600	1,500
142	ADVERTISING	-	95	-	-	-
150	VEHICLE OPERATIONS	8,434	7,262	7,000	12,000	12,000
151	FUEL	13,780	9,662	14,000	14,000	14,000
152	DAMAGE CLAIMS	-	550	-	2,048	-
	* SUBTOTAL OPERATING *	<u>44,917</u>	<u>65,841</u>	<u>95,950</u>	<u>102,586</u>	<u>88,850</u>
360	MOTOR VEHICLES	-	-	98,000	98,000	-
361	HEAVY EQUIPMENT	-	-	23,000	21,953	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>121,000</u>	<u>119,953</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 740,576</u>	<u>\$ 794,040</u>	<u>\$ 1,111,866</u>	<u>\$ 1,051,033</u>	<u>\$ 994,737</u>
LESS OVERHEAD ALLOCATION TO:						
	NMB ENTERPRISE FUND 40%	<u>370,288</u>	<u>317,616</u>	<u>444,746</u>	<u>420,413</u>	<u>397,895</u>
	**LESS OVERHEAD TOTAL **	<u>370,288</u>	<u>317,616</u>	<u>444,746</u>	<u>420,413</u>	<u>397,895</u>
LESS ALLOCATION FOR:						
	DIRECT COSTS TO NMB ENT. FUND	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
	TOTAL NET GENERAL FUND	<u>\$ 370,288</u>	<u>\$ 476,424</u>	<u>\$ 617,120</u>	<u>\$ 580,620</u>	<u>\$ 546,842</u>

DIVISION 754 PARKS AND GROUNDS

DIVISION NARRATIVE

This division provides for seven full-time employees: a Assistant Parks & Recreation Director, a Parks & Public Grounds Manager, a Crew Leader I, and four 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>
Assistant Parks & Recreation Director	1	21
Parks & Public Grounds Manager	1	11
Crew Leader I	1	7
Special Events Tech I	<u>4</u>	4
TOTAL	<u>7</u>	

BUDGET ANALYSIS

This division provides for an decreased level of service from the previous year's budget. The 11.4% decrease in this division is due to a reduction in capital expenditures and the transfer of one Special Events Tech I position.

01-5-755 CUSTODIAL SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 236,308	\$ 235,113	\$ 250,019	\$ 277,090	\$ 254,219
012	SALARY, PART-TIME	-	-	-	4,000	18,300
014	OVERTIME	3,934	5,013	5,000	5,000	5,000
021	FICA	15,795	15,002	18,361	18,300	19,981
022	EMPLOYEE RETIREMENT	23,116	21,401	24,700	24,500	27,129
023	EMPLOYEE INSURANCE	44,397	58,293	100,800	100,800	105,840
030	TRAINING	37	-	3,500	3,500	1,500
040	WORKERS COMPENSATION	4,502	4,395	5,102	5,102	5,550
050	AWARDS	4,702	4,681	5,250	5,250	6,300
	* SUBTOTAL PERSONNEL *	<u>332,791</u>	<u>343,898</u>	<u>412,732</u>	<u>443,542</u>	<u>443,819</u>
110	CLOTHING/UNIFORMS	5,172	5,254	5,150	5,000	6,100
111	MATERIALS/SUPPLIES	65,957	74,669	42,700	42,000	65,000
120	COMMUNICATIONS	1,077	1,074	2,000	1,300	2,000
130	CONTRACTUAL SERVICES	6,688	84	7,500	5,000	8,800
131	REPAIRS/MAINTENANCE	556	65	2,000	500	2,000
132	PROFESSIONAL SERVICES	13	-	-	-	-
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	861	1,856	2,000	1,500	4,000
151	FUEL	4,489	4,746	5,000	4,400	5,000
	* SUBTOTAL OPERATING *	<u>84,813</u>	<u>87,748</u>	<u>66,550</u>	<u>59,700</u>	<u>93,100</u>
361	HEAVY EQUIPMENT	-	-	12,500	12,500	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>12,500</u>	<u>12,500</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 417,604</u>	<u>\$ 431,646</u>	<u>\$ 491,782</u>	<u>\$ 515,742</u>	<u>\$ 536,919</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	89,756	89,756	122,946	80,179	134,230
	SOLID WASTE FUND 4%	14,361	14,361	19,671	12,829	21,477
	BEACH SERVICES FUND 2%	7,181	7,181	9,836	6,414	10,738
	AQUATIC CENTER FUND 4%	14,361	14,361	19,671	12,829	21,477
	**LESS OVERHEAD TOTAL **	<u>146,191</u>	<u>151,076</u>	<u>172,124</u>	<u>180,511</u>	<u>187,922</u>
	TOTAL NET GENERAL FUND	<u>\$ 271,413</u>	<u>\$ 280,570</u>	<u>\$ 319,658</u>	<u>\$ 335,231</u>	<u>\$ 348,997</u>

DIVISION 755 CUSTODIAL SERVICES

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Crew Leader I	1	7
Custodian	<u>5</u>	1
TOTAL	<u>6</u>	

BUDGET ANALYSIS

This division provides for an decreased level of service from the previous year's budget. The 9.2% increase is due to growth in personnel costs and materials and supplies expenditures.

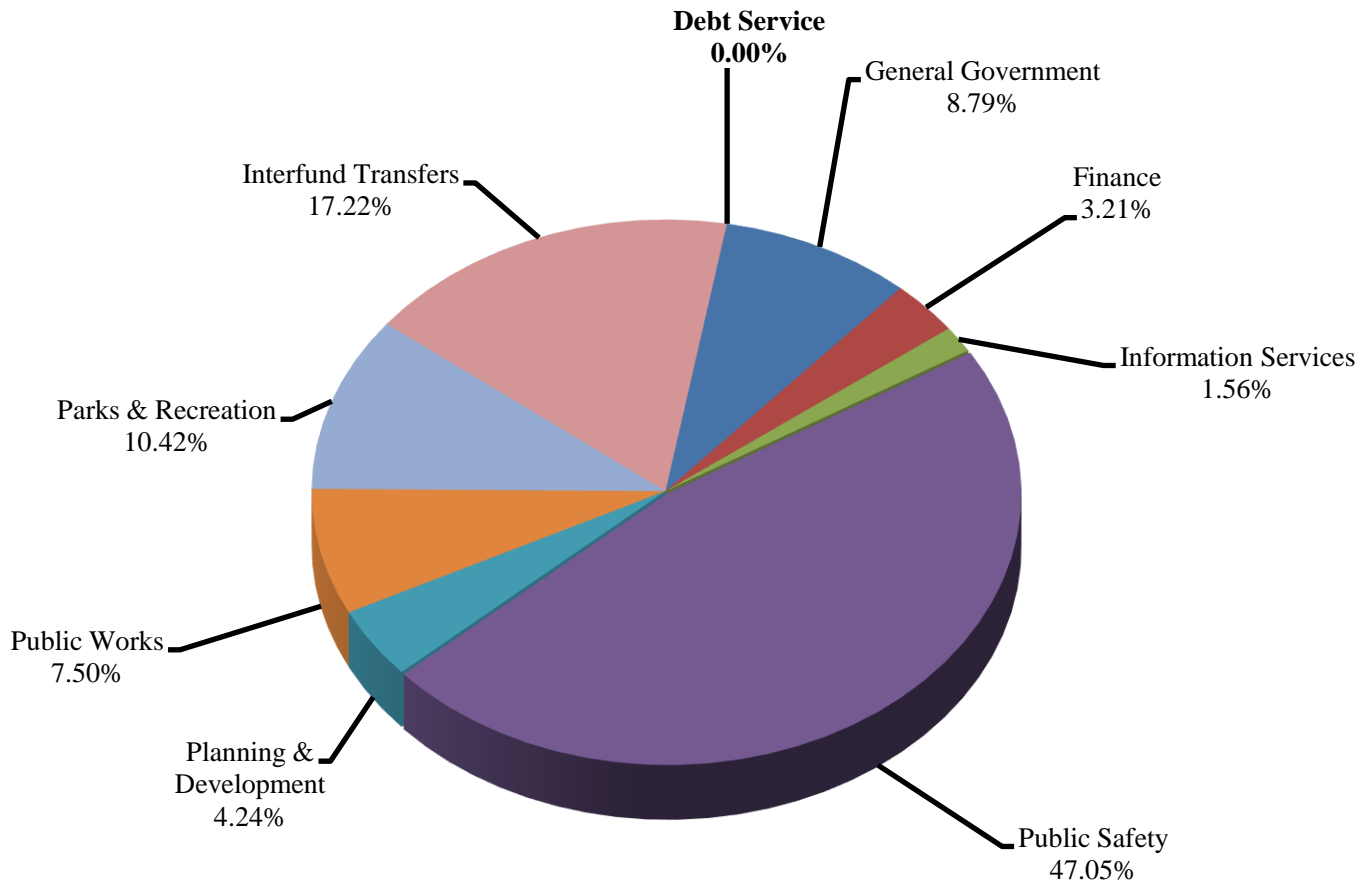
GENERAL FUND EXPENDITURES

DEBT SERVICE and OTHER FINANCING USES

GENERAL FUND
DEBT SERVICE DEPARTMENT

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

The chart below shows the portion of General Fund Expenditures allocated to the Debt Service Department, which reflects 0.00% of the overall resources appropriated in the General Fund for FY 2025.



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, 2025
01-5-911 DEBT SERVICE
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
410	DEBT/PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -
415	DEBT/INTEREST	-	-	-	-	-
420	AGENTS FEES	<u>1,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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 2025 that will include funding for the park expansion..

This bond issue is estimated at \$27,000,000.

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

COMPUTATION OF LEGAL DEBT MARGIN

JULY 1, 2023

ASSESSED VALUATION	<u>\$554,583,333</u>
Maximum General Obligation Debt Limit to 8% of Total Assessed Valuation	<u>\$44,366,667</u>
Outstanding Bonds Chargeable to Debt Limit	<u>\$0</u>
LEGAL DEBT LIMIT MARGIN - JULY 1, 2024	<u><u>\$44,366,667</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, 2024.

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 \$27,000,000 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 2025 is primarily for the purpose of lowering the borrowing costs for the park expansion and in future years will cover debt service on the park.

The transfer to the Capital Improvement Fund for FY 2025 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, 2025
01-5-915 OTHER FINANCING USES
DETAIL OF EXPENDITURES

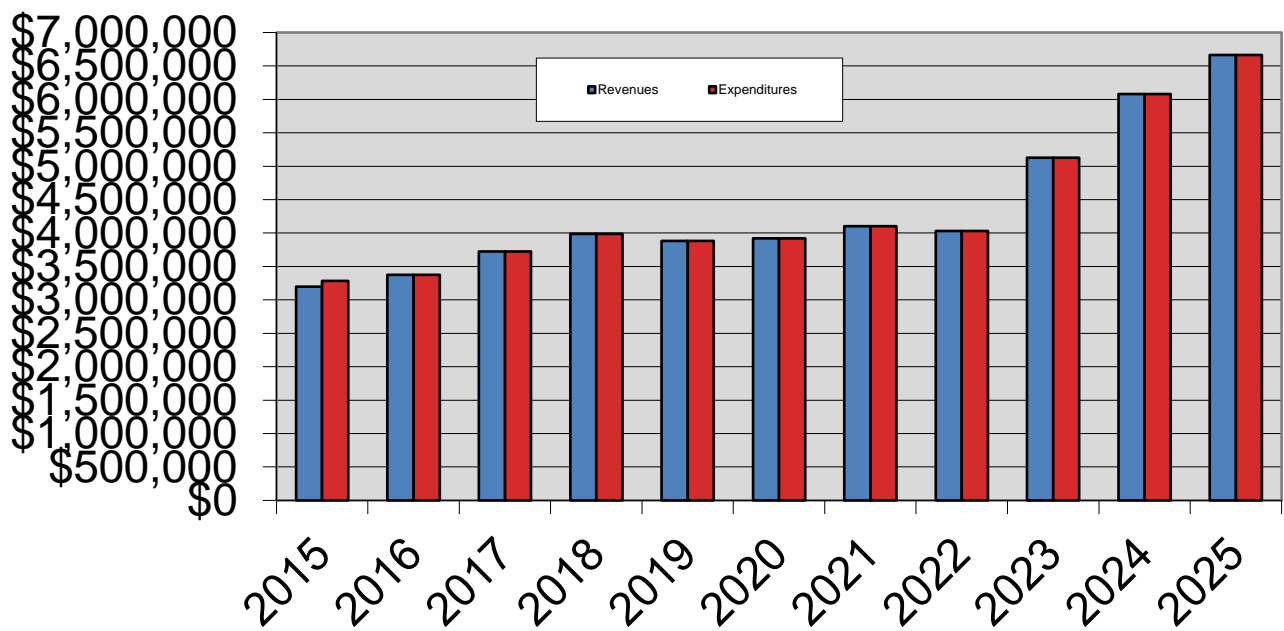
CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
001	General Fund Contingency	\$ -	\$ -	\$ 1,157,225	\$ -	\$ 2,650,000
707	Transfer to Park Impr. Fund	3,680,000	3,680,000	3,750,000	3,710,000	3,815,000
708	Transfer to Capital Impr. Fund	2,750,000	2,750,000	2,900,000	2,900,000	2,900,000
709	Transfer to Street Impr. Fund	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
711	Transfer to Pension Trust Fund	44,197	44,197	45,000	45,000	45,000
719	Transfer to Insurance Reserve Fur	2,000,000		-	-	-
718	Transfer to NMB Enter. Fund	-	-	-	-	-
TOTAL OTHER FINANCING USES		<u>\$ 9,674,197</u>	<u>\$ 7,674,197</u>	<u>\$ 9,052,225</u>	<u>\$ 7,855,000</u>	<u>\$ 10,610,000</u>

ACCOMMODATIONS TAX FUND

ACCOMMODATIONS TAX FUND

The Accommodations Tax Fund accounts for the City's share of the 2% additional sales tax levied on the rental of transient accommodations. Use of the revenues is restricted to the promotion of tourism (at least 30%) and other tourist-related activities.

REVENUES AND EXPENDITURES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS



For FY 2025 the City of North Myrtle Beach has budgeted an increase in Accommodations Tax receipts.

The budget for FY 2025 is balanced with \$6,664,250 for revenue and \$6,664,250 for expenditures. The above table summarizes the budgeted revenue and expenditure history for the previous 10 fiscal years.

ACCOMMODATIONS TAX FUND

Performance Benchmarks, Goals and Priorities

Due to the heavy impact of tourism on the City's General Fund, a large portion of the Accommodations Tax Fund is used to supplement the General Fund and Beach Renourishment Fund. The following outlines the benchmarks, goals and priorities accomplished during FY 2024:

- 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 2025:

- 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, 2025
REVENUES AND EXPENDITURES
ACCOMMODATIONS TAX FUND

DIVISION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
REVENUES:					
Interest	\$ 566	\$ 14,863	\$ -	\$ -	\$ -
Accommodations Tax Receipts	<u>6,418,655</u>	<u>6,584,770</u>	<u>6,080,000</u>	<u>6,907,695</u>	<u>6,664,250</u>
TOTAL REVENUES	<u>\$ 6,419,221</u>	<u>\$ 6,599,633</u>	<u>\$ 6,080,000</u>	<u>\$ 6,907,695</u>	<u>\$ 6,664,250</u>
EXPENDITURES:					
Public Safety	\$ 941,389	\$ 2,082,590	\$ 1,143,500	\$ 1,143,500	\$ 2,045,900
Public Works	1,528,789	1,438,650	2,070,100	2,070,100	1,572,600
Parks & Recreation	<u>2,865,016</u>	<u>3,432,350</u>	<u>2,866,400</u>	<u>3,018,709</u>	<u>3,045,750</u>
TOTAL EXPENDITURES	<u>\$ 5,335,194</u>	<u>\$ 6,953,590</u>	<u>\$ 6,080,000</u>	<u>\$ 6,232,309</u>	<u>\$ 6,664,250</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1,084,027</u>	<u>(353,957)</u>	<u>-</u>	<u>675,386</u>	<u>-</u>
FUND BALANCE - BEGINNING	<u>283,411</u>	<u>1,367,438</u>	<u>1,467,479</u>	<u>1,013,482</u>	<u>1,688,868</u>
FUND BALANCE - ENDING	<u>\$ 1,367,438</u>	<u>\$ 1,013,482</u>	<u>\$ 1,467,479</u>	<u>\$ 1,688,868</u>	<u>\$ 1,688,868</u>

The list on the following three pages specifies the programs to be funded by the Accommodations Tax Fund for FY 2025. Some of the funds will be provided to outside agencies in the amount of \$2,381,900.

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 2025 is \$1,780,050. In addition, \$487,900 is being transferred to the Solid Waste Fund, \$612,400 to the Beach Renourishment Fund, \$388,500 to the Beach Services Fund, \$96,600 to the Storm Water Drainage Fund, \$625,100 to the Capital Improvement Fund, \$10,600 to the NMB Enterprise Fund, and \$281,200 to the Street Improvement Fund.

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2024**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2025</u>	<u>ACCT.#</u>
30% ADVERTISING ALLOCATION	\$ 1,920,000	\$ 2,104,500	\$ 2,104,500	4-5-756-180
<u>Services Grand Strand</u>				
1 NMB Chamber of Commerce	226,400	779,029	227,200	4-5-756-181
2 The Long Bay Symphony	8,400	13,500	8,700	4-5-756-183
3 NMB Area Historical Museum	15,100	30,000	22,000	4-5-756-183
4 NMB Community Band	10,300	16,500	15,000	4-5-756-183
5 Carolina Master Chorale	7,000	-	-	4-5-756-183
6 NMB Rescue Squad	-	4,500	4,500	4-5-756-183
<u>Public Safety Department</u>				
7 Public Safety Salary Supplement	234,500	500,000	171,000	1-5-4xx-011
8 Public Safety Police Overtime	101,400	150,000	83,800	1-5-4xx-014
9 Public Safety Special Events Overtime	66,900	100,000	62,200	1-5-4xx-014
10 Memorial Day Weekend/Harley Davidson Week	103,100	155,000	69,700	1-5-422-130
11 Camera Towers Upgrade	33,500	-	-	8-5-290-390
12 Beach Patrol Salary/Benefit Supplement	63,900	110,000	57,100	1-5-424-012
13 Patrol Vehicles	202,400	375,000	153,600	1-5-422-360
14 Detective Vehicle	30,400	43,000	18,300	1-5-431-360
15 Community Service Educational Brochures	2,000	5,000	2,200	1-5-424-113
16 Beach Safety Education	3,900	8,000	4,800	1-5-424-111
17 Beach Patrol Side by Side Replacement	13,900	41,000	25,600	1-5-424-370
18 Beach Patrol Jet Ski Replacement	10,200	17,000	7,400	1-5-424-370
19 Beach Patrol Medical Supplies	3,900	7,500	7,500	1-5-424-111
20 In-Car and Body Worn Cameras	227,100	391,105	196,700	1-5-422-370
21 Fire Apparatus Replacement Plan	206,300	385,000	220,400	08-5-456-360
22 Public Safety Fire Overtime	32,500	100,000	56,700	1-5-453-014
23 Fire Safety House Maintenance	1,300	20,173	15,400	1-5-454-111
24 Fire Videos for Social Media	900	-	-	1-5-454-130
25 Rescue/Firefighting Boats	42,300	76,000	56,000	1-5-453-370
26 Fire & Life Safety Community Service Materials	2,900	-	-	1-5-454-113
27 Upfitting Water Rescue Vehicles	-	156,500	110,300	1-5-453-360
28 PS Dispatch Supplement	-	80,000	41,400	1-5-442-012
29 Message Boards	-	60,000	29,500	1-5-422-370
30 Fire UTV	-	50,000	39,300	1-5-453-370
31 Detective Equipment	-	22,500	10,300	1-5-431-370

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2024**

	BUDGET	REQUEST	BUDGET	GL
	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2025</u>	<u>ACCT.#</u>
<u>Public Works Department</u>				
32 Beach Renourishment Monitoring	26,000	67,000	42,700	10-5-742-132
33 Beach Water Quality Monitoring	133,200	219,799	96,600	3-5-930-132
34 Underground Utility Conversion	104,400	303,500	89,000	9-5-940-901
35 Handicap Beach Access Ramps & Parking Improvements	163,800	500,000	192,200	9-5-940-303
36 Intersection & Sidewalk Improvements	70,300	250,000	71,100	1 to 9-5-940
37 Street Dept. Overtime (Main St. Services)	19,000	50,000	23,400	1-5-652-014
38 Sanitation Overtime (trash collection)	41,000	126,600	60,800	15-5-671-014
39 Litter Collection	165,600	302,708	84,900	15-5-673-011
40 Beach Cleaning	408,100	885,195	342,200	15-5-674-all
<u>Parks & Grounds</u>				
41 Public Grounds Salary Supplement	75,800	271,078	128,900	1-5-754-011
42 Public Toilet Rentals/Maintenance	30,800	73,340	50,700	1-5-754-130
43 Parking Lot Resurfacing	25,400	64,115	39,900	1-5-754-130
44 Right-of-Way & Beach Access Maintenance	68,800	145,722	82,200	1-5-754-130
45 Sand Fence & Dune Maintenance	136,200	352,629	166,700	10-5-742-xxx
46 Landscaping	33,700	80,748	43,300	1-5-754-111
47 Christmas Decorating	9,100	16,380	7,000	1-5-754-111
48 Park Improvements	95,700	403,477	186,500	01-5-754-302
<u>Recreation Department</u>				
49 St. Patrick's Day Festival and Parade	16,800	25,000	9,100	1-5-743-xxx
50 Drone Event	-	30,000	15,600	1-5-743-xxx
51 The Great Christmas Light Show	15,500	30,000	10,600	18-5-781-xxx
52 Long Bay Symphony Event	12,000	-	-	1-5-743-xxx
53 Visitor Tracking Program	10,200	18,000	11,500	1-5-743-xxx
<u>Athletics</u>				
54 Bid/Support Fees for Sports Tourism Events	40,700	75,000	51,000	1-5-742-141
55 Sports Tourism Conference Travel	9,400	20,000	9,100	1-5-742-141
56 Sports Event Support	17,300	30,000	18,450	1-5-742-141
<u>Beach Services</u>				
57 Lifeguard Salaries	286,200	675,000	282,900	16-5-761-012
58 Lifeguard Housing	-	168,000	92,700	16-5-761-130
59 Junior Lifeguard Camp	2,300	7,500	5,000	16-5-761-xxx
60 USLA Lifeguard Competition	1,800	15,000	7,900	16-5-761-111
61 Lifeguard Tower Replacement	23,400	-	-	16-5-761-111
<u>IT</u>				
62 Beach Access Cameras	236,800	750,000	218,200	08-5-290-390
<u>Finance</u>				
63 Beach Renourishment	230,200	750,000	403,000	10-5-742-xxx
TOTAL	<u>\$ 6,080,000</u>	<u>\$ 12,506,598</u>	<u>\$ 6,664,250</u>	

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

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
180	30% Advertising Allocation	\$ 2,026,944	\$ 2,079,401	\$ 1,920,000	\$ 2,072,309	\$ 2,104,500
181	NMB Chamber of Commerce	311,000	334,400	226,400	226,400	227,200
183	Services to Other Agencies	<u>16,307</u>	<u>40,649</u>	<u>40,800</u>	<u>40,800</u>	<u>50,200</u>
** TOTAL EXPENDITURES **		<u>\$ 2,354,251</u>	<u>\$ 2,454,450</u>	<u>\$ 2,187,200</u>	<u>\$ 2,339,509</u>	<u>\$ 2,381,900</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.

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CAPITAL IMPROVEMENT FUNDS

The City of North Myrtle Beach will budget five Capital Project Funds for FY 2025. 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.

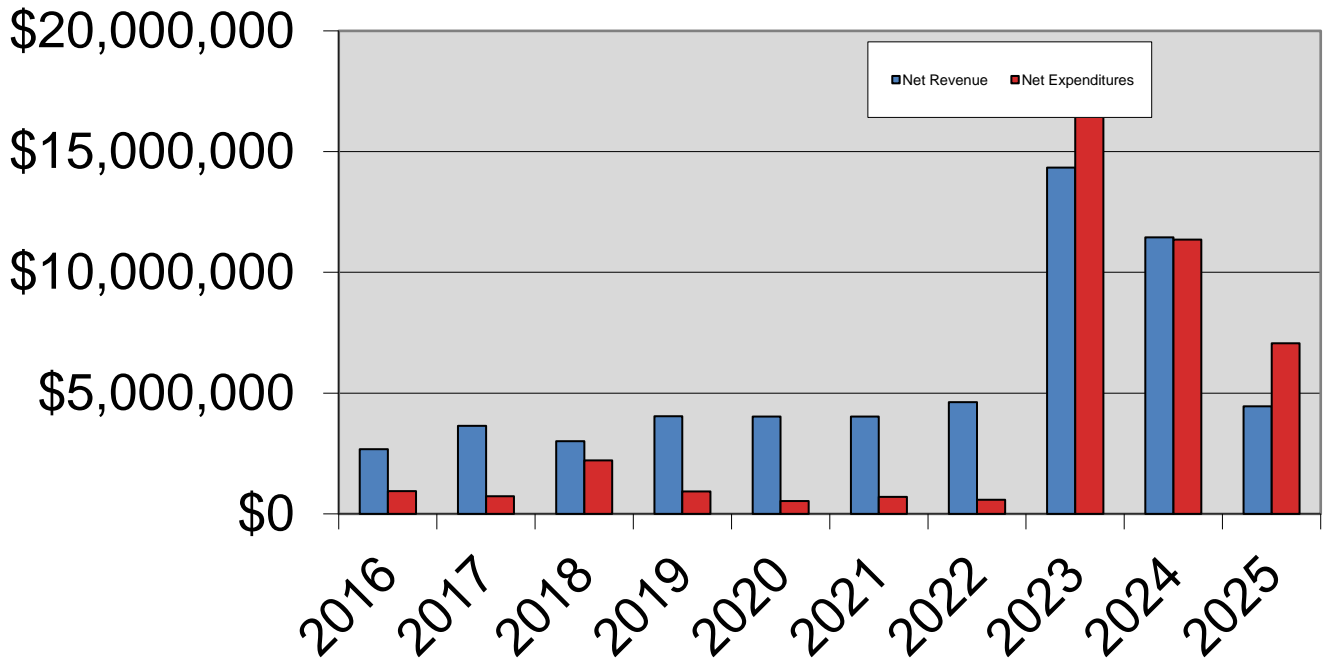
**STORM WATER DRAINAGE FUND
FUND 03**

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 \$85,405,849 while total expenditures are \$73,388,096. 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, 2025
DETAIL OF REVENUES

SOURCE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
Storm Water Drainage Fees	\$ 3,027,955	\$ 3,084,410	\$ 3,050,000	\$ 3,145,150	\$ 3,200,000
Storm Water Penalties	11,718	12,166	12,000	12,000	12,000
Interest/Misc.	14,144	125,369	-	100,000	150,000
Grants - State	1,500,000	11,000,000	6,575,000	1,000,000	1,000,000
Transfer In - Accommodations Tax	76,176	119,250	133,200	119,250	96,600
Transfer In - Local Accommodations Fee	-	-	1,500,000	1,500,000	-
Transfer In - Hospitality Fee	-	-	-	-	-
TOTAL REVENUES	\$ 4,629,993	\$ 14,341,195	\$ 11,270,200	\$ 5,876,400	\$ 4,458,600

SUMMARY OF EXPENDITURES

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
GL# 03-5-930-xxx					
Lobbying (130)	\$ 50,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 60,000
Beach Water Monitoring (132)	132,542	153,250	173,250	200,000	225,000
Central Park Drainage (302)	-	-	-	-	225,000
Miscellaneous Drainage Proj. (307)	-	71,800	750,000	250,000	1,000,000
18th Ave. N. Ocean Outfall (934)	25,355	16,862,947	12,000,000	10,500,000	2,000,000
Beach Drain Rehabilitation (935)	-	-	-	-	1,800,000
17th Ave. S. & 27th Ave. S. (936)	-	-	-	-	1,000,000
Drainage In-house (998)	71,748	99,014	250,000	352,339	350,000
Overhead Allocation	309,812	369,046	374,529	374,529	407,190
Principal and Interest (03-5-930-4xx)	-	-	-	-	-
TOTAL EXPENDITURES	\$ 589,457	\$ 17,606,057	\$ 13,607,779	\$ 11,736,868	\$ 7,067,190
EXCESS (DEFICIT)	\$ 4,040,536	\$ (3,264,862)	\$ (2,337,579)	\$ (5,860,468)	\$ (2,608,590)
Beginning Fund Balance	\$ 10,199,610	\$ 14,240,146	\$ 10,066,634	\$ 10,975,284	\$ 5,114,816
Ending Fund Balance	\$ 14,240,146	\$ 10,975,284	\$ 7,729,055	\$ 5,114,816	\$ 2,506,226

STORM WATER DRAINAGE FUND

This fund provides for no fee increase for FY 2025. The 18th Avenue North Ocean Outfall at a cost of \$27,000,000 has been contracted and will be finished during FY 2025. 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.
- Inspect and repair all 6 existing ocean outfalls.
- Begin engineering on the 17th Avenue South and the 27th Avenue South ocean outfalls.

**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 2025 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, 2025					
REVENUES AND EXPENDITURES					
	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Interest	\$ 636	\$ 15,355	\$ -	\$ -	\$ -
Transfers - GF	3,680,000	3,680,000	3,750,000	3,710,000	3,815,000
Transfers - Loc. A-Tax	-	-	-	-	-
Transfers - Hospitality	-	-	2,000,000	-	2,800,000
Bond/Loan Proceeds	-	-	24,000,000	-	27,000,000
TOTAL REVENUES	<u>\$ 3,680,636</u>	<u>\$ 3,695,355</u>	<u>\$29,750,000</u>	<u>\$ 3,710,000</u>	<u>\$ 33,615,000</u>
<u>EXPENDITURES</u> GL# 07-5-xxx-xxx					
Land (743-300)	\$ -	\$ -	\$ -	\$ -	\$ -
Park Improvements (743-302)	28,078	25,142	25,000,000	1,500,000	39,625,000
Contingency	-	-	1,000,000	-	-
Transfer - Debt Fund	1,963,470	649,250	2,000,000	-	480,000
TOTAL EXPENDITURES	<u>\$ 1,991,548</u>	<u>\$ 674,392</u>	<u>\$28,000,000</u>	<u>\$ 1,500,000</u>	<u>\$ 40,105,000</u>
EXCESS (DEFICIT)	<u>\$ 1,689,088</u>	<u>\$ 3,020,963</u>	<u>\$ 1,750,000</u>	<u>\$ 2,210,000</u>	<u>\$ (6,490,000)</u>
Beginning Fund Balance	<u>\$ 533,003</u>	<u>\$ 2,222,091</u>	<u>\$ 127,205</u>	<u>\$ 5,243,054</u>	<u>\$ 7,453,054</u>
Ending Fund Balance	<u>\$ 2,222,091</u>	<u>\$ 5,243,054</u>	<u>\$ 1,877,205</u>	<u>\$ 7,453,054</u>	<u>\$ 963,054</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 2025 this fund will include several significant capital purchases as well as capital projects. The major capital project will be the construction of Fire Station #7. This facility is estimated to cost \$10,000,000 over the next two fiscal years. Also various large vehicles will be funded for this fiscal year as well as continuation of the Citywide Camera Monitoring Project.

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

Fiscal Year Ending June 30, 2025 REVENUES AND EXPENDITURES					
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
<u>REVENUES</u>					
Surplus Sales	\$ 7,991	\$ 80,515	\$ 50,000	\$ 50,000	\$ 50,000
Interest	-	-	40,000	40,000	40,000
Barefoot Fire Station Permit Fees	11,430	47,430	25,000	25,000	25,000
Grants: Public/Private	-	476,190	490,000	-	-
Transfer: Accommodations Tax	114,247	170,400	565,700	565,700	625,100
Transfer: Local Accom. Fee	-	2,000,000	5,000,000	5,000,000	3,000,000
Transfer: Hospitality Fee	-	-	3,000,000	3,000,000	3,000,000
Transfer: General Fund	2,750,000	2,750,000	2,900,000	2,900,000	2,900,000
TOTAL REVENUES	\$ 2,883,668	\$ 5,524,535	\$ 12,070,700	\$ 11,580,700	\$ 9,640,100
<u>EXPENDITURES</u> GL# 08-5-xxx-xxx					
Various Impr./Lobbying (290-130)	\$ 69,478	\$ 115,178	\$ 300,000	\$ 90,000	\$ 300,000
Park Impr. (290-320)	-	221,218	1,000,000	25,000	200,000
Equipment (Street Paving) (290-311)	-	216,969	750,000	750,000	-
Equipment (Parks Mini-Sweeper). (290-361)	-	-	-	-	150,000
Vehicles (290-312)	172,250	38,666	-	-	-
Building Improvements (Garage) 290-321	19,452	-	-	150,000	250,000
Parking (290-335)	277,735	751,401	500,000	500,000	500,000
IT In-House (290-382)	116,471	222,077	600,000	600,000	400,000
Sports Park Buildings/Impr. (290-324)	-	-	-	-	300,000
Municipal Roofs (290-338)	-	-	500,000	500,000	500,000
EV Charging (290-342)	18,139	9,494	-	-	-
Fire Trucks (290-360)	-	1,743,683	1,000,000	-	1,033,000
Heritage Shores Improvements (290-384)	3,812	432,209	-	-	-
EOC/Data Center (290-389)	215,027	-	12,000,000	500,000	8,000,000
Citywide Camera System (290-390)	384,464	1,224,076	1,500,000	1,000,000	2,000,000
SCBA - Fire (290-391)	-	-	-	651,660	-
Long Bay Land Improvements (290-392)	-	-	-	250,000	1,750,000
Capital Projects Contingency (907-999)	-	-	-	-	800,000
TOTAL EXPENDITURES	\$ 1,276,828	\$ 4,974,971	\$ 18,150,000	\$ 5,016,660	\$ 16,183,000
EXCESS (DEFICIT)	\$ 1,606,840	\$ 549,564	\$ (6,079,300)	\$ 6,564,040	\$ (6,542,900)
Beginning Fund Balance	\$ (1,021,371)	\$ 585,469	\$ 96,681	\$ 1,135,033	\$ 7,699,073
Ending Fund Balance	\$ 585,469	\$ 1,135,033	\$ (5,982,619)	\$ 7,699,073	\$ 1,156,173

**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 \$281,200 from the Accommodations Tax Fund for various projects. Total revenues are projected to be \$15,271,200 and expenditures will be \$17,010,000, leaving only \$66,197 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, 2025					
REVENUES AND EXPENDITURES					
	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
General Fund Transfer In	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Accommodations Tax Transfer In	262,676	337,300	268,200	268,200	281,200
Grants - SC	(30,883)	1,066,344	1,650,000	1,650,000	1,650,000
Other Contributions/Misc.	282,748	1,035,099	50,000	1,953,716	50,000
Underground Utilities Reimb.	-	442,260	2,000,000	3,200,000	1,900,000
Underground Util.-N.Beach Dev.	-	-	30,000	250,000	250,000
Horry County Road Fee	-	924,170	920,000	930,000	940,000
Transfer: Local Accom. Fee	-	-	1,000,000	1,000,000	3,000,000
Transfer: Hospitality Fee	-	-	1,750,000	1,750,000	6,000,000
TOTAL REVENUES	\$ 1,714,541	\$ 5,005,173	\$ 8,868,200	\$ 12,201,916	\$ 15,271,200
<u>EXPENDITURES</u> GL# 09-5-940-xxx					
Professional Services (132)	\$ 50,000	\$ 125,300	\$ 60,000	\$ 310,000	\$ 310,000
Beach Access/Parking Improv. (304)	-	-	100,000	-	250,000
Sidewalks/Bicycle Lane (305)	-	-	150,000	34,500	250,000
Intersection Improvements (311)	-	-	350,000	350,000	300,000
Road Resurfacing (312)	824,194	832,929	2,000,000	2,000,000	2,000,000
Underground Utilities (314)	-	-	1,000,000	1,000,000	2,000,000
Water Tower Road (323)	-	-	-	364,502	-
Barefoot Bridge Paint/Maint (320)	79,500	122,000	110,000	175,000	800,000
Champion Blvd. Rd W (329)	17,571	754,174	3,500,000	4,150,000	3,000,000
Little River Neck Bike Path (328)	20,272	896,865	-	32,862	-
In-House Paving/Resurfacing (998)	141,116	173,227	500,000	500,000	600,000
City Gateway Monuments (331)	-	-	600,000	600,000	-
Crescent Beach Road Widening (906)	6,264	-	-	-	-
2nd Ave. Road Improvements (910)	-	626,278	-	11,763	-
North Ocean Blvd. Underground (908)	16,575	494,225	1,200,000	2,700,000	-
Land/Easements (325)	3,285,871	2,155,616	-	-	7,500,000
Street Projects Contingency (999)	45,386	-	2,000,000	-	-
TOTAL EXPENDITURES	\$ 4,486,749	\$ 6,180,614	\$ 11,570,000	\$ 12,228,627	\$ 17,010,000
EXCESS (DEFICIT)	\$ (2,772,208)	\$ (1,175,441)	\$ (2,701,800)	\$ (26,711)	\$ (1,738,800)
Beginning Fund Balance	\$ 5,779,357	\$ 3,007,149	\$ 5,574,937	\$ 1,831,708	\$ 1,804,997
Ending Fund Balance	\$ 3,007,149	\$ 1,831,708	\$ 2,873,137	\$ 1,804,997	\$ 66,197

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 2022 through the FY 2025 budget. The FY 2025 Budget continues the reconstruction of beach front walkovers and accesses. This project will continue through FY 2029 at a cost of \$300,000 per year.

Fiscal Year Ending June 30, 2025					
REVENUES AND EXPENDITURES					
	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
SC Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Accommodations Tax Transfer	938,316	506,300	399,000	399,000	612,400
FEMA Reimbursements	-	-	-	-	-
Interest	2,048	19,052	-	15,000	15,000
TOTAL REVENUES	<u>\$ 940,364</u>	<u>\$ 525,352</u>	<u>\$ 399,000</u>	<u>\$ 414,000</u>	<u>\$ 627,400</u>
<u>EXPENDITURES</u> GL# 10-5-742-xxx					
Walkovers/Ramps (111)	\$ -	\$ 663,138	\$ 300,000	\$ 225,000	\$ 350,000
Beach Renourishment Monitoring (11)	68,871	33,368	125,000	60,000	100,000
Beach Drains	-	19,460	-	-	-
Damage Claims	-	184,882	-	-	-
Heavy Equipment	-	-	-	-	16,000
TOTAL EXPENDITURES	<u>\$ 68,871</u>	<u>\$ 900,848</u>	<u>\$ 425,000</u>	<u>\$ 285,000</u>	<u>\$ 466,000</u>
EXCESS (DEFICIT)	<u>\$ 871,493</u>	<u>\$ (375,496)</u>	<u>\$ (26,000)</u>	<u>\$ 129,000</u>	<u>\$ 161,400</u>
Beginning Fund Balance	<u>\$ 1,648,760</u>	<u>\$ 2,520,253</u>	<u>\$ 1,383,669</u>	<u>\$ 2,144,757</u>	<u>\$ 2,273,757</u>
Ending Fund Balance	<u>\$ 2,520,253</u>	<u>\$ 2,144,757</u>	<u>\$ 1,357,669</u>	<u>\$ 2,273,757</u>	<u>\$ 2,435,157</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 prepaid 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 2024. Individual assessments will be made by Horry County for beneficial properties not to exceed \$2,400 per year starting in October. Removing the final debris from the borrow pit will make up the costs for FY 2025.

FISCAL YEAR ENDING JUNE 30, 2025
REVENUES AND EXPENDITURES

	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Interest	\$ 612	\$ 74,926	\$ 6,000	\$ 108,724	\$ 6,000
Transfer Capital Impr.	553,979	-	-	-	-
Prepaid Assessments	-	-	-	-	-
Bond Proceeds	-	3,242,000	-	-	-
TOTAL REVENUES	\$ 554,591	\$ 3,316,926	\$ 6,000	\$ 108,724	\$ 6,000
<u>EXPENDITURES</u> GL# 11-5-xxx-xxx					
<u>Cherry Grove Dredging Project</u>					
Dredging	\$ 402,543	\$ 3,723,408	\$ 1,500,000	\$ 1,143,682	\$ 700,000
Agent Fees	-	-	-	20,000	-
TOTAL EXPENDITURES	\$ 402,543	\$ 3,723,408	\$ 1,500,000	\$ 1,163,682	\$ 700,000
EXCESS (DEFICIT)	\$ 152,048	\$ (406,482)	\$ (1,494,000)	\$(1,054,958)	\$ (694,000)
Beginning Fund Balance	\$ 1,481,003	\$ 1,633,051	\$ 1,861,956	\$ 1,226,569	\$ 171,611
Ending Fund Balance	\$ 1,633,051	\$ 1,226,569	\$ 367,956	\$ 171,611	\$ (522,389)

CHERRY GROVE DREDGE FUND
FUND 32

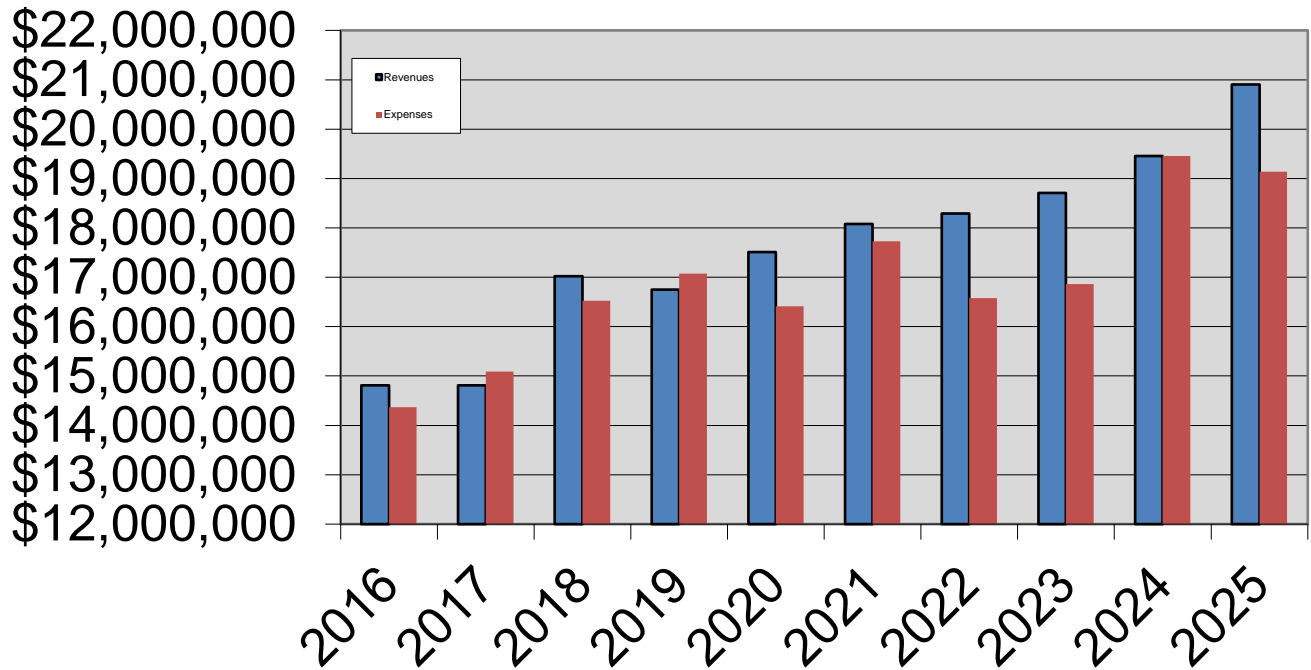
This fund will provide for the payment of debt on the Cherry Grove Dredge Project. FY 2023 was the initial year of the second dredge. The assessments for the second dredge can only happen when the debt is issued for the project and will begin on Oct. 1, 2023. Debt payments will begin in FY 2024.

FISCAL YEAR ENDING JUNE 30, 2025
REVENUES AND EXPENDITURES

	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Special Assessments	\$ -	\$ -	\$ 900,000	\$ 745,600	\$ 750,000
Interest	-	-	-	-	-
CG Assessments	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 900,000	\$ 745,600	\$ 750,000
<u>EXPENDITURES</u> GL# 11-5-xxx-xxx					
Principal	-	-	605,782	605,782	626,379
Interest	-	-	110,000	110,000	85,000
Agent Fees	-	-	30,000	30,000	30,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 745,782	\$ 745,782	\$ 741,379
EXCESS (DEFICIT)	\$ -	\$ -	\$ 154,218	\$ (182)	\$ 8,621
Beginning Fund Balance	\$ 35,579	\$ 35,579	\$ 104,863	\$ 35,579	\$ 35,397
Ending Fund Balance	\$ 35,579	\$ 35,579	\$ 259,081	\$ 35,397	\$ 44,018

WATER & SEWER UTILITY FUND

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



The chart above reflects a surplus of \$1,771,797 for FY 2025 which includes impact fees. Revenues include a rate increase for both water and sewer base charges and consumption charges. These rate increases include the annual rate increases from Grand Strand Water and Sewer. 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. This budget does provide for a small revenue bond sale, if all the various capital projects begin in FY 2025. The rate increases as shown in the Revenue Manual are necessary in order to accomplish the many capital improvements to the system over the next five 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, 2025 DETAIL OF REVENUES

SOURCE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
Operating Revenues:					
Water Usage	\$ 8,677,677	\$ 8,563,683	\$ 9,025,000	\$ 8,900,000	\$ 9,800,000
Sewer Usage	6,504,038	6,542,278	6,866,000	6,800,000	7,550,000
Water Taps	183,380	190,956	75,000	75,000	125,000
Sewer Taps	42,500	39,540	30,000	30,000	30,000
Service Charges	80,340	81,565	75,000	75,000	75,000
Penalties	57,829	61,032	80,000	80,000	80,000
Miscellaneous	2,339	72,182	2,500	22,500	2,500
Total Operating Revenues	\$ 15,548,103	\$ 15,551,236	\$ 16,153,500	\$ 15,982,500	\$ 17,662,500
Non-Operating Revenues:					
Interest	\$ 66,996	\$ 102,565	\$ 175,000	\$ 150,000	\$ 175,000
Tower Rental	291,986	240,426	360,000	300,000	300,000
Other Non-Operating	55,194	129,234	70,000	70,000	70,000
Total Non-Operating Revenues	\$ 414,176	\$ 472,225	\$ 605,000	\$ 520,000	\$ 545,000
Contributed Capital:					
Water Impact Fees	\$ 1,200,874	\$ 1,625,084	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Sewer Impact Fees	959,936	1,430,721	1,200,000	1,200,000	1,200,000
Other Contributed Capital	841,278	1,958,374	-	-	-
Total Contributed Capital	\$ 3,002,088	\$ 5,014,179	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000
TOTAL REVENUES & CONTRIBUTED CAPITAL	\$ 18,964,367	\$ 21,037,640	\$ 19,458,500	\$ 19,202,500	\$ 20,907,500

FISCAL YEAR ENDING JUNE 30, 2025 SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
312	Utility Billing	\$ 852,519	\$ 969,688	\$ 995,847	\$ 998,641	\$ 1,119,997
611	Public Works Administration	1,022,078	887,544	924,419	915,455	1,039,423
622	Waste Water Treatment	3,152,193	2,549,000	3,445,721	2,305,913	2,481,459
632	Wells/Lifts Maintenance	2,038,422	2,476,445	2,114,636	2,126,368	2,194,130
642	Construction/Maintenance	5,314,697	5,610,036	5,162,310	4,951,355	5,180,427
901	Depreciation / Amortization	3,886,464	3,356,692	3,275,101	3,375,101	3,400,101
911	Bond Interest/Agent Fees	44,275	-	150,000	-	-
906	Overhead Allocation from Gen Fund	2,868,999	3,289,667	3,534,217	3,534,217	3,720,166
TOTAL OPERATING EXPENSES		\$ 19,179,647	\$ 19,139,072	\$ 19,602,251	\$ 18,207,050	\$ 19,135,703
EXCESS (DEFICIT)		\$ (215,280)	\$ 1,898,568	\$ (143,751)	\$ 995,450	\$ 1,771,797
Transfer In/(Out)		\$ 750,000	\$ -	\$ -	\$ -	\$ -
Change In Net Position		\$ 534,720	\$ 1,898,568	\$ (143,751)	\$ 995,450	\$ 1,771,797
BEGINNING NET POSITION		\$ 96,428,123	\$ 96,962,843	\$ 98,861,411	\$ 98,861,411	\$ 99,856,861
ENDING NET POSITION		\$ 96,962,843	\$ 98,861,411	\$ 98,717,660	\$ 99,856,861	\$ 101,628,658

WATER & SEWER UTILITY FUND

Performance Benchmarks, Goals, and Priorities

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

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

FY2021	312
FY2022	340
FY2023	338
FY2024	300
FY2025	300

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

WATER & SEWER UTILITY FUND

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

FISCAL YEAR ENDING JUNE 30, 2025 DETAIL OF CAPITAL OUTLAY OPERATING BUDGET

<u>Division</u>	<u>Capital Item</u>	FY 2025 PROPOSED	GL ACCT.#
Finance/Utility Billing	Radio Telephone Read/Computer Updates	\$ 275,000	2-5-920-232
	Panel Truck F250	65,000	2-5-920-260
PW/Administration	GIS Mapping, Modeling, Asset Mgt	250,000	2-5-920-280
	Pickup Truck	55,000	2-5-920-260
PW/Wastewater Tr.	Various Upgrades (Aerator, Actuators & Elec. Panel	175,000	2-5-920-250
	Truck	50,000	2-5-920-260
PW/Wells & Lifts	Boom Truck/ Pickup Trucks (4)	300,000	2-5-920-260
	Portable Generator	110,000	2-5-920-270
	Pump Station Telemetry	200,000	2-5-920-255
PW/Construction	Crew Truck	115,000	2-5-920-260
	Kabota Mini Excavator/Trailer	80,000	2-5-920-270
	Various Capital Equipment	100,000	2-5-920-xxx
	GRAND TOTALS	<u>\$ 1,775,000</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 2025 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, 2025 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
SC Grants		5,000,000
Horry County Water Grant LRNR		1,500,000
TOTAL REVENUES / CONTRIBUTED CAPITAL		<u><u>\$ 9,200,000</u></u>
EXPENDITURES:	<u>GL Acct.#</u>	
<u>Water and Sewer Impact Fees:</u>		
Water Tower LRNR	02-5-922-230	\$ 1,000,000
LR Neck Water Line	02-5-922-230	750,000
Water Transmission Improvements	02-5-922-230	8,500,000
Mrytle Beach Transmission Line	02-5-922-230	2,900,000
Water Line Replacements/Upgrades	02-5-922-230	500,000
Sewer Line Upgrades	02-5-922-250	500,000
Pump Station Upgrades	02-5-922-250	300,000
North End Water Crossing	02-5-922-230	1,000,000
TOTAL EXPENDITURES		<u><u>\$ 15,450,000</u></u>
AMOUNT TO BE PROVIDED BY DEBT & OPERATIONS		<u><u>\$ (4,250,000)</u></u>

02-5-312 UTILITY BILLING

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	541,288	621,157	596,164	608,000	694,162
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	1,093	885	3,250	2,500	3,250
021	FICA	35,065	40,265	41,959	42,735	48,819
022	EMPLOYEE RETIREMENT	60,456	69,532	78,528	78,528	87,189
023	EMPLOYEE INSURANCE	68,616	81,023	144,000	140,000	166,320
030	TRAINING	-	450	3,000	2,000	3,000
040	WORKERS COMPENSATION	7,099	8,537	8,991	8,991	10,461
050	AWARDS	6,939	20,708	9,750	9,750	10,500
* SUBTOTAL PERSONNEL *		<u>\$ 720,556</u>	<u>\$ 842,557</u>	<u>\$ 885,642</u>	<u>\$ 892,504</u>	<u>\$ 1,023,701</u>
110	CLOTHING/UNIFORMS	100	2,153	3,000	2,000	3,000
111	MATERIALS/SUPPLIES	3,985	12,165	9,500	9,500	9,500
112	OFFICE SUPPLIES	1,985	1,470	1,500	1,000	1,500
113	PRINTING/BINDING	-	-	200	-	200
120	COMMUNICATIONS	5,897	6,581	4,500	4,500	4,500
130	CONTRACTUAL SERVICES	168,650	171,579	175,000	175,000	180,000
131	REPAIRS/MAINTENANCE	11,860	-	3,750	3,750	3,750
134	CREDIT CARD FEES	74,348	87,999	77,500	77,500	80,000
140	SUBSCRIPTIONS/DUES	-	-	175	-	175
141	TRAVEL	-	-	500	500	500
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	3,142	3,399	3,500	3,500	3,500
150	FUEL	12,441	12,906	12,500	11,000	13,000
* SUBTOTAL OPERATING *		<u>\$ 282,408</u>	<u>\$ 298,252</u>	<u>\$ 291,825</u>	<u>\$ 288,250</u>	<u>\$ 299,825</u>
		<u>\$ 1,002,964</u>	<u>\$ 1,140,809</u>	<u>\$ 1,177,467</u>	<u>\$ 1,074,261</u>	<u>\$ 1,323,526</u>
** TOTAL EXPENSES **						
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 50,148	\$ 57,040	\$ 58,873	\$ 59,038	\$ 66,176
	SOLID WASTE FUND 10%	<u>100,297</u>	<u>114,081</u>	<u>117,747</u>	<u>118,075</u>	<u>132,353</u>
** LESS OVERHEAD TOTAL **		<u>\$ 150,445</u>	<u>\$ 171,121</u>	<u>\$ 176,620</u>	<u>\$ 177,113</u>	<u>\$ 198,529</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	-	-	5,000	5,000	5,000
TOTAL NET WATER & SEWER FUND		<u>\$ 852,519</u>	<u>\$ 969,688</u>	<u>\$ 995,847</u>	<u>\$ 998,641</u>	<u>\$ 1,119,997</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 four Cashier/Accounting Clerks. The primary function of this division is to provide for the timely and accurate billing and collection of all utility accounts. The Utility Billing Manager is responsible for the supervision of the utility billing function, preparing all adjustments, and the monitoring of all collections.

The 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 19,000 meters are radio-read equipped at this time.

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Utility Billing Manager	1	18
Meter Reader Supervisor	1	9
Utility Billing Office Manager	1	9
Meter Reader Coordinator	1	7
Meter Reader	3	4
Cashier/Accounting Clerk	<u>4</u>	4
TOTAL	<u>11</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for an increased level of service for FY 25. The increase in expenditures is due to expected growth in both personnel and operating expenses as well as the addition of a Cashier.

02-5-611 PUBLIC WORKS ADMINISTRATION

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	880,691	912,762	\$ 897,806	\$ 916,000	\$ 1,012,952
012	SALARY, PART-TIME	0	0	-	-	-
014	OVERTIME	5,412	19,375	4,000	4,000	4,000
015	SPECIAL ALLOWANCE	6,600	6,600	6,600	6,600	6,600
021	FICA	58,981	61,105	62,225	63,000	70,170
022	EMPLOYEE RETIREMENT	101,260	104,111	100,450	102,000	112,807
023	EMPLOYEE INSURANCE	74,348	79,217	129,600	96,000	136,080
025	HEALTH INS-RETIRED	0	0	25,000	-	25,000
030	TRAINING	6,816	5,662	15,000	10,000	15,000
040	WORKERS COMPENSATION	8,337	8,642	9,018	9,018	10,170
050	AWARDS	11,737	8,870	8,775	8,364	9,450
* SUBTOTAL PERSONNEL *		<u>\$ 1,154,182</u>	<u>\$ 1,206,344</u>	<u>\$ 1,258,474</u>	<u>\$ 1,214,982</u>	<u>\$ 1,402,229</u>
110	CLOTHING/UNIFORMS	938	1,226	\$ 3,800	\$ 1,500	\$ 3,800
111	MATERIALS/SUPPLIES	13,816	20,171	25,000	20,000	25,000
112	OFFICE SUPPLIES	2,145	1,145	4,500	4,500	4,500
113	PRINTING/BINDING	78	39	1,000	200	1,000
120	COMMUNICATIONS	4,943	6,765	7,500	7,500	7,500
130	CONTRACTUAL SERVICES	44,431	46,115	10,000	47,137	10,000
131	REPAIRS & MAINTENANCE	0	0	3,000	2,000	3,000
132	PROFESSIONAL SERVICES	32,379	22,245	5,000	12,500	5,000
140	SUBSCRIPTIONS & DUES	18,336	29,916	15,000	15,000	15,000
141	TRAVEL / BUSINESS	115	2,720	2,500	500	2,500
142	ADVERTISING	471	552	250	-	250
150	VEHICLE OPERATIONS	769	2,035	3,000	2,000	3,000
151	FUEL	4,993	6,646	4,000	4,000	4,000
* SUBTOTAL OPERATING *		<u>\$ 123,414</u>	<u>\$ 139,575</u>	<u>\$ 84,550</u>	<u>\$ 116,837</u>	<u>\$ 84,550</u>
** TOTAL EXPENSES **		<u><u>\$ 1,277,596</u></u>	<u><u>\$ 1,345,919</u></u>	<u><u>\$ 1,343,024</u></u>	<u><u>\$ 1,331,819</u></u>	<u><u>\$ 1,486,779</u></u>
LESS OVERHEAD ALLOCATION TO:						
	STORM WATER FUND 5%	\$ 63,880	\$ 67,296	\$ 67,151	\$ 66,591	\$ 74,339
	SOLID WASTE FUND 15%	<u>191,639</u>	<u>201,887</u>	<u>201,454</u>	<u>199,773</u>	<u>223,017</u>
** LESS OVERHEAD TOTAL **		<u>\$ 255,519</u>	<u>\$ 269,183</u>	<u>\$ 268,605</u>	<u>\$ 266,364</u>	<u>\$ 297,356</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	<u>-</u>	<u>189,192</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
TOTAL NET WATER & SEWER FUND		<u><u>\$ 1,022,077</u></u>	<u><u>\$ 887,544</u></u>	<u><u>\$ 924,419</u></u>	<u><u>\$ 915,455</u></u>	<u><u>\$ 1,039,423</u></u>

DIVISION 611 PUBLIC WORKS ADMINISTRATION

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Public Works Director/City Engineer	1	26
Assistant Public Works Director/Engineering Manager	1	23
Operations Manager - Utilities	1	21
Engineer	1	17
Engineering Tech III	1	13
GIS Tech	1	9
Engineering Tech I	2	9
Administrative Assistant II	<u>2</u>	7
TOTAL	<u>10</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for an increased level of service with the addition of an engineer. The increase in expenses for this Division is the result of adding an Engineer and expected growth in jpersonnel and operating expenses.

02-5-622 WASTEWATER TREATMENT

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 463,988	\$ 466,391	\$ 496,886	\$ 512,000	\$ 521,162
014	OVERTIME	8,167	5,354	8,000	8,000	8,000
021	FICA	32,812	31,812	36,099	35,620	37,835
022	EMPLOYEE RETIREMENT	51,817	51,869	59,189	61,493	61,743
023	EMPLOYEE INSURANCE	44,739	38,194	100,800	94,500	105,840
030	TRAINING	45	2,711	2,400	2,400	2,400
040	WORKERS COMPENSATION	11,031	12,350	12,622	12,350	13,229
050	AWARDS	6,272	10,198	6,825	6,650	7,350
	* SUBTOTAL PERSONNEL *	<u>\$ 618,871</u>	<u>\$ 618,879</u>	<u>\$ 722,821</u>	<u>\$ 733,013</u>	<u>\$ 757,559</u>
110	CLOTHING/UNIFORMS	\$ 11,017	\$ 9,411	\$ 11,000	\$ 11,100	\$ 11,000
111	MATERIALS/SUPPLIES	185,300	256,029	155,000	185,000	200,000
112	OFFICE SUPPLIES	-	-	1,500	1,000	1,500
120	COMMUNICATIONS	4,252	4,500	5,000	4,300	5,000
121	UTILITIES	367,081	393,834	380,000	375,000	380,000
130	CONTRACTUAL SERVICES	906,506	1,187,916	900,000	900,000	900,000
131	REPAIRS/MAINTENANCE	1,005,179	30,798	1,200,000	40,000	150,000
132	PROFESSIONAL SERVICES	1,040	6,803	28,000	10,000	28,000
140	SUBSCRIPTIONS/DUES	4,920	5,343	6,000	5,500	6,000
141	TRAVEL	-	558	200	-	200
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	24,220	11,906	12,000	18,000	18,000
151	FUEL	23,807	23,023	24,000	23,000	24,000
	* SUBTOTAL OPERATING *	<u>\$ 2,533,322</u>	<u>\$ 1,930,121</u>	<u>\$ 2,722,900</u>	<u>\$ 1,572,900</u>	<u>\$ 1,723,900</u>
	** TOTAL EXPENSES **	<u><u>\$ 3,152,193</u></u>	<u><u>\$ 2,549,000</u></u>	<u><u>\$ 3,445,721</u></u>	<u><u>\$ 2,305,913</u></u>	<u><u>\$ 2,481,459</u></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	7	

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 decrease in expenses is the result of a reduction in repairs and maintenance expense.

02-5-632 WELLS/LIFTS MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 524,435	\$ 522,021	\$ 551,668	\$ 567,000	\$ 588,053
014	OVERTIME	30,124	31,241	35,000	35,000	35,000
021	FICA	37,374	38,059	40,480	41,538	42,991
022	EMPLOYEE RETIREMENT	53,105	52,240	57,263	61,705	58,024
023	EMPLOYEE INSURANCE	69,162	89,200	158,400	155,000	166,320
030	TRAINING	5,591	6,621	6,000	6,000	6,000
040	WORKERS COMPENSATION	16,457	18,379	17,600	17,600	18,692
050	AWARDS	7,805	10,137	10,725	10,725	11,550
	* SUBTOTAL PERSONNEL *	<u>\$ 744,053</u>	<u>\$ 767,898</u>	<u>\$ 877,136</u>	<u>\$ 894,568</u>	<u>\$ 926,630</u>
110	CLOTHING/UNIFORMS	\$ 21,792	\$ 19,756	\$ 18,000	\$ 18,000	\$ 18,000
111	MATERIALS/SUPPLIES	542,425	528,958	420,000	450,000	450,000
112	OFFICE SUPPLIES	15	1,136	5,000	1,000	5,000
120	COMMUNICATIONS	11,116	12,840	12,000	12,000	12,000
121	UTILITIES	382,530	400,667	390,000	385,000	390,000
130	CONTRACTUAL SERVICES	4,807	4,443	5,000	5,000	5,000
131	REPAIRS/MAINTENANCE	182,952	541,189	275,000	250,000	275,000
132	PROFESSIONAL SERVICES	36,478	120,093	50,500	50,500	50,500
140	SUBSCRIPTIONS/DUES	605	660	1,000	300	1,000
141	TRAVEL	-	-	500	-	500
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	58,147	33,845	20,000	20,000	20,000
151	FUEL	44,779	44,960	40,000	40,000	40,000
152	DAMAGE CLAIMS	8,723	-	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 1,294,369</u>	<u>\$ 1,708,547</u>	<u>\$ 1,237,500</u>	<u>\$ 1,231,800</u>	<u>\$ 1,267,500</u>
	** TOTAL EXPENSES **	<u><u>\$ 2,038,422</u></u>	<u><u>\$ 2,476,445</u></u>	<u><u>\$ 2,114,636</u></u>	<u><u>\$ 2,126,368</u></u>	<u><u>\$ 2,194,130</u></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	9	6/8
TOTAL	<u>11</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

02-5-642 CONSTRUCTION/MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 1,163,573	\$ 1,246,285	\$ 1,197,147	\$ 1,175,000	\$ 1,238,543
014	OVERTIME	18,456	33,099	25,000	25,000	25,000
021	FICA	77,359	82,732	87,995	80,400	90,975
022	EMPLOYEE RETIREMENT	112,788	115,791	126,754	121,203	126,763
023	EMPLOYEE INSURANCE	148,991	166,046	316,800	304,000	332,640
030	TRAINING	7,253	5,614	8,000	8,000	8,000
040	WORKERS COMPENSATION	32,801	36,154	36,664	36,664	37,906
050	AWARDS	22,441	40,543	21,450	21,450	23,100
	* SUBTOTAL PERSONNEL *	<u>\$ 1,583,662</u>	<u>\$ 1,726,264</u>	<u>\$ 1,819,810</u>	<u>\$ 1,771,717</u>	<u>\$ 1,882,927</u>
110	CLOTHING/UNIFORMS	\$ 20,318	\$ 23,087	\$ 21,000	\$ 21,000	\$ 21,000
111	MATERIALS/SUPPLIES	658,580	971,849	425,000	425,000	425,000
112	OFFICE SUPPLIES	964	65	1,000	500	1,000
120	COMMUNICATIONS	11,174	11,609	12,500	12,000	12,500
130	CONTRACTUAL SERVICES	2,884,428	2,733,533	2,750,000	2,650,000	2,750,000
131	REPAIRS/MAINTENANCE	48,086	2,884	40,000	25,000	40,000
132	PROFESSIONAL SERVICES	2,848	2,578	5,000	2,000	5,000
140	SUBSCRIPTIONS/DUES	2,570	4,723	6,500	6,066	6,500
141	TRAVEL	-	60	1,000	33	1,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	40,265	70,212	40,000	40,000	40,000
151	FUEL	60,313	61,482	40,000	40,000	45,000
152	DAMAGE CLAIMS	1,489	1,690	-	-	-
	* SUBTOTAL OPERATING *	<u>\$ 3,731,035</u>	<u>\$ 3,883,772</u>	<u>\$ 3,342,500</u>	<u>\$ 3,221,599</u>	<u>\$ 3,347,500</u>
LESS ALLOCATION FOR:						
	IN - HOUSE CAPITAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,961</u>	<u>\$ 50,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 5,314,697</u></u>	<u><u>\$ 5,610,036</u></u>	<u><u>\$ 5,162,310</u></u>	<u><u>\$ 4,951,355</u></u>	<u><u>\$ 5,180,427</u></u>

DIVISION 642 CONSTRUCTION/MAINTENANCE

DIVISION NARRATIVE

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

This division is responsible for the construction, operation, and maintenance of 251 miles of water pipeline, 221 miles of sewer pipeline and 1,572 fire hydrants, and 19,000 customer service connections.

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Superintendent - Distributions & Collections	1	17
Crew Leader II	2	9
Crew Leader I	6	7
Heavy Equipment Operator (HEO)	7	6
Motor Equipment Operator (MEO)	<u>6</u>	4
TOTAL	<u>22</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

WATER & SEWER UTILITY FUND

DEPRECIATION AND AMORTIZATION

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

The depreciation expense is based upon the useful life of each asset. The valuation of capital assets as audited for the year ending June 30, 2023 was \$145,873,602. The accumulated depreciation as of June 30, 2023 was \$63,171,092.

The amortization expense is also based upon a useful life of the asset. Intangible assets are amortized over their useful lives. Intangible assets include the cost of purchasing water capacity and sewage capacity from Grand Strand Water & Sewer. The water capacity intangible has been fully amortized as of this fiscal year.

DETAIL OF EXPENSES		02-5-901-xxx				
CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 2,980,216	\$ 3,131,591	\$ 3,050,000	\$ 3,150,000	\$ 3,175,000
515	AMORTIZATION	<u>906,248</u>	<u>225,101</u>	<u>225,101</u>	<u>225,101</u>	<u>225,101</u>
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 3,886,464</u>	<u>\$ 3,356,692</u>	<u>\$ 3,275,101</u>	<u>\$ 3,375,101</u>	<u>\$ 3,400,101</u>

BOND INTEREST AND FEES

Interest payments and associated banking agent fees for the long-term debt of the Water and Sewer Utility Fund are recorded here. At this time the Water and Sewer Fund have no debt and therefore no interest expense.

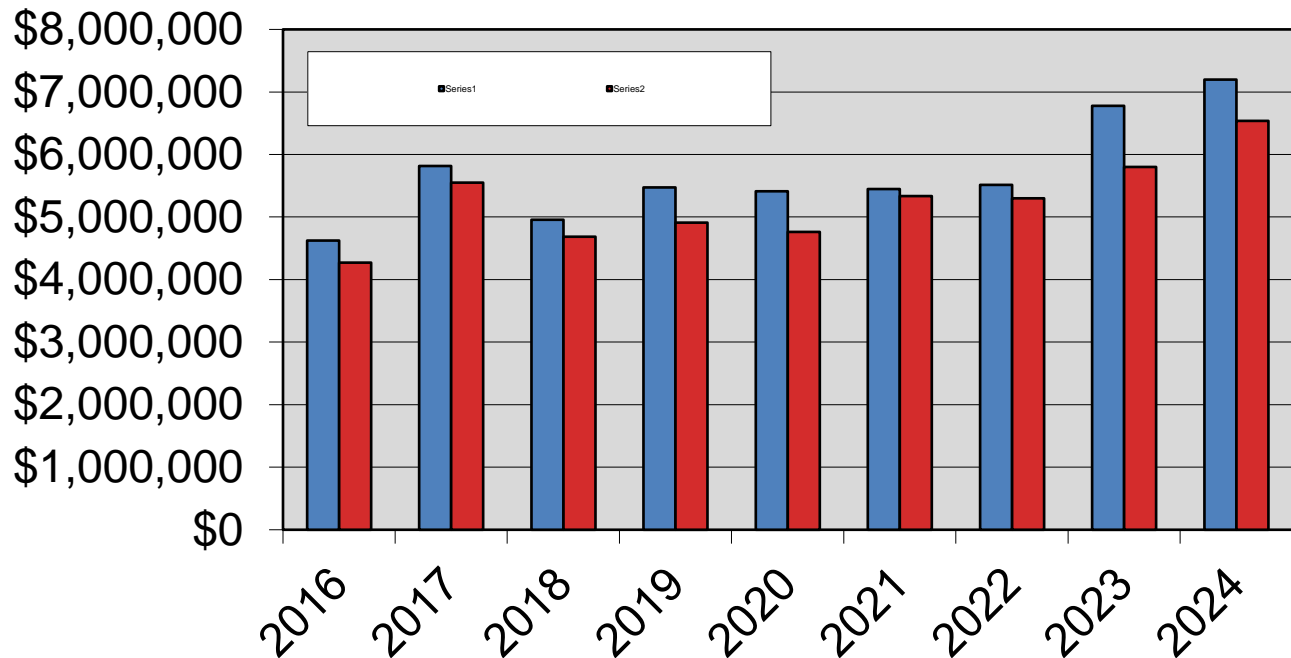
DETAIL OF EXPENSES		02-5-911-xxx				
CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	\$ -	\$ -	\$ 150,000	\$ -	\$ -
* TOTAL BOND INTEREST & FEES *		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ -</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 \$960,207 for FY 2025. Solid Waste fees will increase by \$2 per month for both residential and commercial customers. These rates will allow the fund to remain profitable and allow sufficient cash flow to purchase needed equipment as well as fund several capital projects. A new rate was put in place during FY 2022 in order to provide additional pickups for short term rentals and this rate will remain the same for FY 2025.

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

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

SOLID WASTE FUND

The following table illustrates the comparative data for revenues in the Solid Waste Fund. Revenues will increase by 8% over the previous fiscal year.

FISCAL YEAR ENDING JUNE 30, 2025

DETAIL OF REVENUES

SOURCE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
Solid Waste Services Fees	\$ 6,321,714	\$ 6,481,672	\$ 6,550,000	\$ 6,642,000	\$ 7,350,000
Late Payment Penalties	30,364	32,656	33,000	33,000	33,000
Miscellaneous	-	3,452	-	-	-
Grants	-	-	-	-	-
Interest	5,586	46,268	-	40,000	40,000
Accommodations Tax Transfer	203,505	397,900	614,700	614,700	487,900
TOTAL REVENUES	<u>\$ 6,561,169</u>	<u>\$ 6,961,948</u>	<u>\$ 7,197,700</u>	<u>\$ 7,329,700</u>	<u>\$ 7,910,900</u>

FISCAL YEAR ENDING JUNE 30, 2025

SUMMARY OF EXPENSES

DIV.#	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
661	Commercial Collection	\$ 527,866	\$ 610,256	\$ 557,827	\$ 597,436	\$ 582,655
663	Transfer Station	1,075,466	1,297,820	1,164,154	1,187,502	1,194,579
671	Residential Collection	1,229,305	1,478,794	1,309,731	1,474,860	1,383,835
673	Trash/Litter Collection	542,544	462,638	575,729	514,391	599,953
674	Beach Cleaning	396,155	518,500	564,189	616,798	677,695
675	Recycling	497,285	477,368	556,539	537,530	603,691
	Contingency	-	-	65,000	-	65,000
901	Depreciation Expense	521,368	507,261	580,000	580,000	580,000
906	Overhead Allocation	886,733	1,076,174	1,164,546	1,181,834	1,263,285
TOTAL OPERATING EXPENSES		<u>\$ 5,676,722</u>	<u>\$ 6,428,811</u>	<u>\$ 6,537,715</u>	<u>\$ 6,690,351</u>	<u>\$ 6,950,693</u>
EXCESS (DEFICIT)		<u>\$ 884,447</u>	<u>\$ 533,137</u>	<u>\$ 659,985</u>	<u>\$ 639,349</u>	<u>\$ 960,207</u>
BEGINNING NET POSITION		<u>\$ 5,599,796</u>	<u>\$ 6,484,243</u>	<u>\$ 7,017,380</u>	<u>\$ 7,017,380</u>	<u>\$ 7,656,729</u>
ENDING NET POSITION		<u>\$ 6,484,243</u>	<u>\$ 7,017,380</u>	<u>\$ 7,677,365</u>	<u>\$ 7,656,729</u>	<u>\$ 8,616,936</u>

SOLID WASTE FUND

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

FISCAL YEAR ENDING JUNE 30, 2025

DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
661	Commercial Truck	\$ -	15-5-950-361
663	Transfer Trailer	125,000	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	460,000	15-5-950-361
673	Pickup Truck	37,500	15-5-950-360
674	Surf Rake	80,000	15-5-950-361
	Beach Trash Collection Vehicle	255,000	15-5-950-361
	Beach Tractor (4x4)	90,000	15-5-950-361
675	Recycle Truck	425,000	15-5-950-361
	TOTAL CAPITAL OUTLAY	\$ 3,472,500	

Performance Benchmarks, Goals, and Priorities

The following benchmarks, goals, and priorities are provided for FY 2025, along with programs already in place:

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

15-5-661 COMMERCIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 259,738	\$ 261,084	\$ 248,770	\$ 255,000	\$ 257,429
014	OVERTIME	28,780	37,604	21,600	21,600	21,600
021	FICA	19,049	20,057	19,602	20,054	20,230
022	EMPLOYEE RETIREMENT	26,356	29,162	30,407	31,809	32,177
023	EMPLOYEE INSURANCE	26,626	29,455	57,600	55,000	60,480
040	WORKERS COMPENSATION	5,613	5,914	5,948	5,948	6,139
050	AWARDS	<u>3,545</u>	<u>7,409</u>	<u>3,900</u>	<u>3,900</u>	<u>4,600</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 369,707</u>	<u>\$ 390,685</u>	<u>\$ 387,827</u>	<u>\$ 393,311</u>	<u>\$ 402,655</u>
110	CLOTHING/UNIFORMS	\$ 4,330	\$ 4,792	\$ 6,000	\$ 5,000	\$ 6,000
111	MATERIALS/SUPPLIES	46,832	28,926	40,000	40,000	40,000
112	OFFICE SUPPLIES	204	222	1,000	-	1,000
113	PRINTING	-	-	1,000	-	1,000
120	COMMUNICATIONS	424	537	1,000	600	1,000
130	CONTRACTUAL SERVICES	195	195	-	-	-
131	REPAIRS/MAINTENANCE	1,033	525	-	525	-
132	PROFESSIONAL SERVICES	51	-	1,000	-	1,000
150	VEHICLE OPERATIONS	57,973	126,504	70,000	110,000	80,000
151	FUEL	<u>47,117</u>	<u>57,870</u>	<u>50,000</u>	<u>48,000</u>	<u>50,000</u>
	* SUBTOTAL OPERATING *	<u>\$ 158,159</u>	<u>\$ 219,571</u>	<u>\$ 170,000</u>	<u>\$ 204,125</u>	<u>\$ 180,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 527,866</u></u>	<u><u>\$ 610,256</u></u>	<u><u>\$ 557,827</u></u>	<u><u>\$ 597,436</u></u>	<u><u>\$ 582,655</u></u>

DIVISION 661 COMMERCIAL COLLECTION

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

15-5-663 TRANSFER STATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 136,306	\$ 126,958	\$ 127,642	\$ 133,000	\$ 144,453
014	OVERTIME	26,899	31,419	25,000	32,000	30,000
021	FICA	10,836	10,722	10,990	11,880	12,561
022	EMPLOYEE RETIREMENT	12,857	12,510	12,528	12,528	15,905
023	EMPLOYEE INSURANCE	25,447	33,192	43,200	43,200	45,360
040	WORKERS COMPENSATION	6,085	6,910	6,869	6,869	7,850
050	AWARDS	<u>2,488</u>	<u>5,171</u>	<u>2,925</u>	<u>2,925</u>	<u>3,450</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 220,918</u>	<u>\$ 226,882</u>	<u>\$ 229,154</u>	<u>\$ 242,402</u>	<u>\$ 259,579</u>
110	CLOTHING/UNIFORMS	\$ 3,254	\$ 3,042	\$ 4,000	\$ 4,000	\$ 4,000
111	MATERIALS/SUPPLIES	10,331	12,600	15,000	30,000	15,000
121	UTILITIES	4,058	10,691	5,000	5,000	5,000
130	CONTRACTUAL SERVICES	686,932	679,459	720,000	710,000	720,000
131	REPAIRS/MAINTENANCE	26,789	213,657	50,000	48,000	50,000
132	PROFESSIONAL SERVICES	25	36	1,000	100	1,000
150	VEHICLE OPERATIONS	53,678	84,187	70,000	85,000	70,000
151	FUEL	59,505	67,266	70,000	63,000	70,000
152	DAMAGE CLAIMS	<u>9,976</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 854,548</u>	<u>\$ 1,070,938</u>	<u>\$ 935,000</u>	<u>\$ 945,100</u>	<u>\$ 935,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 1,075,466</u></u>	<u><u>\$ 1,297,820</u></u>	<u><u>\$ 1,164,154</u></u>	<u><u>\$ 1,187,502</u></u>	<u><u>\$ 1,194,579</u></u>

DIVISION 663 TRANSFER STATION

DIVISION NARRATIVE

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

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget with an increase in expenses due to pay raises during the prior fiscal year.

15-5-671 RESIDENTIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 671,678	\$ 688,588	\$ 686,875	\$ 704,000	\$ 740,798
014	OVERTIME	63,430	72,270	45,000	60,000	45,000
021	FICA	49,325	51,010	51,231	53,480	55,006
022	EMPLOYEE RETIREMENT	73,624	72,943	79,703	82,553	84,916
023	EMPLOYEE INSURANCE	61,449	75,007	158,400	145,000	166,320
030	TRAINING	-	80	2,500	-	2,500
040	WORKERS COMPENSATION	16,723	17,889	18,297	17,889	19,645
050	AWARDS	9,334	15,252	10,725	10,450	12,650
* SUBTOTAL PERSONNEL *		<u>\$ 945,563</u>	<u>\$ 993,039</u>	<u>\$ 1,052,731</u>	<u>\$ 1,073,372</u>	<u>\$ 1,126,835</u>
110	CLOTHING/UNIFORMS	\$ 10,066	\$ 13,412	\$ 10,000	\$ 10,000	\$ 10,000
111	MATERIALS/SUPPLIES	47,319	72,538	55,000	55,000	55,000
120	COMMUNICATIONS	2,198	2,122	5,000	2,500	5,000
130	CONTRACTUAL SERVICES	116	106,988	-	106,988	-
132	PROFESSIONAL SERVICES	221	781	3,000	1,000	3,000
140	SUB / DUES	-	-	-	-	-
141	TRAVEL	-	-	2,000	-	2,000
142	ADVERTISING	-	-	2,000	-	2,000
150	VEHICLE OP.	129,298	170,902	80,000	130,000	80,000
151	FUEL	94,232	87,225	100,000	96,000	100,000
152	DAMAGE CLAIMS	292	31,787	-	-	-
* SUBTOTAL OPERATING *		<u>\$ 283,742</u>	<u>\$ 485,755</u>	<u>\$ 257,000</u>	<u>\$ 401,488</u>	<u>\$ 257,000</u>
** TOTAL EXPENSES **		<u><u>\$ 1,229,305</u></u>	<u><u>\$ 1,478,794</u></u>	<u><u>\$ 1,309,731</u></u>	<u><u>\$ 1,474,860</u></u>	<u><u>\$ 1,383,835</u></u>

DIVISION 671 RESIDENTIAL COLLECTION

DIVISION NARRATIVE

The Residential Collection Division is comprised of 11 employees as shown below. These employees report to the 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 206,837	\$ 195,817	\$ 235,285	\$ 214,646	\$ 258,806
012	SALARY, PART-TIME	1,738	-	10,920	-	10,920
014	OVERTIME	34,829	36,100	46,000	35,000	46,000
021	FICA	15,935	16,036	20,747	17,725	22,417
022	EMPLOYEE RETIREMENT	27,494	28,035	34,347	24,590	30,107
023	EMPLOYEE INSURANCE	31,699	30,228	43,200	43,200	45,360
030	TRAINING	-	40	-	-	-
040	WORKERS COMPENSATION	4,676	5,453	7,305	7,305	7,893
050	AWARDS	<u>2,516</u>	<u>6,426</u>	<u>2,925</u>	<u>2,925</u>	<u>3,450</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 325,724</u>	<u>\$ 318,135</u>	<u>\$ 400,729</u>	<u>\$ 345,391</u>	<u>\$ 424,953</u>
110	CLOTHING/UNIFORMS	\$ 3,778	\$ 4,392	\$ 4,000	\$ 4,000	\$ 4,000
111	MATERIALS/SUPPLIES	3,899	509	5,000	5,000	5,000
132	PROFESSIONAL SERVICES	36	-	1,000	-	1,000
150	VEHICLE OPERATIONS	149,739	70,261	95,000	95,000	95,000
151	FUEL	57,360	69,341	70,000	65,000	70,000
152	DAMAGE CLAIMS	<u>2,008</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 216,820</u>	<u>\$ 144,503</u>	<u>\$ 175,000</u>	<u>\$ 169,000</u>	<u>\$ 175,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 542,544</u></u>	<u><u>\$ 462,638</u></u>	<u><u>\$ 575,729</u></u>	<u><u>\$ 514,391</u></u>	<u><u>\$ 599,953</u></u>

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 the same level of trash and litter collection service as the previous year's budget. The increase in this division is mainly due to expected growth in personnel and operating expenses.

15-5-674 BEACH CLEANING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY	\$ 126,647	\$ 274,205	\$ 249,114	\$ 303,436	\$ 314,004
012	SALARY, PART-TIME	44,882	5,498	43,680	43,680	43,680
014	OVERTIME	17,110	32,123	30,000	30,000	30,000
021	FICA	11,667	19,571	22,596	26,398	27,138
022	EMPLOYEE RETIREMENT	10,262	24,148	25,229	30,591	31,561
023	EMPLOYEE INSURANCE	23,941	58,245	57,600	57,600	90,720
040	WORKERS COMPENSATION	3,485	6,347	8,070	8,070	9,692
050	AWARDS	<u>906</u>	<u>5,276</u>	<u>3,900</u>	<u>6,473</u>	<u>6,900</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 238,900</u>	<u>\$ 425,413</u>	<u>\$ 440,189</u>	<u>\$ 506,248</u>	<u>\$ 553,695</u>
110	CLOTHING/UNIFORMS	\$ 2,809	\$ 2,927	\$ 3,500	\$ 3,500	\$ 3,500
111	MATERIALS/SUPPLIES	3,289	1,457	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	49	179	500	50	500
150	VEHICLE OPERATIONS	95,318	37,952	50,000	42,000	50,000
151	FUEL	52,679	50,572	60,000	55,000	60,000
152	DAMAGE CLAIMS	<u>3,111</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 157,255</u>	<u>\$ 93,087</u>	<u>\$ 124,000</u>	<u>\$ 110,550</u>	<u>\$ 124,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 396,155</u></u>	<u><u>\$ 518,500</u></u>	<u><u>\$ 564,189</u></u>	<u><u>\$ 616,798</u></u>	<u><u>\$ 677,695</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)	2	4
TOTAL	<u>6</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division will provide the same level of service as the previous fiscal year. Additional employees were added in FY 2024 in order to perform the added collection duties based on the short term rental fee. There will be an increase in overall costs due to growth in both personnel and operating expenses.

15-5-675 RECYCLING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 218,434	\$ 191,725	\$ 233,764	\$ 225,000	\$ 267,033
014	OVERTIME	25,264	25,565	26,000	26,000	26,000
021	FICA	16,225	14,393	18,963	18,323	21,391
022	EMPLOYEE RETIREMENT	19,216	16,791	25,943	27,859	32,591
023	EMPLOYEE INSURANCE	36,222	30,744	72,000	65,000	75,600
030	TRAINING	-	63	-	-	-
040	WORKERS COMPENSATION	4,888	6,087	6,494	6,087	7,326
050	AWARDS	<u>2,536</u>	<u>7,548</u>	<u>4,875</u>	<u>4,750</u>	<u>5,250</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 322,785</u>	<u>\$ 292,916</u>	<u>\$ 388,039</u>	<u>\$ 373,019</u>	<u>\$ 435,191</u>
110	CLOTHING/UNIFORMS	\$ 4,803	\$ 5,326	\$ 4,500	\$ 4,500	\$ 4,500
111	MATERIALS/SUPPLIES	70,068	69,510	65,000	65,000	65,000
113	PRINTING/BINDING	-	-	3,000	-	3,000
130	CONTRACTUAL SERVICES	47	47	1,000	-	1,000
150	VEHICLE OPERATIONS	69,184	63,503	60,000	50,011	50,000
150	FUEL	22,440	37,652	35,000	45,000	45,000
152	DAMAGE CLAIMS	<u>7,958</u>	<u>8,414</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 174,500</u>	<u>\$ 184,452</u>	<u>\$ 168,500</u>	<u>\$ 164,511</u>	<u>\$ 168,500</u>
	** TOTAL EXPENSES **	<u><u>\$ 497,285</u></u>	<u><u>\$ 477,368</u></u>	<u><u>\$ 556,539</u></u>	<u><u>\$ 537,530</u></u>	<u><u>\$ 603,691</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><u>5</u></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 fiscal year. Increased expenses are due to expected growth in both personnel and operating expenses.

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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 521,368	\$ 507,261	\$ 580,000	\$ 580,000	\$ 580,000
TOTAL DEPRECIATION		\$ 521,368	\$ 507,261	\$ 580,000	\$ 580,000	\$ 580,000

CONTINGENCY

DETAIL OF EXPENSES		15-5-901-189				
CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
<u>DEPRECIATION</u>						
189	CONTINGENCY	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000
TOTAL CONTINGENCY		\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000

OVERHEAD ALLOCATIONS

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

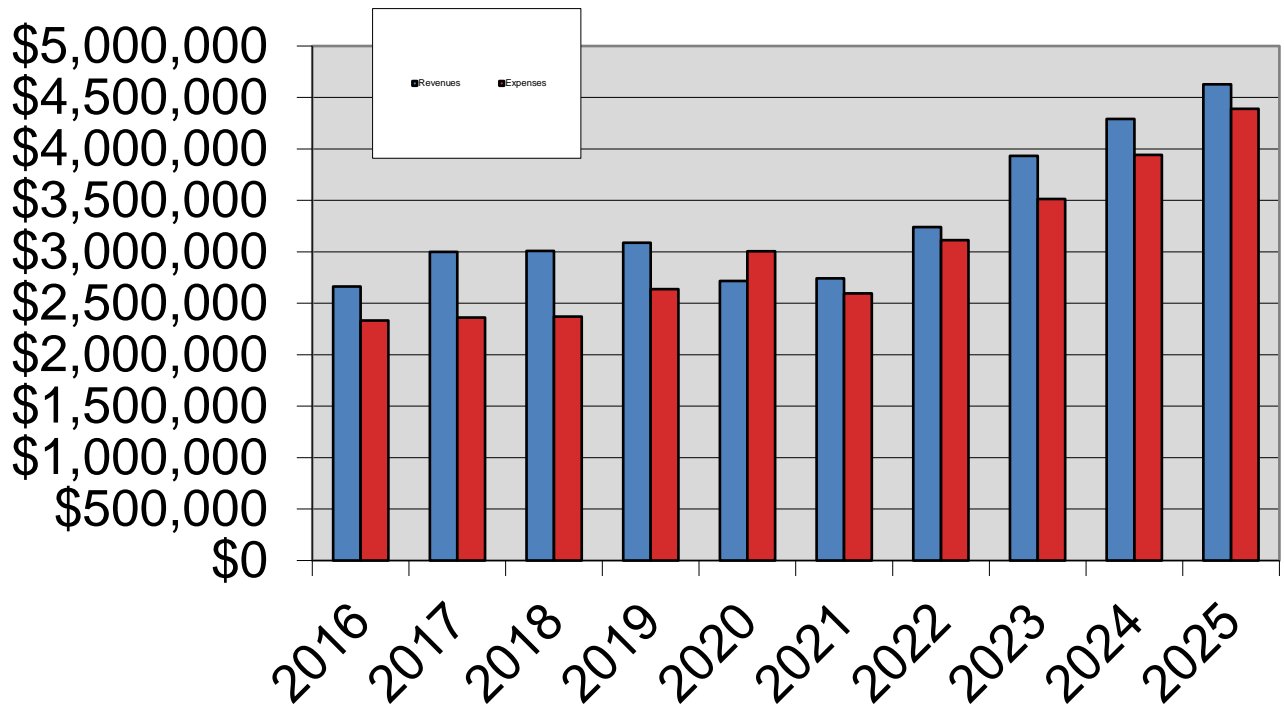
DETAIL OF EXPENSES			15-5-906-6XX			
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
CODE	CLASSIFICATION	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>OVERHEAD</u>						
6XX	OVERHEAD ALLOCATIONS	\$ 886,733	\$ 1,076,174	\$ 1,164,546	\$ 1,181,834	\$ 1,263,285
TOTAL OVERHEAD		\$ 886,733	\$ 1,076,174	\$ 1,164,546	\$ 1,181,834	\$ 1,263,285

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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 \$235,452 for FY 2025. 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 four 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, 2025

DETAIL OF REVENUES

REVENUES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
Rental (Umbrellas & Chairs)	\$ 3,545,454	\$ 3,700,597	\$ 3,550,000	\$ 3,750,000	\$ 3,800,000
Italian Ice Sales	113,514	306,072	350,000	320,000	350,000
Sales (Drinks, Food, Misc)	16	-	10,000	-	10,000
Amusement Sales	-	-	-	-	-
Accommodations Tax Transfer	220,808	246,800	313,700	246,800	388,500
Local Accommodations Tax Transfer	892,757	-	300,000	300,000	300,000
Miscellaneous	24,613	53,605	40,000	40,000	50,000
Less Sales Tax	(271,378)	(300,554)	(272,200)	(272,200)	(272,200)
TOTAL REVENUES	\$ 4,525,784	\$ 4,006,520	\$ 4,291,500	\$ 4,384,600	\$ 4,626,300

FISCAL YEAR ENDING JUNE 30, 2025

SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
760	Beach Services - Concessions	\$ 1,270,381	\$ 1,737,882	\$ 1,690,233	\$ 1,694,023	\$ 1,835,260
761	Beach Services - Lifeguards	976,723	887,834	965,712	922,774	1,077,337
906	Depreciation	191,210	168,031	160,000	160,000	160,000
906	Overhead Allocations	591,356	741,904	826,225	846,367	862,251
906	Transfer Out GF	-	-	-	-	-
906	Transfer Out NMB Enterprise Fund	-	-	300,000	300,000	300,000
TOTAL OPERATING EXPENSES		\$ 3,029,670	\$ 3,535,651	\$ 3,942,170	\$ 3,923,164	\$ 4,234,848
EXCESS (DEFICIT)		\$ 1,496,114	\$ 470,869	\$ 349,330	\$ 461,436	\$ 391,452
BEGINNING NET POSITION		\$ 612,489	\$ 2,108,603	\$ 843,996	\$ 2,579,472	\$ 3,040,908
ENDING NET POSITION		\$ 2,108,603	\$ 2,579,472	\$ 1,193,326	\$ 3,040,908	\$ 3,432,360

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, 2025 DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
760	Beach Trucks	\$ 56,000	16-5-760-360
	Umbrellas & Chairs	100,000	16-5-761-370
	TOTAL CAPITAL OUTLAY	\$ 156,000	

Performance Benchmarks, Goals, and Priorities

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

- 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 2025:

- Grow online reservation program.
- Utilize Beach Services POS software to be more efficient and accountable.
- Provide better housing for out of area employees.
- Grow the cash reserves within the fund to one years expense equivalent.

16-5-760 BEACH SERVICES - CONCESSIONS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 31,616	\$ 84,456	\$ 132,343	\$ 115,000	\$ 151,492
012	PT- CONCESSIONS	772,173	882,421	825,000	850,000	860,000
013	PT- COMMISSIONS	30,486	47,714	38,244	47,000	48,000
014	OVERTIME	410	-	-	-	-
021	FICA	58,693	59,986	76,162	72,000	81,051
022	RETIREMENT	3,508	5,503	14,783	12,846	16,922
023	INSURANCE	938	16,189	28,800	27,500	30,240
024	UNEMPLOYMENT INSURANCE	-	-	-	-	-
030	TRAINING	25	-	5,000	500	5,000
040	WORKERS COMPENSATION	10,955	11,321	10,955	10,955	10,955
050	AWARDS	<u>1,570</u>	<u>1,715</u>	<u>1,950</u>	<u>1,941</u>	<u>1,950</u>
* SUBTOTAL PERSONNEL *		<u>\$ 910,374</u>	<u>\$ 1,109,305</u>	<u>\$ 1,133,237</u>	<u>\$ 1,137,742</u>	<u>\$ 1,205,610</u>
110	CLOTHING/UNIFORMS	\$ 1,334	\$ 892	\$ 3,000	\$ 2,000	\$ 3,000
111	MATERIALS/SUPPLIES	35,677	94,593	30,000	30,000	30,000
112	OFFICE SUPPLIES	111	469	1,900	1,000	1,900
113	PRINTING/BINDING	92	-	5,500	500	5,500
120	COMMUNICATIONS	32,342	68,053	70,000	70,000	70,000
130	CONTRACTUAL SERVICES	304	417	1,000	500	1,000
131	REPAIRS/MAINTENANCE	10,282	3,619	17,000	10,000	17,000
132	PROFESSIONAL SERVICE+A28:C	452	796	23,000	1,000	23,000
134	CREDIT CARD FEES	201,867	334,915	262,346	300,000	335,000
140	SUBSCRIPTIONS & DUES	134	-	-	-	-
141	TRAVEL/BUSINESS	-	-	1,500	-	1,500
142	ADVERTISING	50	625	500	500	500
150	VEHICLE OPERATIONS	16,588	10,315	15,000	15,000	15,000
151	FUEL	27,156	22,032	25,000	25,000	25,000
152	DAMAGE CLAIMS	94	1,404	-	5,781	-
185	ITALIAN ICE / SUPPLIES	33,524	90,447	100,000	95,000	100,000
186	BOTTLED DRINKS	-	-	750	-	750
187	PREPACKAGED FOODS	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
* SUBTOTAL OPERATING *		<u>\$ 360,007</u>	<u>\$ 628,577</u>	<u>\$ 556,996</u>	<u>\$ 556,281</u>	<u>\$ 629,650</u>
** TOTAL EXPENSES**		<u><u>\$ 1,270,381</u></u>	<u><u>\$ 1,737,882</u></u>	<u><u>\$ 1,690,233</u></u>	<u><u>\$ 1,694,023</u></u>	<u><u>\$ 1,835,260</u></u>

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 - Beach Services	1	10
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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
012	PT - LIFEGUARDS	\$ 695,663	\$ 669,164	\$ 725,000	\$ 700,000	\$ 775,000
013	LIFEGUARD BONUSES	31,200	21,400	43,000	25,800	43,000
021	FICA	56,935	49,015	58,752	55,524	62,577
030	TRAINING	2,005	1,888	3,700	6,000	6,000
040	WORKERS COMPENSATION	13,860	13,860	15,360	15,360	16,360
050	AWARDS	226	-	2,000	500	2,000
	* SUBTOTAL PERSONNEL *	<u>\$ 799,889</u>	<u>\$ 755,327</u>	<u>\$ 847,812</u>	<u>\$ 803,184</u>	<u>\$ 904,937</u>
110	CLOTHING/UNIFORMS	\$ 26,627	\$ 30,020	\$ 30,000	\$ 29,000	\$ 30,000
111	MATERIALS/SUPPLIES	80,578	49,380	40,000	40,000	40,000
113	PRINTING/BINDING	984	-	-	-	-
120	COMMUNICATIONS	14,745	15,120	15,000	15,000	15,000
130	CONTRACTUAL SERVICES	378	7,031	5,500	5,362	60,000
131	REPAIRS/MAINTENANCE	37,921	18,993	7,800	7,800	7,800
132	PROFESSIONAL SERVICES	582	1,880	-	-	-
140	SUBSCRIPTIONS & DUES	4,199	5,640	6,100	8,408	6,100
141	TRAVEL	3,807	1,153	2,000	5,000	2,000
142	ADVERTISING	2,611	1,350	3,500	1,500	3,500
150	VEHICLE OPERATIONS	3,061	1,401	6,000	6,000	6,000
151	FUEL	1,341	539	2,000	1,500	2,000
152	DAMAGE CLAIMS	-	-	-	20	-
	* SUBTOTAL OPERATING *	<u>\$ 176,834</u>	<u>\$ 132,507</u>	<u>\$ 117,900</u>	<u>\$ 119,590</u>	<u>\$ 172,400</u>
	** TOTAL EXPENSES **	<u><u>\$ 976,723</u></u>	<u><u>\$ 887,834</u></u>	<u><u>\$ 965,712</u></u>	<u><u>\$ 922,774</u></u>	<u><u>\$ 1,077,337</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 2025.

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, 2023 was \$2,104,781. The accumulated depreciation as of June 30, 2023 was \$1,130,899.

DETAIL OF EXPENSES 16-5-906-510

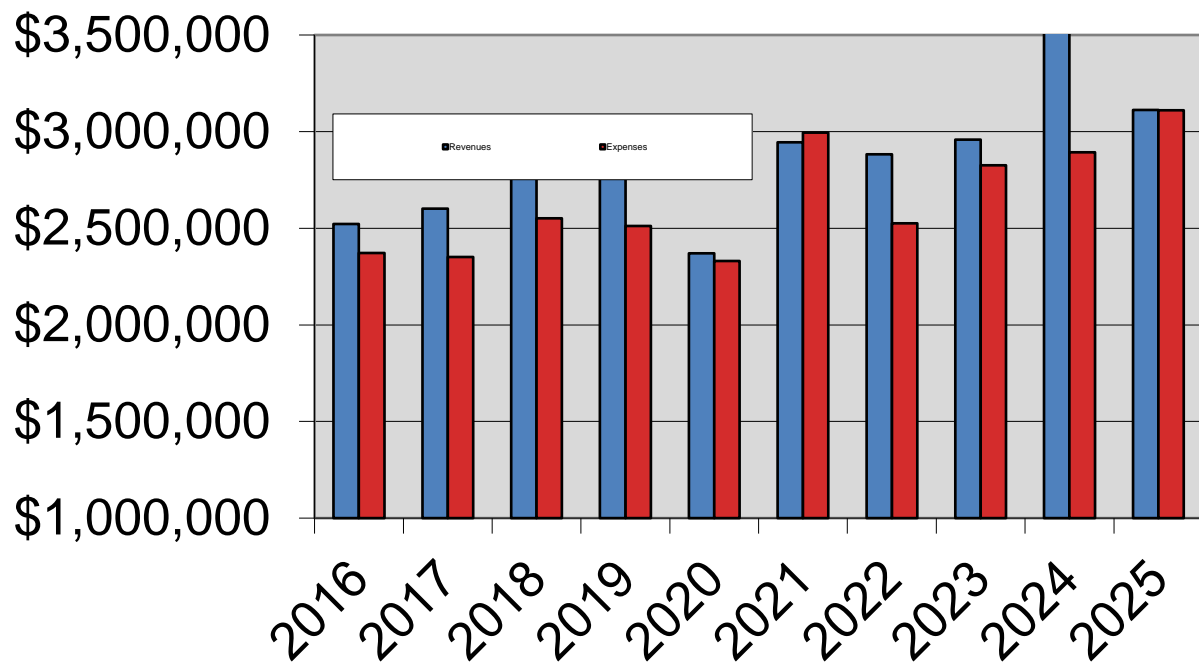
CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 191,210	\$ 168,031	\$ 160,000	\$ 160,000	\$ 160,000
* TOTAL DEPRECIATION*		\$ 191,210	\$ 168,031	\$ 160,000	\$ 160,000	\$ 160,000

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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 \$342 for FY 2025. 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 2025 and the final payment for the initial construction of the facility was 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, 2025

DETAIL OF REVENUES

REVENUES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
Aquatic Membership Fees	\$ 1,714,605	\$ 1,710,598	\$ 1,950,000	\$ 1,950,000	\$ 2,100,000
Aquatic Enrollment Fees	61,778	76,823	60,000	60,000	60,000
Aquatic Day Memberships	57,545	83,175	59,000	80,000	90,000
Operating Program Fees	284,346	388,778	300,000	390,000	419,500
Sales (Merch. & Food)	50,750	76,163	47,500	75,000	75,000
Sales Tax	(4,629)	(7,065)	-	-	-
Miscellaneous	1,269	12,018	2,000	2,000	2,000
Non-Operating Program Fees	25	-	15,000	15,000	15,000
Local Accommodations Tax Transfer	975,179	1,597,972	1,600,000	300,000	350,000
TOTAL REVENUES	\$ 3,140,868	\$ 3,938,462	\$ 4,033,500	\$ 2,872,000	\$ 3,111,500

FISCAL YEAR ENDING JUNE 30, 2025

SUMMARY OF EXPENSES

Div. #	DIVISION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
770	Administration	\$ 873,606	\$ 923,265	\$ 1,007,926	\$ 973,145	\$ 1,193,281
771	Aquatics	303,378	660,395	470,031	371,138	411,681
772	Activity Specialist	190,264	269,461	227,213	282,892	328,459
773	Fitness	254,320	274,568	332,170	289,848	315,072
774	Custodians	174,936	186,777	196,334	161,218	212,557
970	Depreciation / Amortization	288,566	290,492	290,000	290,000	290,000
970	Overhead Allocations	274,835	332,061	346,935	355,857	360,108
970	Bond Interest/Agent Fees	53,486	31,489	23,173	23,173	-
TOTAL OPERATING EXPENSES		\$ 2,413,391	\$ 2,968,508	\$ 2,893,782	\$ 2,747,271	\$ 3,111,158
EXCESS (DEFICIT)		\$ 727,477	\$ 969,954	\$ 1,139,718	\$ 124,729	\$ 342
BEGINNING NET POSITION		\$ 2,959,214	\$ 3,686,691	\$ 4,064,712	\$ 4,656,645	\$ 4,781,374
ENDING NET POSITION		\$ 3,686,691	\$ 4,656,645	\$ 5,204,430	\$ 4,781,374	\$ 4,781,716

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, 2025 DETAIL OF CAPITAL OUTLAY

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

Performance Benchmarks, Goals, and Priorities

The following benchmarks, goals, and priorities are provided for in FY 2025, along with programs already in place:

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

17-5-770 ADMINISTRATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 319,113	\$ 337,595	\$ 325,997	\$ 330,000	\$ 334,908
012	SALARY, PART-TIME	102,975	118,488	110,628	110,000	116,752
014	OVERTIME	334	127	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	30,682	32,178	31,437	31,680	32,520
022	EMPLOYEE RETIREMENT	38,315	39,460	42,073	42,616	43,249
023	EMPLOYEE INSURANCE	26,330	25,309	57,600	48,000	60,480
030	TRAINING	-	-	500	650	6,500
040	WORKERS COMPENSATION	3,735	4,082	4,366	4,082	4,517
050	AWARDS	3,537	4,464	3,900	4,165	4,600
	* SUBTOTAL PERSONNEL *	<u>\$ 530,421</u>	<u>\$ 567,103</u>	<u>\$ 581,901</u>	<u>\$ 576,593</u>	<u>\$ 608,926</u>
110	CLOTHING/UNIFORMS	\$ -	\$ 72	\$ 500	\$ 300	\$ 500
111	MATERIALS/SUPPLIES	16,159	14,251	10,800	10,000	10,800
112	OFFICE SUPPLIES	1,013	2,018	10,400	10,400	10,400
113	PRINTING/BINDING	417	305	1,900	1,500	1,900
117	RESALE SUPPLIES	5,756	5,249	7,500	12,500	8,000
118	CUSTODIAL SUPPLIES	879	1,688	-	-	-
120	COMMUNICATIONS	1,531	2,333	2,000	1,500	2,500
121	UTILITIES	155,381	156,873	180,000	160,000	165,000
130	CONTRACTUAL SERVICES	22,549	18,489	54,670	50,000	50,000
131	REPAIRS/MAINTENANCE	74,021	86,946	92,200	85,000	262,200
132	PROFESSIONAL SERVICES	20	43	-	-	-
134	CREDIT CARD FEES	13,979	17,736	13,000	13,000	18,000
140	SUBSCRIPTIONS/DUES	90	183	855	855	855
141	TRAVEL/BUSINESS	3,861	1,124	-	1,497	-
142	ADVERTISING	47,529	48,852	52,200	50,000	52,200
151	FUEL	-	-	-	-	1,000
152	DAMAGE CLAIMS	-	-	-	-	1,000
	* SUBTOTAL OPERATING *	<u>\$ 343,185</u>	<u>\$ 356,162</u>	<u>\$ 426,025</u>	<u>\$ 396,552</u>	<u>\$ 584,355</u>
	** TOTAL EXPENSES **	<u><u>\$ 873,606</u></u>	<u><u>\$ 923,265</u></u>	<u><u>\$ 1,007,926</u></u>	<u><u>\$ 973,145</u></u>	<u><u>\$ 1,193,281</u></u>

DIVISION 770 ADMINISTRATION

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>
Operations Manager - Aquatic & Fitness Center	1	18
Assistant Operations Manager - Aquatic & Fitness	1	12
Customer Service Supervisor	1	8
Secretary / Receptionist	<u>1</u>	2
TOTAL	<u>4</u>	

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

17-5-771 AQUATICS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 102,923	\$ 107,297	\$ 107,770	\$ 96,000	\$ 120,866
012	SALARY, PART-TIME	91,587	132,405	110,332	110,332	133,178
014	OVERTIME	226	439	-	750	-
021	FICA	13,869	16,686	15,703	12,372	18,291
022	EMPLOYEE RETIREMENT	11,204	11,998	14,295	12,266	13,166
023	EMPLOYEE INSURANCE	12,670	11,177	28,800	25,200	30,240
024	UNEMPLOYMENT INSURANCE	-	-	-	-	-
030	TRAINING	258	181	1,700	800	1,700
040	WORKERS COMPENSATION	1,718	1,974	2,181	1,718	2,540
050	AWARDS	<u>1,668</u>	<u>1,851</u>	<u>1,950</u>	<u>1,950</u>	<u>2,200</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 236,123</u>	<u>\$ 284,008</u>	<u>\$ 282,731</u>	<u>\$ 261,388</u>	<u>\$ 322,181</u>
110	CLOTHING/UNIFORMS	\$ -	\$ 345	\$ 600	\$ 250	\$ 600
111	MATERIALS/SUPPLIES	22,558	53,057	35,500	24,000	35,500
112	OFFICE SUPPLIES	-	1,139	-	-	-
130	CONTRACTUAL SERVICES	32,950	46,079	10,000	30,000	10,000
131	REPAIRS/MAINTENANCE	8,828	232,175	134,600	50,000	36,800
132	PROFESSIONAL SERVICES	1,656	4,902	3,900	3,500	3,900
140	SUBSCRIPTIONS/DUES	88	633	2,700	2,000	2,700
152	DAMAGE CLAIMS	<u>1,175</u>	<u>38,057</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 67,255</u>	<u>\$ 376,387</u>	<u>\$ 187,300</u>	<u>\$ 109,750</u>	<u>\$ 89,500</u>
	** TOTAL EXPENSES **	<u>\$ 303,378</u>	<u>\$ 660,395</u>	<u>\$ 470,031</u>	<u>\$ 371,138</u>	<u>\$ 411,681</u>

DIVISION 771 AQUATICS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division will provide the same basic level of services as the previous fiscal year. The decrease in this division is mainly due to a reduction in repairs and maintenance for the pools.

17-5-772 ACTIVITY SPECIALIST

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 66,776	\$ 104,265	\$ 42,447	\$ 110,000	\$ 116,165
012	SALARY, PART-TIME	83,524	111,567	128,187	120,000	138,583
014	OVERTIME	58	188	-	-	-
021	FICA	10,202	14,979	12,627	11,239	18,851
022	EMPLOYEE RETIREMENT	4,088	6,725	3,396	3,989	9,293
023	EMPLOYEE INSURANCE	6,241	2,886	14,400	12,600	15,120
030	TRAINING	448	-	500	500	500
040	WORKERS COMPENSATION	1,519	1,848	1,706	1,519	2,547
050	AWARDS	<u>886</u>	<u>1,816</u>	<u>1,950</u>	<u>895</u>	<u>2,200</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 173,742</u>	<u>\$ 244,274</u>	<u>\$ 205,213</u>	<u>\$ 260,742</u>	<u>\$ 303,259</u>
110	CLOTHING/UNIFORMS	\$ 245	\$ 236	\$ 600	\$ 600	\$ 600
111	MATERIALS/SUPPLIES	15,656	24,318	20,800	20,800	23,500
120	COMMUNICATIONS	456	537	-	500	500
132	PROFESSIONAL SERVICES	<u>165</u>	<u>96</u>	<u>600</u>	<u>250</u>	<u>600</u>
	* SUBTOTAL OPERATING *	<u>\$ 16,522</u>	<u>\$ 25,187</u>	<u>\$ 22,000</u>	<u>\$ 22,150</u>	<u>\$ 25,200</u>
	 ** TOTAL EXPENSES **	 <u>\$ 190,264</u>	 <u>\$ 269,461</u>	 <u>\$ 227,213</u>	 <u>\$ 282,892</u>	 <u>\$ 328,459</u>

DIVISION 772 ACTIVITY SPECIALIST

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

17-5-773 FITNESS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 62,295	\$ 64,918	\$ 61,841	\$ 63,000	\$ 67,089
012	SALARY, PART-TIME	112,583	118,892	150,546	120,000	130,000
014	OVERTIME	-	-	-	-	-
021	FICA	12,647	13,242	15,717	13,542	14,585
022	EMPLOYEE RETIREMENT	4,267	4,561	4,947	5,040	5,367
023	EMPLOYEE INSURANCE	6,242	7,022	14,400	14,400	15,120
030	TRAINING	352	-	500	500	2,000
040	WORKERS COMPENSATION	1,788	2,129	2,124	2,124	1,971
050	AWARDS	<u>886</u>	<u>4,196</u>	<u>975</u>	<u>975</u>	<u>1,150</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 201,060</u>	<u>\$ 214,960</u>	<u>\$ 251,050</u>	<u>\$ 219,581</u>	<u>\$ 237,282</u>
110	CLOTHING/UNIFORMS	\$ -	\$ -	\$ 450	\$ 450	\$ 450
111	MATERIALS/SUPPLIES	5,385	3,820	16,002	10,000	12,000
117	RESALE SUPPLIES	27,439	35,286	35,000	30,000	35,000
130	CONTRACTUAL SERVICES	9,157	7,486	14,540	14,000	14,540
131	REPAIRS/MAINTENANCE	11,177	12,841	14,000	14,000	14,000
132	PROFESSIONAL SERVICES	39	33	-	-	-
140	SUBSCRIPTIONS/DUES	<u>63</u>	<u>142</u>	<u>1,128</u>	<u>1,817</u>	<u>1,800</u>
	* SUBTOTAL OPERATING *	<u>\$ 53,260</u>	<u>\$ 59,608</u>	<u>\$ 81,120</u>	<u>\$ 70,267</u>	<u>\$ 77,790</u>
	** TOTAL EXPENSES **	<u><u>\$ 254,320</u></u>	<u><u>\$ 274,568</u></u>	<u><u>\$ 332,170</u></u>	<u><u>\$ 289,848</u></u>	<u><u>\$ 315,072</u></u>

DIVISION 773 FITNESS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

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

17-5-774 CUSTODIANS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 69,753	\$ 75,899	\$ 70,649	\$ 57,817	\$ 78,931
012	SALARY, PART-TIME	25,188	18,994	33,068	23,920	33,068
014	OVERTIME	1,881	1,561	1,500	-	1,500
021	FICA	6,609	6,612	7,786	6,049	8,399
022	EMPLOYEE RETIREMENT	4,882	5,118	5,629	4,625	6,434
023	EMPLOYEE INSURANCE	19,109	21,920	28,800	25,200	30,240
030	TRAINING	-	-	-	-	-
040	WORKERS COMPENSATION	817	977	1,052	817	1,135
050	AWARDS	<u>1,447</u>	<u>1,448</u>	<u>1,850</u>	<u>1,790</u>	<u>1,850</u>
	* SUBTOTAL PERSONNEL *	<u>\$ 129,686</u>	<u>\$ 132,529</u>	<u>\$ 150,334</u>	<u>\$ 120,218</u>	<u>\$ 161,557</u>
110	CLOTHING/UNIFORMS	\$ -	\$ 20	\$ 1,000	\$ 1,000	\$ 1,000
111	MATERIALS/SUPPLIES	-	-	-	-	-
118	CUSTODIAL SUPPLIES	45,250	54,063	45,000	40,000	50,000
131	REPAIRS/MAINTENANCE	-	152	-	-	-
132	PROFESSIONAL SERVICES	<u>-</u>	<u>13</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>\$ 45,250</u>	<u>\$ 54,248</u>	<u>\$ 46,000</u>	<u>\$ 41,000</u>	<u>\$ 51,000</u>
	** TOTAL EXPENSES **	<u><u>\$ 174,936</u></u>	<u><u>\$ 186,777</u></u>	<u><u>\$ 196,334</u></u>	<u><u>\$ 161,218</u></u>	<u><u>\$ 212,557</u></u>

DIVISION 774 CUSTODIANS

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

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

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division will provide the same basic level of services as the previous fiscal year. An increase is budgeted for FY 2025 due to growth in personnel costs.

AQUATIC AND FITNESS CENTER FUND

DEPRECIATION

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

The depreciation expense is based upon the useful life of each asset. 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 288,566	\$ 290,492	\$ 290,000	\$ 290,000	\$ 290,000
* TOTAL DEPRECIATION*		\$ 288,566	\$ 290,492	\$ 290,000	\$ 290,000	\$ 290,000

BOND INTEREST

DETAIL OF EXPENSES 17-5-970-415

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
<u>BOND INTEREST</u>						
415	BOND INTEREST	\$ 53,486	\$ 31,489	\$ 23,173	\$ 23,173	\$ -
* TOTAL BOND INTEREST *		\$ 53,486	\$ 31,489	\$ 23,173	\$ 23,173	\$ -

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, 2025

DETAIL OF REVENUES

REVENUES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
NMB Park Sponsorships	\$ 40,955	\$ 70,925	\$ 130,000	\$ 130,000	\$ 130,000
NMB Park Field/Tournament Rentals	136,693	123,378	105,000	105,000	105,000
NMB Park Rentals	14,187	13,463	30,000	30,000	30,000
NMB Park Admissions	48,731	46,288	45,000	45,000	45,000
NMB Park Concessions	529,713	656,807	400,000	400,000	400,000
NMB Park Vending	-	-	500	500	500
NMB Merchandise Sales	-	-	15,000	15,000	15,000
Revenue Share Activities	152,395	84,960	50,000	50,000	50,000
Christmas Light Show/ Village	754,637	790,876	667,000	764,300	807,000
Sales Tax	(101,927)	(120,208)	(30,000)	(30,000)	(30,000)
Miscellaneous	22,901	9,463	-	-	-
General Fund Transfer	200,000	-	-	-	-
Accommodations Tax Transfer	-	-	-	-	10,600
Local Accommodations Fee Transfer	-	-	500,000	500,000	500,000
Beach Services Transfer	300,000	-	300,000	300,000	300,000
TOTAL REVENUES	\$ 2,098,285	\$ 1,675,952	\$ 2,212,500	\$ 2,309,800	\$ 2,363,100

FISCAL YEAR ENDING JUNE 30, 2025

SUMMARY OF EXPENSES

Div #	DIVISION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
744	Concessions	\$ 511,951	\$ 612,111	\$ 478,777	\$ 459,561	\$ 487,582
745	Park Events	-	-	-	-	-
781	Christmas Light Show/Village Operating	334,864	276,005	276,500	276,250	276,500
906	Depreciation	204,260	196,878	200,000	200,000	200,000
906	Overhead Allocations	949,162	957,372	585,512	585,512	1,232,332
906	Transfer - General Fund	-	-	75,000	75,000	75,000
	TOTAL EXPENSES	\$ 2,000,237	\$ 2,042,366	\$ 1,615,789	\$ 1,596,323	\$ 2,271,414
	EXCESS (DEFICIT)	\$ 98,048	\$ (366,414)	\$ 596,711	\$ 713,477	\$ 91,686
	BEGINNING NET POSITION	\$ 977,789	\$ 1,075,837	\$ 709,423	\$ 709,423	\$ 1,422,900
	ENDING NET POSITION	\$ 1,075,837	\$ 709,423	\$ 1,306,134	\$ 1,422,900	\$ 1,514,586

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, 2025 DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
781	Christmas Lights	<u>\$ 560,000</u>	18-5-781-370
Total Capital		<u>\$ 560,000</u>	

Performance Benchmarks, Goals, and Priorities

The goals and priorities set forth in FY 2024 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 2025:

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

18-5-744 NMB ENTERPRISE FUND - CONCESSIONS

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	\$ 95,871	\$ 82,587	\$ 89,553	\$ 89,000	\$ 96,950
012	SALARY, PART-TIME	105,238	141,471	68,500	68,500	68,500
014	OVERTIME	1,379	3,056	-	-	-
021	FICA	13,849	16,885	11,538	11,500	12,078
022	RETIREMENT	7,404	7,455	3,520	7,500	3,520
023	INSURANCE	9,889	12,439	14,400	14,400	15,120
024	UNEMPLOYEE INSURANCE	-	-	5,000	-	5,000
030	TRAINING	3,306	-	6,000	-	6,000
040	WORKERS COMPENSATION	3,049	3,509	3,161	3,161	3,309
050	AWARDS	1,624	1,816	950	1,800	950
	* SUBTOTAL PERSONNEL *	<u>\$ 241,609</u>	<u>\$ 269,218</u>	<u>\$ 202,622</u>	<u>\$ 195,861</u>	<u>\$ 211,427</u>
110	CLOTHING/UNIFORMS	\$ 1,354	\$ 2,997	\$ 1,600	\$ 1,600	\$ 1,600
111	MATERIALS/SUPPLIES	22,940	15,377	5,000	5,000	5,000
112	OFFICE SUPPLIES	143	240	500	100	500
120	COMMUNICATIONS	514	1,011	250	-	250
130	CONTRACTUAL SERVICES	21,982	31,137	19,000	19,000	19,000
131	REPAIRS/MAINTENANCE	5,857	6,047	6,000	22,000	6,000
132	PROFESSIONAL SERVICES	40	39	1,500	1,500	1,500
134	CREDIT CARD FEES	13,391	17,728	12,500	12,500	12,500
140	SUBSCRIPTIONS & DUES	-	407	-	-	-
180	DRINKS FOR RESALE	51,358	67,577	42,000	42,000	42,000
181	PREPACKAGED FOODS RESALE	129,762	182,092	135,000	135,000	135,000
182	NON-FOOD ITEMS RESALE	23,001	18,241	52,805	25,000	52,805
	* SUBTOTAL OPERATING *	<u>\$ 270,342</u>	<u>\$ 342,893</u>	<u>\$ 276,155</u>	<u>\$ 263,700</u>	<u>\$ 276,155</u>
	** TOTAL EXPENSES **	<u><u>\$ 511,951</u></u>	<u><u>\$ 612,111</u></u>	<u><u>\$ 478,777</u></u>	<u><u>\$ 459,561</u></u>	<u><u>\$ 487,582</u></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 increase in expenses is due to expected growth in personnel costs. This division is growing sales. This division was transferred for FY 2018 from the General Fund - Parks and Recreation Department.

18-5-781 CHRISTMAS LIGHT SHOW / VILLAGE

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ESTIMATED	FY 2024 BUDGETED
030	TRAINING	\$ 7,372	\$ 720	\$ -	\$ -	\$ -
	* SUBTOTAL PERSONNEL *	\$ 7,372	\$ 720	\$ -	\$ -	\$ -
110	CLOTHING/UNIFORMS	\$ 2,438	\$ 87	\$ 2,500	\$ 2,500	\$ 2,500
111	MATERIALS/SUPPLIES	199,958	95,979	50,000	50,000	50,000
113	PRINTING/BINDING	-	-	-	-	-
117	RESALE ITEMS	-	58,913	-	-	-
120	COMMUNICATIONS	1,205	1,181	-	-	-
130	CONTRACTUAL SERVICES	69,793	61,856	45,000	45,000	45,000
131	REPAIRS/MAINTENANCE	15,932	1,540	11,500	11,500	11,500
132	PROFESSIONAL SERVICES	-	-	-	-	-
134	CREDIT CARD FEES	210	-	5,000	5,000	5,000
142	ADVERTISING	35,839	44,566	40,000	40,000	40,000
150	VEHICLE OPERATIONS	2,117	8,263	2,500	2,250	2,500
155	NMB DIRECT COSTS	-	2,900	120,000	120,000	120,000
		<u>\$ 327,492</u>	<u>\$ 275,285</u>	<u>\$ 276,500</u>	<u>\$ 276,250</u>	<u>\$ 276,500</u>
	** TOTAL EXPENSES **	<u>\$ 334,864</u>	<u>\$ 276,005</u>	<u>\$ 276,500</u>	<u>\$ 276,250</u>	<u>\$ 276,500</u>

DIVISION 781 CHRISTMAS LIGHT SHOW / VILLAGE

**NMB ENTERPRISE FUND
DIVISION NARRATIVE**

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

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2025.

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, 2023 is \$2,602,375. The accumulated depreciation as of June 30, 2023 is \$1,910,608.

DETAIL OF EXPENSES 18-5-970-510

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 204,260	\$ 196,878	\$ 200,000	\$ 200,000	\$ 200,000
* TOTAL DEPRECIATION*		<u>\$ 204,260</u>	<u>\$ 196,878</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>

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, 2025
DETAIL OF REVENUES**

SOURCE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
Interest	\$ -	\$ (820)	\$ 1,000	\$ (844)	\$ 1,000
Misc Revenues	4,935	11,132	-	1,759	-
Health Insurance:					
Wellness Nonparticipation	1,296	23,682	40,000	9,000	40,000
Contributions from Retiree & Retiree Dependents	787,024	868,826	525,000	660,000	600,000
Contributions from Dependents	737,894	753,046	650,000	646,000	650,000
Reinsurance Reimbursements	235,197	1,002,133	-	1,075,900	-
Prescription Rebates	131,812	264,165	170,000	233,807	170,000
HRA Forfeitures	8,982	37,285	-	-	-
Employee Premiums	5,060,542	6,115,220	6,724,800	5,374,800	7,938,800
Workers Compensation:					
Subrogation Recovery	35	-	-	40	-
Employee Premiums	611,799	727,000	816,381	1,201,472	925,000
Transfers from Other Funds	3,000,000	-	-	-	-
Property/Liability:					
Insurance Premiums	610,000	1,349,191	1,500,000	1,500,000	1,600,000
TOTAL REVENUES	\$ 11,189,516	\$ 11,150,860	\$10,427,181	\$ 10,701,934	\$ 11,924,800

**FISCAL YEAR ENDING JUNE 30, 2025
DETAIL OF EXPENSES**

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
991 Health Insurance:					
Claim Expenditures	\$ 7,096,351	\$ 8,940,162	\$ 5,250,000	\$ 5,000,000	\$ 5,750,000
Admin Fees, Misc. Exp, Aggregate Premium	881,708	572,186	882,000	840,000	882,000
Wellness Expenses			300,000	300,000	300,000
Clinic Expenses	501,685	488,308	435,000	425,000	435,000
992 Workers Compensation:					
Claim Expenditures	557,179	634,754	350,000	350,000	350,000
Admin Fees, Misc. Exp, Aggregate Premium	313,577	339,926	275,625	262,500	275,625
993 Property/Liability Insurance:					
Claim Expenditures	13,580	-	25,000	25,000	25,000
Admin Fees, Misc. Exp, Aggregate Premium	754,743	1,349,191	720,000	610,000	1,500,000
995 Risk Management	171,063	223,439	212,805	219,965	243,780
Overhead Allocations	29,455	29,750	37,878	34,931	43,021
OPEB Normal Costs	487,992	(7,497,923)	100,000	100,000	100,000
TOTAL EXPENSES	\$ 10,807,332	\$ 5,079,793	\$ 8,588,308	\$ 8,167,396	\$ 9,904,426
EXCESS (DEFICIT)	\$ 382,184	\$ 6,071,067	\$ 1,838,873	\$ 2,534,538	\$ 2,020,374
BEGINNING NET RESOURCES	\$ (3,584,058)	\$ (3,201,874)	\$ (7,717,262)	\$ 2,869,193	\$ 5,403,731
ENDING NET RESOURCES	\$ (3,201,874)	\$ 2,869,193	\$ (7,550,878)	\$ 5,403,731	\$ 7,424,105

19-5-995 RISK MANAGEMENT

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ESTIMATED	FY 2025 BUDGETED
011	SALARY, REGULAR	-	-	\$ 150,473	\$ 150,400	\$ 168,629
021	FICA	-	-	10,533	10,500	11,804
022	EMPLOYEE RETIREMENT	-	-	12,038	12,030	13,490
023	EMPLOYEE INSURANCE	-	-	28,800	28,800	30,240
040	WORKERS COMPENSATION	-	-	1,505	1,505	1,686
050	AWARDS	-	-	1,880	1,880	1,880
	* SUBTOTAL PERSONNEL *	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 205,229</u>	<u>\$ 205,115</u>	<u>\$ 227,729</u>
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 *	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,050</u>	<u>\$ 14,850</u>	<u>\$ 16,050</u>
	** TOTAL EXPENSES **	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 221,279</u></u>	<u><u>\$ 219,965</u></u>	<u><u>\$ 243,779</u></u>

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 provides for the same level of service as the previous year's budget. The 10.2% increase is due to growth in personnel costs.

INSURANCE RESERVE FUND

Performance Benchmarks, Goals and Priorities

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

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PERSONNEL REPORT

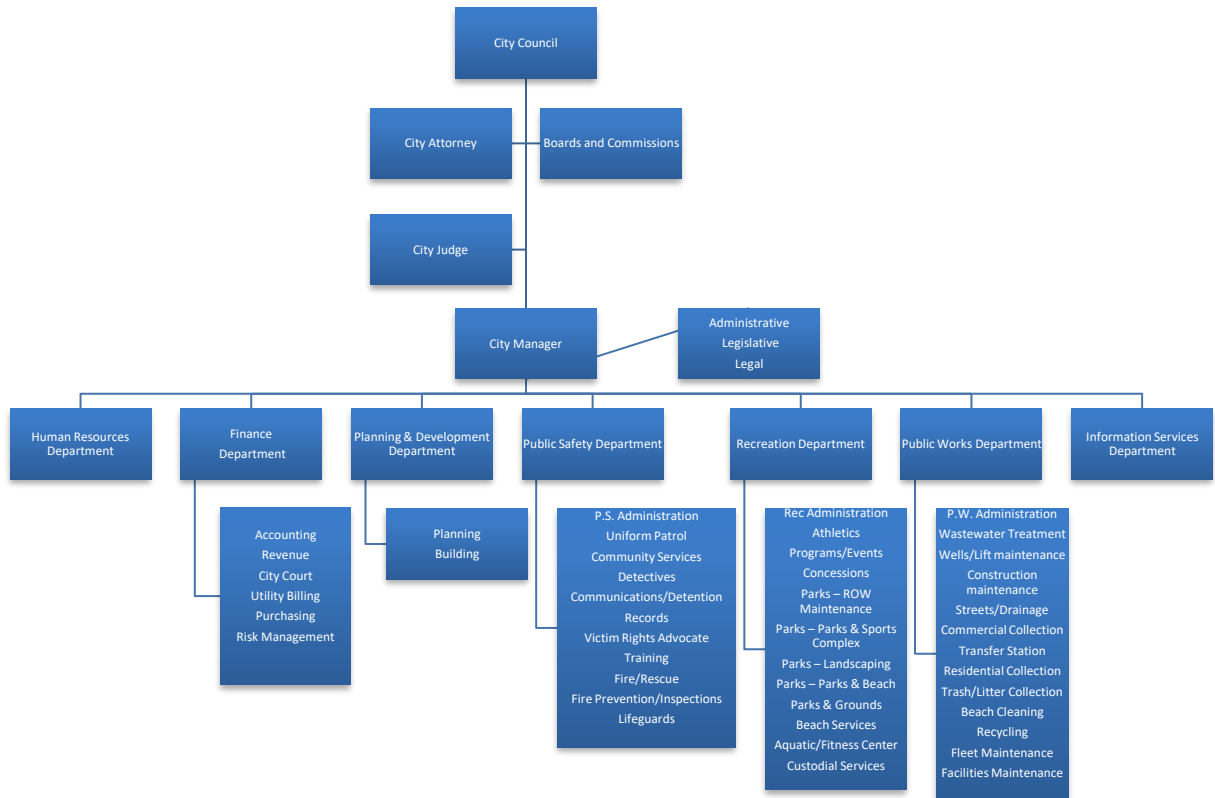
PERSONNEL REPORT

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

City Organization

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

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



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

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

The number of budgeted positions has increased by 22 for FY 2025. Changes by division are illustrated below:

DEPT	Div.#	CLASSIFICATION	FY 2021 ADOPTED	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED
GENERAL GOVT	211	Legislative	8	9 ²	8 ⁵	9 ⁷	9
	221	Administrative	3	3	3	3	3
	232	City Court	5	3 ³	5 ⁶	5	5
	242	Legal	2	2	2	2	2
	252	Human Resources	6 ¹	5 ⁴	6 ⁶	7 ⁸	7
IS	262	Information Services	8	8	9 ⁹	11 ¹⁰	11
FIN	312	Utility Billing	9 ¹¹	9	10 ¹⁸	10	11 ²¹
	342	Accounting	7	6 ¹⁴	7 ¹⁹	6 ²⁰	6
	995	Risk Management	-	2 ^{15,17}	2	2	2
	352	Revenue	8 ^{12,13}	6 ^{15,16}	6	6	6
	822	Purchasing	4	4	4	4	4
PUBLIC SAFETY	411	Public Safety Admin.	8 ²²	9 ²⁸	8 ³⁰	8 ^{10,34}	9 ⁴⁰
	422	Uniform Patrol	60 ²³	60	68 ³¹	70 ^{35,36}	78 ⁴¹
	424	Community Services	10 ²⁴	10	8 ³¹	11 ^{36,37}	11
	431	Detectives	10	10	10	11 ³⁸	11
	441	Police Training	-	-	-	-	5 ⁴²
	442	Communication/Detention	24 ²⁵	24	25 ³²	25	25
	444	Records	5	5	5	5	7 ⁴³
	445	Victim Rights Advocate	1	1	1	1	1
	452	Public Safety Training	6 ^{23,25}	5 ²⁹	7 ³³	8 ³⁹	4 ^{42,44}
	453	Fire / Rescue	60 ^{22,27}	60	60	60	66 ^{40,42,45}
	454	Fire Marshal's Office	4	4	4	4	4
P & D	521	Planning	10	10	10	12 ⁴⁶	12
	522	Building	9	9	9	10 ⁴⁷	11 ⁴⁸
PUBLIC WORKS	611	Public Works Admin.	9	9	9	9	10 ⁵⁷
	622	Wastewater Treatment	7	7	7	7	7
	632	Wells/Lifts Maintenance	11 ⁴⁹	11	11	11	11
	642	Construction Maintenance	22	22	22	22	22
	652	Streets/Drainage	26 ⁵⁰	26	34 ⁵²	35 ⁵⁴	35
	661-675	Sanitation	27	27	30 ⁵³	33 ⁵⁵	33
	832	Fleet Maintenance	5	5	5	6 ⁵⁶	7 ⁵⁸
	842	Facility Maint.	3	4 ⁵¹	4	4	4
P & R	741	Recreation - Admin	5	6 ⁶²	5 ⁶⁵	5	4 ⁷⁴
	742	Recreation - Athletics	6 ⁵⁹	6	6	6	6
	743	Recr - Programs/Events	4	3 ⁶²	3	3	3
	744	Sports Park Concessions	2	1 ⁶³	2 ⁶⁶	2	2
	745	Sports Park Events	-	4 ^{63,64}	5 ⁶⁷	- ⁶⁹	-
	750-5	Parks & Grounds	28 ⁶⁰	27 ⁶⁴	28 ⁶⁸	36 ^{69,71,72}	37 ⁷⁵
	760	Beach Services	1 ⁶¹	1	1	3 ⁷⁰	3
	770-4	Aquatics/Fitness Center	10	10	10	11 ⁷³	11
TOTALS			433	433	459	483	505

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

Employees by Department (continued)

General Government

- ¹ Added 1 Human Resources Director Position during FY 2020 for FY 2021 budget.
- ² Removed 2 Assistant Clerk of Court Positions due to a reduction in force in FY 2021 for FY 2022 budget.
- ³ Added 1 Greeter Position during FY 2021 for FY 2022 budget.
- ⁴ Removed 1 Administrative Assistant II Position due to a reduction in force in FY 2021 for FY 2022 budget.
- ⁵ Removed 1 Greeter Position during FY 2022 for FY 2023 budget.
- ⁶ Added 2 Assistant Clerk of Court/Ministerial Judge Positions and 1 Analyst/Coordinator Position in FY 2022 for FY 2023 budget.
- ⁷ Added 1 Assistant City Clerk for FY 2024 budget.
- ⁸ Added 1 HR Coordination I/II for FY 2024 budget.

Information Services

- ⁹ Added 1 Information Sedrcurity Officer position in for FY 2023 budget.
- ¹⁰ Transferred 1 System Administrator Position from 411 to 262 and added 1 Camera System Analyst for FY 2023 budget.

Finance

- ¹¹ Added 1 Cashier/Accounting Clerk for FY 2021 budget.
- ¹² Added 1 Cashier/Parking Clerk Position during FY 2020 for FY 2021 budget.
- ¹³ Added 1 Business License/Hospitality Fee Auditor Position for FY 2021 budget.
- ¹⁴ Removed 1 Grants/Special Projects Coordinator Position due to a reduction in force in FY 2021 for FY 2022 budget.
- ¹⁵ Transferred 1 Safety Specialist from 352 to 995 for FY 2022 budget.
- ¹⁶ Removed 1 Cashier/Parking Clerk Position due to a reduction in force in FY 2021 for FY 2022 budget.
- ¹⁷ Added 1 Risk Manager Position for FY 2022 budget.
- ¹⁸ Added 1 Meter Reader Position for FY 2023 budget.
- ¹⁹ Added 1 Accounting Clerk Position for FY 2023 budget.
- ²⁰ Removed 1 Accounting Supervisor Position for FY 2024 budget.
- ²¹ Added 1 Cashier/Accounting Clerk for FY 2025 budget.

Public Safety

- ²² Transferred 1 Chief of Fire Rescue/Emergency Preparedness Director from 453 to 411 during FY 2020 for FY 2021 budget.
- ²³ Transferred 1 Public Safety Sergeant (422) to PSO Training Officer (452) for FY 2019 budget.
- ²⁴ Transferred 1 Code Enforcement Postion from 424 to 521 during FY 2020 for FY2021 budget.
- ²⁵ Added 4 positions in FY 2020 for FY 2021 Budget due to split of Jailer and Communication Technician positions.
- ²⁶ Added 1 Communications Training Officer Position for FY 2021
- ²⁷ Added 12 Firefighter positions in FY 2020 for FY 2021 budget due to SAFER grant award.
- ²⁸ Added 1 Deputy Fire Chief for FY 2022 budget.
- ²⁹ Removed 1 Communications Training Officer Position for FY 2022 budget.
- ³⁰ Removed 1 Public Safety Director Position for FY 2023 budget.
- ³¹ Added 4 PSO Positions and transferred 2 PSO positions from 424 to 422 in FY 2022 for FY 2023 budget.
- ³² Added 1 Detention Dispatch Supervisor Position for FY 2023 budget.
- ³³ Added 1 Administrative Assistant Position and 1 Dispatcher/Detention Officer in FY 2022 for FY 2023 budget.
- ³⁴ Added 1 Assistant Police Chief in FY 2023 for FY 2024 budget.
- ³⁵ Added 4 Police Officer Positions for FY 2024 budget.
- ³⁶ Transferrred 2 Police Officer Positions to 424 for FY 2024 budget.
- ³⁷ Added 1 Police Officer Positions for FY 2024 budget.
- ³⁸ Add 1 Detective Position for FY 2024 budget.
- ³⁹ Added 1 Police Officer Positions for FY 2024 budget.
- ⁴⁰ Transferred 1 Firefighter Position from 453 to 1 Chaplain Position in 411 during FY 2024 for FY 2025 budget.

- 41 Added 8 Police Officer Positions due to COPS grant award in FY 2025 for FY 2024 budget.
- 42 Transferred 5 positions from 452 to 441 to separate police and fire training divisions
- 43 Added 2 Real Time Crime Scene Analyst Positions for FY 2025 budget.
- 44 Transferred 1 Firefighter Position from 453 to 1 Fire Captain Position in 452 for FY 2025 budget.
- 45 Added 8 Firefighter/EMT Positions for FY 2025 budget.

Panning & Development

- 46 Added 1 Flood Plain Manager and 1 Admin Assistant II for FY 2024 budget.
- 47 Added 1 Master Building Inspector for FY 2024 budget.
- 48 Added 1 Master Building Inspector for FY 2025 budget.

Public Works

- 49 Added 2 Pump Mechanics for FY 2021 budget.
- 50 Added 1 Right of Way Manager and 2 Equipment Operator/Mosquito Control Techs for FY 2021 budget.
- 51 Added 1 Electrician for FY 2022 budget.
- 52 Added 2 Crew Leader, 2 HEO, and 4 MEO positions for FY 2023 budget.
- 53 Added 2 HEO and 1 MEO positions in FY 2022 for FY 2023 budget.
- 54 Added 1 Crew Leader and 2 MEO positions and removed 2 Tradesworker positions for FY 2024 budget.
- 55 Added 1 Crew Leader and 2 MEO positions for FY 2024 budget.
- 56 Added 1 Mechanic position for FY 2024 budget.
- 57 Added 1 Engineer position for FY 2025 budget.
- 58 Added 1 Emergency Vehicle Mechanic position for FY 2025 budget.

Parks & Recreation

- 59 Added 1 Assistant Athletic Director for FY 2021 budget.
- 60 Added 2 Special Events Worker for FY 2021 budget.
- 61 Added 1 General Concession Manager during FY 2020 for FY 2021 budget.
- 62 Transferred 1 Marketing & Sales Coordinator from 743 to 741 in FY 2021 for FY 2022 budget.
- 63 Transferred 1 Events Specialist from 744 to 745 for FY 2022 budget.
- 64 Transferred 1 Crew Leader II from 754 to 745 for FY 2022 budget.
- 65 Added 2 Events Specialists in FY 2021 for FY 2022 budget.
- 66 Removed 1 Marketing & Sales Coordinator Position in FY 2022 for FY 2023 budget.
- 67 Added 1 Assistant General Concession Manager for FY 2023 budget.
- 68 Transferred 1 Special Event Worker Position from 754 to 745 in FY 2022 for FY 2023 budget.
- 69 Added 1 Public Grounds Maintenance Position for FY 2023 budget.
- 70 Added 2 Assistant General Concesssions Managers in FY 2023 for FY 2024 budget.
- 71 Transferred 4 Special Event Worker Positions and 1 Crew Leader II Position from 745 to 754 for FY 2024 budget.
- 72 Added 2 Public Grounds Maintenance Positions and 1 Custodian position for FY 2024 budget.
- 73 Added 1 Assistant Activities Manager in FY 2023 for FY 2024 budget.
- 74 Removed 1 General Concession Manager Position for FY 2025 budget.
- 75 Added 1 Parks & Public Grounds Manager Position in FY 2024 for FY 2025 budget.

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
Effective July 1, 2024 for FY 2025

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Custodian	1	33,000	42,000	51,000
Bridge Operator	2	35,000	45,000	55,000
Public Grounds Maintenance				
Secretary/Receptionist	3	37,000	47,500	58,000
Tradesworker				
Accounting Clerk I	4	39,000	50,000	61,000
Cashier/Accounting Clerk				
Landscape Tech				
Meter Reader				
Motor Equipment Operator (MEO)				
Records Clerk				
Special Events Tech I				
Warehouse Clerk				
Wasterwater Operator D				
Administrative Assistant I	5	41,000	52,500	64,000
Permit Clerk I				
Accounting Clerk II	6	44,000	56,000	68,000
Activities Supervisor				
Assistant General Concessions Manager				
Aquatic Supervisor				
Equipment Operator / Mosquito Control Tech				
Heavy Equipment Operator (HEO)				
Heavy Equipment Operator/Welder				
Horticulturist				
IT Tech I				
Irrigation Tech				
Maintenance Tech I				
Materials and Inventory Technician				
Procurement Clerk				
Pump Mechanic I				
Quartermaster				
Wastewater Operator C				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
 Effective July 1, 2024 for FY 2025

<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	47,000	59,500	72,000
Business License Inspector				
Buyer				
Code Enforcement Officer				
Crew Leader I				
Evidence Custodian				
Meter Reader Coordinator				
Municipal Fees Clerk				
Victim Witness Advocate				
Zoning Enforcement Officer				
Athletic & Sports Tourism Supervisor	8	50,000	63,000	76,000
Customer Services Supervisor				
Electrician				
Special Events & Program Supervisor				
Human Resources Coordinator I				
IT Tech II				
Maintenance Tech II				
Mechanic				
Permit Clerk II				
Pump Mechanic II				
Wastewater Operator B				
Assistant Clerk of Court/Ministerial Judge	9	53,000	66,000	80,000
Assistant Purchasing Agent				
Electrician/Signal Tech				
Crew Leader II				
Meter Reader Supervisor				
Detention & Dispatch Supervisor				
Electrician/Instrumentation Tech				
Engineering Tech I				
GIS Tech				
Records Supervisor				
Right of Way Manager				
Safety Specialist				
Stormwater Compliance Manager				
Utility Billing Office Manager				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
 Effective July 1, 2024 for FY 2025

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Activities Manager	10	56,000	70,000	84,000
Assistant City Clerk				
Aquatic Manager				
Community Center Manager				
Fitness Manager				
General Concession Manager - Beach Services				
General Concession Manager - Parks & Sports Complex				
Human Resources Coordinator II				
Laboratory Manager				
Plan Reviewer/GIS Tech				
Wastewater Operator A				
Zoning Tech				
 Athletic & Sports Tourism Manager	 11	 59,000	 74,000	 89,000
Master Building Inspector				
Special Events & Programs Manager				
 Accountant I	 12	 62,000	 78,000	 94,000
Assistant Operations Manager - Aquatic & Fitness Center				
City Clerk				
Flood Plain Manager				
Human Resources Analyst				
Legal Analyst				
Planner				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
Effective July 1, 2024 for FY 2025

<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 HR Manager Junior Public Information Officer	13	65,000	82,000	99,000
Accountant II Clerk of Court & Ministerial Judge Computer Services Lead Network Administrator Purchasing Agent Systems Administrator	14	68,000	86,000	104,000
Business Analyst II Information Security Officer IT Infrastructure Lead Senior Planner	15	71,000	90,000	109,000
Assistant Building Official	16	75,000	94,500	114,000
Accounting Supervisor Superintendent, Distribution & Collections Superintendent, Facilities Maintenance Superintendent, Fleet Management Superintendent, Solid Waste Superintendent, Streets & Drainage Superintendent, Wastewater Treatment Superintendent, Pumping Stations Zoning Administrator	17	79,000	99,000	119,000
Operations Manager - Aquatic & Fitness Center Operations Manager - Beach Services & Concessions Public Information Officer Revenue Manager Risk Manager Utility Billing Manager	18	83,000	103,500	124,000

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
Effective July 1, 2024 for FY 2025

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Assistant to the City Mgr./City Clerk Building Official Operations Manager - Engineering Operations Manager - Solid Waste Operations Manager - Streets & Drainage Operations Manager - Recreation & Sports Tourism	19	87,000	112,000	136,000
Assistant Human Resources Director	20	92,000	117,000	142,000
Assistant Parks and Recreation Director Assistant Planning and Development Director Assistant Police Chief of Police Deputy Fire Chief Operations Manager/Utilities	21	97,000	122,500	148,000
Assistant Finance Director	22	102,000	129,000	156,000
Assistant Public Works Director/Engineering Manager	23	107,000	136,500	164,000
Chief of Fire Rescue/Emergency Preparedness Director Information Services Director Planning & Development Director Human Resources Director Chief of Police Parks and Recreation Director	24	113,000	147,000	181,000
Finance Director	25	122,000	160,000	198,000
Public Works Director/City Engineer Assistant City Manager	26	130,000	172,000	214,000

CITY OF NORTH MYRTLE BEACH
POLICE & FIRE PAY & COMPENSATION PLAN

Effective July 1, 2024 for FY 2025

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Firefighter Detention Officer I Dispatcher	1	50,000	55,750	61,500
Firefighter EMT Detention Officer II Detention Officer/Dispatcher Police Officer Recruit	2	52,000	59,500	67,000
Firefighter 1st Class Detention & Dispatch Supervisor	3	55,000	63,500	72,000
Fire Engineer Police Officer	4	60,000	70,000	80,000
Master PSO Public Safety Chaplain	5	61,500	72,500	83,500
Deputy Fire Marshal Fire Lieutenant Police Corporal Detective	6	67,000	78,000	89,000
Beach Patrol Manager Detention & Dispatch Manager Fire Captain Police Sergeant	7	72,000	85,000	98,000
Fire Battalion Chief Police Lieutenant	8	80,000	95,000	110,000
Division Chief Fire Marshal Division Chief Fire Training	9	83,000	101,500	120,000
Police Captain	10	90,000	110,000	130,000

Employee Benefits

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

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

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

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

Over thirty years ago, the City initiated a “Flex Spending” benefit that enables employees to pay out-of pocket, child care or health care expenses from pre-tax rather than after-tax dollars, with more money in the employee’s pocket as a result. The City has also been energetic in other areas of employee benefits including a contribution to a Health Reimbursement Account based on the Wellness Program. A Longevity Bonus Program continues to reward employees for years of faithful service. 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 2025 Fund Balance retains a "low-revenue month" reserve and contingencies for unexpected emergencies. Mayor and Council policy for fund balance is to remain above 35% of General Fund Expenditures.

COMMENTS:

The Fund Balance can be designated by Mayor and Council or management for specified purposes or left undesignated. Fund Balance as of July 1, 2024 is estimated to be around \$22,481,096 which is above the 35% level fund balance policy.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
12,065,469	16,433,118	21,235,079	21,091,531	20,000,000	22,481,096	22,481,096

REVENUE ITEM: Current Property Taxes

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

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

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

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

FEE SCHEDULE: In FY 2025 the millage will remain at 48 mils, which is which is an increase of 3 mils over the previous three fiscal years. Property is assessed according to the following ratios:

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

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

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

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

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024 EST</u>	<u>FY 2025 EST</u>
All Assessed Value:	\$460,000,000	\$471,000,000	\$506,665,000	\$544,450,000	\$554,580,000

COMMENTS: The millage rate of 48 mils is one of the lowest rates for a full-service government in South Carolina. This millage rate may be lowered when the results of the reassessment for 2024 are finalized by Horry County.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	BUDGET <u>FY 2024</u>	ESTIMATED <u>FY 2024</u>	BUDGET <u>FY 2025</u>
16,393,984	19,811,180	20,461,922	22,141,605	22,700,000	23,975,000	\$26,120,000

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 2015 and currently total \$1,329,819 as of July 1, 2023.

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 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
250,581	285,138	338,784	275,690	340,000	340,000	350,000

REVENUE ITEM: Penalties on Taxes

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

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

Then into execution:

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

Estimates for FY 2025 are expected to remain at the same level as the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
123,141	150,053	133,087	151,169	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 9,000 active business licenses in North Myrtle Beach. This tax revenue will reflect an increase from the previous fiscal year as a result of inflation and some growth.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET FY 2024</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>
Business License Fees						
7,437,539	7,710,840	9,613,890	10,968,218	10,100,000	12,000,000	12,500,000
Business License Penalties						
101,238	80,375	49,730	69,499	81,000	120,000	90,000

REVENUE ITEM: Building Permits

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

See schedule in City Code of Ordinances.

BASE:

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

COMMENTS:

This revenue source should remain consistent with the current fiscal year.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
740,175	968,557	1,202,802	1,519,882	1,100,000	1,400,000	1,400,000

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 2025 are estimated to remain the same as FY 2024.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
4,161	6,594	7,555	7,660	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 2025 is projected to remain steady over the next several years.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET FY 2024</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>
14,575	9,905	13,250	19,370	15,000	15,000	15,000

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

LEGAL AUTHORIZATION: Franchise Agreement

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

5% on gross charges

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
1,509,685	1,534,030	1,607,501	1,515,298	1,825,000	1,685,000	1,740,000

REVENUE ITEM: Cable TV Franchise Fees

LEGAL AUTHORIZATION: Franchise Agreement

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
740,803	754,185	725,374	745,878	775,000	730,000	730,000

REVENUE ITEM: South Carolina Electric & Gas Company Franchise Fees

LEGAL AUTHORIZATION: Franchise Agreement by Ordinance

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
96,209	85,564	116,288	146,795	120,000	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 2025 will be higher than the previous fiscal year.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
281,126	196,653	373,397	308,140	378,000	544,000	544,000

REVENUE ITEM: Confiscations/Seizures

LEGAL AUTHORIZATION: Code of Laws of South Carolina

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

DESCRIPTION OF REVENUE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET FY 2024</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>
8,312	0	12,392	16,859	5,000	12,392	5,000

REVENUE ITEM: Interest on Investments

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

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

Interest income has shown substantial growth due to the Federal Reserve raising interest rates.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	BUDGET <u>FY 2024</u>	ESTIMATED <u>FY 2024</u>	BUDGET <u>FY 2025</u>
5,215	20,516	19,497	205,601	160,000	200,000	270,000

REVENUE ITEM: Property Rental

LEGAL AUTHORIZATION: City Policy

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

DESCRIPTION OF REVENUE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
235,186	205,111	233,672	225,995	235,000	235,000	235,000

REVENUE ITEM: Local Government Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

The State remits this to 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 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET FY 2024</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>
326,052	332,302	425,698	445,863	440,000	462,000	462,000

REVENUE ITEM: Homestead Exemption Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	BUDGET <u>FY 2024</u>	ESTIMATED <u>FY 2024</u>	BUDGET <u>FY 2025</u>
225,430	297,313	314,803	326,777	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 2025.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</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 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
194,278	255,816	362,824	371,567	370,000	370,000	380,000

REVENUE ITEM: Permit Fees for Alcoholic Beverages

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

COMMENTS:

This revenue source became effective January 1, 1997. However, legislative changes diverted the funds to the Myrtle Beach Air Base Development Board for five years. The quarterly payments to North Myrtle Beach began in FY 2006. Revenues for FY 2025 are projected to be higher than the previous year.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	BUDGET <u>FY 2024</u>	ESTIMATED <u>FY 2024</u>	BUDGET <u>FY 2025</u>
172,410	292,080	224,520	296,100	225,000	275,000	300,000

REVENUE ITEM: Government Grants

LEGAL AUTHORIZATION: Various Federal and State grants

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

Revenues will increase due to a new COP's Grant and continuation of the Safer Grant.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	BUDGET <u>FY 2024</u>	ESTIMATED <u>FY 2024</u>	BUDGET <u>FY 2025</u>
714,595	1,381,833	1,434,093	436,235	1,240,000	1,264,369	1,300,000

REVENUE ITEM: Sales/Service Charges

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

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

DESCRIPTION OF REVENUE:

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

<u>CATEGORY</u>	<u>BASE</u>
City Codes/Ordinances	\$90 Per Code Book; \$35/Yr Code Supple.
Fire Protection	Cost Basis Per Formula and per Contract
Street Work	Cost Basis
Horry County Gas Reimbursement	Cost Basis
League & Instructor Fees	Varies Depending on Sport and Residence
Community Center Rental	Varies Depending on Use
Miscellaneous.....	Various Refunds and Reimbursements
Parking.....	\$4 per hour

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
1,252,510	1,654,033	1,724,618	1,845,011	1,790,252	2,173,828	2,670,252

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 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
112,998	118,553	66,996	102,565	175,000	150,000	175,000

REVENUE ITEM: Water and Sewer Usage

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

This fee schedule is effective July 1, 2024:

Meter Size	Water Minimum Charge <u>1,000 gal/ERU</u>	Sewer Minimum Charge <u>1,000 gal/ERU</u>	Minimum Water Usage	Water Charge <u>1,000-30,000 Gal</u>	Water Charge <u>Over 30,000</u>	Sewer Charge <u>Per 1,000 Gal</u>
¾" Res.	\$10.20	\$9.80	1	\$3.20	\$3.60	\$3.50
¾" Comm.	10.20	9.80	1	3.20	3.60	3.50
1"	38.00	37.20	4	3.20	3.60	3.50
1-1/2"	72.00	68.40	8	3.20	3.60	3.50
2'	182.50	171.00	20	3.20	3.60	3.50
3'	390.00	342.00	40	3.20	3.60	3.50
4'	725.00	684.00	80	3.20	3.60	3.50
6'	1,500.00	1,368.00	160	3.20	3.60	3.50
8'	3,170.00	2,736.00	320	3.20	3.60	3.50
Irrigation				3.60	3.60	

BASE:

Over 15,600 utility service accounts are billed monthly. Cost for water service is based on the water meter size and volume used. Cost for sewer service is based proportionally on water usage.

COMMENTS:

Rates have been adjusted based on the pass through ordinance for Grand Strand Water & Sewer Authority for FY 24 as well as an increase based on capital projects over the next 5 years. Water rates have gone up 9 cents per thousand and sewer rates have increased by 10 cents per thousand.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET FY 2024</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>
13,821,681	14,284,923	15,181,715	15,105,961	15,891,000	15,700,000	17,350,000

REVENUE ITEM: Water Taps

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

<u>Meter Capacity</u> (gpm)	<u>Normal Op. Range</u> (gpm)	<u>Meter Size</u>	<u>Tap Fee</u>
24	2 - 30	3/4"	\$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 &
800	10 - 1000	6" Compound	Materials Plus 50%

BASE:

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

COMMENTS:

This revenue is expected to remain stable over the next year. The budget has been increased to reflect the actual results over the past several years.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
97,815	194,281	183,380	190,956	75,000	75,000	125,000

REVENUE ITEM: Sewer Taps

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

4"	55 - 120 Units	\$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 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
14,900	35,166	42,500	39,540	30,000	30,000	30,000

REVENUE ITEM: Impact Fees

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

Effective October 1, 2024:	<u>Water</u>	<u>Sewer</u>
Single-Family	\$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 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	BUDGET <u>FY 2024</u>	ESTIMATED <u>FY 2024</u>	BUDGET <u>FY 2025</u>
1,102,820	2,635,568	2,157,810	3,055,805	2,700,000	2,700,000	2,700,000

REVENUE ITEM: Late Payment Penalties

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

This revenue source is expected to remain the same as FY 2024.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
54,944	52,497	57,829	61,032	\$80,000	\$80,000	\$80,000

REVENUE ITEM: Service Charges

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
59,129	84,718	80,340	81,565	75,000	75,000	75,000

REVENUE ITEM: Storm Water Drainage Fees

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

This fee schedule was effective July 1, 2017:

Commercial & Multifamily:

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

Residential:

\$ 8.00 per month per Single Family residence

Condo Units:

\$ 5.50 per month per individual condo

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	BUDGET <u>FY 2024</u>	ESTIMATED <u>FY 2024</u>	BUDGET <u>FY 2025</u>
2,947,291	2,975,561	3,027,955	3,084,410	3,050,000	3,145,150	3,200,000

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 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
10,709	11,021	11,718	12,166	12,000	12,000	12,000

REVENUE ITEM: Accommodations Tax

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET FY 2024</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>
3,919,670	3,671,284	4,385,508	6,584,770	6,080,000	6,600,000	6,664,250

REVENUE ITEM: Local Accommodation Tax & Hospitality Tax/Penalties

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

This revenue should continue to show very steady growth due to inflation and new construction.

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET FY 2024</u>	<u>ESTIMATED FY 2024</u>	<u>BUDGET FY 2025</u>
10,735,013	13,667,328	19,929,717	20,733,186	23,050,000	21,600,000	23,800,000
Hospitality Fee Penalties						
30,848	63,446	22,310	79,218	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	\$24.00 per month
Single-Family Residential Customer (extra pick-up)	\$17.00 per month
Residential Roll Cart Service	\$24.00 per month
Residential Beach Route Collection (6% Properties)	\$39.00 per month
Residential Roll Cart-Rental Area (STR)	\$80.00 per month
Residential Roll Cart-Rental Area (Extra-Pickup)	\$65.00 per pickup
Residential Roll Cart-Rental Area (STR) (extra can)	\$20.00 per month
Residential Roll Cart-Rental Area (6% Properties) (extra can)	\$20.00 per month
Dumpster Service (one pickup per week)	\$99.00 per month
Each additional pickup per week	\$96.00 per pickup
Commercial Roll Cart/Bag Service	\$39.00 per month
Commercial Roll Cart/Bag Service (extra pick-up)	\$20.00 per pickup
Special Waste Fee	\$80.00 per pickup
<i>The Special Waste Fee includes Evictions, Carpet, Furniture changes, Contract Yard Waste, etc.</i>	
Yard Waste, Recycling & Special Waste	
Commercial	\$70.00 per month
Multi-Family	\$85.00 per month

BASE:

Over 12,750 solid waste service customers are billed monthly. Cost for the service is based on the usage for each customer per the above fee schedule.

COMMENTS:

This revenue will increase due to a rate increase for both residential and commercial customers.

REVENUE HISTORY:

				BUDGET	ESTIMATED	BUDGET
<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2024</u>	<u>FY 2025</u>
5,204,233	5,450,609	6,321,714	6,481,672	6,550,000	6,642,000	7,350,000

REVENUE ITEM: Solid Waste Late Payment Penalties

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
24,816	26,295	30,364	32,656	33,000	33,000	33,000

REVENUE ITEM: Beach Services Sales and Rentals

LEGAL AUTHORIZATION: Code of Laws of South Carolina

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

DESCRIPTION OF REVENUE:

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

Concessions include all vending of Italian ice, other bottled drinks and prepackaged food on the beach, as well as the rental of umbrellas and chairs. 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 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
2,176,880	2,744,521	2,545,454	3,412,219	3,550,000	3,837,800	3,937,800

REVENUE ITEM: Aquatics and Fitness Fees

LEGAL AUTHORIZATION: Code of Laws of South Carolina

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

DESCRIPTION OF REVENUE:

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

BASE:

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

COMMENTS:

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

REVENUE HISTORY:

<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>BUDGET</u> <u>FY 2024</u>	<u>ESTIMATED</u> <u>FY 2024</u>	<u>BUDGET</u> <u>FY 2025</u>
1,740,706	1,721,279	2,165,664	2,340,490	2,418,500	2,572,000	2,761,500

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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