

HORRY COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION

HORRY COUNTY, SOUTH CAROLINA

BUDGETARY COMPARISON STATEMENT

GENERAL FUND

YEAR ENDED JUNE 30, 2005

(with comparative actual amounts for year ended June 30, 2004)

	2005			2004	
	Budget		Actual Amounts	Variance Positive (Negative)	Actual
	Original	Final			
Revenues					
Property taxes	\$ 47,987,481	\$ 47,987,481	\$ 49,486,135	\$ 1,498,654	\$ 47,591,638
Intergovernmental	11,107,346	11,299,475	12,127,833	828,358	11,999,236
Fees and fines	12,724,206	12,740,772	13,624,816	884,044	12,550,344
Documentary stamps	3,585,000	3,585,000	6,471,943	2,886,943	3,888,898
License and permits	6,028,200	6,028,200	9,347,681	3,319,481	6,433,628
Interest on investments	669,280	669,280	1,278,983	609,703	575,884
Cost allocation	1,149,358	1,149,358	1,141,530	(7,828)	2,114,860
Other	1,578,879	1,578,879	904,730	(674,149)	1,086,012
Total revenues	84,829,750	85,038,445	94,383,651	9,345,206	86,240,500
Expenditures					
General Government:					
County Council	737,055	770,510	671,884	98,626	685,293
County Administrator	473,611	429,543	296,859	132,684	337,526
Administration Division	150,662	113,255	108,149	5,106	93,513
Finance	960,884	1,036,535	996,280	40,255	903,722
Department overhead	4,151,226	2,320,218	2,858,629	(538,411)	2,815,003
Human Resources	677,879	698,351	728,588	(30,237)	738,993
Procurement	258,307	267,646	261,913	5,733	257,005
Internal Auditor	70,286	72,772	67,787	4,985	66,495
Information Technology	3,118,581	3,162,262	3,082,000	80,262	2,641,014
Assessor	2,392,474	2,445,739	2,289,544	156,195	2,167,492
Assessor Appeals Board	37,718	37,718	816	36,902	1,990
Registrar of Mesne Conveyance	1,585,236	1,610,669	850,653	760,016	808,056
Geographical Information Systems	-	-	-	-	300,055
Maintenance	3,363,732	3,773,997	3,293,521	480,476	3,122,209
Voter Registration and Election	450,484	457,986	379,084	78,902	398,720
Public Information/Employee Relation	254,963	261,669	243,319	18,350	214,531
Budget and Revenue Management	146,671	151,960	150,932	1,028	142,901
Treasurer	1,493,622	1,543,858	1,447,453	96,405	1,312,920
Auditor	1,036,849	1,075,178	1,045,872	29,306	965,184
Records Retention	221,083	233,662	237,001	(3,339)	223,312
Probate Judge	634,560	653,709	657,946	(4,237)	649,292
Master-in-equity	225,435	237,669	225,911	11,758	194,628
Legal	400,231	456,486	368,775	87,711	319,559
Grant Administration	357,124	251,564	105,198	146,366	99,625
Delegation	78,324	81,591	81,742	(151)	77,133
Hospitality	284,883	295,888	273,302	22,586	238,396
Business License	125,761	125,441	120,124	5,317	113,946
Total	23,687,641	22,565,876	20,843,282	1,722,594	19,888,513
Less, capital outlay	-	(897,117)	(606,759)	(290,358)	(640,281)
Net general government	23,687,641	21,668,759	20,236,523	1,432,236	19,248,232

- CONTINUED -

HORRY COUNTY, SOUTH CAROLINA
BUDGETARY COMPARISON STATEMENT

GENERAL FUND

- CONTINUED -

	2005			2004	
	Budget		Actual Amounts	Variance	Actual
	Original	Final		Positive (Negative)	
Public Safety:					
Solicitor	3,342,154	3,464,229	3,508,100	(43,871)	3,131,848
Clerk of Court - Circuit DSS Family	1,807,612	1,862,547	1,927,859	(65,312)	1,698,294
Circuit Judge	-	-	-	-	-
Magistrate No. 1 Conway	223,051	235,385	211,915	23,470	226,118
Magistrate No. 2 Aynor	179,068	185,125	182,024	3,101	174,362
Magistrate No. 4 Mt. Olive	131,947	136,520	137,135	(615)	131,691
Magistrate No. 5 Loris	174,601	180,901	184,063	(3,162)	173,049
Magistrate No. 6 Myrtle Beach	249,206	257,758	260,867	(3,109)	243,280
Magistrate No. 7 Steven Cross Road	170,037	176,056	178,623	(2,567)	169,353
Magistrate No. 11 Surfside	161,205	167,280	169,550	(2,270)	170,256
Magistrate No. 9 Night	143,611	156,155	144,418	11,737	98,955
Magistrate at Large No. 1	83,074	87,220	89,344	(2,124)	83,074
Magistrate at Large No. 2	115,999	120,421	124,809	(4,388)	118,894
Central Summary Court	325,528	336,171	303,028	33,143	319,589
Central Jury Court	236,151	236,615	163,605	73,010	147,652
Public Safety Division Director	164,861	170,496	170,661	(165)	181,679
Sheriff	2,585,358	2,664,167	2,552,651	111,516	2,329,189
Police	12,500,802	12,919,136	12,780,336	138,800	12,091,056
Central Processing - DSS	52,458	54,162	53,445	717	49,283
Emergency Preparedness	177,531	202,904	220,042	(17,138)	132,621
Emergency 911 Communications	3,249,911	3,325,183	3,078,541	246,642	2,930,020
Victim BOR	-	-	-	-	3,267
Coroner	431,985	443,130	457,678	(14,548)	394,084
Detention Center	9,388,719	9,652,457	9,931,683	(279,226)	9,109,469
Emergency Medical Services	8,424,893	8,622,623	10,087,902	(1,465,279)	8,686,443
Beach Front Program	32,799	30,259	29,538	721	39,200
Environmental Services	1,863,021	1,945,797	1,598,260	347,537	1,516,363
Pre-trial Intervention	322,321	333,443	364,637	(31,194)	294,847
Total	46,537,903	47,966,140	48,910,714	(944,574)	44,643,936
Less, capital outlay	-	(273,746)	(297,640)	23,894	(227,949)
Net public safety	46,537,903	47,692,394	48,613,074	(920,680)	44,415,987

- CONTINUED -

HORRY COUNTY, SOUTH CAROLINA
BUDGETARY COMPARISON STATEMENT

GENERAL FUND

- CONTINUED -

	2005			2004	
	Budget		Actual Amounts	Variance	Actual
	Original	Final		Positive (Negative)	
Expenditures (continued)					
Health and Social Services:					
Medically Indigent Assistance	1,157,758	1,157,885	1,158,130	(245)	1,168,206
Summer Food	-	-	-	-	170
Veteran Affairs	111,895	116,152	116,771	(619)	109,716
Total	1,269,653	1,274,037	1,274,901	(864)	1,278,092
Less, capital outlay	-	-	-	-	-
Net health and social services	1,269,653	1,274,037	1,274,901	(864)	1,278,092
Infrastructure and Regulation:					
Codes Enforcement	1,899,882	1,967,399	1,991,353	(23,954)	1,827,868
Planning	960,845	1,051,969	1,028,028	23,941	903,677
Zoning	579,093	582,687	480,977	101,710	502,499
Total	3,439,820	3,602,055	3,500,358	101,697	3,234,044
Less, capital outlay	-	(13,219)	(13,219)	-	(58,067)
Net infrastructure and regulation	3,439,820	3,588,836	3,487,139	101,697	3,175,977
Culture, Recreation, and Tourism:					
Library	3,016,225	3,278,373	3,153,158	125,215	2,985,042
Parks and Recreation	-	-	-	-	81,736
Museum	312,100	321,807	291,110	30,697	224,861
Total	3,328,325	3,600,180	3,444,268	155,912	3,291,639
Less, capital outlay	-	(5,625)	-	(5,625)	-
Net culture, recreation and tourism	3,328,325	3,594,555	3,444,268	150,287	3,291,639
Other:					
State Mandated Supplements:					
Health Department	216,973	216,973	212,757	4,216	215,483
Department of Social Services	113,297	113,297	79,515	33,782	78,679
Department of Juvenile Detention	10,680	10,680	10,680	-	8,010
Public Defender	740,025	740,025	740,025	-	715,000
Total	1,080,975	1,080,975	1,042,977	37,998	1,017,172
Other Agencies:					
Waccamaw Regional Planning Council	75,000	75,000	75,000	-	75,000
Rescue Squads:					
Aynor	10,000	10,000	10,000	-	6,000
Horry	10,000	10,000	10,000	-	6,000
Mount Olive:					
Myrtle Beach	10,000	10,000	10,000	-	6,000
North Myrtle Beach	10,000	10,000	10,000	-	10,000
Northern Horry	10,000	10,000	10,000	-	6,000
Mount Olive	10,000	10,000	10,000	-	6,000
Coastal Rapid Transit Authority	56,250	56,250	56,250	-	75,000

- CONTINUED -

HORRY COUNTY, SOUTH CAROLINA
BUDGETARY COMPARISON STATEMENT

GENERAL FUND

- CONTINUED -

	2005			2004	
	Budget		Actual Amounts	Variance Positive (Negative)	Actual
	Original	Final			
Expenditures (continued)					
Other (cont.):					
Other Agencies (cont.):					
Waccamaw EOC	3,750	3,750	3,750	-	5,000
Waccamaw Center of Mental Health	18,000	18,000	18,000	-	18,000
Mercy Hospice	5,063	5,063	5,063	-	6,750
Disabilities and Special Needs	15,000	15,000	15,000	-	20,000
Pee Dee Speech & Hearing	2,813	2,813	2,813	-	3,750
Chapin Memorial Library	40,000	40,000	40,000	-	40,000
Community Coalition	1,688	1,688	-	1,688	2,250
Waccamaw Youth Center	2,100	2,100	2,100	-	2,800
Careteam	3,750	3,750	3,750	-	5,000
Cooperative Extension	5,000	5,000	5,000	-	5,000
Capture, Inc.	10,000	10,000	10,000	-	-
Salvation Army	-	10,000	-	10,000	-
Boys and Girls Club	10,000	-	-	-	10,000
Mernded Heart	1,000	1,000	1,000	-	-
Shoreline Behavior	30,000	30,000	30,000	-	30,000
Total	339,414	339,414	327,726	11,688	338,550
Net other	1,420,389	1,420,389	1,370,703	49,686	1,355,722
Capital outlay	-	1,189,707	917,618	272,089	926,297
Total expenditures	79,683,731	80,428,677	79,344,226	1,084,451	73,691,946
Excess of revenues over expenditures	5,146,019	4,609,768	15,039,425	10,429,657	12,548,554
Other Financial Sources (Uses)					
Sale of assets	25,000	25,000	176,008	151,008	89,195
Transfers in	1,710,930	1,712,685	1,710,316	(2,369)	1,414,067
Transfers out	(11,381,949)	(12,483,008)	(12,782,056)	(299,048)	(8,708,757)
Total other financing sources (uses)	(9,646,019)	(10,745,323)	(10,895,732)	(150,409)	(7,205,495)
Net change in fund balance	(4,500,000)	(6,135,555)	4,143,693	10,279,248	5,343,059
Fund balance at beginning of year	26,210,376	26,210,376	26,210,376	-	20,867,317
Fund balance at end of year	\$ 21,710,376	\$ 20,074,821	\$ 30,354,069	\$ 10,279,248	\$ 26,210,376

See accompanying independent auditors' report.

HORRY COUNTY, SOUTH CAROLINA
BUDGETARY COMPARISON STATEMENT

HOSPITALITY 1.5% FUND

YEAR ENDED JUNE 30, 2005

(with comparative actual amounts for year ended June 30, 2004)

	2005			Variance Positive (Negative)	2004
	Budget		Actual (GAAP Basis)		Actual
	Original	Final			
Revenues					
Fees and fines	\$ 25,717,250	\$ 25,717,250	\$ 25,969,284	\$ 252,034	\$ 24,759,413
Interest on investments	16,000	16,000	27,972	11,972	13,734
Other	-	-	216	216	-
Total revenues	<u>25,733,250</u>	<u>25,733,250</u>	<u>25,997,472</u>	<u>264,222</u>	<u>24,773,147</u>
Excess of revenues over expenditures	25,733,250	25,733,250	25,997,472	264,222	24,773,147
Other financing sources (uses)					
Transfers out - RIDE debt service	(25,476,077)	(25,476,077)	(26,645,217)	(1,169,140)	(24,567,596)
Transfers out - general fund	<u>(257,173)</u>	<u>(257,173)</u>	<u>(254,754)</u>	<u>2,419</u>	<u>(233,619)</u>
Total other financing sources (uses)	<u>(25,733,250)</u>	<u>(25,733,250)</u>	<u>(26,899,971)</u>	<u>(1,166,721)</u>	<u>(24,801,215)</u>
Net change in fund balance	-	-	(902,499)	(902,499)	(28,068)
Fund balance at beginning of year	911,159	911,159	911,159	-	939,227
Fund balance at end of year	<u>\$ 911,159</u>	<u>\$ 911,159</u>	<u>\$ 8,660</u>	<u>\$ (902,499)</u>	<u>\$ 911,159</u>

See accompanying independent auditors' report.

HORRY COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION FOR GOVERNMENTS THAT USE THE
MODIFIED APPROACH FOR INFRASTRUCTURE ASSETS

YEAR END JUNE 30, 2005

A. Condition Rating and Actual Maintenance/Preservation of Horry County's Road Infrastructure

Horry County's road system consists of approximately 34% paved roads and 66% unpaved roads. The condition of the road pavement is measured using several distress factors found in pavement surfaces. The pavement management system uses a measurement scale that is based on a condition index ranging from 1 for failed pavement to 5 for a pavement in perfect condition. The condition index is used to classify roads in good or better condition (rating 4 or 5), fair condition (rating 3), and substandard condition (rating 1 or 2). It is the County's policy to maintain at least 85 percent of its street system at fair or better condition level. No more than 10 percent should be in a substandard condition. Condition assessments are determined every year.

The county has created a long-term road improvement program that has been paving at least 16 miles of dirt roads per year for the last five years and has committed to the same level of improvements for future years. As these roads are paved they become part of the County's pavement management system.

The actual maintenance of the unpaved roads involves scraping each road every two weeks depending on the weather. At this time, management believes it is impossible to conduct a meaningful condition assessment for dirt roads because road conditions can change daily depending on traffic, weather, soils, and the County's maintenance schedule.

The costs of maintaining unpaved roads accounts for an estimated 75% of the Public Works Department annual operating budget.

The following tables depict the condition and maintenance costs of the County's road infrastructure:

	Percentage of Miles in Fair or Better Condition		
	Condition		
	2005	2004	2003
Arterial	100%	100%	100%
Collector	86.9%	86.7%	87.4%
Access	96.0%	95.5%	95.1%
Overall system	95.4%	94.9%	94.5%

	Percentage of Miles in Substandard Condition		
	Condition		
	2005	2004	2003
Arterial	0%	0%	0%
Collector	13.1%	13.3%	12.6%
Access	4.0%	4.5%	4.5%
Overall System	4.6%	5.2%	5.5%

HORRY COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION FOR GOVERNMENTS THAT USE THE
MODIFIED APPROACH FOR INFRASTRUCTURE ASSETS

- CONTINUED -

**A. Condition Rating and Actual Maintenance/Preservation of Horry County's Road Infrastructure
(continued)**

	Comparison of Needed-To-Actual Maintenance/Preservation				
	2005	2004	2003	2002	2001
<u>Arterial:</u>					
Needed	\$ -	\$ -	\$ -	\$ -	\$ -
Actual	-	-	-	-	-
<u>Collector:</u>					
Needed	295,800	590,000	132,000	200,000	200,000
Actual	90,091	380,000	235,000	200,000	-
<u>Access:</u>					
Needed	917,400	1,800,000	842,000	-	-
Actual	95,412	1,150,272	190,000	150,000	350,000
<u>Overall System:</u>					
Needed	1,213,200	2,390,000	974,000	200,000	200,000
Actual	185,503	1,530,272	425,000	350,000	350,000
Difference	\$ 1,027,697	\$ 859,728	\$ 549,000	\$ (150,000)	\$ (150,000)

B. Condition Rating and Actual Maintenance/Preservation of Department of Airport's Infrastructure

The most recent complete condition assessment of the Airport's infrastructure assets is as follows:

<u>Infrastructure Systems:</u>	<u>Area Weighted PCI Value</u>
Airfield runways, taxiways, aprons for:	
Myrtle Beach International (MYR)	76
General Aviation: Conway	65
Grand Strand	76
Loris	27

The basis for the condition measurement of airfield systems using the Payment Condition Index (PCI) are distresses found in the pavement surfaces. A scale used to assess and report conditions could range from zero for a failed pavement to 100 for a pavement in excellent condition. Generally, ratings of 71 and above are candidates for routine prevention; 41-70 for major rehabilitation; and below 40 for major reconstruction. Additionally, the basis for the condition measurement of airfield-related runways, taxiways, aprons, etc. systems is based on the Airports' Master Plan which is updated every five years as part of the Federal Aviation Administration (FAA) required Airport Layout Plan (ALP).

HORRY COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION FOR GOVERNMENT'S THAT USE THE
MODIFIED APPROACH FOR INFRASTRUCTURE ASSETS

**B. Condition Rating and Actual Maintenance/Preservation of Department of
Airport's Infrastructure (continued)**

At June 30, 2005, the Department of Airport's airfield infrastructure systems of MYR, Conway and Grand Strand are considered to be good or better condition. All pavement surfaces at all airports received pavement overlays or rejuvenation during the past year. The Department intends to preserve its eligible infrastructure in accordance with its current Airport Layout Plans (ALP) and as required by the Federal Aviation Administration (FAA).

Horry County Department of Airports is obligated by the Federal Aviation Administration (FAA) to maintain a current Airport Layout Plan (ALP) for MYR. In order to maintain a current ALP, the Department reviews and updates its Master Plan approximately every five years. The Master Plan forecasts activities and needs of the Airport for a 20-year period. The current Master Plan anticipates that MYR Runway 18C-36C will require a major overlayment in fiscal year 2010. Estimated costs exceed \$5 million.

Currently, the Department is in the midst of a project that will rehabilitate MYR Taxiway "J" South and a portion of MYR Runway 18C-36C. The project cost for the rehabilitation of MYR Taxiway 'J' South and the runway portion are estimated at \$2.8 million. Work is also continuing on the rehabilitation of apron at Conway Airport. A \$300,000 overlay of the Loris Airport runway was completed in fiscal year 04. A pavement rejuvenation program at Grand Strand Airport and Conway Airport is currently underway.