

# ADMINISTRATION COMMITTEE AGENDA

Tuesday, January 31, 2023 – 1:00 P.M.

## County Council Conference Room

Committee Members: Tyler Servant-Chairman, Dennis DiSabato, Mark Causey, Danny Hardee, Al Allen, Johnny Gardner

- I. Call to Order..... Tyler Servant
- II. Pledge of Allegiance
- III. Public Input
- IV. Review and Approval of Agenda Contents
- V. Approval of Minutes – December 19, 2022 pg 2-4
- VI. New Business:
  - A. RIDE IV Committee Update ..... Wayne Gray pg 5 - 17
  - B. Financial Update – November 2022..... Marla Bell pg 18 - 24
  - C. Administrator’s Contingency..... Marla Bell pg 25 - 26
  - D. Resolution Employee Guidelines Update..... Patrick Owens pg 27 - 36
- VII. Actions pertaining to FY2023 Budget:
  - A. Resolution R-72-2022 to select permanent furniture for the multi-purpose room Upgrade (Referred to Committee for Council) ..... John Barnhill pg 37 - 53
  - B. Capital Improvement Plan Inflation Items ..... Barry Spivey
    1. Resolution of the County Council of Horry County, South Carolina (The “County”) Redirecting the Expenditure of a Portion of Proceeds of the County’s General Obligation Bonds, Series 2022A; and Other Matters Related Thereto. pg 54 - 56
    2. Resolution of the County Council of Horry County, South Carolina (The “County”) Redirecting the Expenditure of a Portion of Proceeds of the County’s General Obligation Bonds, (Horry County Fire Protection District), Series 2022B; and Other Matters Related Thereto. pg 57 - 59
    3. Resolution authorizing the Transfer of Funds from the Public Safety Software Project to the Capital Improvement Plan Inflation Contingency pg 60
    4. Ordinance to Amend the Fiscal year 2023 Budget Ordinance Number 39-2022, Section 1 so as to Recognize Various Additional Revenue and Expenditures pg 61 - 65
  - C. Resolution to Designate Projects under the Horry County American Rescue Plan Act Framework and Authorize the Transfer of Funds from the Tax Billing Software Project to the VA Nursing Facility Land Purchase ..... Barry Spivey pg 66 - 69

### ATTACHMENTS (for information only)

- County Council Expenses
- County Council Community Benefit Funds
- Interim Financial Statements, November 2022

VIII. Executive Session: Discussion of proposed acquisition of real property; receipt of legal advice relating thereto.

IX. Old Business

X. Announcements

ADJOURN

January 25, 2023

Barry Spivey, Asst. County Administrator/Administration

January 25, 2023

Steve Gosnell, County Administrator

January 25, 2023

Tyler Servant, Committee Chairman

**MINUTES  
HORRY COUNTY COUNCIL  
Administration Committee Meeting  
Council Conference Room  
December 19, 2022  
2:00 p.m.**

**MEMBERS PRESENT:** Johnny Gardner, Tyler Servant, and Orton Bellamy

**MEMBERS ABSENT:** Harold Worley and Dennis DiSabato

**OTHERS PRESENT:** Steve Gosnell, Marla Bell, Arrigo Carotti, Samantha Wallace, Thomas Bell, Pam Hill, Bruce Illsley, and Gail Bratcher

In accordance with the FOIA, notices of the meeting were provided to the press stating the time, date, and place of the meeting.

**CALL TO ORDER:** Mr. Gardner called the meeting to order at approximately 2:00 p.m.

**INVOCATION:** Mr. Gardner gave the invocation.

**PLEDGE:** Mr. Gardner led in the pledge.

**PUBLIC INPUT:** None

**REVIEW AND APPROVAL OF AGENDA CONTENTS:** Mr. Bellamy moved to approve the agenda contents. The motion passed.

**APPROVAL OF MINUTES: October 24, 2022:** Mr. Bellamy moved to approve the minutes as submitted. The motion passed.

**NEW BUSINES:**

**Financial Update – October 2022 (Marla Bell):** Ms. Bell stated they wanted to present the interim financials for the month ending October 31, 2022. At the end of October 31<sup>st</sup> they had revenue on a year to date basis of just under \$42 million, expenditures of just over \$66 million, transfers or uses of other financial resources of \$6 million. They had at this point a net change in fund balance of \$30 million. What they saw was the result of revenue coming in from the October tax billings. It was an increase of the prior year in revenue of just under \$2 million and a decrease in expenditures of just under \$11 million.

Taking a look at the general fund revenues a few variances they have seen so far were vehicle taxes were up \$489,000, property taxes, intergovernmental revenues, building permits, ROD were essentially equal with the previous year which was very positive. At this stage of the physical year they were not seeing the recessionary impact that they knew the rest of the country was seeing. Business license was up \$278,000 and interest was up \$429,000. Fees were up \$663,000 resulting from increased collections in EMS and Probate Court fees. It was early in the year but what they were seeing today they were grateful for. They will continue to monitor this and attempt to determine what the impacts would be. As they move into the '24 budget this was something they would take into consideration.

On the expenditure side, personnel costs were up due to the raise employees received as well as a onetime quarterly payment. Contractual services were up due to increases in service contract costs. Business and transportation were up due to increased fuel and maintenance costs along with training and meeting costs. They were still seeing impacts of the increased fuel prices. They have reserves and would be using those as needed. Supplies and materials they were seeing a consistent increase throughout on repairs and maintenance, food supplies and books and educational supplies as well.

Special revenue funds, in the fire fund they saw that revenues were up \$91,000 as a result of vehicle taxes and expenditures were up from last year due to an increase in the personnel costs. Other financing sources what they saw was a decrease in transfers out and an increase in transfers in from the impact fee and Safer grant. Road maintenance fund they had increased revenue from interest income and state CTC revenue. Expenditures were up from new projects. Beach nourishment revenues were up by increased funding from state ATAX. Expenditures have increased as a result of the timing of payments for contractual services. Stormwater had similar revenues as last year. Increases in expenditures were due to personnel costs, capital outlay, and cost recovery. The increase in transfers out was to put those projects in a place where they can better manage it in an overall capital projects program. Recreation revenues were similar to what they saw last year and expenditures were up due to personnel costs. Waste management they saw an increase in revenue from taxes and there was a decrease in expenditures due to the timing of service contract payments. The increase in transfers out was to put projects in a place where they could manage it in their capital program.

**Independent Auditor Communications:** Tom McNeish with Elliott/Davis joined the meeting virtually. Mr. McNeish said closing out the audit process, the audit was substantially complete with the exception of final review that should be complete by the end of the week. What they had in terms of the county report was a draft but was 99 percent complete. He explained the process of the audit which starts every year with a vigorous planning process on their part. They did their homework to see what systems had changed with accounting, reporting and auditing and what implemented those changes throughout the year. That planning process was completed back in the spring with some interim work in the summer. They employed a materiality threshold so they were not looking at every single transaction as it would be insurmountable to look at everything so they work on a sample basis. That sampling when they looked at individual transactions was based on materiality level that was set for both entities. What they were concerned with was auditing this term whether there were any material errors in the financial statements. That was important because the users of the financials for both entities want to be able to rely on the numbers and disclosures to make financial related decisions whether it was credit worthiness or potential federal and state funding through grants. The internal controls that were in process over financial reporting were very important to them so they could test and evaluate those. The reason they were doing that was to determine whether there were controls that were stronger in some areas versus others. If they found that to be the case, that could have an effect and bearing on their testing. In the process of evaluating those controls they found what they considered deficiencies or material weaknesses they would be required in the auditing standards to report those.

In terms of the airport audit that was commissioned they did not find any control deficiencies. That is a testament to the finance team and he did not anticipate they would have deficiency material leniencies for the county but since they were still going through the review process, he would hold on that until that process was complete. Their responsibility for the audit standards were professional standards. They had to have the opinion as to whether the financial statements and footnotes of the county and the airport were materially correct. It was also their responsibility that both entities were under government auditing standards. As reporting entities they were also looking at grant compliance and compliance overall so they could give an opinion as to whether the two entities were in compliance with grant requirements. As a separate audit, they perform a single audit, under the single audit act, to determine whether the county was in compliance materially with its grant requirements. They look at the significant county policies of both entities which were the policies the finance team follows in terms of reporting in the financial statements and they make sure those policies were adhered to which was part of their audit process. The county management teams use judgment and estimates when preparing financial statements for items like depreciation or valuation for pensions and health care benefits. They also audit financial statement disclosures and were required to evaluate those to see if there were any material misstatements in those disclosures. At the end of the audit process they would have a written representation from management acknowledging to certain conditions involved in the audit process and representations that were made to assist the auditors and that came in the form of a signed representation letter which they include in their documentation. They had no disagreements with management as to financial reporting or audit approach. Those were some of the main components they wanted to cover as part of the required communication and wanted to thank the finance team for all of the work they did to get them through the process. They

did an excellent job in getting them what they needed and they appreciate the opportunity to work with the county and with the airport.

**RESOLUTION:**

**Community Benefit Fund Request:** Ms. Bratcher said there were two community benefit requests. The first one came from District 11 for the amount of \$500 for Aynor High School for uniforms for the middle school B-Team wrestling. **Mr. Bellamy moved to approve and the vote was unanimous.**

The next one was also from council District 11 in the amount of \$1000 to the Academy for Technology & Academics for funding for students and teachers incentives. **Mr. Bellamy moved to approve and the vote was unanimous.**

**ORDINANCE: None**

**ATTACHMENTS: (for information only)**

**County Council Expenses  
Interim Financial Statements, October 2022  
Palmetto Site Completion Flyer & Letter/Ascott Valley Industrial Park**

**EXECUTIVE SESSION: None**

**OLD BUSINESS: None**

**ANNOUNCEMENTS: None**

**ADJOURN: Mr. Servant made a motion to adjourn at approximately 2:18 p.m. The motion passed.**

# RIDE FUNDING SOURCES

RESOLUTION R-71-2022  
June 21, 2022

“STUDY POTENTIAL  
FUNDING SURCES AND  
NEW SOURCES”

“FORMULATING  
SOLUTIONS TO  
PROBLEMS AS PART OF  
A LONG-TERM PLAN”



# Road Investment (WHY?)

Current  
metropolitan  
population at  
500,000

Population swells  
to in excess of  
1,000,000 during  
travel season

Consistently  
fastest growing  
metropolitan area  
in the country

Economic  
Development /  
Tourism

Safety / Evacuation

Maintaining  
Sustainable Quality  
of Life

# Sales Tax Funding (WHY?)

## Everyone Pays That Needs and Uses The Roads

Horry County Voters

### Support for Sales Tax Referendums:

Nov 2022 Education (15 years) 68%

Nov 2016 Capital-Roads (8 years) 69%

Nov 2008 Education (15 years) 67%

Nov 2006 Capital-Roads (8 years) 61%

Residents

Businesses

Governmental Entities

Non-governmental entities

Tourists (60% of collections)

## **OPTION 1 – Current Funding**

Amend Capital Project Sales Tax Act  
(Article 3, Section 4-10-330)

Allow for a 10-year term versus a 7-year term when tax is reimposed  
no other changes

“the maximum time, in two-year increments not to exceed 8 years from the date of imposition, or in the case of a reimposed tax, a period ending April thirtieth, not to exceed seven years, for which the tax may be imposed”

### **Rationale / Justification**

SCDOT’s current road planning period is 10-years (in year 4)

SC Local Government Comprehensive Planning Act (1994) requires local governments to update comprehensive plan every 10 years which requires a transportation element

Optional Methods for Financing Transportation Facilities (4-37) allows a 25-year term

Planning for the next sales tax period too soon, practically have just begun the current sales tax period

Side note that the Educational Capital Improvement Sales Tax (4-10-410) was amended in 2008 increasing maximum term from 7 years to 15 years

#### **Counties currently with Capital Project Sales Tax (24)**

York, Newberry, Orangeburg, Aiken, Florence, Allendale, Chester, Lancaster, Sumter, Bamberg, Lee, Marion, Colleton, Allendale, Barnwell, Greenwood, Horry, McCormick, Williamsburg, Spartanburg, Calhoun, Saluda, Edgefield, Laurens

#### **Counties currently with Education Capital Improvement Tax (7)**

Horry, Charleston, Aiken, Anderson, Cherokee, Darlington, Kershaw

#### **Counties currently with Local Option Tax to reduce property tax burden (32)**

Charleston, Colleton, Hampton, Jasper, Marion, McCormick, Abbeville, Allendale, Bamberg, Edgefield, Lancaster, Marlboro, Saluda, Chester, Florence, Pickens, Dillon, Lee, Sumter, Berkeley, Chesterfield, Clarendon, Darlington, Kershaw, Williamsburg, Barnwell, Laurens, Richland, Calhoun, Fairfield, Cherokee, Union

#### **Counties with Financing Transportation Facilities (5)**

Charleston (.5%), Dorchester, Berkeley, Richland, Jasper



## **OPTION 2 – Current Funding**

Amend Optional Methods for Financing Transportation Facilities (Chapter 37)

Modify section 4-37-40

Limitation on sales tax rate.  
“At no time may any portion of the county area be subject to more than one percent sales tax levied pursuant to this chapter, Article 3, Chapter 10 of this title, or pursuant to any other local legislation enacted by the General Assembly”

Optional Methods for Financing Transportation Facilities allows Sales Tax by referendum not to exceed 25-years (commonly referred to as Transportation Tax)

### **Counties with Financing Transportation Facilities (5)**

Charleston (.5%), Dorchester, Berkeley, Richland, Jasper

CHAPTER 37  
Optional Methods for Financing Transportation Facilities

**SECTION 4-37-10.** Transportation authority; establishment; membership.

(A) Subject to requirements of this chapter and the referendum described in Section 4-37-30, the governing body of a county may by ordinance establish a transportation authority with all of the rights and powers described in Section 4-37-20. If, pursuant to this section, a county chooses to finance all of the cost of highways, roads, streets, bridges, and other transportation-related projects and elects to create an authority for that purpose, the members of the authority board must be appointed by the county governing body in the manner it determines.

(B) If a county chooses to enter into a partnership, consortium, or other contractual arrangement with one or more other governmental entities and if the parties choose to form an authority for such purpose, those other governmental entities must have one or more designated appointees on the authority board as provided in an intergovernmental agreement to be entered into by the parties. In order for a county to enter into the formation of an authority, partnership, consortium, or other intergovernmental agreement pursuant to the provisions of this chapter with other counties, a referendum on the action must be held by each county and the referendum must be approved by each and every separate county and together.

(C) For purposes of this chapter "governmental entity" is a county in South Carolina, or the State of South Carolina and its departments and agencies.

(D) The existence of any authority created pursuant to this chapter must terminate not later than twelve months after a sales and use tax or toll authorized by this chapter terminates.

HISTORY: 1995 Act No. 52, Section 2, eff upon approval (became law without the Governor's signature May 18, 1995).

Editor's Note

1995 Act No. 52, Section 1, provides as follows:

"SECTION 1. In furtherance of the powers granted to the counties of this State pursuant to the provisions of Section 4-9-30, and Section 6-21-10 et seq., of the 1976 Code, each of the counties of this State is authorized to establish transportation authorities and to finance, following the public hearing and referendum required in this act, the cost of acquiring, designing, constructing, equipping and operating highways, roads, streets, and bridges, and other transportation-related projects, either alone or in partnership with other governmental entities including, but not limited to, the South Carolina Department of Transportation."

**SECTION 4-37-20.** Rights and powers of transportation authority.

The board of the authority has all the rights and powers of a public body, politic and corporate of this State, including, without limitation, all the rights and powers necessary or convenient to manage the business and affairs of the authority and to take action as it may consider advisable, necessary, or convenient in carrying out its powers including, but not limited to, the following rights and powers:

- (1) to have perpetual succession;
- (2) to sue and be sued;
- (3) to adopt, use, and alter a seal;
- (4) to make and amend bylaws for regulation of its affairs consistent with the provisions of this chapter;
- (5) to acquire by gift, deed or easement, purchase, hold, use, improve, lease, mortgage, pledge, sell, transfer, and dispose of any property, real, personal, or mixed, or any interest in any property, or revenues of the authority as security for notes, bonds, evidences of indebtedness, or other obligations of the authority;
- (6) to borrow money, make and issue notes, bonds, and other evidences of indebtedness; to secure the payment of the obligations or any part by mortgage, lien, pledge, or deed of trust, on any of its property, contracts, franchises, or revenues;

(7) to make contracts, including service contracts with a person, corporation, or partnership including, without limitation, the South Carolina Department of Transportation, to provide the facilities and services provided herein; and

(8) execute all instruments necessary or convenient for the carrying out of business.

The board of the authority is not authorized to exercise the powers of eminent domain; however, it may recommend to the county governing body that property be acquired through eminent domain. The county governing body must determine if the property is to be acquired through eminent domain and, if so, to commence the eminent domain proceedings.

**HISTORY:** 1995 Act No. 52, Section 2, eff upon approval (became law without the Governor's signature May 18, 1995); 1997 Act No. 122, Section 2, eff June 13, 1997.

**Effect of Amendment**

The 1997 amendment deleted former clause (8); redesignated former clause (9) as clause (8); and added the second paragraph.

**SECTION 4-37-25.** Transportation authority; procurement methods and requirements.

An authority created pursuant to this chapter must comply with Section 11-35-5320. When procuring the construction, maintenance, and repair of bridges, highways, and roads, an authority must use the same procurement methods and apply the same procurement requirements used by and applied to the South Carolina Department of Transportation in the construction, maintenance, and repair of bridges, highways, and roads including the provisions of Section 12-27-1320 except that when applying Section 12-27-1320, the contracting entity may meet the expenditures standards of Section 12-27-1320 by either direct or indirect contracts. For purposes of this provision, "contracting entity" includes a governmental body and a private entity with which a governmental body contracts for the construction, maintenance, and repair of bridges, highways, and roads.

**HISTORY:** 1995 Act No. 52, Section 2, eff upon approval (became law without the Governor's signature May 18, 1995).

**SECTION 4-37-30.** Sales and use taxes or tolls as revenue for transportation facilities.

To accomplish the purposes of this chapter, counties are empowered to impose one but not both of the following sources of revenue: a sales and use tax as provided in item (A) or to authorize an authority established by the county governing body as provided in Section 4-37-10 to use and impose tolls in accordance with the provisions of item (B):

(A) Subject to the requirements of this section, the governing body of a county may impose by ordinance a sales and use tax in an amount not to exceed one percent within its jurisdiction for a single project or for multiple projects and for a specific period of time to collect a limited amount of money.

(1) The governing body of a county may vote to impose the tax authorized by this section, subject to a referendum, by enacting an ordinance. The ordinance must specify:

(a) the project or projects and a description of the project or projects for which the proceeds of the tax are to be used, which may include projects located within or without, or both within and without, the boundaries of the county imposing the tax and which may include:

(i) highways, roads, streets, bridges, mass transit systems, greenbelts, and other transportation-related projects facilities including, but not limited to, drainage facilities relating to the highways, roads, streets, bridges, and other transportation-related projects;

(ii) jointly-operated projects, of the type specified in sub-subitem (i), of the county and South Carolina Department of Transportation; or

(iii) projects, of the type specified in sub-subitem (i), operated by the county or jointly-operated projects of the county and other governmental entities;

(b) the maximum time, stated in calendar years or calendar quarters, or a combination of them, not to exceed twenty-five years or the length of payment for each project whichever is shorter in length, for which the tax may be imposed;

(c) the estimated capital cost of the project or projects to be funded in whole or in part from proceeds of the tax and the principal amount of bonds to be supported by the tax; and

(d) the anticipated year the tax will end.

(2) Upon receipt of the ordinance, the county election commission shall conduct a referendum on the question of imposing the optional special sales and use tax in the jurisdiction. A referendum for the initial imposition of the sales and use tax within a county pursuant to this chapter and all subsequent referendums to impose, extend, or renew the tax must be held at the time of the general election. The commission shall publish the date and purpose of the referendum once a week for four consecutive weeks immediately preceding the date of the referendum in a newspaper of general circulation in the jurisdiction. A public hearing must be conducted at least fourteen days before the referendum after publication of a notice setting forth the date, time, and location of the public hearing. The notice must be published in a newspaper of general circulation in the county at least fourteen days before the date fixed for the public hearing.

(3) A separate question must be included on the referendum ballot for each purpose which purpose may, as determined by the governing body of a county, be set forth as a single question relating to several of the projects, and the question must read substantially as follows:

"I approve a special sales and use tax in the amount of (fractional amount of one percent) (one percent) to be imposed in (county) for not more than (time) to fund the following project or projects:

Project (1) for \_\_\_\_\_ \$ \_\_\_\_\_

Yes \_\_\_

No \_\_\_

Project (2), etc."

In addition, the referendum, as determined by the governing body of a county, may contain a question on the authorization of general obligation bonds under the exemption provided in Section 14(6), Article X of the Constitution of South Carolina, 1895, so that revenues derived from the imposition of the optional sales and use tax may be pledged to the repayment of the bonds. The additional question must read substantially as follows:

"I approve the issuance of not exceeding \$\_\_\_\_\_ of general obligation bonds of \_\_\_\_\_ County, maturing over a period not to exceed \_\_\_ years to fund the \_\_\_\_\_ project or projects.

Yes \_\_\_

No \_\_\_"

If the referendum on the question relating to the issuance of general obligation bonds is approved, the county may issue bonds in an amount sufficient to fund the expenses of the project or projects.

(4)(a) If a county has imposed a tax pursuant to this chapter for less than the maximum twenty-five year term allowed and the tax remains in effect, the governing body of the county at any time may call for a referendum to extend the term of the tax for up to seven years, and thereafter call for referendums to extend the term of the tax for up to seven years, for an aggregate total not to exceed twenty-five years. The referendum to extend the term of the tax must be held at the general election. A separate question must be included on the referendum ballot for each purpose which purpose, as determined by the governing body of a county, may be set forth as a single question relating to several of the projects and the question must indicate whether the project is an existing project or new project. A new project or projects only may be listed on the ballot to the extent that the county has, or will, complete existing projects. The question must read substantially as follows:

"I approve the extension of a special sales and use tax in the amount of (fractional amount of one percent) (one percent) to be imposed in (county) not to exceed \_\_\_ years to fund the completion of the following existing project or projects and/or to fund the following new project or projects:

Project (1) for \_\_\_\_\_ \$ \_\_\_\_\_ (new or existing)

Yes \_\_\_

No \_\_\_

Project (2), etc."

(b) All qualified electors desiring to vote in favor of imposing the tax for a particular purpose shall vote "yes" and all qualified electors opposed to levying the tax for a particular purpose shall vote "no". If a majority of the votes cast are in favor of imposing the tax for one or more of the specified purposes, then the tax is imposed as provided in this section; otherwise, the tax is not imposed. The election commission shall conduct the referendum pursuant to the election laws of this State, mutatis mutandis, and shall certify the result no later than November thirtieth after the date of the referendum to the appropriate governing body and to the Department of Revenue. Included in the certification must be the maximum cost of the project or projects or facilities to be funded in whole or in part from proceeds of the tax, the maximum time specified for the imposition of the tax, and the principal amount of bonds to be supported by the tax receiving a favorable vote. Expenses of the referendum must be paid by the jurisdiction conducting the referendum. If the tax is approved in the referendum, the tax is imposed effective the first day of May following the date of the referendum. If the reimposition of the tax pursuant to this article is approved in the referendum, the new or existing tax must be imposed, extended, or renewed immediately following the termination of the earlier imposed tax. If the certification is not made timely to the Department of Revenue, the imposition is postponed for twelve months.

(5) The tax terminates on the earlier of:

(a) the final day of the maximum time specified for the imposition; or

(b) the end of the calendar month during which the Department of Revenue determines that the tax has raised revenues sufficient to provide the greater of either the cost of the project or projects as approved in the referendum or the cost to amortize all debts related to the approved projects.

(6) When the optional sales and use tax is imposed, the governing body of the jurisdiction authorizing the referendum for the tax shall include by definition more than one item as defined in (a)(i) and (a)(ii) to describe the single project or multiple projects for which the proceeds of the tax are to be used.

(7) Amounts collected in excess of the required proceeds first must be applied, if necessary, to complete each project for which the tax was imposed. Any additional revenue collected above the specified amount must be applied to the reduction of debt principal of the imposing political subdivision on transportation infrastructure debts only.

(8) The tax levied pursuant to this section must be administered and collected by the Department of Revenue in the same manner that other sales and use taxes are collected. The department may prescribe the amounts which may be added to the sales price because of the tax.

(9) The tax authorized by this section is in addition to all other local sales and use taxes and applies to the gross proceeds of sales in the applicable jurisdiction which are subject to the tax imposed by Chapter 36 of Title 12 and the enforcement provisions of Chapter 54 of Title 12. The gross proceeds of the sale of items subject to a maximum tax in Chapter 36 of Title 12 are exempt from the tax imposed by this section. The gross proceeds of the sale of food lawfully purchased with United States Department of Agriculture food stamps are exempt from the tax imposed by this section. The tax imposed by this section also applies to tangible personal property subject to the use tax in Article 13, Chapter 36 of Title 12.

(10) Taxpayers required to remit taxes pursuant to Article 13, Chapter 36 of Title 12 must identify the county in which the tangible personal property purchase at retail is stored, used, or consumed in this State.

(11) Utilities are required to report sales in the county in which consumption of the tangible personal property occurs.

(12) A taxpayer subject to the tax imposed by Section 12-36-920, who owns or manages rental units in more than one county shall report separately in his sales tax return the total gross proceeds from business done in each county.

(13) The gross proceeds of sales of tangible personal property delivered after the imposition date of the tax levied pursuant to this section in a county, either pursuant to the terms of a construction contract executed before the imposition date, or a written bid submitted before the imposition date, culminating in a construction contract entered into before or after the imposition date, are exempt from the special local sales and use tax provided in this section if a verified copy of the contract is filed with the Department of Revenue within six months after the imposition of the special local sales and use tax.

(14) Notwithstanding the imposition date of the special local sales and use tax authorized pursuant to this section, with respect to services that are billed regularly on a monthly basis, the special local sales and use tax is imposed beginning on the first day of the billing period beginning on or after the imposition date.

(15) The revenues of the tax collected in each county pursuant to this section must be remitted to the State Treasurer and credited to a fund separate and distinct from the general fund of the State. After deducting the amount of refunds made and costs to the Department of Revenue of administering the tax, not to exceed one percent of the revenues, the State Treasurer shall distribute the revenues and all interest earned on the revenues while on deposit with him quarterly to the county in which the tax is imposed, and these revenues and interest earnings must be used only for the purpose stated in the imposition ordinance. The State Treasurer may correct misallocations by adjusting later distributions, but these adjustments must be made in the same fiscal year as the misallocations. However, allocations made as a result of city or county code errors must be corrected prospectively.

(16) The Department of Revenue shall furnish data to the State Treasurer and to the counties receiving revenues for the purpose of calculating distributions and estimating revenues. The information which must be supplied to counties upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers. Information about a specific taxpayer is considered confidential and is governed by the provisions of Section 12-54-240. A person violating this section is subject to the penalties provided in Section 12-54-240.

(17) The Department of Revenue may promulgate regulations necessary to implement this section.

(B)(1)(a) This item (B) is intended to provide an additional and alternative method, subject to a referendum, for the provision of and financing for highways, roads, streets, and bridges, and other transportation-related projects, either alone or in partnership with other governmental entities to the end that these transportation-related projects may be undertaken in such manner as may best be calculated to expedite relief of hazardous and congested traffic conditions on the highways in the State, including the authorization for turnpike projects undertaken by the Department of Transportation in Article 9 of Chapter 5 of Title 57. The Department of Transportation is prohibited from removing funds previously dedicated to the project or designated county area under its allocation formula based upon the fact that a county has passed a referendum to impose the tax provided in this chapter.

(b) Subject to the requirements of this item (B), the governing body of a county may by ordinance authorize, subject to a referendum, an authority to use tolls to finance projects authorized by this section.

(c) The ordinance enacted by the governing body of the county to authorize an authority to use tolls must specify:

(i) the purpose for which the toll revenues are to be used which may include jointly-operated projects between the authority and the South Carolina Department of Transportation;

(ii) the maximum time, stated in calendar years or calendar quarters, or a combination of them, not to exceed twenty-five years, for which the tolls may be imposed; and

(iii) the maximum cost of the project or facilities to be funded in whole or in part from toll revenues and the principal amount of bonds to be supported by the tolls.

(d) Upon receipt of the ordinance, the county election commission shall conduct a referendum on the question of authorizing an authority to use tolls in the jurisdiction. The referendum must be held on the first Tuesday occurring sixty days after the election commission receives the ordinance. If that Tuesday is a legal holiday then the referendum must be held on the next succeeding Tuesday that is not a holiday. The commission shall publish the date and purpose of the referendum once a week for four consecutive weeks immediately preceding the date of the referendum, in a newspaper of general circulation in the jurisdiction. A public hearing must be conducted at least fourteen days before the referendum, after publication of a notice setting forth the date, time, and location of the public hearing. The notice must be published in a newspaper of general circulation in the county at least fourteen days before the date fixed for the public hearing.

(e) A separate question must be included on the referendum ballot for each purpose and the question must read substantially as follows:

"I approve the imposition of tolls on the following project or projects in (county) for not more than (time) to fund the following project or projects:

Project (1) for \_\_\_\_\_ \$ \_\_\_\_\_

Yes \_\_\_

No \_\_\_

Project (2) etc."

(f) All qualified electors desiring to vote in favor of imposing tolls for a particular purpose shall vote "yes" and all qualified electors opposed to imposing tolls for a particular purpose shall vote "no". If a majority of the votes cast are in favor of imposing tolls for one or more of the specified purposes, then tolls are imposed as provided in this section; otherwise, an authority is not authorized to impose tolls. A subsequent referendum on this question, after the question is disapproved, must not be held more than once in twenty-four months. The election commission shall conduct the referendum under the election laws of this State, mutatis mutandis, and shall certify the result no later than sixty days after the date of the referendum to the appropriate county governing body and authority and to the South Carolina Department of Transportation. Included in the certification must be the maximum cost of the project or facilities to be funded in whole or in part from proceeds of the tolls and the maximum time specified for the imposition of the tolls receiving a favorable vote. Expenses of the referendum must be paid by the jurisdiction conducting the referendum.

(g) Toll terminate on the earlier of:

(i) the final day of the maximum time specified for the imposition; or

(ii) the end of the calendar month during which the authority determines that the tolls have raised revenues sufficient to provide the greater of either the cost of the project or projects as approved in the referendum or the cost to amortize all debts related to the approved projects.

(h) When tolls are imposed for more than one purpose, the governing body of the jurisdiction authorizing the referendum for the tolls shall determine the priority for the expenditure of the net proceeds of the tolls for the purposes stated in the referendum.

(i) Amounts collected in excess of the required proceeds must first be applied, if necessary, to complete each project for which the toll was imposed; otherwise, the excess amounts must be credited to the general fund of the jurisdiction imposing the tax for infrastructure use only.

(2) If the voters have approved the imposition of tolls by referendum and if the authority enters into a partnership, consortium, or other contractual arrangement with the Department of Transportation relating to turnpike facilities, the authority may designate, establish, plan, improve, construct, maintain, operate, and regulate designated highways, roads, streets, and bridges as "turnpike facilities" as a part of the state highway system or any federal aid system whenever the authority determines the traffic conditions, present or future, justify these facilities. Under such partnership arrangement, the authority may utilize funds available for the maintenance of the state highway system for the maintenance of any turnpike facility financed pursuant to this chapter. If the authority determines it is feasible to make all or part of a construction project a turnpike facility, it may engage in the preliminary estimates and studies incident to the determination of the feasibility or practicability of constructing any toll road as it from time to time considers necessary and the cost of the preliminary estimates and studies may be paid from the general highway fund and must be reimbursed from funds provided under this chapter only if the studies and estimates lead to the construction of a toll road.

(3) Under the partnership arrangement, the authority may acquire such lands and property, including rights of access as may be needed for turnpike facilities, by gift, devise, purchase, or condemnation by easement or in fee simple as authorized by law on or after the effective date of this chapter for acquiring property or property rights in connection with other state highways.

(4) In designating, establishing, planning, abandoning, improving, constructing, maintaining, and regulating turnpike facilities, the authority may exercise such authorizations as are granted generally to the Department of Transportation by the statutory law applicable to the state highway system, except as they may be inconsistent with the provisions included in this chapter.

(5) Whenever it becomes necessary that monies be raised for the transportation facilities described in this chapter, the authority may issue toll revenue bonds in a principal amount not to exceed the amount authorized in the referendum to authorize the authority to impose tolls to provide all or a portion of the cost of these facilities and maintenance of the toll road after adopting its resolution setting forth the following:

- (a) the toll facility proposed to be constructed;
- (b) the amount required for feasibility studies, planning, design, right-of-way acquisition, and construction of the toll facility;
- (c) a tentative time schedule setting forth the period of time for which the toll shall be imposed and set forth a schedule for elimination of all or part of all tolls;
- (d) a debt service table showing the estimated annual principal and interest requirements for the proposed toll revenue bonds;
- (e) any feasibility study obtained by the authority relating to the proposed toll facility;
- (f) any covenants to be made in the bond resolution respecting competition between the proposed toll facility and possible future highways whose construction would have an adverse effect upon the toll revenues which would otherwise be derived by the proposed toll facility;
- (g) any additional revenue collected above the specified amount to satisfy the principal and interest of toll revenue bonds or maintenance must be applied to the reduction of debt principal of the imposing political subdivision.

(6) In addition to the powers listed above, the authority may in connection with such toll facilities:

- (a) fix and revise from time to time and charge and collect tolls for transit over each turnpike facility constructed by it;
- (b) combine for the purpose of financing the facilities any two or more turnpike facilities;
- (c) control access to turnpike facilities;
- (d) to the extent permitted by a bond resolution, expend turnpike facility revenues in advertising the facilities and services of the turnpike facility or facilities to the traveling public;
- (e) receive and accept from any federal agency grants for or in the aid of the construction of any turnpike facility;
- (f) do all acts and things necessary or convenient to carry out the powers expressly granted in this chapter;
- (g) enter into contracts with the Department of Transportation for sharing the cost of building and the revenues derived from the facilities authorized in this chapter and for the operation and maintenance of the facilities for transportation infrastructure debts only.

(C) It is intended that this chapter is an additional and alternative method of financing highway and bridge projects to those already provided under the provisions of the State Highway Bond Act (Section 57-11-210), the State Turnpike Bond Act (Section 57-5-1310 et seq.), the Revenue Bond Act for Utilities (Section 6-21-10 et seq.), and Section 4-9-30(5).

(D) The Department of Transportation must not diminish or decrease funds available to a municipality, county, or multi-county area because a project has been funded in the municipality, county, or multi-county area pursuant to a referendum provided in this chapter.

HISTORY: 1995 Act No. 52, Section 2, eff upon approval (became law without the Governor's signature May 18, 1995); 1997 Act No. 122, Section 1, eff June 13, 1997; 1999 Act No. 93, Section 6, eff June 11, 1999; 2000 Act No. 368, Section 1, eff June 14, 2000; 2001 Act No. 89, Section 41, eff July 20, 2001; 2014 Act No. 229 (S.1085), Section 1, eff June 2, 2014.

#### Effect of Amendment

The 1997 amendment, in the first paragraph of subsection (A), inserted "or for multiple projects"; in subsection (A)(1)(a), inserted "or projects" in two places; in subsections (A)(1)(a)(ii) and (iii), inserted ", of the type specified in sub-item (i),"; in subsection (A)(1)(c), inserted "or projects"; rewrote subsection (A)(2); in subsection (A)(6), substituted "to describe the single project or multiple projects for which the proceeds of the tax are to be used" for "as long as the projects are connected and form a single transportation system"; and made other nonsubstantive changes.



The 1999 amendment in subsection (A)(4) changed "sixty days" to "November thirtieth" and "the month occurring one hundred eighty days after" to "May following", and in subsection (A)(15) changed "the State Treasurer" to "him" and "subsequent" to "later" and added the last sentence.

The 2000 amendment, in the first paragraph of subsection (A), substituted "in an amount not to exceed one percent" for "one percent", in subsection (A)(1)(a) added "mass transit systems, greenbelts,", in subsection (A)(2) deleted from the beginning of the second sentence "If the ordinance is received prior to January 1, 1998, a referendum for this purpose may be held on the Tuesday following the first Monday in November; however, if the ordinance is received on January 1, 1998, or thereafter", in subsection (A)(3) added in the first paragraph "which purpose may, as determined by the governing body of a county, be set forth as a single question relating to several of the projects,", in the first quoted paragraph substituted "in the amount of (fractional amount of one percent (one percent)" for "one percent", and in the first sentence of the second paragraph substituted "as determined by the governing body of a county, may" for "shall", and made nonsubstantive changes throughout subsection (A).

The 2001 amendment in paragraph (A)(15) clarified "misallocations" for purposes of adjusting later distributions.

2014 Act No. 229, Section 1, in subsection (A)(2), substituted "the initial imposition of the sales and use tax within a county pursuant to this chapter and all subsequent referendums to impose, extend, or renew the tax" for "this purpose" in the second sentence; and rewrote subsection (A)(4).

**SECTION 4-37-40. Limitation on sales tax rate.**

At no time may any portion of the county area be subject to more than one percent sales tax levied pursuant to this chapter, Article 3, Chapter 10 of this title, or pursuant to any local legislation enacted by the General Assembly.

HISTORY: 1995 Act No. 52, Section 2, eff upon approval (became law without the Governor's signature May 18, 1995); 2000 Act No. 368, Section 2, eff June 14, 2000.

Effect of Amendment

The 2000 amendment rewrote this section.

**SECTION 4-37-50. Unidentified funds; transfer and supplemental distributions.**

Annually, and only in the month of June, funds collected by the department from the local option transportation facility tax, which are not identified as to the governmental unit due the tax, must be transferred, after reasonable effort by the department to determine the appropriate governmental unit, to the State Treasurer's Office. The State Treasurer shall distribute these funds to the county treasurer in the county area in which the tax is imposed and the revenues must be used only for the purposes stated in the imposition ordinance. The State Treasurer shall calculate this supplemental distribution on a proportional basis, based on the current fiscal year's county area revenue collections.

HISTORY: 1999 Act No. 93, Section 7, eff June 11, 1999.

Horry County  
Selected Financial Highlights  
For the Five  
Months Ended November 30, 2022

January 31, 2023

# Executive Summary General Fund

## November 30, 2022

	FOR THE FIVE MONTHS ENDED, November 30, 2022			November 30, 2021	
	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Variance Annual Budget / Actual</u>	<u>YTD Actual</u>	<u>Variance Actual / Actual</u>
Revenues	\$ 224,205,980	\$ 64,361,212	\$ (159,844,768)	\$ 63,222,601	\$ 1,138,611
Expenditures	<u>227,453,658</u>	<u>81,963,508</u>	<u>145,490,150</u>	<u>69,608,696</u>	<u>(12,354,812)</u>
	(3,247,678)	(17,602,296)	(14,354,618)	(6,386,095)	(11,216,201)
Other Financing Sources & (Uses)	<u>(11,247,049)</u>	<u>(6,263,058)</u>	<u>4,983,991</u>	<u>(7,307,729)</u>	<u>1,044,671</u>
Net Change in Fund Balance	<u>\$ (14,494,727)</u>	(23,865,354)	<u>\$ (9,370,627)</u>	(13,693,824)	<u>\$ (10,171,530)</u>
Fund Balance, July 1		<u>123,700,399</u>		<u>96,861,042</u>	
<b>Fund Balance, November 30</b>		<b><u>\$ 99,835,045</u></b>		<b><u>\$ 83,167,218</u></b>	
		<b>FY23</b>		<b>FY22</b>	
		<b>% Actual to Budget</b>		<b>% Actual to Budget</b>	
Revenues		28.71%		30.84%	
Expenditures		36.04%		39.18%	

# Executive Summary General Fund

## November 30, 2022

### Significant Revenue Variances from Prior Year - Five Months Ended

	November 30, 2022		November 30, 2021		Variance Actual/Actual	Comments
	Annual Budget	Year-to-date Actual	Year-to-date Actual			
Real and personal property taxes	\$ 122,591,091	\$ 27,690,568	\$ 28,003,904	▼ \$	(313,336)	Budgeting anticipates an increase in revenue for current year. Timing of payments creating variance.
Vehicle taxes	10,910,317	4,990,574	4,428,543	▲	562,031	Increase due to increase in overall assessed values and billings being mailed earlier each month.
Intergovernmental	17,277,378	5,768,642	5,984,423	▼	(215,781)	Reasonable to prior year.
Building permits	10,752,003	4,458,071	4,551,563	▼	(93,492)	Number of permits issued increased 5%; Residential revenue is consistent with prior year, Commercial revenue has dropped 76% (\$434k) over prior year, offset by small increases in other related revenue categories.
Register of Deeds	13,471,661	5,523,297	5,738,185	▼	(214,888)	14% decrease in documents over prior year, offset by an overall increase in value of assets being registered.
Hospitality Fees & Local ATAX	8,419,197	3,968,332	4,068,713	▼	(100,381)	Reasonable to prior year.
Business licenses	5,882,000	688,192	415,514	▲	272,678	Increase attributed to both growth and timing of payments.
Interest	1,102,000	1,157,693	161,659	▲	996,034	Increase reflective on increase in interest rates.
Fees	20,293,051	6,870,532	6,713,426	▲	157,106	Increases in EMS fees \$466k and probate court fees \$180k. CATV fees have decreased (\$530k) due to timing of receipts.
Other	13,507,282	3,245,311	4,755,923	▼	(1,510,612)	
	<u>\$ 224,205,980</u>	<u>\$ 64,361,212</u>	<u>\$ 64,821,853</u>	<u>\$</u>	<u>(460,641)</u>	

# Executive Summary General Fund

## November 30, 2022

### Significant Expenditure Variances from Prior Year - Five Months Ended

	November 30, 2022		November 30, 2021		Variance Actual/Actual	Comments
	Annual Budget	Year-to-date Actual	Year-to-date Actual			
Personnel costs	\$ 159,838,707	\$ 58,397,493	\$ 49,214,553	▼ \$ (9,182,940)	County employees received merit raise, as well as two quarterly payments totaling \$2.2M. Largest dollar increases occurred in EMS (\$1.6M), Police (\$2.1M) and Detention Center (\$1.4M).	
Contractual services	24,885,540	10,305,074	8,838,025	▼ (1,467,049)	Increase related to timing of payments of service contracts.	
Business and transportation	9,137,605	2,728,163	2,253,394	▼ (474,769)	Increases in gas & lubrications (\$315k), training & meetings (\$123k).	
Supplies & materials	16,580,411	5,542,743	4,393,185	▼ (1,149,558)	Increases in repairs & maintenance (\$556k), food supplies (\$134k), specialized supplies (\$127k) and books & education supplies (\$83k).	
Other operating expenditures	17,011,395	4,990,035	4,909,539	▼ (80,496)		
	<u>\$ 227,453,658</u>	<u>\$ 81,963,508</u>	<u>\$ 69,608,696</u>	<u>\$ (12,354,812)</u>		

# Executive Summary Special Revenue Fund

## November 30, 2022

FOR THE FIVE MONTHS ENDED,

	November 30, 2022		November 30, 2021		Comments
	Annual Budget	Year-to-date Actual	Year-to-date Actual	Variance Actual / Actual	
<b>Fire</b>					
Revenues	\$ 32,948,527	\$ 8,054,364	\$ 7,308,926	▲ \$ 745,438	Increases in vehicle taxes \$616k and interest income \$115k. Decrease in FEMA (\$34k).
Expenditures	34,917,877	10,055,823	8,609,218	▼ (1,446,605)	Increases in personnel costs (\$1.3M), business & transportation (\$106k), and contractual services (\$106k).
Other Financing Sources (Uses)	1,112,201	\$ 873,880	(1,724,711)	▲ \$ 2,598,591	Transfers out decreased by \$1.4M, with decrease in transfers to capital projects \$1.6M. Transfers in increased \$1.1M, \$800k from Impact Fees and \$324k from Safer grant.
Net Change in Fund Balance	<u>\$ (857,149)</u>	<u>\$ (1,127,579)</u>	<u>\$ (3,025,003)</u>	<u>\$ 1,897,424</u>	
<b>Road Maintenance &amp; CTC</b>					
Revenues	\$ 22,034,604	\$ 8,627,153	\$ 8,016,283	▲ \$ 610,870	Increases in interest income \$507k and State CTC revenue \$190k.
Expenditures	25,489,080	3,881,505	1,167,242	▼ (2,714,263)	During fiscal year 2022, due to a recent S.C. Supreme Court decision, Council had chosen not to move forward with any new projects until they had more clarity regarding the collection of road fees. For fiscal year 2023, clarity has been provided and the county is moving forward with new projects.
Net Change in Fund Balance	<u>\$ (3,454,476)</u>	<u>\$ 4,745,648</u>	<u>\$ 6,849,041</u>	<u>\$ (2,103,393)</u>	

# Executive Summary Special Revenue Fund

## November 30, 2022

FOR THE FIVE MONTHS ENDED,

November 30, 2022

November 30, 2021

	<u>Annual</u> <u>Budget</u>	<u>Year-to-date</u> <u>Actual</u>	<u>Year-to-date</u> <u>Actual</u>	<u>Variance</u> <u>Actual / Actual</u>	<u>Comments</u>
<b>Beach Renourishment</b>					
Revenues	\$ 1,562,734	\$ 143,382	\$ 69,791	▲ \$ 73,591	Increased funding from State ATAX \$25k and interest income \$48k.
Expenditures	2,523,847	83,992	33,368	▼ (50,624)	Increase due to timing of payments for contractual services.
Other Financing Sources (Uses)	850,000	467,773	630,841	▼ (163,068)	Reflective of funding from local accommodations tax.
Net Change in Fund Balance	<u>\$ (111,113)</u>	<u>\$ 527,163</u>	<u>\$ 667,264</u>	<u>\$ (140,101)</u>	
<b>Stormwater</b>					
Revenues	\$ 15,421,533	\$ 3,804,855	\$ 3,965,408	▼ \$ (160,553)	Decrease in fees \$209k, attributed to reduced collection from prior year fees. Increase in interest income \$48k
Expenditures	15,016,629	3,987,513	3,264,917	▼ (722,596)	Increases in personnel costs (\$439k), business & transportation (\$93k), Capital outlay-infrastructure (\$155k), construction contracts (\$139k) and cost recovery (\$174k). Decreases in supplies & materials \$148k and contractual services \$130k.
Other Financing Sources (Uses)	(3,628,439)	(2,398,560)	(1,417,738)	▼ (980,822)	Increase in transfer out to capital projects fund for various stormwater drainage projects.
Net Change in Fund Balance	<u>\$ (3,223,535)</u>	<u>\$ (2,581,218)</u>	<u>\$ (717,247)</u>	<u>\$ (1,863,971)</u>	

# Executive Summary Special Revenue Fund

## November 30, 2022

FOR THE FIVE MONTHS ENDED,

November 30, 2022

November 30, 2021

	<u>Annual Budget</u>	<u>Year-to-date Actual</u>	<u>Year-to-date Actual</u>	<u>Variance Actual / Actual</u>	<u>Comments</u>
<b>Recreation</b>					
Revenues	\$ 8,090,747	\$ 1,776,436	\$ 1,673,847	▲ \$ 102,589	Increases in program revenue \$55k and interest income \$35k.
Expenditures	7,612,783	1,974,210	1,836,221	▼ (137,989)	Increases in personnel costs (\$196k), supplies & materials (\$55k) and park & facilities expenditures (\$86k). Decrease in distribution to municipalities \$200k.
Other Financing Sources (Uses)	(750,705)	(748,500)	(2,015,032)	▲ 1,266,532	Current year transfers out for capital projects (i.e., ballfield lights and soccer fields) have been reduced.
Net Change in Fund Balance	<u>\$ (272,741)</u>	<u>\$ (946,274)</u>	<u>\$ (2,177,406)</u>	<u>\$ 1,231,132</u>	
<b>Waste Management Recycling</b>					
Revenues	\$ 16,396,141	\$ 3,760,766	\$ 3,229,293	▲ \$ 531,473	Increases in various taxes \$471k and interest income \$68k.
Expenditures	13,073,141	3,757,282	3,016,829	▼ (740,453)	Increase relate to increased charges related to operational and hauling costs.
Other Financing Sources (Uses)	(4,573,000)	(2,315,500)	-	▼ (2,315,500)	Increase in transfer out to capital projects fund for the North Myrtle Beach center relocation and other projects.
Net Change in Fund Balance	<u>\$ (1,250,000)</u>	<u>\$ (2,312,016)</u>	<u>\$ 212,464</u>	<u>\$ (2,524,480)</u>	



# ADMINISTRATOR'S CONTINGENCY

<u>Period</u>	<u>Description</u>	<u>Amount</u>
FY 2023 Budget		\$ 150,000.00
1st Quarter		-
2nd Quarter		-
3rd Quarter		-
TOTAL SPENT:		<u>\$ -</u>
FY 2023 Balance		<u>\$ 150,000.00</u>



## County Council Briefing Memorandum Horry County, South Carolina

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Date: January 4, 2023  
From: Melanie Gruber, Budget Manager  
Division: Administration Division  
Cleared By: Steve Gosnell, County Administrator  
Barry Spivey, Assistant County Administrator  
Re: Administrator's Contingency Account

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### ISSUE

Briefing on the use of funds from the Administrator's Contingency Account during FY 2023.

### BACKGROUND

The County's Financial Policy requires reporting on the use of the General Fund Contingency Account. The table below provides amounts used during the FY 2023 budget year for the period July 1, 2022 to June 30, 2023.

<u>Period</u>	<u>Description</u>	<u>Amount</u>
FY 2022 Budget		\$ 150,000.00
1st Quarter		-
2nd Quarter		-
3rd Quarter		-
4th Quarter		-
<b>TOTAL SPENT:</b>		<b>\$ -</b>
FY 2022 Balance		<b>\$ 150,000.00</b>

### ***Excerpt from the Financial Policies:***

**General Fund Emergency Contingency.** Administration understands that in order to avoid financial instability, continuing requirements cannot increase faster than continuing revenues and therefore an emergency contingency account in the General Fund shall be established each fiscal year during the budget process. The account will be funded at a level consistent with prior year trends and based on current year needs.

Expenditures from the General Fund Contingency Account shall be limited to the following:

- (a) "One-time only" allocations.
- (b) Emergency situations which, if left unattended, will jeopardize the health and safety of the community.
- (c) Unanticipated expenditures that are necessary to keep previous public commitments or fulfill a legislative or contractual mandate or can be demonstrated to result in significant administrative or programmatic efficiencies that cannot be covered by existing appropriations.

COUNTY OF Horry )  
STATE OF SOUTH CAROLINA )

RESOLUTION R-\_\_-23

**A RESOLUTION TO REVISE THE Horry COUNTY EMPLOYMENT GUIDELINES.**

**WHEREAS,** Horry County Council resolves to implement employment guidelines that create an effective and efficient workplace; and

**WHEREAS,** Horry County Council recognizes that employment guidelines should be revised periodically; and

**NOW, THEREFORE, BE IT RESOLVED** that Horry County Council approves the modification to the Horry County Employment Guidelines as set forth on the following pages.

**AND IT IS SO RESOLVED.**

Dated this \_\_\_\_ day of \_\_\_\_\_, 2023.

**Horry COUNTY COUNCIL**

\_\_\_\_\_  
Johnny Gardner, Chairman

- |                             |                                 |
|-----------------------------|---------------------------------|
| Jenna L. Dukes, District 1  | Bill Howard, District 2         |
| Dennis DiSabato, District 3 | Gary Loftus, District 4         |
| Tyler Servant, District 5   | Cam Crawford, District 6        |
| Tom Anderson, District 7    | Michael Masciarelli, District 8 |
| R. Mark Causey, District 9  | Danny Hardee, District 10       |
| Al Allen, District 11       |                                 |

Attest:

\_\_\_\_\_  
Patricia S. Hartley, Clerk to Council

**SECTION 2**  
**GRIEVANCE POLICY**

---

**2.1 GENERAL**

A grievance is a complaint by an employee that he/she has been treated unfairly, unlawfully, or in violation of his/her rights.

**A. Eligibility**

All Regular employees are eligible to file a grievance as a result of an adverse employment action as set forth in section B. Employees of an elected or an appointed official are not entitled to a Grievance hearing unless the elected or appointed official agrees to allow the employee to file a grievance.

**B. Applicability**

An eligible employee may file a grievance with regard to the following adverse employment actions: discharge, suspension, involuntary transfer (except as set forth in (d) below), promotion or demotion.

The following matters are not subject to the grievance procedure:

- a. Compensation matters, including the County pay system, unless an employee believes that he/she **employee** is entitled to wages or benefits that have not been received;
- b. Written or oral reprimands;
- c. Disciplinary actions based upon drug/alcohol test results;
- d. Reclassifications, reassignments and transfers within the same salary range unless an employee contends that he/she was qualified for a position and was not provided an opportunity to apply or be considered for the position;
- e. A discharge that occurs as a result of a reduction in force, unless it is alleged that the County's reduction in force plan was designed or carried out in a manner that constituted unlawful discrimination against an employee;
- f. A discharge that occurs administratively, as a result of an employee's absence from his/her **employee's** full-time duties for 180 days or more in a rolling twelve month period **for non-occupational injuries or 365 days due to occupational injuries.**
- g. Performance evaluations, including terminations as a result of a below standard evaluation, except in cases of alleged discrimination.

**2.2 PROCEDURE**

Eligible employees **or former employees** must follow the following grievance procedure in order for a grievance to be considered:

- Step 1. Present the grievance orally or in writing to the Department Head. If no response is received within five work days (Saturdays and Sundays excluded) then grievance is denied **and the employee or former employee should move to step 2.**
- Step 2. Present the grievance orally or in writing to the appropriate Assistant County Administrator. If no Assistant County Administrator response is received within five work days (Saturday and Sunday excluded) the grievance is deemed to be denied **and the employee or former employee should move to step 3.**
- Step 3. File a written **Employee Grievance Appeal**, requesting a hearing before the Grievance Committee. A completed form **with Evidence and Witness Lists** must be filed by the employee in hand to the Human Resources Department ON OR BEFORE TWENTY (20) WORK DAYS, EXCLUDING WEEKEND DAYS AND HOLIDAYS, FROM THE ADVERSE EMPLOYMENT ACTION. The 20-day period begins on the day of the adverse employment action. Appeals that are not timely filed will not be considered.

## **2.3 APPEALS TO COUNTY GRIEVANCE COMMITTEE**

The Employee Grievance Appeal form must include the following information in order to be considered complete:

- A. The purpose of the appeal and the recommendation requested of the Grievance Committee;
- B. A verified statement that the Department Head and Assistant County Administrator have been consulted and have not responded or denied the **grievance**.
- C. A statement whether the employee chooses to have the Grievance Committee hearing open or closed to the public;
- D. A list of potential witnesses for the employee, with a short summary of testimony the witness is expected to provide; only the Grievance Committee may actually call witnesses;
- E. A list and/or copy of documents known to the employee to contain relevant information regarding the matter grieved.

**2.3.1** The Human Resources Director (or designated representative) shall determine whether the appeal is in order and has been filed in a timely manner in accordance with this Section.

## **2.4 MEDIATION**

The Department Head (or his/her designee) and the employee shall be required to participate in formal mediation prior to the appeal hearing before the Grievance Committee. The mediation will be conducted by a Human Resources representative.

If a resolution is not reached after mediation, the Human Resources Director (or designated representative) shall forward the Employee Appeal Application and the documents provided by both the employee and the Department supporting their positions to the Grievance Committee.

## **2.5 THE COUNTY GRIEVANCE COMMITTEE**

The Administrator shall appoint members of the Grievance Committee to serve. The appointments shall be selected on a broadly representative basis from County employees.

The Grievance Committee shall be composed of a panel of eight (8) employees who serve three (3) year terms on a staggered basis. A member shall continue to serve after the expiration of his term until a successor is appointed. Any interim appointment to fill a vacancy for any cause prior to the completion of a member's term shall extend for the remainder of the unexpired term. Once a member's term expires, the member shall continue to serve until a new member is appointed. Any member may be re-appointed for succeeding terms at the discretion of the Administrator.

### **2.5.1 Chairperson**

The Committee shall select its Chairperson from among its members annually. The Chairperson shall continue to serve until a new Chairperson is selected. The Chairperson shall serve as the presiding officer at all hearings, but may designate some other member to serve as presiding officer in his/her absence. The Chairperson shall have authority to schedule and to re-schedule all hearings. The presiding officer shall take whatever action is necessary to ensure an equitable, expeditious and orderly hearing. Parties shall abide by the decisions of the presiding officer, except that if a committee member objects to a decision to accept evidence, the majority vote of the committee will govern.

### **2.5.2 Quorum**

A quorum shall consist of at least five (5) committee members, and no hearing may be held without a quorum. **In the event a quorum cannot be met due to recusal requirements of members, conflicts or any other reason beyond the County's control, the Administrator may appoint temporary members to ensure a hearing may be held.**

## SECTION 4

### ATTENDANCE AND LEAVE

#### G. PAID LEAVE BUYBACK PROGRAM

In the sole discretion of the Administrator, ~~once per year~~, a period of time may be designated for employees to request that the County buy back a portion of his/her accrued Paid Vacation Leave Time. To be eligible, the employee must have a paid leave balance of at least 700 hours total unused leave and have utilized at least 40 hours of vacation leave in the last 12 months.

The availability of this program in any year is at the discretion of the Administrator and the availability of funding. The program may be suspended at any time, without notice. For further information concerning details of the Paid Leave Buyback Program, consult Human Resources or the Horry County Government intranet.

#### 4.12 ABSENCES UNDER THE FAMILY AND MEDICAL LEAVE ACT

##### A. Eligibility

Employees are eligible for leave under the FAMILY MEDICAL LEAVE ACT (FMLA) only if ~~he/she~~ ~~employee~~ has been employed for 12 months or longer and worked 1250 hours or more. Employees who do not qualify for FMLA may apply for discretionary leave in accordance with County policy.

##### B. Description of FMLA Leave

1. Eligible employees are entitled to receive FMLA leave for up to twelve (12) weeks in a rolling twelve (12) month period, with medical insurance offered at the same terms as while working. Military Caregiver leave may extend up to twenty-six (26) weeks in a rolling twelve (12) month period.
2. The twelve (12) month period is measured on a "rolling" basis, backward from the day the FMLA period would begin.
3. To compute twelve (12) weeks of leave, if an employee is absent for an entire work week, this constitutes one (1) calendar week of leave. If an employee is absent for a portion of a work week, only the actual work days are counted toward the twelve (12) week total. Dependent upon the schedule of the department, individual days absent will be added until the total constitutes a regular one (1) week schedule.
4. In all cases except leave for a birth, adoption or foster of a child, employees may apply to take leave on an intermittent basis, or to work a reduced schedule.
5. Spouses. When both a ~~husband and a wife~~ ~~spouses~~ are employed, their combined right to a leave of absence to care for a child or parent is 12 weeks in a rolling 12 month period.
6. Employees will be required to utilize any sick leave time that ~~he/she~~ ~~employee~~ has accrued during any FMLA leave. If all sick leave time has been exhausted, employees must use available vacation leave during FMLA leave. If an eligible employee does not have paid leave time accrued, and the leave qualifies under FMLA, the time off of work will be granted, but the leave time will be unpaid. On a case-by-case basis, employees may elect to use partial sick and/or vacation leave to cover insurance costs rather than utilizing leave to cover a full pay period as approved by the Human Resources director or designee.
7. Employees approved for FMLA leave are entitled to be reinstated to their former job or to a comparable job with the same compensation when the employee returns to work.

8. Family and Medical Leave will run concurrently with any other types of leave granted/requested.

**4.13 EXTENDED LEAVE OF ABSENCE-DISCRETIONARY LEAVE-NON-OCCUPATIONAL (Injury or illness has not been approved by insurer as a workers' compensation injury or illness)**

**A. Definition**

A leave that extends beyond twelve (12) weeks is considered an "Extended Leave of Absence". The maximum total time that any employee may be absent on leave or on light duty for a non-occupational injury or illness in any rolling twelve (12) month period is 180 calendar days or twenty-six (26) weeks.

Non-occupational and unrelated to employment with the County refers to any injury or illness which is unrelated to an employee's job, role, or position with the County and/or is not approved as a work related illness or injury by the workers compensation insurer.

To compute weeks of leave: An absence for an entire work week constitutes one (1) calendar week of leave. If an employee is absent for a portion of a work week, only the actual work days are counted toward the total. Dependent upon the schedule of the department, individual days absent will be added until the total of days constitutes a regular one (1) week schedule.

Upon the expiration of twenty-six (26) calendar weeks of leave in a rolling twelve (12) month period, the employee must have returned to full duty. Light duty does not constitute full duty. An employee who is unable to return to work at full duty after the expiration of twenty-six (26) calendar weeks will be considered to have been administratively terminated, or may voluntarily resign. An employee who resigns under these conditions is eligible for rehire. In rare circumstances, the County administrator may approve a limited extension to the requirement that an employee be terminated automatically after the expiration of 180 days.

**B. Eligibility**

All requests for extended leave beyond twelve (12) weeks are considered on a completely discretionary basis, and may or may not be approved subject to the operational needs of the department and the employee's history (except for active military duty or leave to care for a wounded family member which by law may extend longer than 12 weeks).

**C. Extended Leave Application Procedure**

1. A Request for Leave of Absence form must be submitted, even if the employee has already submitted a Request for Leave form for the first 12 weeks of the leave.
2. Extended Leave requests will be approved in increments of up to four (4) calendar weeks. If an employee's request for Extended Leave is for longer than 4 weeks, a new Request for Leave form must be submitted.
3. If an employee is unable to return to work on the date the approved leave specifies, he/she is required to request an extension of the leave as soon as the employee is aware that the leave extension will be necessary.
4. The employee or the employee's designee should maintain communication each pay period with the employee's Department. The employee (not the employee's designee) may utilize employee's County email account for such communication while not working and on extended leave. The employee may not utilize employee's County email account to engage in work while on extended leave, however.

**D. Termination of Extended Leave of Absence**

An Extended leave of absence will end upon the first to occur of the following circumstances:

1. The reason described for the needed leave no longer exists;

2. The date arrives that the approved leave was scheduled to end; or
3. The employee has reached the maximum of twenty-six (26) weeks of leave in a rolling twelve (12) month period.

#### **E. Discharge Procedures for Extended Leave of Absence**

1. The decision to discharge an employee due to extended leave is at the sole discretion of the Department Head with concurrence of the appropriate Assistant County Administrator or other Administrator designee.
2. The Human Resources Department may assist the Department with communication of the discharge decision; however, the Human Resources Department does not have the authority to discharge employees outside of the Human Resources Department.

#### **4.14 EXTENDED LEAVE OF ABSENCE – OCCUPATIONAL (the employee is approved for workers compensation by the insurer for the injury or illness which occurred in the line of duty)**

##### **A. Definition**

A leave that extends beyond twelve (12) weeks is considered an “Extended Leave of Absence”. The maximum total time that any employee may be absent on leave or on light duty in any rolling eighteen (18) month period is 365 calendar days or fifty two (52) weeks.

An employee is defined as having an occupational injury or illness in the line of duty when an employee has an approved workers compensation claim relating to the injury or illness which occurred in the performance of his or her job, role, or position with the County.

To compute weeks of leave: An absence for an entire work week constitutes one (1) calendar week of leave. If an employee is absent for a portion of a work week, only the actual work days are counted toward the total. Dependent upon the schedule of the department, individual days absent will be added until the total of days constitutes a regular one (1) week schedule.

Upon the expiration of fifty-two (52) calendar weeks of leave in a rolling eighteen (18) month period, the employee must have returned to full duty. Light duty does not constitute full duty. An employee who is unable to return to work at full duty after the expiration of fifty-two (52) calendar weeks in any eighteen (18) month period will be considered to have been administratively terminated, or may voluntarily resign. An employee who resigns under these conditions is eligible for rehire. In rare circumstances, the County Administrator may approve a limited extension to the requirement that an employee be terminated automatically after the expiration of 365 days or fifty-two (52) weeks.

##### **B. Eligibility**

All requests for extended leave beyond twelve (12) weeks are considered on a completely discretionary basis, and may or may not be approved subject to the operational needs of the department and the employee’s history (except for active military duty or leave to care for a wounded family member which by law may extend longer than 12 weeks).

##### **C. Extended Leave Application Procedure**

1. A Request for Leave of Absence form must be submitted, even if the employee has already submitted a Request for Leave form for the first 12 weeks of the leave.
2. Extended Leave requests will be approved in increments of up to four (4) calendar weeks. If an employee’s request for Extended Leave is for longer than 4 weeks, a new Request for Leave form must be submitted.
3. If an employee is unable to return to work on the date the approved leave specifies, he/she is required to request an extension of the leave as soon as the employee is aware that the leave extension will be necessary.



4. The employee or the employee's designee should maintain communication each pay period with the employee's Department. The employee (not the employee's designee) may utilize employee's County email account for such communication while not working and on extended leave. The employee may not utilize employee's County email account to engage in work while on extended leave, however.

**D. Termination of Extended Leave of Absence**

An Extended leave of absence will end upon the first to occur of the following circumstances:

1. The reason described for the needed leave no longer exists;
2. The date arrives that the approved leave was scheduled to end; or
3. The employee has reached the maximum of fifty-two (52) weeks of leave in a rolling eighteen (18) month period.

**A. Discharge Procedures for Extended Leave of Absence**

1. The decision to discharge an employee due to extended leave is at the sole discretion of the Department Head with concurrence of the appropriate Assistant County Administrator or other Administrator designee.
2. The Human Resources Department may assist the Department with communication of the discharge decision; however, the Human Resources Department does not have the authority to discharge employees outside of the Human Resources Department.

## SECTION 5

### DISCIPLINARY ACTIONS

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#### 5.1 SCOPE AND PURPOSE

This section sets forth the guidelines for correcting or eliminating employee performance deficiencies and behavioral problems.

#### 5.2 STATEMENTS OF POLICY

- A. Each department is responsible for administering disciplinary actions to employees within the guidelines and requirements of each respective department's operating environment. All disciplinary actions should be issued in accordance with the Horry County Disciplinary Action Procedures on a case-by-case basis, based on the circumstances, and based on the particular deficiency or problems identified.
- B. The following disciplinary actions are available for use by supervision:
1. Oral reprimand
  2. Written Reprimand
  3. Suspension
  4. Mandatory participation in Employee Assistance Program (with prior Human Resources consultation)
  5. Demotion
  6. Discharge
  7. Reimbursement of incurred County costs

On a case-by-case basis, Department Heads may utilize any and all of the above actions based on circumstances and problems.

In addition, after appropriate review and approval by the Assistant County Administrator, Department Heads may utilize discharge for any or no reason, for cause or no cause, as Horry County Government is an employment-at-will organization.

If required by the Assistant County Administrator, suspensions may require advance approval of the Assistant County Administrator and/or review by Human Resources.

**Human Resources' role in disciplinary actions is in an advisory capacity only: providing support and recommendations. Human Resources does not have the authority to issue disciplinary actions to employees or discharge employees, including administrative discharges, for any reason outside of the Human Resources Department staff. Human Resources staff are those employees assigned to the Human Resources Department, department 105, under the direction of the human resources director.**

## SECTION 6

### EMPLOYMENT STATUS AND CHANGES

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#### 6.9 SEPARATIONS

##### C. Dismissals

1. A dismissal is a Disciplinary action taken by the Department Head, upon review and approval of the Assistant County Administrator to discharge an employee from County Service. Dismissals require advance approval from the Assistant County Administrator and consultation with Human Resources. The County Administrator has the authority to overturn dismissal decisions as outlined in Section 2.
2. All dismissal notices shall be in writing and submitted to the employee stating the reason for the dismissal. The written submission of dismissal of the employee may occur before or after dismissal, depending on extenuating circumstances.
3. An employee whose employment is involuntarily terminated is not eligible for rehire. However, the County Administrator *may* waive this prohibition under extenuating circumstances. **The former employee must contact HR regarding the procedures and guidelines to appeal the former employee's employment status. The former employee must contact HR prior to applying for any position with the County.**

#### 6.10 PERSONNEL SETTLEMENT AGREEMENTS

1. ~~With the exception of Worker's Compensation cases or Unemployment Compensation cases,~~ **“With the exception of Worker's Compensation cases, Unemployment Compensation cases, or cases otherwise handled by the County's insurance carrier,** the Administrator or County Attorney shall advise County Council of the terms of any Settlement Agreement involving personnel matters. ~~No Settlement Agreement shall be considered as final until approved by Council.~~



# County Council Decision Memorandum

## Horry County, South Carolina

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**Date:** January 23, 2023

**From:** Patrick Owens, Director of Human Resources

**Cleared By:** Steve Gosnell, County Administrator  
Barry Spivey, Assistant County Administrator – Administration  
Arrigo Carotti, County Attorney

**Re:** Proposed Revisions for the Employment Guidelines

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### **ISSUE**

Staff conducts a periodic review of Horry County Government Employment Guidelines to ensure compliance with relevant regulations, adapt to change, and to make clarifications.

### **BACKGROUND**

Summary of proposed revisions:

#### **Section 2: Grievance Policy:**

- Adds language to provide clarification.
- Adds alternatives to when a quorum of committee members is not available.

#### **Section 4: Attendance and Leave Proposed Revisions:**

- Adds flexibility to paid leave buybacks as funding permits.
- Adds clarification language.
- Adds clarification and consistency to extended leave procedures, including clarification of roles and responsibilities for the employee, department, and the human resources department.

#### **Section 5: Disciplinary Actions Proposed Revisions:**

- Adds language to clarify the roles and responsibilities of the human resources department with regard to disciplinary actions and discharges.

#### **Section 6: Employment Status and Changes Proposed revisions:**

- Clarifies the procedures for involuntarily discharged employees who are ineligible for rehire and wish to request the Administrator waive the ineligibility due to extenuating circumstances.
- Clarifies the process for personnel settlements, indicating the role that independent insurance carriers have in the process.

### **RECOMMENDATION**

Staff recommends approval of the proposed revisions and the appropriate resolution.

COUNTY OF HORRY )  
 )  
STATE OF SOUTH CAROLINA )

**RESOLUTION R-72-2022**

**A RESOLUTION TO SELECT PERMANENT FURNITURE FOR THE MULTI-PURPOSE ROOM UPGRADE**

**WHEREAS**, County Council enacted Resolution R-27-2022 A RESOLUTION AUTHORIZING THE TRANSFER OF FUNDS FROM CONTINGENCY FOR ONETIME PROJECTS IN SUPPORT OF THE FISCAL YEAR 2023 BUDGET; and

**WHEREAS**, Resolution R-27-2022 included funding of \$250,000 to renovate the multi-purpose rooms at the Government & Justice Center to create a formal meeting configuration including audiovisual enhancements; and

**WHEREAS**, County Council's Administration Committee met on January 31, 2023 and reviewed the options for a permanent dais at an estimated cost of \$450,000 and modular tables at an estimated cost of \$150,000; and

**WHEREAS**, the Administration Committee recommends permanent furniture.

**NOW, THEREFORE, BE IT RESOLVED**, that the Horry County Council selects and approves the permanent furniture for the renovation of the multi-purpose rooms.

**AND IT IS SO RESOLVED** this 7<sup>th</sup> day of February, 2023.

**HORRY COUNTY COUNCIL**

\_\_\_\_\_  
Johnny Gardner, Chairman

Jenna L. Dukes, District 1  
Dennis DiSabato, District 3  
Tyler Servant., District 5  
Tom Anderson, District 7  
R. Mark Causey, District 9  
Al Allen, District 11

Bill Howard, District 2  
Gary Loftus, District 4  
Cam Crawford, District 6  
Michael Masciarelli, District 8  
Danny Hardee, District 10

Attest:

\_\_\_\_\_  
Patricia S. Hartley, Clerk to Council

# Multi-Purpose Room

## Option One

- Modifications to MPR
- Audio Visual Enhancements
- Modular tables
- \$150,000
- 3-4 months to complete

# Modular Tables

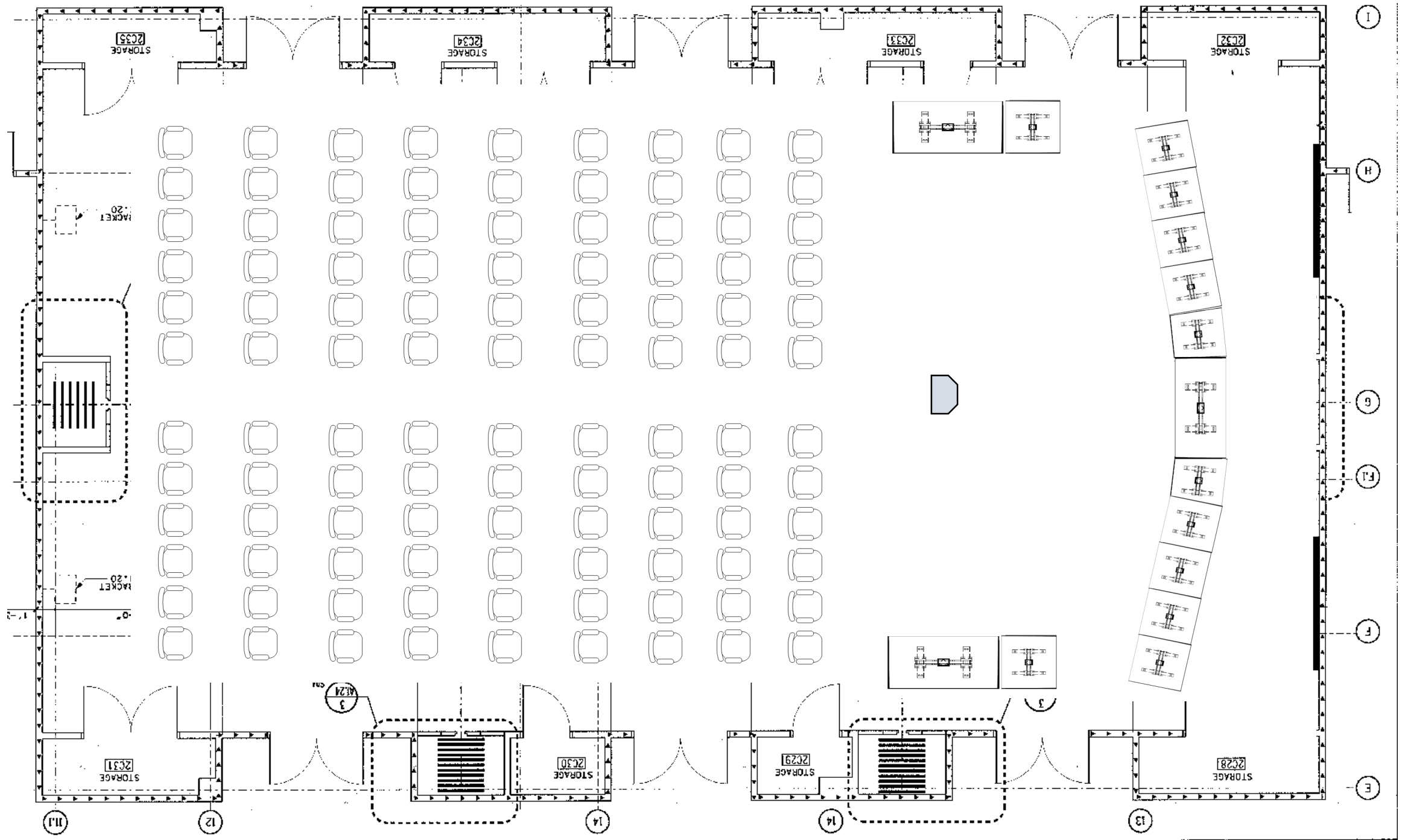


Nesting tables for storage

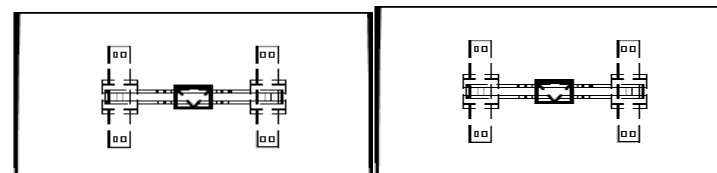
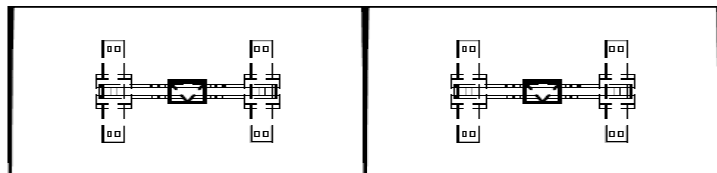
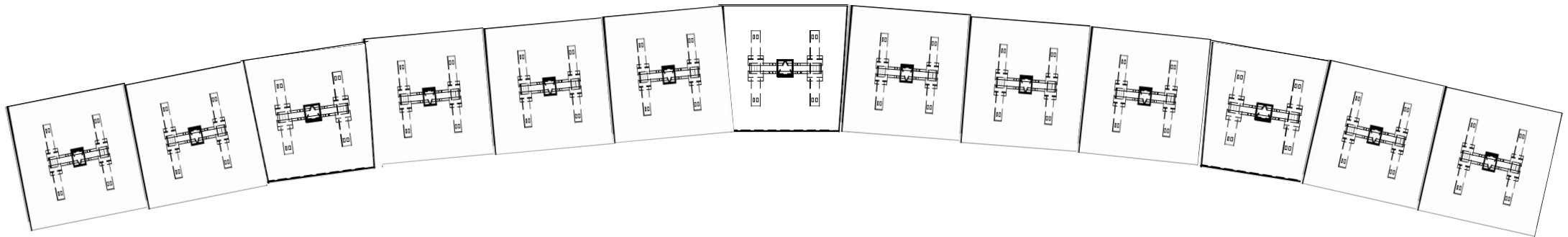




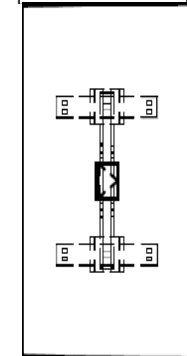
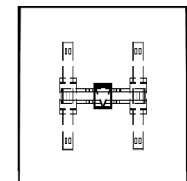
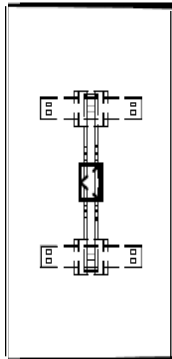
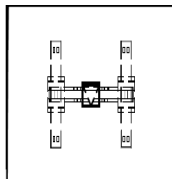
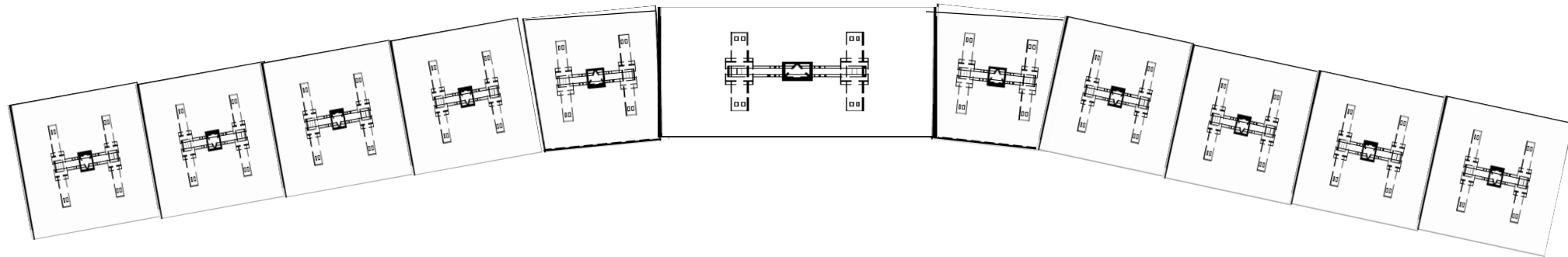
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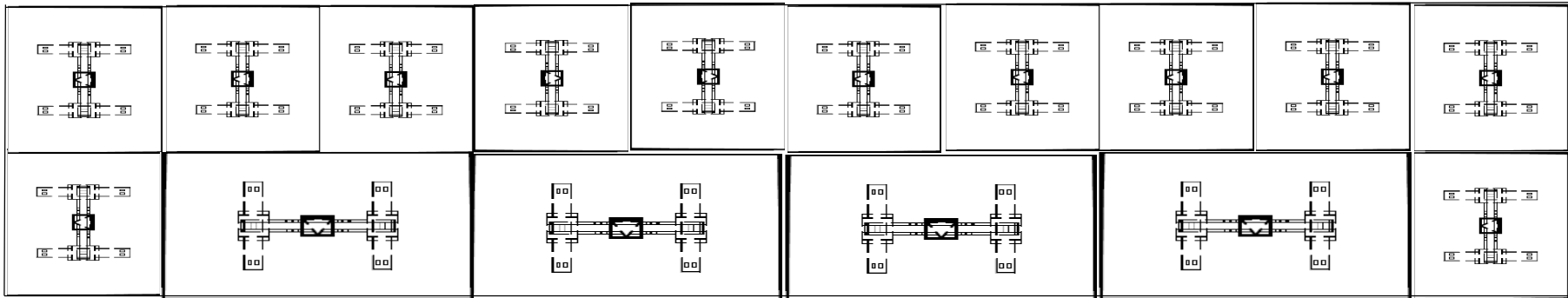
# Council



# Planning Commission

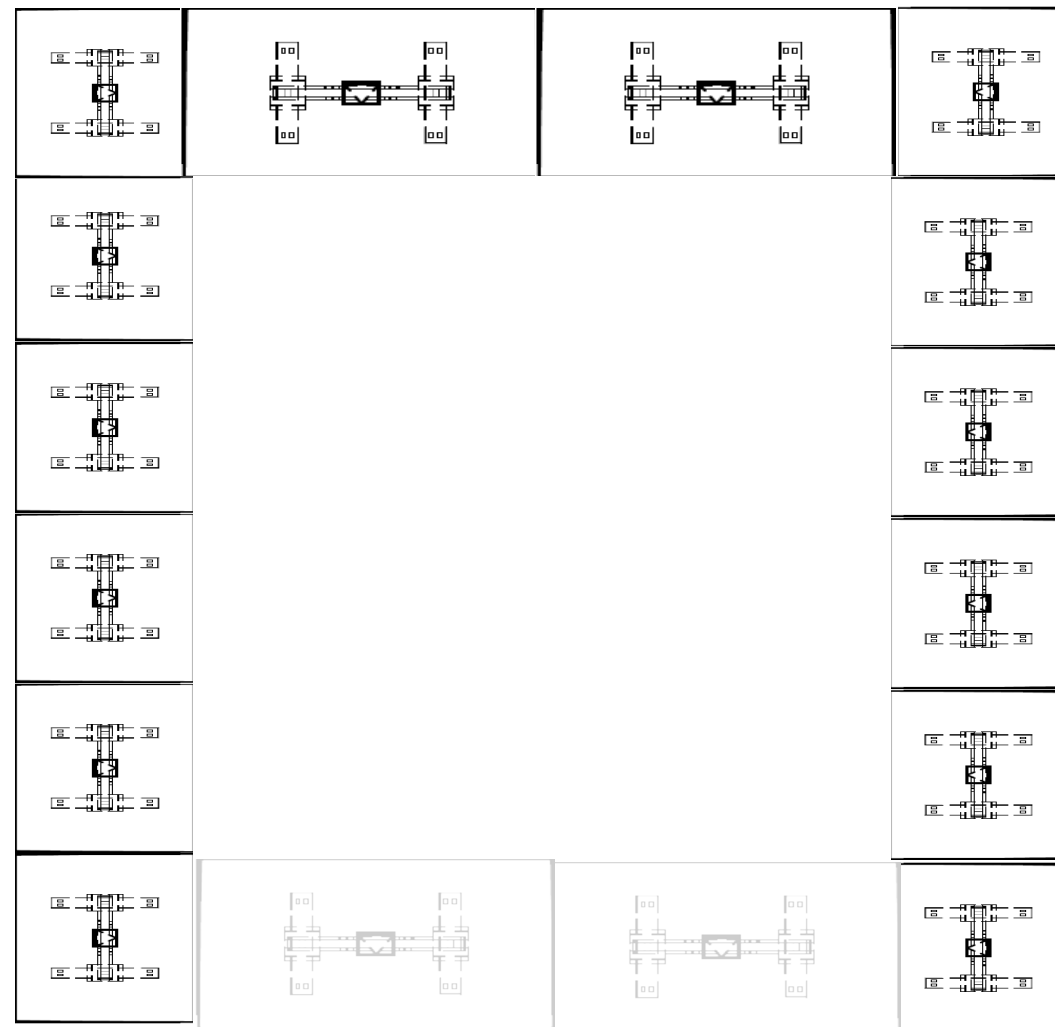


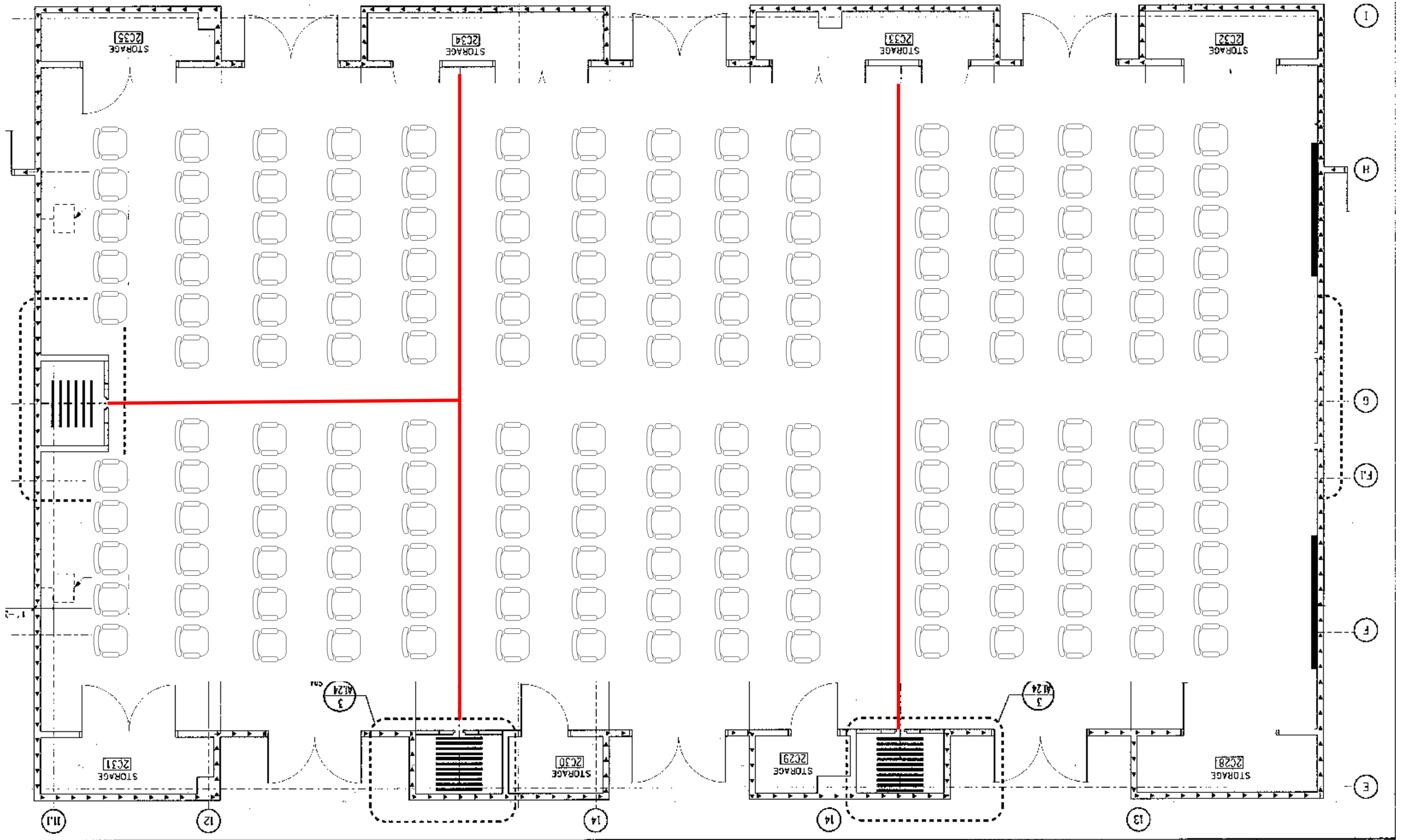
# General Conference



# Budget Retreat

## Horseshoe or Square



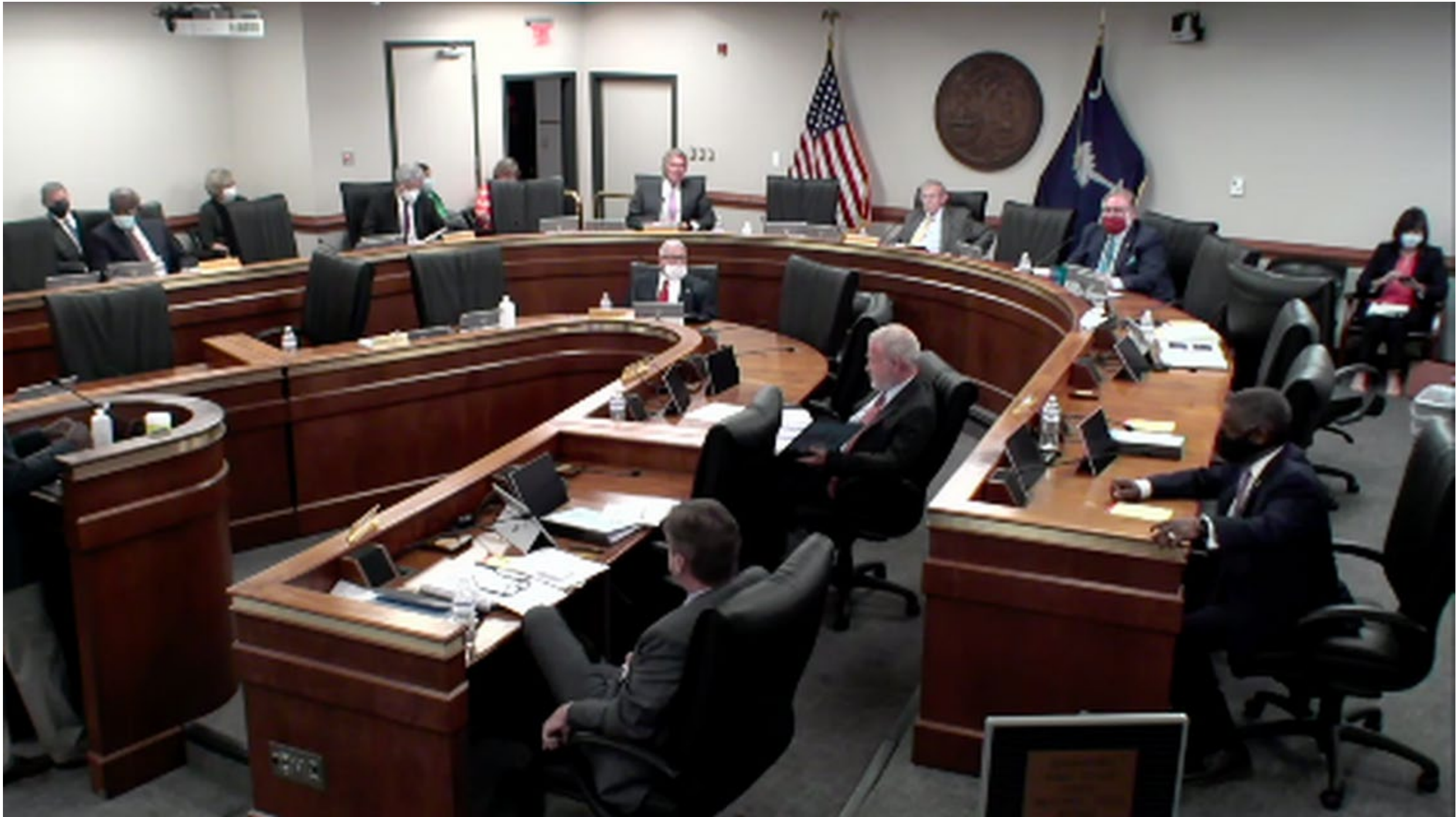


# Multi-Purpose Room

## Option Two

- Modifications to MPR including permanent dais seating for 12 members
- Audio Visual Enhancements
- \$550,000
- 10-12 months to complete

# Permanent Option



SC Senate Finance Committee

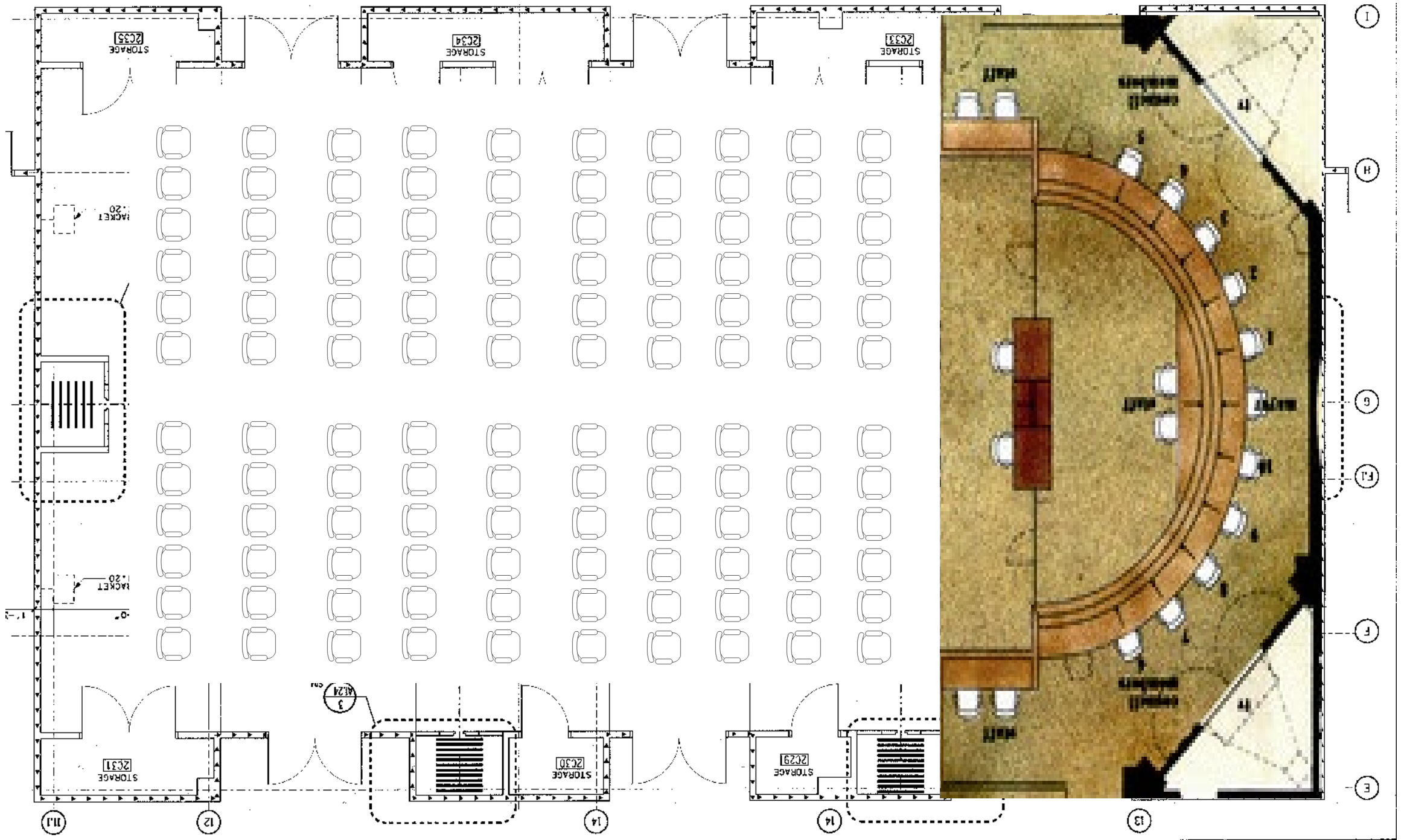


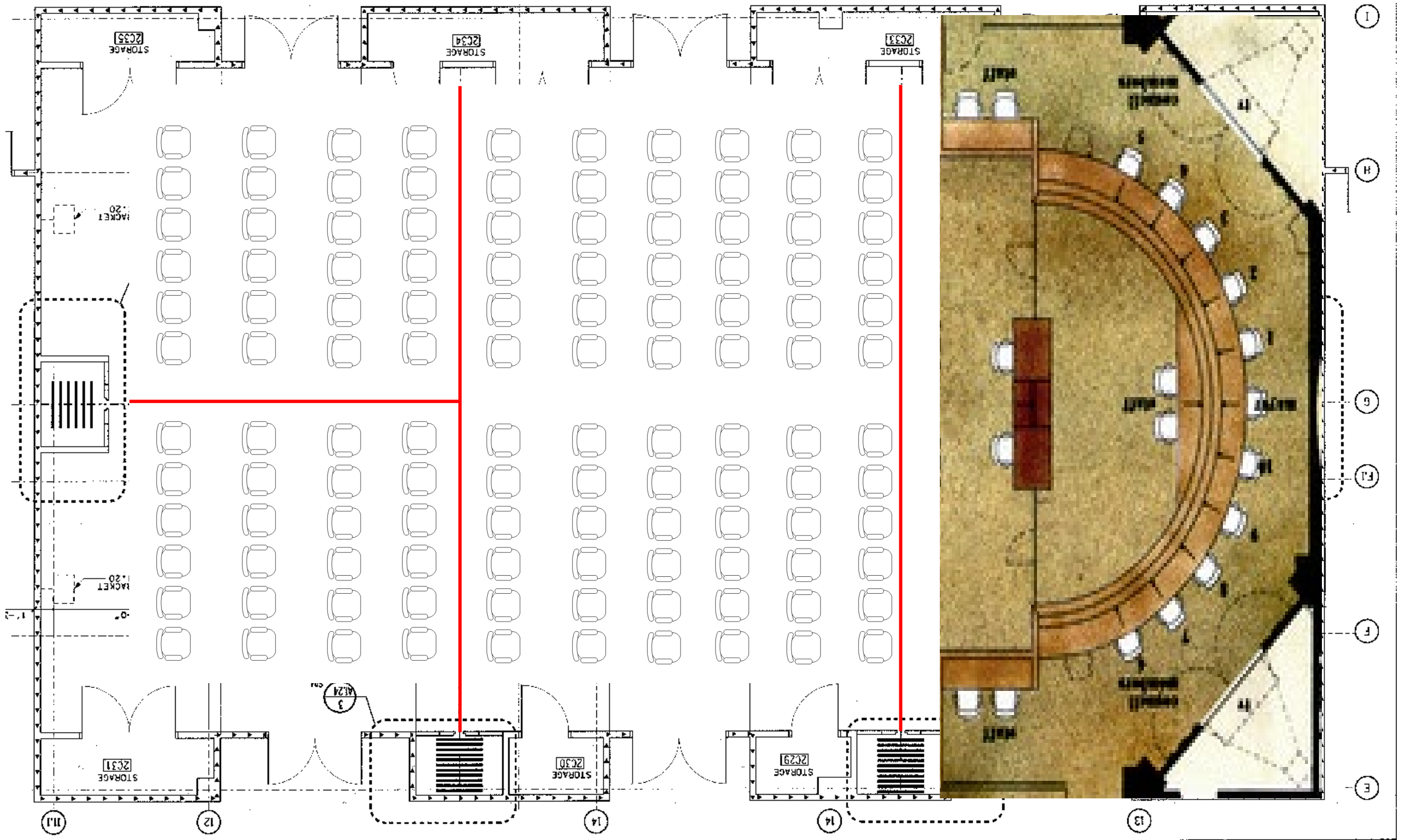


USC Alumni Center's C. Edward Floyd Boardroom



USC Alumni Center's C. Edward Floyd Boardroom





# Questions?

COUNTY OF HORRY )  
 )  
STATE OF SOUTH CAROLINA )

**RESOLUTION R-\_\_-2023**

**RESOLUTION OF THE COUNTY COUNCIL OF HORRY COUNTY, SOUTH CAROLINA (THE “COUNTY”) REDIRECTING THE EXPENDITURE OF A PORTION OF PROCEEDS OF THE COUNTY’S GENERAL OBLIGATION BONDS, SERIES 2022A; AND OTHER MATTERS RELATED THERETO.**

**WHEREAS**, by virtue of Title 4, Chapter 15 of the Code of Laws of South Carolina 1976, as amended, as amended and continued by Section 11-27-40 of the Code of Laws of South Carolina 1976, as amended (collectively, the “Bond Act”), the County Council of Horry County, South Carolina (the “County Council”), is authorized to issue general obligation bonds of the County for the purpose of defraying the cost of any purpose for which the County may, under applicable constitutional provisions, issue bonds or levy taxes, and for any amount not exceeding the constitutional debt limit applicable to the County; and

**WHEREAS**, pursuant to the terms and authorization of Ordinance 84-2022 (the “Bond Ordinance”), the County Council authorized the issuance of the County’s General Obligation Bonds (the “Bonds”) in the initial principal amount of not to exceed \$35,650,000 to defray or reimburse the costs of acquisition, construction, expansion, and renovation of certain projects of the County as described in the Bond Ordinance (the “Original Projects”); and

**WHEREAS**, the County issued the Bonds on October 13, 2022, in the initial principal amount of \$35,650,000; and

**WHEREAS**, the County Council have determined that it has become necessary to expend a portion of the proceeds of the Bonds on the acquisition and construction of the Central Coast Complex, rehabilitation of the Olin Blanton Building, acquisition and construction of a Public Works satellite facility, and the constructing or expansion of County EMS facilities at Forestbrook, Shell, Nixonville/Wampee, Socastee, Goretown, Finklea, and Prestwick (collectively, the “Additional Projects”), in addition to the Original Projects; and

**WHEREAS**, Article IV, Section 2(a)(iii)(B) of the Bond Ordinance provides that if it becomes necessary in the judgment of County Council to expend proceeds of the Bonds on equipment or capital projects of the County other than the Original Projects, County Council, by resolution, may authorize and approve such other use of the proceeds of the Bonds; and

**WHEREAS**, the County Council hereby intends to authorize the taking of all necessary and appropriate actions in connection with funding the costs of the Additional Projects with a portion of the proceeds of the Bonds;

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF HORRY COUNTY, SOUTH CAROLINA, IN MEETING DULY ASSEMBLED AS FOLLOWS:**

Section 1. The funding of the costs of the Additional Projects with a portion of the proceeds of the Bonds is hereby approved.

Section 2. The County Council and all County officers, attorneys, agents, and employees are hereby authorized to do all acts and things required of them by this Resolution or desirable or consistent with the requirements hereof and each such Council Member, officer, attorney, and employee is hereby authorized and directed to execute and deliver any and all papers, forms, certificates, and instruments and to do and cause to be done any and all acts and things necessary or proper for carrying out the transactions contemplated hereby and thereby.

Section 3. Except as hereby expressly provided, the terms and conditions of the Bond Ordinance in all respects shall be and remain in full force and effect.

[Remainder of this page intentionally left blank.]

**ADOPTED IN MEETING DULY ASSEMBLED** this 7<sup>th</sup> day of February, 2023.

HORRY COUNTY COUNCIL

---

Johnny Gardner, Chairman

Jenna L. Dukes, District 1  
Dennis DiSabato, District 3  
Tyler Servant, District 5  
Tom Anderson, District 7  
R. Mark Causey, District 9  
Al Allen, District 11

Bill Howard, District 2  
Gary Loftus, District 4  
Cam Crawford, District 6  
Michael Masciarelli, District 8  
Danny Hardee, District 10

ATTEST:

By: \_\_\_\_\_  
Patricia S. Hartley, Clerk to Council



COUNTY OF HORRY )  
 )  
STATE OF SOUTH CAROLINA )

**RESOLUTION R-\_\_-2023**

**RESOLUTION OF THE COUNTY COUNCIL OF HORRY COUNTY, SOUTH CAROLINA (THE “COUNTY”) REDIRECTING THE EXPENDITURE OF A PORTION OF PROCEEDS OF THE COUNTY’S GENERAL OBLIGATION BONDS (HORRY COUNTY FIRE PROTECTION DISTRICT), SERIES 2022B; AND OTHER MATTERS RELATED THERETO.**

**WHEREAS**, by virtue of Title 4, Chapter 15 of the Code of Laws of South Carolina 1976, as amended, as amended and continued by Section 11-27-40 of the Code of Laws of South Carolina 1976, as amended (collectively, the “Bond Act”), the County Council of Horry County, South Carolina (the “County Council”), is authorized to issue general obligation bonds of the County for the purpose of defraying the cost of any purpose for which the County may, under applicable constitutional provisions, issue bonds or levy taxes, and for any amount not exceeding the constitutional debt limit applicable to the County; and

**WHEREAS**, pursuant to the terms and authorization of Ordinance 85-2022 (the “Bond Ordinance”), the County Council authorized the issuance of the County’s General Obligation Bonds (Horry County Fire Protection District) (the “Bonds”) in the initial principal amount of not to exceed \$1,450,000 to defray a portion of the cost of expanding the firefighting facilities at Cheery Hill and Maple as described in the Bond Ordinance (the “Original Projects”); and

**WHEREAS**, the County issued the Bonds on October 13, 2022, in the initial principal amount of \$1,450,000; and

**WHEREAS**, the County Council have determined that it has become necessary to expend a portion of the proceeds of the Bonds on the cost of constructing or expanding the firefighting facilities at Forestbrook, Shell, Nixonville/Wampee, Socastee, Goretown, Finklea, and Prestwick (collectively, the “Additional Projects”), in addition to the Original Projects; and

**WHEREAS**, Article IV, Section 2(a)(iii)(B) of the Bond Ordinance provides that if it becomes necessary in the judgment of County Council to expend proceeds of the Bonds on equipment or capital projects of the County other than the Original Projects, County Council, by resolution, may authorize and approve such other use of the proceeds of the Bonds; and

**WHEREAS**, the County Council hereby intends to authorize the taking of all necessary and appropriate actions in connection with funding the costs of the Additional Projects with a portion of the proceeds of the Bonds;

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF HORRY COUNTY, SOUTH CAROLINA, IN MEETING DULY ASSEMBLED AS FOLLOWS:**

Section 1. The funding of the costs of the Additional Projects with a portion of the proceeds of the Bonds is hereby approved.

Section 2. The County Council and all County officers, attorneys, agents, and employees are hereby authorized to do all acts and things required of them by this Resolution or desirable or consistent with the requirements hereof and each such Council Member, officer, attorney, and employee is hereby authorized and directed to execute and deliver any and all papers, forms, certificates, and instruments and to do and cause to be done any and all acts and things necessary or proper for carrying out the transactions contemplated hereby and thereby.

Section 3. Except as hereby expressly provided, the terms and conditions of the Bond Ordinance in all respects shall be and remain in full force and effect.

[Remainder of this page intentionally left blank.]

**ADOPTED IN MEETING DULY ASSEMBLED** this 7<sup>th</sup> day of February, 2023.

HORRY COUNTY COUNCIL

---

Johnny Gardner, Chairman

Jenna L. Dukes, District 1  
Dennis DiSabato, District 3  
Tyler Servant, District 5  
Tom Anderson, District 7  
R. Mark Causey, District 9  
Al Allen, District 11

Bill Howard, District 2  
Gary Loftus, District 4  
Cam Crawford, District 6  
Michael Masciarelli, District 8  
Danny Hardee, District 10

ATTEST:

By: \_\_\_\_\_  
Patricia S. Hartley, Clerk to Council

COUNTY OF HORRY )  
 )  
STATE OF SOUTH CAROLINA )

RESOLUTION R-\_\_-23

**A RESOLUTION AUTHORIZING THE TRANSFER OF FUNDS FROM THE PUBLIC SAFETY SOFTWARE PROJECT TO THE CAPITAL IMPROVEMENT PLAN GENERAL INFLATION CONTINGENCY.**

**WHEREAS**, the County Council enacted Ordinance Number 01-2021 entitled "AN ORDINANCE TO AMEND THE FISCAL YEAR 2021 BUDGET ORDINANCE NUMBER 33-2020, SECTION 1 SO AS TO RECOGNIZE VARIOUS ADDITIONAL REVENUE AND EXPENDITURES"

**WHEREAS**, Ordinance Number 01-2021 included \$5,000,000 in funding for the Public Safety Software; and

**WHEREAS**, the County has completed a Request for Proposal selecting Motorola Solutions as the preferred vendor for the Public Safety Software and has received notice of funding in the amount of \$600,000 of State Resources for the Solicitor Case Management Software resulting in an estimated project savings of \$2,500,000; and

**WHEREAS**, the County's Financial Policy, in section 2-70.8. Budget Policy states, "Any budget transfer within the General Fund from a Department within one Division to a Department within another Division that exceeds \$100,000 and any budget transfer within the General Capital Projects Fund from one project to another project that exceeds \$100,000 must first be approved by County Council through a resolution before the transfer is completed. These resolutions are not required to first go through a Council Committee."

**NOW, THEREFORE, BE IT RESOLVED** that Horry County Council approve the transfer of \$2,500,000 from the Public Safety Software Project to the Capital Improvement Plan General Inflation Contingency

**AND IT IS SO RESOLVED** this 7<sup>th</sup> day of February, 2023.

**HORRY COUNTY COUNCIL**

\_\_\_\_\_  
Johnny Gardner, Chairman

Jenna L. Dukes, District 1  
Dennis DiSabato, District 3  
Tyler Servant., District 5  
Tom Anderson, District 7  
R. Mark Causey, District 9  
Al Allen, District 11

Bill Howard, District 2  
Gary Loftus, District 4  
Cam Crawford, District 6  
Michael Masciarelli, District 8  
Danny Hardee, District 10

Attest:

\_\_\_\_\_  
Patricia S. Hartley, Clerk to Council

COUNTY OF HORRY )  
 )  
STATE OF SOUTH CAROLINA )

ORDINANCE NO: \_\_-2023

**AN ORDINANCE TO AMEND THE FISCAL YEAR 2023 BUDGET ORDINANCE NUMBER 39-2022, SECTION 1 SO AS TO RECOGNIZE VARIOUS ADDITIONAL REVENUE AND EXPENDITURES**

**WHEREAS**, the Horry County Council adopted Ordinance 39-2022 entitled “AN ORDINANCE TO RAISE REVENUE, MAKE APPROPRIATIONS AND ADOPT A BUDGET FOR HORRY COUNTY, SOUTH CAROLINA, FOR THE YEAR ENDING JUNE 30, 2023”; and

**WHEREAS**, the County is experiencing inflation in construction costs in the Capital Improvement Plan (CIP) projects including Nixonville/Wampee Fire EMS Station, Shell Fire EMS Station, Forestbrook Fire EMS Station, Central Cost Complex, and numerous other CIP projects; and

**WHEREAS**, County Council adopted Resolution R-02-23 entitled A RESOLUTION AUTHORIZING THE TRANSFER OF FUNDS FROM THE PUBLIC SAFETY TRAINING FACILITY AND THE CAPITAL IMPROVEMENT PLAN CONTINGENCY TO THE SHELL FIRE RESCUE STATION AND THE NIXONVILLE/WAMPEE FIRE RESCUE STATION; and

**WHEREAS**, the County, due to higher than budgeted revenues and expenditure savings in Fiscal Year 2022, added to Unassigned Fund Balance in the General, Fire, and Recreation Funds; and

**WHEREAS**, the Forestbrook Fire EMS Station is currently in the bid process and the Central Coast Complex will open the bid process in January 2023; and

**WHEREAS**, based on recent bids for Nixonville/Wampee and Shell Projects, the County anticipates additional resources will be necessary for Forestbrook and Central Coast Complex Projects; and

**WHEREAS**, County Council now would desire to amend the Fiscal Year 2023 budget, adjusting revenue and expenditures in various funds.

**NOW, THEREFORE**, by the power and authority granted to the Horry County Council by the Constitution of the State of South Carolina, and the powers granted to the County by the General Assembly of the State, it is ordained and enacted that:

Section 1 is amended and will increase for the following items:

1. CIP Inflation Contingency
  - a. General Fund
    - i. Use of Fund Balance shall increase by \$10,000,000
    - ii. Transfer Out shall increase by \$10,000,000
  - b. Fire Fund
    - i. Use of Fund Balance shall increase by \$3,500,000
    - ii. Transfer Out shall increase by \$3,500,000
  - c. Recreation Fund
    - i. Use of Fund Balance shall increase by \$500,000
    - ii. Transfer Out shall increase by \$500,000
  - d. Capital Improvement Plan Fund
    - i. Transfer In shall increase by \$14,000,000
    - ii. General CIP Inflation Contingency shall increase by \$10,000,000
    - iii. Fire CIP Inflation Contingency shall increase by \$3,500,000
    - iv. Recreation CIP Inflation Contingency shall increase by \$500,000
  - e. Any budget transfer from the CIP Inflation Contingency that exceeds \$100,000 must first be approved by County Council through a resolution before the transfer is completed. These resolutions are not required to first go through a Council Committee.

2. Forestbrook Fire Condemnation Proceeds: Any condemnation proceeds in excess of the current budget of \$750,000 shall increase the budget appropriation for the Forestbrook Fire EMS Station and shall not require a supplemental budget ordinance. Any transfer from the CIP Inflation Contingency or other project budget transfer increasing the budget for the Forestbrook Fire EMS Station shall be reduced in an equal amount to any increase resulting from this section.
3. Severability: If a Section, Sub-section, or part of this Ordinance shall be deemed or found to conflict with a provision of the South Carolina law, or other pre-emptive legal principle, then that Section, Sub-section, or part of this Ordinance shall be deemed ineffective, but the remaining parts of this Ordinance shall remain in full force and effect.
4. Effective date: This Ordinance shall be effective upon passage of Third Reading.

**AND IT IS SO ORDAINED** this \_\_\_ day of \_\_\_\_\_, 2023.

**HORRY COUNTY COUNCIL**

---

Johnny Gardner, Chairman

Jenna L. Dukes, District 1  
Dennis DiSabato, District 3  
Tyler Servant., District 5  
Tom Anderson, District 7  
R. Mark Causey, District 9  
Al Allen, District 11

Bill Howard, District 2  
Gary Loftus, District 4  
Cam Crawford, District 6  
Michael Masciarelli, District 8  
Danny Hardee, District 10

Attest:

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Patricia S. Hartley, Clerk to Council

Date of First Reading: February 7, 2023  
Date of Second Reading:  
Date of Public Hearing:  
Date of Third Reading:



# County Council Decision Memorandum

## Horry County, South Carolina

---

**Date:** January 23, 2023  
**From:** Barry Spivey, Assistant County Administrator  
**Division:** Administration  
**Cleared By:** Steve Gosnell, County Administrator  
**Re:** Ordinance to Amend the Fiscal Year 2023 Budget Ordinance Number 39-2022

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### **ISSUE**

The County's Financial Policy, in section 2-70.8-Budget Policy states "Any budget transfer within the General Fund from a Department within one Division to a Department within another Division that exceeds \$100,000 and any budget transfer within the General Capital Projects Fund from one project to another project that exceeds \$100,000 must first be approved by County Council through a resolution before the transfer is completed. These resolutions are not required to first go through a Council Committee."

### **BACKGROUND**

The County will receive bids on the Forestbrook Fire EMS Station and Central Coast Complex projects in a next 90 days. These projects, along with Shell and Nixonville/Wampee Fire Rescue Stations, are the first of our new vertical construction projects with a bid in the post-Covid, supply chain and inflation impacted, and reduced competitive market. The bids for Shell and Nixonville/Wampee Fire Rescue Stations exceeded their individual project budgets and necessitated transfers that Council approved in Resolution R-02-2023. Similar to the Shell and Nixonville/Wampee projects, the Forestbrook and Central Coast Complex are recommended to proceed as they have deadlines for completion (Forestbrook relocation due to RIDE III road widening) or add much needed capacity (Central Coast Complex).

Council was appraised of the potential inflationary impacts for our Capital Improvement Plan (CIP) projects and have taken steps to reserve funds for this purpose. Ordinance 157-2021 appropriated \$1.3 million as a CIP Inflation reserve and the CIP Contingency has been held in anticipation of this need. These resources have been funded from the General Fund and would not be available for covering Fire District needs. Current amount available for use from these sources is \$1.5 million (Resolution R-02-2023 approved \$1.66 million to the Shell and Nixonville/Wampee projects).

Additionally, Council received projections at the Fall Budget Retreat on December 8, 2022 indicating estimated additional resources of \$10.8 million for CIP projects approved through Fiscal Year 2023 as indicated in the chart below. These estimates were completed prior to receiving the bids on the Shell and Nixonville/Wampee projects and will be revised during the Fiscal Year 2024 Budget Process.

## Capital Improvement Plan Inflation

- Estimated inflation of 12% on large projects and 18% on smaller

Description	FY21-23	FY2024	FY2025	Total
<b>Inflation Estimate</b>				
Public Safety Facilities	\$ 5,280,148	\$ -	\$ 2,073,216	\$ 7,353,364
General Government Facilities	3,966,000	-	31,500	3,997,500
Infrastructure & Regulation Facilities	1,296,000	1,668,800	-	2,964,800
Parks, Trails, Boat Landings & Beach Accesses	322,200	295,200	535,914	1,153,314
<b>Total</b>	<b>\$ 10,864,348</b>	<b>\$ 1,964,000</b>	<b>\$ 2,640,630</b>	<b>\$ 15,468,978</b>
<b>Summary by Fund</b>				
Fire Fund	\$ 1,995,674	\$ -	\$ 248,940	\$ 2,244,614
General Fund	8,546,474	-	1,855,776	10,402,250
Recreation	322,200	1,964,000	535,914	2,822,114
<b>Total</b>	<b>\$ 10,864,348</b>	<b>\$ 1,964,000</b>	<b>\$ 2,640,630</b>	<b>\$ 15,468,978</b>

- Funding Options
  - Increased Debt – No existing capacity due to rate increase



### FY2022 Unassigned Fund Balance

C-18

The amount of additional funds needed for the Forestbrook and Central Coast Complex will be estimated at the time of project bids are received. Several options are available to consider for accumulating the needed funds:

1. Other Project Delays: Recommendations will be made to delay currently funded projects based on an evaluation of priorities during the Fiscal Year 2024 Budget process. The funding of those delayed projects (Cash and Bond Proceeds) can be redirected to the projects of higher priority. The General Obligation Bonds Series 2022A and 2022B (Fire District) contain a number of projects that could be considered for delay. Additionally, the General Obligation Series 2020A and 2020B (Fire District) have resources that can be delayed. To shift Bond Proceeds to an alternate project, County Council would need to modify the previously approved project descriptions. Two actions are presented in this agenda to expand the list of projects for the 2022A and 2022B Series Bonds to include a list of priority projects including the Central Coast Complex (including the rehabilitation of the Olin Blanton Building), acquisition and construction of a Public Works satellite facility, and the constructing or expansion of County EMS facilities at Forestbrook, Shell, Nixonville/Wampee, Socastee, Goretown, Finklea, and Prestwick. This will give County Council the flexibility to adjust project funding to priority projects at the time bids are received and costs can be reasonably estimated.
2. Recognizing Savings in Existing CIP Projects: Existing CIP projects are funded based on an estimated scope prior to a Request for Proposal or Bid for the services needed. Once the scope is determined and goods or services procured, savings in project budgets can be declared and transferred to other projects with County Council approval. The County has completed a Request for Proposal for the Public Safety Software selecting Motorola Solutions as the preferred vendor. In addition, the County has received notice of funding in the amount of \$600,000 from the State's Fiscal Year 2023 budget for the Solicitor Case Management Software resulting in an estimated Public Safety Software Project savings of \$2,500,000. The original \$5,000,000 funding for this project originated from the General Fund. Staff is recommending the transfer of this savings to a CIP General Inflation Contingency to give County Council the option of transfer to other projects as costs are known.



3. Appropriating Fiscal Year 2022 Unassigned Fund Balance: After the close of each Fiscal Year, the County determines the amount of available resources originating from excess revenues and expenditure savings available for other uses. The chart below reflects the Unassigned Fund Balance for each of our major operating funds for the Fiscal Year 2022.

<b>Governmental Funds – Fiscal Year 2022</b>					
	<u>General Fund</u>	<u>Fire</u>	<u>Recreation</u>	<u>Stormwater</u>	<u>Waste Management</u>
Projected Fund Balance	123,700,399	14,655,411	4,725,634	7,728,974	9,589,984
Nonspendable Commitments	1,193,960	-	-	-	-
Public Safety	2,991,679	494,604			
Culture, Recreation & Tourism	221,382		206,685		
Infrastructure & Regulation	5,021,239			3,149,950	
Other Purposes	1,509,424				
Next Years Budget	1,318,731	65,500	-	-	1,250,000
One-Time Compensation	4,949,825	706,320	176,510	182,967	
OPEB	9,979,596				
Subtotal - Commitments	<u>25,991,876</u>	<u>1,266,424</u>	<u>383,195</u>	<u>3,332,917</u>	<u>1,250,000</u>
Reserves/Stabilization					
Cash Flow	40,808,833	6,248,450	1,454,710	2,804,676	2,951,306
Disaster	11,335,787	1,735,681	404,086	779,077	819,807
Revenue	11,335,787	1,735,681	404,086	311,631	819,807
Debris	10,000,000				2,500,000
Subtotal - Reserves	<u>73,480,407</u>	<u>9,719,811</u>	<u>2,262,882</u>	<u>3,895,383</u>	<u>7,090,920</u>
Unassigned Fund Balance	<u>23,034,156</u>	<u>3,669,176</u>	<u>2,079,557</u>	<u>500,674</u>	<u>1,249,064</u>



A-9

Historically, these funds, as one-time sources, are used to reduce future liabilities or fund Capital Improvement Plan needs. These funds are normally considered in the next annual budget cycle which currently is the Fiscal Year 2024 Budget. Staff would recommend that a portion of the Unassigned Fund Balance from 2022 be held as a reserve due for potential recessionary impacts beginning in Fiscal Year 2023 and continuing through Fiscal Year 2024.

County Council can Amend the Fiscal Year 2023 Budget to accelerate the use of a portion of these funds to address the additional funding needs of our priority projects. Staff recommends County Council Amend the 2023 Budget to increase the General CIP Inflation Contingency by \$10,000,000, the Fire CIP Inflation Contingency by \$3,500,000, and the Recreation CIP Inflation Contingency by \$500,000. County Council would have oversight of these funds as any budget transfer from the CIP Inflation Contingency that exceeds \$100,000 must first be approved by County Council through a resolution before the transfer is completed.

**RECOMMENDATION**

Staff recommends approval of the attached resolutions and Ordinance to Amend the Fiscal Year 2023 Budget to fund a Capital Improvement Plan Inflation Contingency, to give County Council the flexibility and resources to determine project priorities, and continue project completion within desired timelines.

COUNTY OF HORRY )  
 )  
STATE OF SOUTH CAROLINA )

RESOLUTION R-\_\_-23

**A RESOLUTION TO DESIGNATE PROJECTS UNDER THE HORRY COUNTY AMERICAN RESCUE PLAN ACT FRAMEWORK AND AUTHORIZE THE TRANSFER OF FUNDS FROM THE TAX BILLING SOFTWARE PROJECT TO THE VA NURSING FACILITY LAND PURCHASE.**

**WHEREAS**, Horry County is the recipient of 2021 American Rescue Plan Act (ARPA) funding in the amount of \$68,776,083 which act was passed by the United States Congress and signed into law by President Biden on March 11, 2021; and

**WHEREAS**, the purpose of the ARPA funding allocation is to facilitate the County's recovery efforts from the economic and public health impacts of the COVID-19 pandemic; and

**WHEREAS**, Horry County has developed a framework to formalize the allocation and distribution of ARPA funds to address the COVID-19's public health and economic impacts, including providing assistance to households, small businesses and nonprofits, and to aid impacted industries such as tourism, travel and hospitality; and

**WHEREAS**, as a result of COVID-19, Horry County experienced revenue reduction in excess of \$68,776,083, and in response will make appropriations under the provisions of government service in compliance with the authorized Horry County ARPA framework; and

**WHEREAS**, Horry County made an initial appropriation of \$7,173,575.35 by Resolution R-108-2021, a second appropriation of \$27,214,466.15 by Resolution R-127-2021, and a third appropriation of \$34,388,041.50 by Resolution R-75-2022; and

**WHEREAS**, Horry County has projected savings in various Provision of Government Services categories including COVID-19 Extra Pay, Cyber Security Phase 1, Facilities Tech Enhancements, PPE & Other Direct Costs, County Facilities Upgrades, and Remote Working Capability, exceeding \$800,000; and

**WHEREAS**, County Council enacted Ordinance Number 33-2020 entitled AN ORDINANCE TO AMEND THE FISCAL YEAR 2021 BUDGET ORDINANCE SECTION 1 SO AS TO RECOGNIZE VARIOUS REVENUE AND EXPENDITURES IN THE DEBT SERVICE AND CAPITAL IMPROVEMENT PROJECTS FUNDS; and

**WHEREAS**, County Council enacted Ordinance Number 24-2021, AUTHORIZING THE ISSUANCE AND SALE OF NOT EXCEEDING \$3,500,000 GENERAL OBLIGATION BONDS, SERIES 2021A, OR SUCH OTHER APPROPRIATE SERIES DESIGNATION, OF HORRY COUNTY, SOUTH CAROLINA; FIXING THE FORM AND DETAILS OF THE BONDS; AUTHORIZING THE COUNTY ADMINISTRATOR OR HIS LAWFULLY-AUTHORIZED DESIGNEE TO DETERMINE CERTAIN MATTERS RELATING TO THE BONDS; PROVIDING FOR THE PAYMENT OF THE BONDS AND THE DISPOSITION OF THE PROCEEDS THEREOF; AND OTHER MATTERS RELATING THERETO.; and

**WHEREAS**, County Council adopted Resolution R-39-21, entitled A RESOLUTION AUTHORIZING PROJECTS APPROPRIATED BY ORDINANCE 23-2021 which included funding for the Tax Billing Software of \$1,750,000 and VA Nursing Facility Land Acquisition of \$600,000; and

**WHEREAS**, the County entered a contract for the Tax Billing Software with Harris Systems USA, and now estimates the total cost of the project at \$1,350,000 which reflects a \$400,000 potential savings; and

**WHEREAS**, the County, in assisting the State has identified a potential parcel for the construction of the proposed VA Nursing Facility, with an estimated acquisition cost of \$1.8 million, including due diligence costs and professional studies; and

**WHEREAS**, the County recognizes that additional funds are needed as a result of the State's desired location for this project and due to the high inflation occurring in Horry County since the commencement of the site search; and

**WHEREAS**, the County recognizes the benefit of this project to the large Veteran population of Horry County, and the economic benefit to the County of construction of this medical facility; and

**WHEREAS**, the County has the ability to transfer funding among projects within the Series 2021A Bonds without amending the Bond Ordinance; and

**WHEREAS**, the County's Financial Policy, in section 2-70.8. Budget Policy states, "Any budget transfer within the General Fund from a Department within one Division to a Department within another Division that exceeds \$100,000 and any budget transfer within the General Capital Projects Fund from one project to another project that exceeds \$100,000 must first be approved by County Council through a resolution before the transfer is completed. These resolutions are not required to first go through a Council Committee."

**NOW, THEREFORE, BE IT RESOLVED**, that the Horry County Council hereby designates the use of American Rescue Plan Act Provision of Government Services funding in the amount not to exceed \$800,000 and the transfer of \$400,000 from the Tax Billing Software Project to the VA Nursing Facility Land Acquisition.

**AND IT IS SO RESOLVED** this 7<sup>th</sup> day of February, 2023.

## HORRY COUNTY COUNCIL

---

Johnny Gardner, Chairman

Jenna L. Dukes, District 1  
Dennis DiSabato, District 3  
Tyler Servant., District 5  
Tom Anderson, District 7  
R. Mark Causey, District 9  
Al Allen, District 11

Bill Howard, District 2  
Gary Loftus, District 4  
Cam Crawford, District 6  
Michael Masciarelli, District 8  
Danny Hardee, District 10

Attest:

---

Patricia S. Hartley, Clerk to Council



# County Council Decision Memorandum

## Horry County, South Carolina

---

**Date:** January 18, 2023  
**From:** Barry Spivey, Assistant County Administrator  
**Division:** Administration  
**Cleared By:** Steve Gosnell, County Administrator  
David Gilreath, Assistant County Administrator  
Randy Haldi, Assistant County Attorney  
**Re:** Resolution to designate projects under the Horry County American Rescue Plan Framework and Transfer of Funds from the Tax Billing Software Project to the VA Nursing Facility Land Purchase

---

### **ISSUE**

The County is assisting the State in identifying a suitable location in Horry County for the VA Nursing Facility to be constructed by the State and Federal Governments. The criteria for site selection in addition to the rapid inflation of land within the County has created a need to increase the budget for the land acquisition. The acquisition and transfer of the property to the State would fulfill the local match for this project.

### **BACKGROUND**

The County has identified a potential site for the construction of the proposed VA Nursing Facility with an estimated acquisition cost of \$1.8 million including due diligence costs and professional studies. The County approved an initial budget of \$600,000 for this project (Ordinance 33-2020, Ordinance 24-2021, and Resolution R-39-21).

Horry County is recipient of the 2021 American Rescue Plan Act (ARPA) funding in the amount of \$68,776,083.00 passed by the United States Congress and signed into law by President Biden on March 11, 2021.

The purpose of the ARPA funding allocation is to accelerate the County's recovery efforts from the economic and public health impacts of COVID-19. Horry County has developed a framework to formalize the allocation and distribution of the ARPA funds, including responding to the COVID-19 public health emergency or its negative economic impacts, including providing assistance to households, small businesses and non-profits, revenue replacement, or aid to impacted industries such as tourism, travel and hospitality. Funds will be allocated under the provision of funding government services to the extent of the reduction in revenue caused by the pandemic. Horry County made an initial allocation of \$34,388,041.50 under the provisions of government service in compliance with the authorized Horry County ARPA Framework and a First Appropriation approved in Resolution R-108-2021, a Second Appropriation approved in Resolution R-127-2021, and a Third Appropriation approved in Resolution R-75-2022.

Provision of Government Services (funding targeted toward internal County purposes) currently reflects estimated savings of greater than \$800,000 in various categories including COVID-19 Extra Pay, Cyber Security Phase 1, Facilities Tech Enhancements, PPE & Other Direct Costs, County Facilities Upgrades, and Remote Working Capability.

Additionally, the County is currently estimating savings in the Tax Billing Software Project of \$400,000. This project was a portion of the items funded with the \$3,500,000 General Obligation

Bonds Series 2021A along with the initial budget for the VA Nursing Facility Land Acquisition. County Council has the ability to transfer funding among projects within the Series 2021A Bonds without amending the Bond Ordinance.

**RECOMMENDATION**

As this project benefits the large Veteran population of Horry County, and will provide a large economic benefit to the County, Staff recommends approval of the attached Resolution, which designates the use of American Rescue Plan Act Provision of Government Services funding in the amount not to exceed \$800,000 and the transfer of \$400,000 from the Tax Billing Software Project to the VA Nursing Facility Land Acquisition.

**Council Member Expenses  
December 2022**

<u>Member</u>	<u>Date</u>	<u>Amount</u>	<u>Vendor</u>	<u>Purpose</u>	<u>Acct Balance</u>
<b>Gardner</b>					28,556.43
<b>Worley</b>					33,008.91
<b>Howard</b>					15,876.56
<b>DiSabato</b>					36,425.48
<b>Loftus</b>					10,149.88
<b>Servant</b>					27,272.03
<b>Crawford</b>	12/09	396.16	Greenville Marriott Hotel	Accommodations – SCAC Legislative Conf.	25,002.84
<b>Bellamy</b>					17,398.05
<b>Vaught</b>					21,860.63
<b>Causey</b>					13,329.72
<b>Hardee</b>					32,343.22
<b>Allen</b>	12/28 12/28	523.13 29.58	Al Allen Al Allen	District Mileage Lunch with Mike Masciarelli	17,850.71

**County Council Community Benefit Funds As of January 23, 2023**

<b>Councilman</b>	<b>FY 23 Original Budget</b>	<b>FY23 Original Budget + PY Rollforwards</b>	<b>Transfers</b>	<b>Actuals</b>	<b>Current Year Remaining Budget</b>	<b>Percentage Used</b>
Chairman Gardner	20,000.00	52,016.00		15,000.00	57,016.00	20.83%
1 . District Jenna Dukes	20,000.00	57,588.00	20,000.00	57,588.00	0.00	100.00%
2 . District Bill Howard	20,000.00	26,584.00		12,500.00	34,084.00	26.83%
3 . District Dennis DiSabato	20,000.00	14,000.00		14,500.00	19,500.00	42.65%
4 . District Gary Loftus	20,000.00	32,480.00		20,000.00	32,480.00	38.11%
5 . District Tyler Servant	20,000.00	139,499.00		0.00	159,499.00	0.00%
6 . District Cam Crawford	20,000.00	45.00		15,000.00	5,045.00	74.83%
7 . District Tom Anderson	20,000.00	22,056.00	500.00	14,500.00	27,056.00	34.89%
8 . District Michael Masciarelli	20,000.00	41,800.00		8,000.00	53,800.00	12.94%
9 . District Mark Causey	20,000.00	13,351.66	1,000.00	8,000.00	24,351.66	24.73%
10 . District Danny Hardee	20,000.00	27,275.00		7,000.00	40,275.00	14.81%
11 . District Al Allen	20,000.00	58,101.50		3,500.00	74,601.50	4.48%
<b>Grand Total</b>	<b>240,000.00</b>	<b>484,796.16</b>	<b>21,500.00</b>	<b>175,588.00</b>	<b>527,708.16</b>	



## **INTERIM FINANCIAL STATEMENTS**

# **GENERAL AND SELECTED SPECIAL REVENUE FUNDS**

**November 30, 2022**

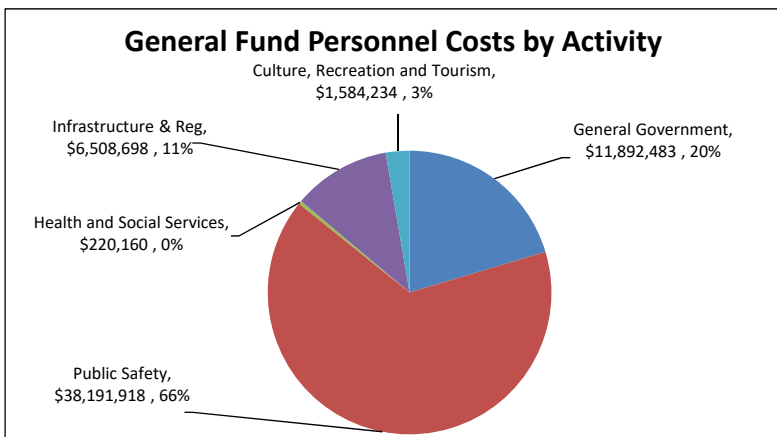
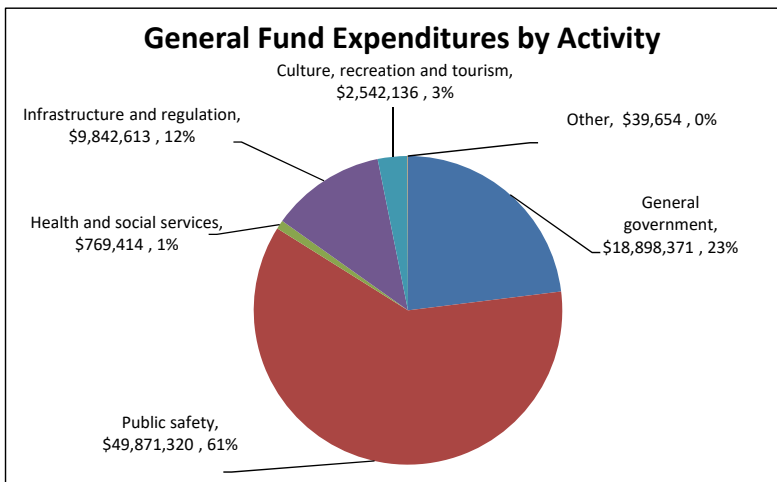
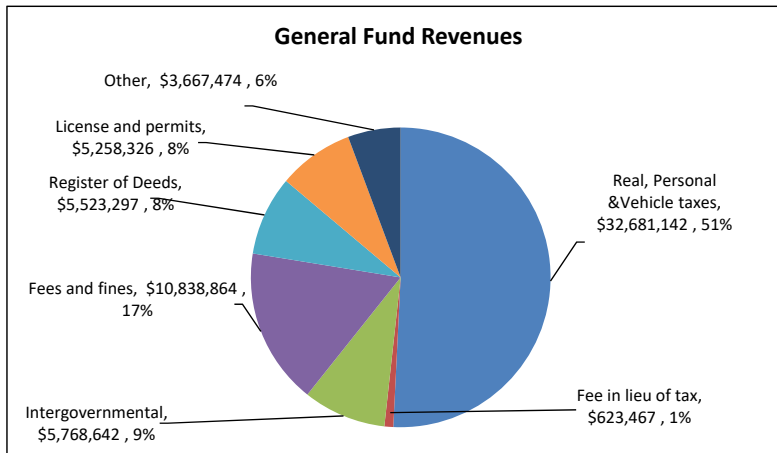
**UNAUDITED**

Prepared By the Horry County Finance Department

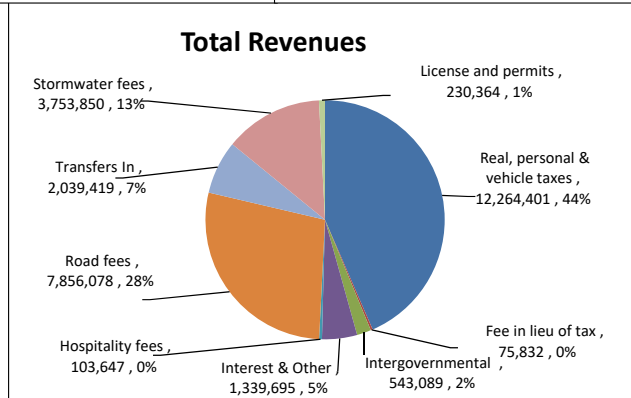
Interim financial statement reports are presented as a financial snapshot of operations with analysis.



## GENERAL FUND HIGHLIGHTS FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022



**REVENUE SOURCES FOR SELECTED SPECIAL REVENUE FUNDS  
FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022**



HORRY COUNTY, SOUTH CAROLINA

EXECUTIVE OVERVIEW  
 FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022  
 (with comparative actual amounts for the period ended November 30, 2021)  
 UNAUDITED

General Fund - Budgetary Basis

	FY 2023				FY 2022	
	A	C	D	E	F	G
	Annual Budget	Actual	Variance Annual Budget / Actual	% Actual to Annual Budget	Actual	Variance Actual / Actual
Total revenues	\$ 224,205,980	\$ 64,361,212	\$ (159,844,768)	28.71%	\$ 64,821,853	\$ (460,641)
Total expenditures	227,453,658	81,963,508	145,490,150	36.04%	69,608,696	(12,354,812)
Excess (deficiency) of revenues over expenditures	(3,247,678)	(17,602,296)	(14,354,618)	542.00%	(4,786,843)	(12,815,453)
Other Financing Sources (Uses)	(11,247,049)	(6,263,058)	4,983,991	55.69%	(7,307,729)	1,044,671
Net Change in Fund Balance	<u>\$ (14,494,727)</u>	<u>\$ (23,865,354)</u>	<u>\$ (9,370,627)</u>		<u>\$ (12,094,572)</u>	<u>\$ (11,770,782)</u>
Total expenditures	\$ 227,453,658	\$ 81,963,508	\$ 145,490,150	36.04%	\$ 69,608,696	\$ (12,354,812)
Total encumbrances	-	7,562,295	(7,562,295)		5,811,799	(1,750,496)
Total expenditures & encumbrances	<u>\$ 227,453,658</u>	<u>\$ 89,525,803</u>	<u>\$ 137,927,855</u>	39.36%	<u>\$ 75,420,495</u>	<u>\$ (14,105,308)</u>

Highlights relating to Revenues and Expenditures

INTRODUCTION

Total actual revenues of \$64.4M was offset by expenditures of \$82.0M and other financing uses of \$6.3M to produce an decrease in fund balance of (\$23.9M).

REVENUES

Total general fund actual revenues increased by \$1.1M over prior year. Below lists each revenue category with year to date total and comparison to prior year to date total and the explanation of the change.

Significant Revenue Variances from Prior Year - Five Months Ended

	November 30, 2022		November 30, 2021		Variance Actual/Actual	Comments
	Annual Budget	Year-to-date Actual	Year-to-date Actual			
Real and personal property taxes	\$ 122,591,091	\$ 27,690,568	\$ 28,003,904	▼ \$ (313,336)	Budgeting anticipates an increase in revenue for current year. Timing of payments creating variance.	
Vehicle taxes	10,910,317	4,990,574	4,428,543	▲ 562,031	Increase due to increase in overall assessed values and billings being mailed earlier each month.	
Intergovernmental	17,277,378	5,768,642	5,984,423	▼ (215,781)	Reasonable to prior year.	
Building permits	10,752,003	4,458,071	4,551,563	▼ (93,492)	Number of permits issued increased 5%; Residential revenue is consistent with prior year, Commercial revenue has dropped 76% (\$434k) over prior year, offset by small increases in other related revenue categories.	
Register of Deeds	13,471,661	5,523,297	5,738,185	▼ (214,888)	14% decrease in documents over prior year, offset by an overall increase in value of assets being registered.	
Hospitality Fees & Local ATAX	8,419,197	3,968,332	4,068,713	▼ (100,381)	Reasonable to prior year.	
Business licenses	5,882,000	688,192	415,514	▲ 272,678	Increase attributed to both growth and timing of payments.	
Interest	1,102,000	1,157,693	161,659	▲ 996,034	Increase reflective on increase in interest rates.	
Fees	20,293,051	6,870,532	6,713,426	▲ 157,106	Increases in EMS fees \$466k and probate court fees \$180k. CATV fees have decreased (\$530k) due to timing of receipts.	
Other	13,507,282	3,245,311	4,755,923	▼ (1,510,612)		
	<u>\$224,205,980</u>	<u>\$ 64,361,212</u>	<u>\$ 64,821,853</u>	<u>\$ (460,641)</u>		

HORRY COUNTY, SOUTH CAROLINA

EXECUTIVE OVERVIEW  
 FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022  
 (with comparative actual amounts for the period ended November 30, 2021)  
 UNAUDITED

**EXPENDITURES**

General Fund - Budgetary Basis

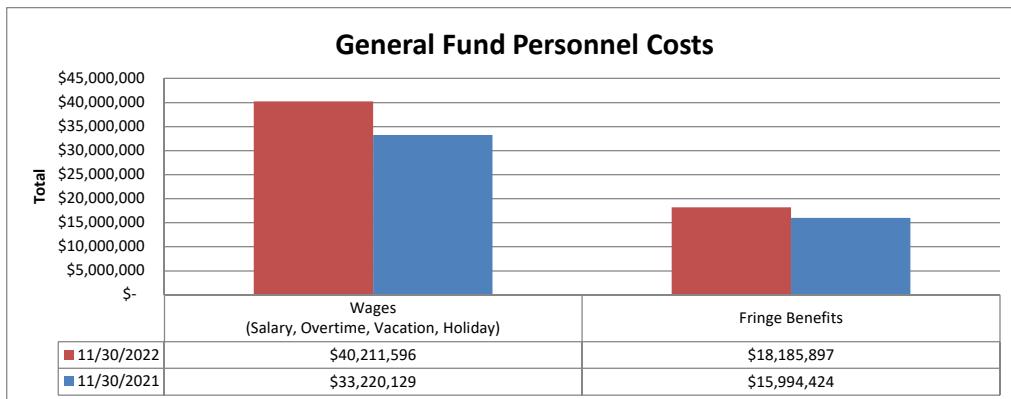
	FY 2023				FY 2022	
	A	C	D	E	F	G
	Annual Budget	Actual & Encumbrances	Variance Annual Budget / Actual	% Actual to Annual Budget	Actual & Encumbrances	Variance Actual / Actual
Personnel costs	\$ 159,838,707	\$ 58,397,493	\$ 101,441,214	36.54%	\$ 49,214,553	\$ (9,182,940)
Other operating expenditures	67,614,951	23,566,015	44,048,936	34.85%	20,394,143	(3,171,872)
Subtotal expenditures	227,453,658	81,963,508	145,490,150		69,608,696	(12,354,812)
Encumbrances	-	6,644,746	(6,644,746)		4,958,304	(1,686,442)
Total expenditures & encumbrances	\$ 227,453,658	\$ 88,608,254	\$ 138,845,404	38.96%	\$ 74,567,000	\$ (14,041,254)

*Highlights*

**EXPENDITURES**

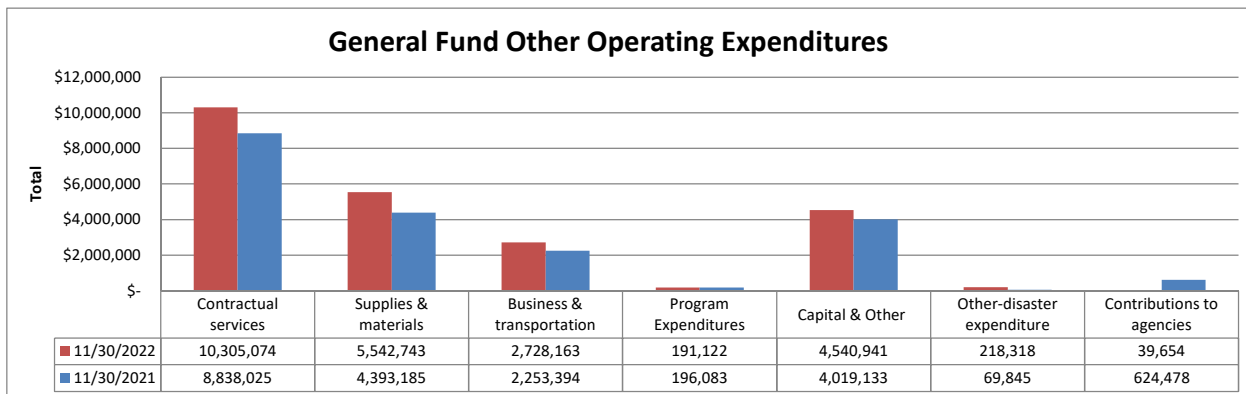
Total general fund actual expenditures are (\$12.4M) higher than prior year. The general fund expenditures annual budget of \$227,453,658 includes personnel costs (salaries and fringe benefits) of \$159,838,707 which is 70.27% of the total expenditure budget.

Actual personnel costs are (\$9.2M) higher than last year. The change in personnel costs is illustrated below:



Total general fund actual salaries have increased (\$7.0M) and fringe benefits have increased (\$2.2M).

Total general fund actual other operating expenditures for FY23 are (\$3.2M) higher than FY22. The change in other operating expenditures is illustrated below:



Contractual services has increased by (\$1.5M), primarily due to timing of payments of service contracts. Business & transportation has increased by (\$475), with increases in gas & lubrication (\$315k) and training & meetings (\$123k). Supplies & materials have increased (\$1.2M) with increases in repairs & maintenance (\$556k), food supplies (\$134k), specialized supplies (\$127k) and books & education supplies (\$83k).

HORRY COUNTY, SOUTH CAROLINA  
GENERAL FUND  
BALANCE SHEETS  
As of November 30, 2022  
(with comparative amounts November 30, 2021)  
UNAUDITED

	2023	2022
<b>Assets</b>		
Cash and cash equivalents	\$ 1,706,264	\$ 1,496,318
Pooled cash and investments	179,312,659	128,445,433
Receivables, net:		
Property taxes and other taxes	102,064,058	90,649,929
Accounts and other	9,325,796	8,310,157
Fees	4,835,071	4,053,814
Lease receivable (GASB 87)	310,859	-
Due from other funds	803,587	835,599
Due from other governments	566,430	1,938,374
Inventories	479,827	303,570
Prepaid items	4,021,038	4,108,696
<b>Total Assets</b>	<b>\$ 303,425,589</b>	<b>\$ 240,141,890</b>
<b>Liabilities</b>		
Accounts payable - trade	\$ 5,303,358	\$ 2,259,666
Accrued salaries & wages	3,180,008	2,607,671
Due to other governments	2,157,120	3,229,093
Due to component unit	120,479	186,130
Unearned revenue	81	75
Due to taxpayers for overpayment	244,312	244,312
Proceeds from sale of properties due to delinquent taxes	5,992,805	4,145,197
Construction performance bonds	68,059,972	38,156,164
Other accrued liabilities	1,448,965	1,838,341
<b>Total Liabilities</b>	<b>86,507,100</b>	<b>52,666,649</b>
<b>Deferred inflows of resources</b>		
Unavailable revenue - fees and other	9,875,370	9,605,039
Unavailable revenue - property taxes	106,898,489	94,702,984
Unavailable revenue - leases	309,585	-
<b>Total deferred inflows of resources</b>	<b>117,083,444</b>	<b>104,308,023</b>
<b>Fund balances</b>		
Nonspendable	4,502,139	4,412,266
Committed to public safety	2,991,679	2,763,078
Committed to culture, recreation & tourism	221,382	130,499
Committed to infrastructure & regulation	4,191,907	1,448,332
Committed to reserves / stabilization	73,480,407	66,155,322
Committed to other purposes	7,776,705	9,637,642
Committed to OPEB	9,979,596	7,862,374
Committed to abatement/demolition	829,332	829,293
Unassigned (deficit)	(4,138,102)	(10,071,588)
<b>Total fund balances</b>	<b>99,835,045</b>	<b>83,167,218</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 303,425,589</b>	<b>\$ 240,141,890</b>

# HORRY COUNTY, SOUTH CAROLINA

## GENERAL FUND

### STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

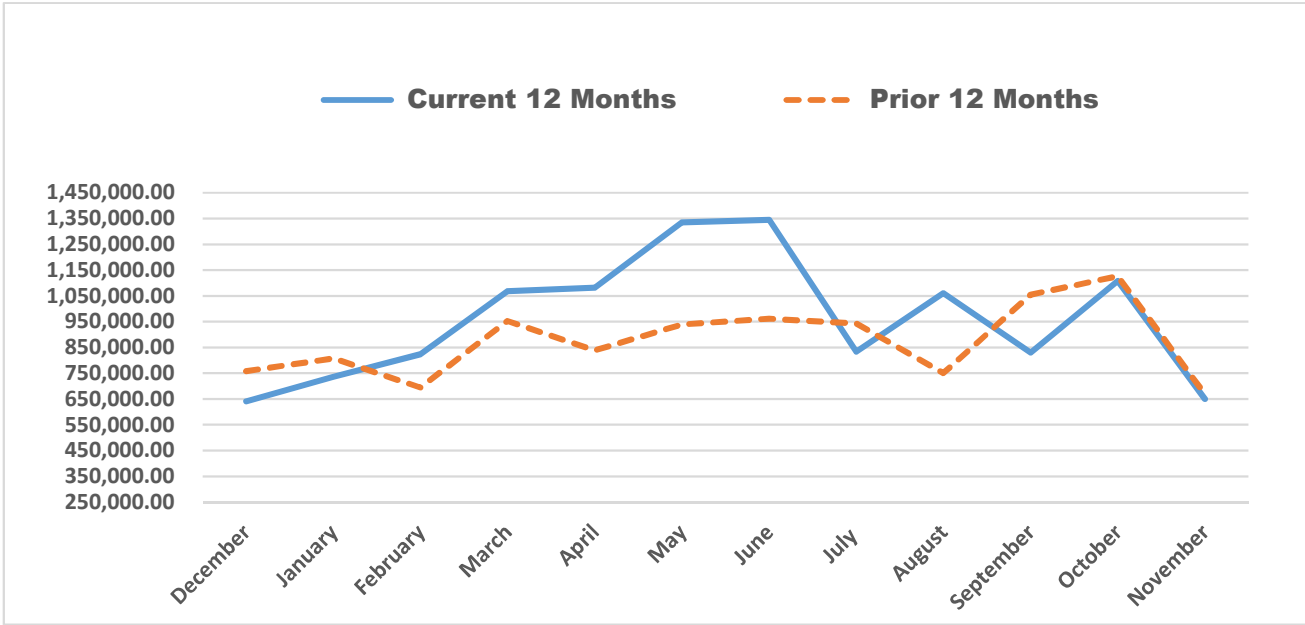
FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022

(with comparative actual amounts for the period ended November 30, 2021)

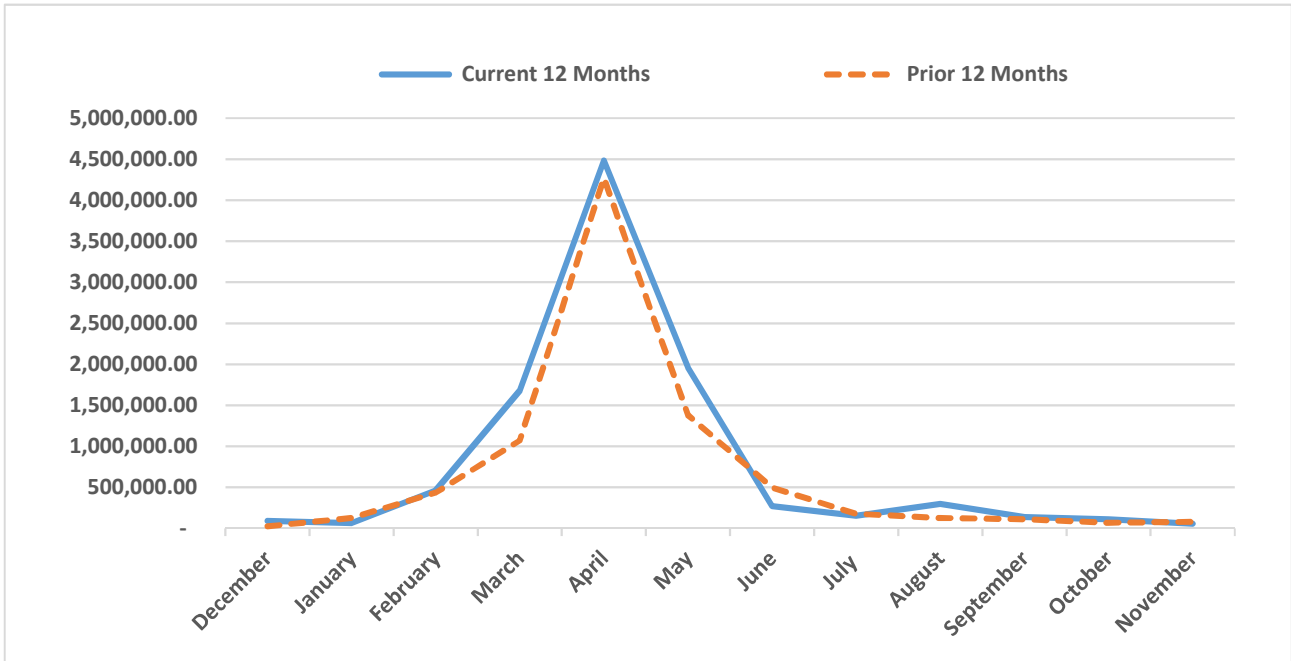
#### UNAUDITED

	FY 2023			FY 2022	
	A	B	C	D	E
	Annual Budget	Actual	Variance Annual Budget / Actual	Prior Year Actual	Variance Actual / Actual
<b>Revenues</b>					
Real and personal property taxes	\$ 122,591,091	\$ 27,690,568	\$ (94,900,523)	\$ 28,003,904	\$ (313,336)
Vehicle taxes	10,910,317	4,990,574	(5,919,743)	4,428,543	562,031
Fee in lieu of tax	4,357,000	623,467	(3,733,533)	676,908	(53,441)
Intergovernmental	17,277,378	5,768,642	(11,508,736)	5,984,423	(215,781)
Fees and fines	28,712,248	10,838,864	(17,873,384)	10,782,139	56,725
Register of Deeds	13,471,661	5,523,297	(7,948,364)	5,738,185	(214,888)
License and permits	17,041,673	5,258,326	(11,783,347)	5,077,727	180,599
Cost allocation	4,534,794	-	(4,534,794)	-	-
Other	5,309,818	3,667,474	(1,642,344)	2,530,772	1,136,702
<b>Total revenues</b>	<b>224,205,980</b>	<b>64,361,212</b>	<b>(159,844,768)</b>	63,222,601	1,138,611
<b>Expenditures</b>					
Current:					
General government	52,590,694	18,898,371	33,692,323	15,965,380	(2,932,991)
Public safety	135,931,290	49,871,320	86,059,970	41,888,900	(7,982,420)
Health and social services	1,805,876	769,414	1,036,462	733,451	(35,963)
Infrastructure and regulation	29,421,556	9,842,613	19,578,943	8,165,747	(1,676,866)
Culture, recreation and tourism	7,595,934	2,542,136	5,053,798	2,265,740	(276,396)
Other	108,308	39,654	68,654	589,478	549,824
<b>Total expenditures</b>	<b>227,453,658</b>	<b>81,963,508</b>	<b>145,490,150</b>	69,608,696	(12,354,812)
Excess (deficiency) of revenues over expenditures	<b>(3,247,678)</b>	<b>(17,602,296)</b>	<b>(14,354,618)</b>	(6,386,095)	(11,216,201)
<b>Other Financing Sources (Uses)</b>					
Sales of assets	25,000	(30,038)	(55,038)	113,150	(143,188)
Transfers in	3,824,521	1,747,236	(2,077,285)	1,226,303	520,933
Transfers out	(15,096,570)	(7,980,256)	7,116,314	(8,647,182)	666,926
<b>Total other financing sources (uses)</b>	<b>(11,247,049)</b>	<b>(6,263,058)</b>	<b>4,983,991</b>	(7,307,729)	1,044,671
Net change in fund balance	<b>(14,494,727)</b>	<b>(23,865,354)</b>	<b>(9,370,627)</b>	(13,693,824)	(10,171,530)
Fund balance at beginning of year	<b>123,700,399</b>	<b>123,700,399</b>	-	96,861,042	26,839,357
Fund balance at of end of period	<b>\$ 109,205,672</b>	<b>\$ 99,835,045</b>	<b>\$ (9,370,627)</b>	\$ 83,167,218	\$ 16,667,827

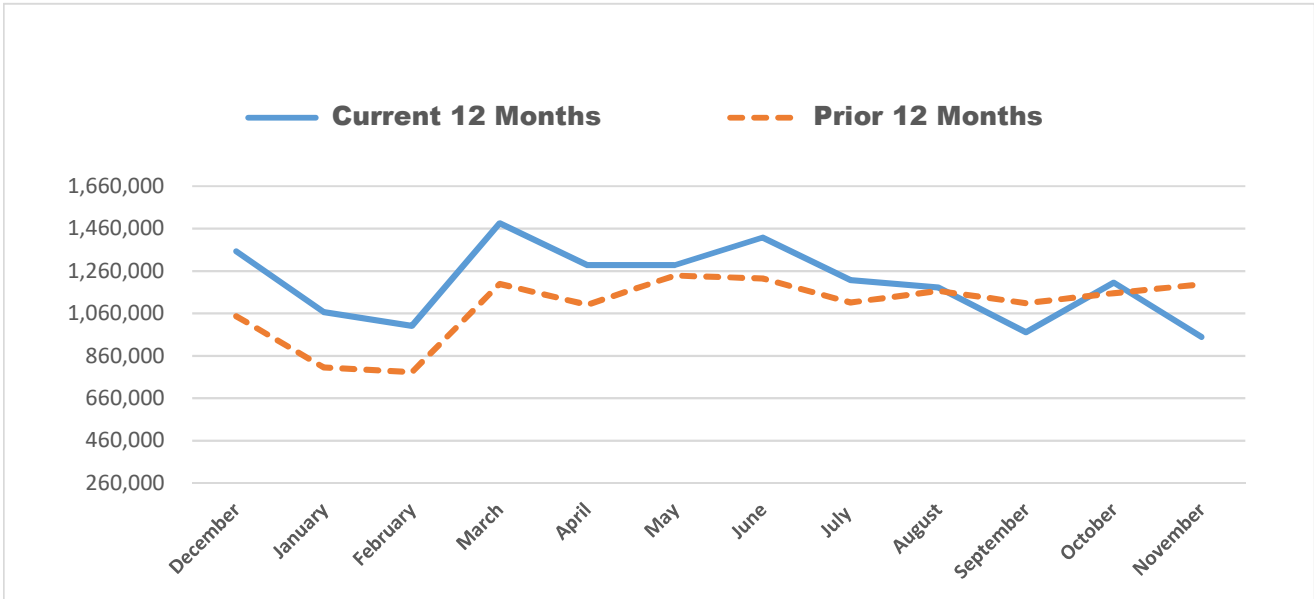
**Horry County, South Carolina  
General Fund Revenue - Building Permits  
For the Twelve Month Period ended November 30, 2022 and 2021**



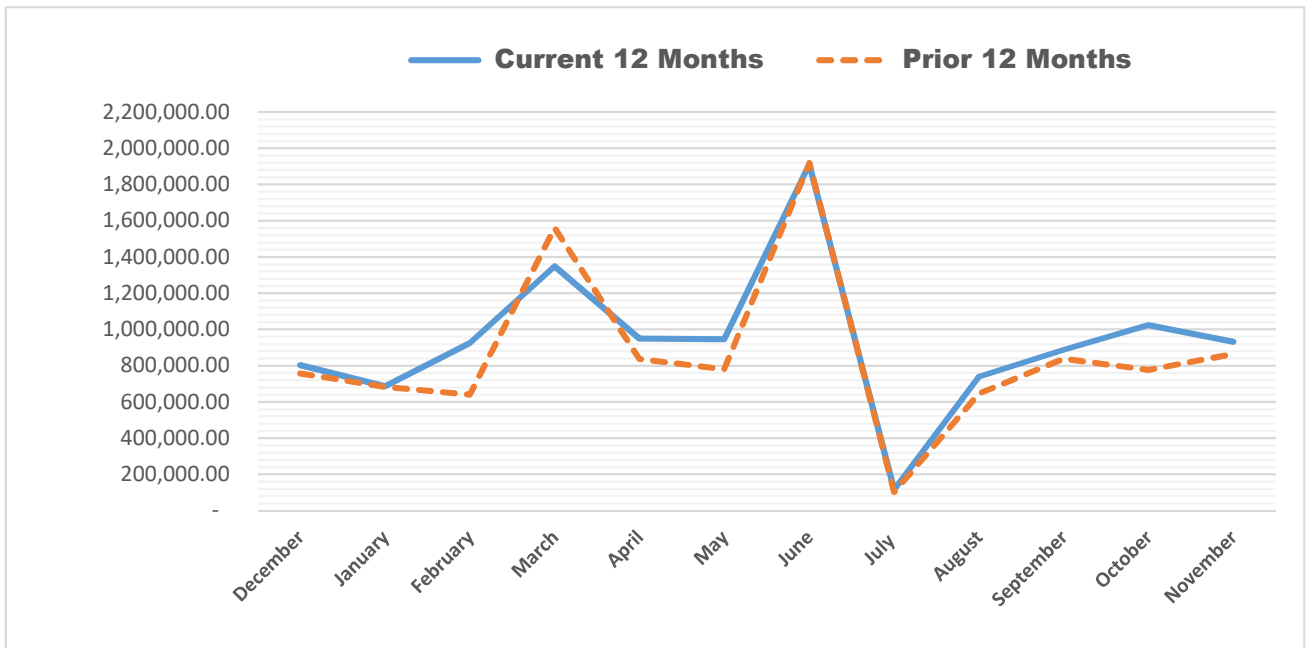
**Horry County, South Carolina  
Business License Revenue - All Funds  
(General Fund, Recreation, Waste Management Recycling)  
For the Twelve Month Period ended November 30, 2022 and 2021**



**Horry County, South Carolina  
General Fund Revenue - Documentary Stamps  
For the Twelve Month Period ended November 30, 2022 and 2021**



**Horry County, South Carolina  
General Fund Revenue - EMS Fees  
For the Twelve Month Period ended November 30, 2022 and 2021**





HORRY COUNTY, SOUTH CAROLINA

EXECUTIVE OVERVIEW  
 FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022  
 (with comparative actual amounts for the period ended November 30, 2021)  
 UNAUDITED

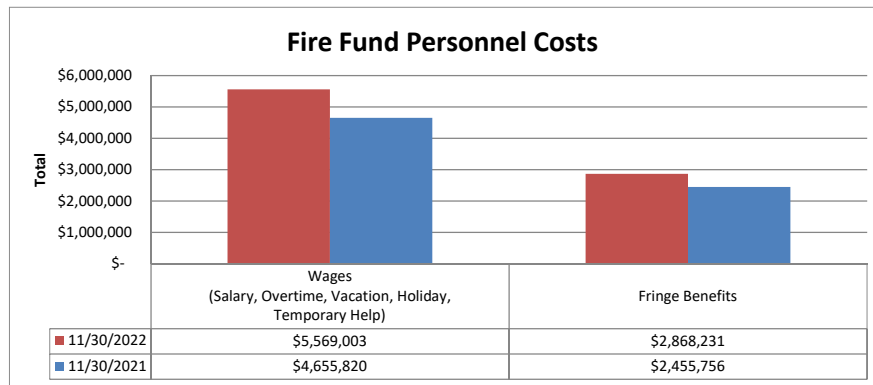
Fire Fund - Budgetary Basis

	FY 2023			E % Actual to Annual Budget	FY2022	
	A Annual Budget	C Actual	D Variance Annual Budget / Actual		F Prior Year Actual	G Variance Actual / Actual
Total revenues	\$ 32,948,527	\$ 8,054,364	\$ (24,894,163)	24.45%	\$ 7,308,926	\$ 745,438
Total expenditures	34,917,877	10,055,823	24,862,054	28.80%	8,609,218	(1,446,605)
Excess (deficiency) of revenues over expenditures	(1,969,350)	(2,001,459)	(32,109)	101.63%	(1,300,292)	(701,167)
Other Financing Sources (Uses)	1,112,201	873,880	(238,321)	78.57%	(1,724,711)	2,598,591
Net Change in Fund Balance	\$ (857,149)	\$ (1,127,579)	\$ (270,430)		\$ (3,025,003)	\$ 1,897,424
Total expenditures	\$ 34,917,877	\$ 10,055,823	24,862,054	28.80%	\$ 8,609,218	\$ (1,446,605)
Total encumbrances	-	856,288	(856,288)		957,995	101,707
Total expenditures & encumbrances	\$ 34,917,877	\$ 10,912,111	\$ 24,005,766	31.25%	\$ 9,567,213	\$ (1,344,898)

*Highlights relating to Revenues and Expenditures*

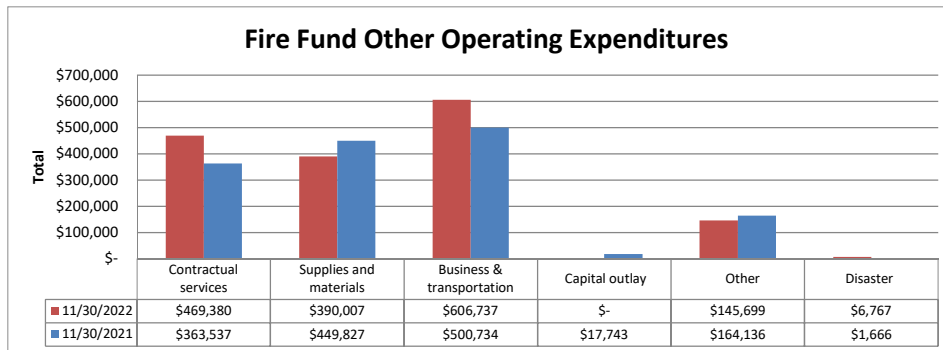
Total actual revenues through November 30, 2022 were up \$745k from prior year, primarily due to increases in property & vehicle taxes \$616k and interest income \$115k.

Total actual expenditures increased (\$1.4M). The change in personnel costs is illustrated below:



Salaries increased by (\$913k) and benefits increased by (\$412k).

The change in other operating expenditures is illustrated below:



Increases in business & transportation (\$106k) and contractual services (\$106k). Decrease in supplies & materials (\$60k).

HORRY COUNTY, SOUTH CAROLINA

EXECUTIVE OVERVIEW  
 FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022  
 (with comparative actual amounts for the period ended November 30, 2021)  
 UNAUDITED

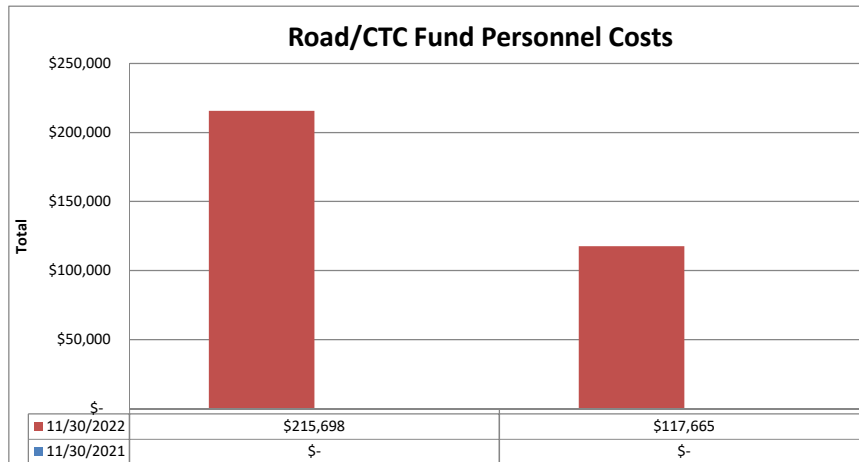
Road Maintenance & CTC Fund - Budgetary Basis

	FY 2023				FY2022	
	A	C	D	E	F	G
	Annual Budget	Actual	Variance Annual Budget / Actual	% Actual to Annual Budget	Prior Year Actual	Variance Actual / Actual
Total revenues	\$ 22,034,604	\$ 8,627,153	\$ (13,407,451)	39.15%	\$ 8,016,283	\$ 610,870
Total expenditures	25,489,080	3,881,505	21,607,575	15.23%	1,167,242	(2,714,263)
Excess (deficiency) of revenues over expenditures	(3,454,476)	4,745,648	8,200,124	-137.38%	6,849,041	(2,103,393)
Other Financing Sources (Uses)	-	-	-	0.00%	-	-
Net Change in Fund Balance	\$ (3,454,476)	\$ 4,745,648	\$ 8,200,124		\$ 6,849,041	\$ (2,103,393)
Total expenditures	\$ 25,489,080	\$ 3,881,505	\$ 21,607,575	15.23%	\$ 1,167,242	\$ (2,714,263)
Total encumbrances	-	2,433,997	(2,433,997)		9,311,547	6,877,550
Total expenditures & encumbrances	\$ 25,489,080	\$ 6,315,502	\$ 19,173,578	24.78%	\$ 10,478,789	\$ 4,163,287

*Highlights relating to Revenues and Expenditures*

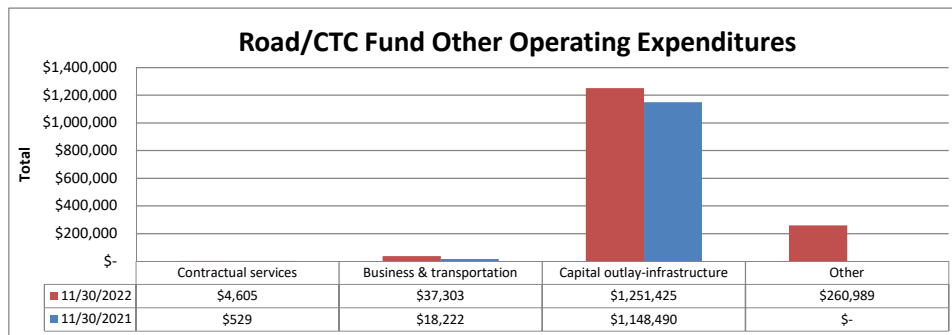
Total actual revenues through November 30, 2022 increased by \$611k, due to increases in state CTC revenue \$190k and interest income \$507k.

Total actual expenditures increased (\$2.7M). The change in personnel costs is illustrated below:



Salaries increased by \$216k and benefits increased by \$118k.

The change in other operating expenditures is illustrated below:



During fiscal year 2022, due to a recent S.C. Supreme Court decision, Council had chosen not to move forward with any new projects until they had more clarity regarding the collection of road fees. For fiscal year 2023, clarity has been provided and the county is moving forward with new projects. Encumbrances decreased by \$6.9M due to reductions in engineering projects and CRTA.

HORRY COUNTY, SOUTH CAROLINA

EXECUTIVE OVERVIEW  
 FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022  
 (with comparative actual amounts for the period ended November 30, 2021)  
 UNAUDITED

Beach Renourishment Fund - Budgetary Basis

	FY 2023			E	FY2022	
	A	C	D		F	G
	Annual Budget	Actual	Variance Annual Budget / Actual	% Actual to Annual Budget	Prior Year Actual	Variance Actual / Actual
Total revenues	\$ 1,562,734	\$ 143,382	\$ (1,419,352)	9.18%	\$ 69,791	\$ 73,591
Total expenditures	2,523,847	83,992	2,439,855	3.33%	33,368	(50,624)
Excess (deficiency) of revenues over expenditures	(961,113)	59,390	1,020,503	-6.18%	36,423	22,967
Other Financing Sources (Uses)	850,000	467,773	(382,227)		630,841	(163,068)
Net Change in Fund Balance	\$ (111,113)	\$ 527,163	\$ 638,276	-474.44%	\$ 667,264	\$ (140,101)
Total expenditures	\$ 2,523,847	\$ 83,992	\$ 2,439,855	3.33%	\$ 33,368	\$ (50,624)
Total encumbrances	-	87,211	(87,211)		126,510	39,299
Total expenditures & encumbrances	\$ 2,523,847	\$ 171,203	\$ 2,352,644	6.78%	\$ 159,878	\$ (11,325)

Total actual revenues through November 30, 2022 have increased by \$73k over prior year due to increased funding from State ATAX \$25 and interest income \$48k. Expenditures have increased (\$51k) due to timing of payments for contractual services.

EXECUTIVE OVERVIEW  
 FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022  
 (with comparative actual amounts for the period ended November 30, 2021)  
 UNAUDITED

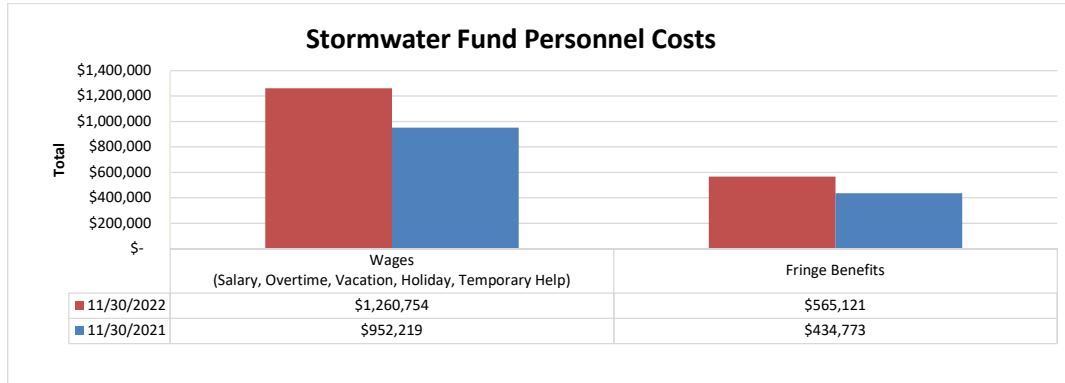
Stormwater Fund - Budgetary Basis

	FY 2023			E % Actual to Annual Budget	FY2022	
	A Annual Budget	C Actual	D Variance Annual Budget / Actual		F Prior Year Actual	G Variance Actual / Actual
Total revenues	\$ 15,421,533	\$ 3,804,855	\$ (11,616,678)	24.67%	\$ 3,965,408	\$ (160,553)
Total expenditures	15,016,629	3,987,513	11,029,116	26.55%	3,264,917	(722,596)
Excess (deficiency) of revenues over expenditures	404,904	(182,658)	(587,562)	-45.11%	700,491	(883,149)
Other Financing Sources (Uses)	(3,628,439)	(2,398,560)	1,229,879	66.10%	(1,417,738)	(980,822)
Net Change in Fund Balance	\$ (3,223,535)	\$ (2,581,218)	\$ 642,317		\$ (717,247)	\$ (1,863,971)
Total expenditures	\$ 15,016,629	\$ 3,987,513	\$ 11,029,116	26.55%	\$ 3,264,917	\$ (722,596)
Total encumbrances	-	891,101	(891,101)		827,417	(63,684)
Total expenditures & encumbrances	\$ 15,016,629	\$ 4,878,614	\$ 10,138,015	32.49%	\$ 4,092,334	\$ (786,280)

Highlights relating to Revenues and Expenditures

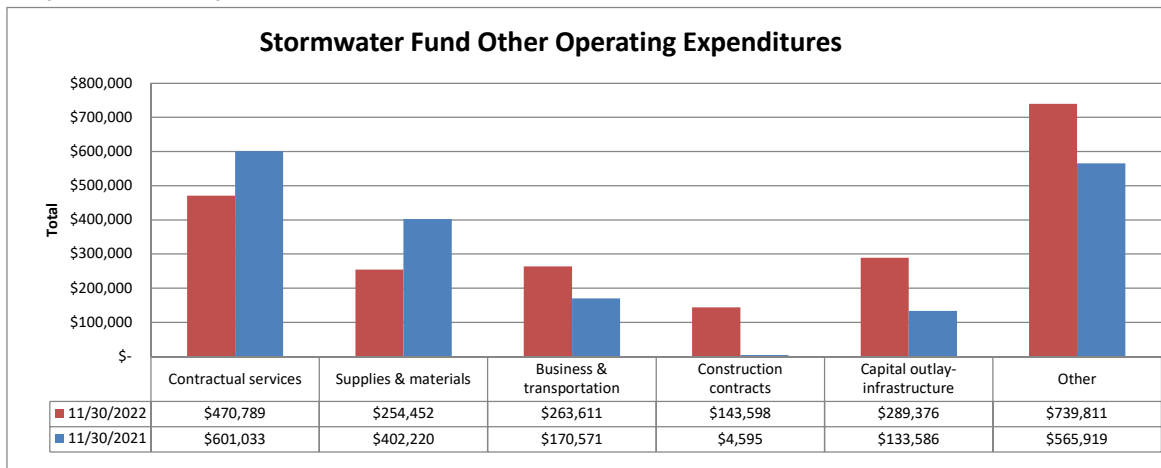
Total actual revenues through November 30, 2022 decreased by (\$161k) over prior year.

The change in personnel costs is illustrated below:



Salaries increased by (\$308k) and related benefits increased by (\$130k).

The change in other operating expenditures is illustrated below:



Increases in business & transportation (\$93k), capital outlay-infrastructure (\$155k), construction contracts (\$139k) and cost recovery (\$174k). Decreases in supplies & materials \$148k and contractual services \$130k.

EXECUTIVE OVERVIEW  
 FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022  
 (with comparative actual amounts for the period ended November 30, 2021)  
 UNAUDITED

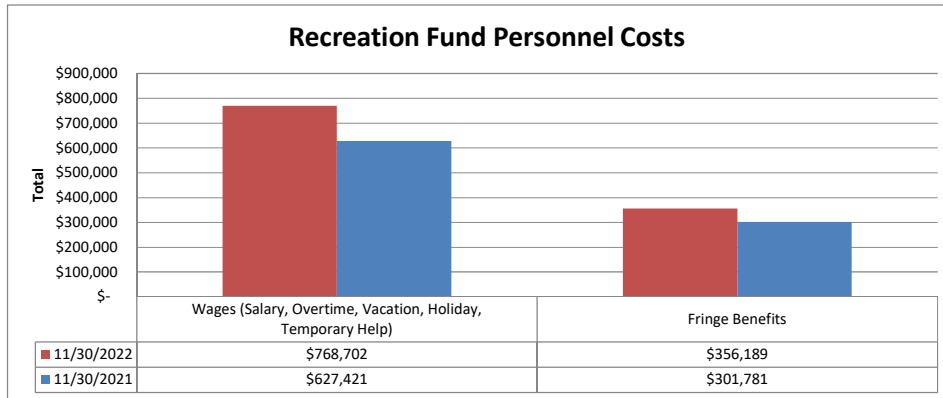
Recreation Fund - Budgetary Basis

	FY 2023			E % Actual to Annual Budget	FY2022	
	A Annual Budget	C Actual	D Variance Annual Budget / Actual		F Prior Year Actual	G Variance Actual / Actual
Total revenues	\$ 8,090,747	\$ 1,776,436	\$ (6,314,311)	21.96%	\$ 1,673,847	\$ 102,589
Total expenditures	7,612,783	1,974,210	5,638,573	25.93%	1,836,221	(137,989)
Excess (deficiency) of revenues over expenditures	477,964	(197,774)	(675,738)	-41.38%	(162,374)	(35,400)
Other Financing Sources (Uses)	(750,705)	(748,500)	2,205	99.71%	(2,015,032)	1,266,532
Net Change in Fund Balance	\$ (272,741)	\$ (946,274)	\$ (673,533)		\$ (2,177,406)	\$ 1,231,132
Total expenditures	\$ 7,612,783	\$ 1,974,210	\$ 5,638,573	25.93%	\$ 1,836,221	\$ (137,989)
Total encumbrances	-	159,137	(159,137)		87,324	(71,813)
Total expenditures & encumbrances	\$ 7,612,783	\$ 2,133,347	\$ 5,479,436	28.02%	\$ 1,923,545	\$ (209,802)

Highlights relating to Revenues and Expenditures

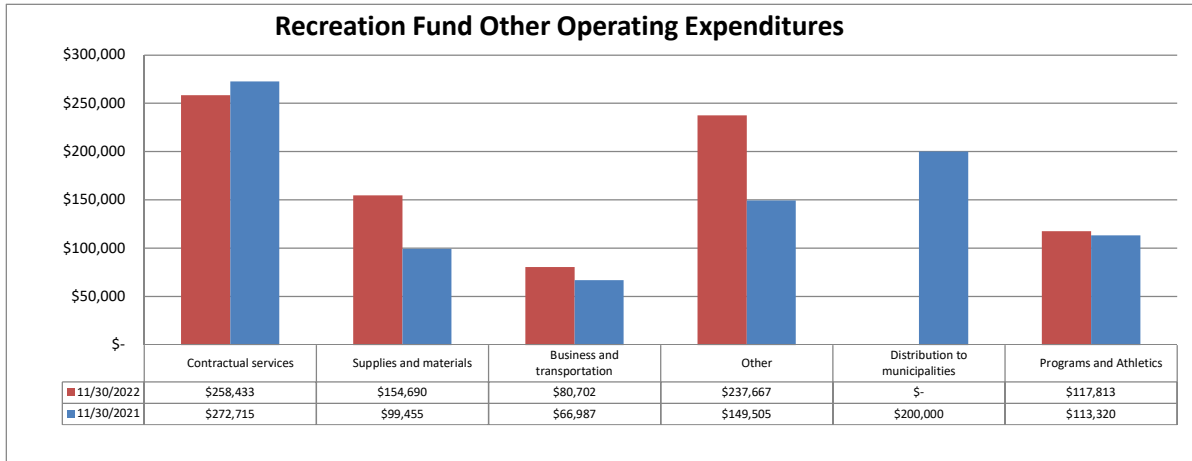
Total actual revenues through November 30, 2022 increased by \$103k, due to increases in program revenue \$55k and interest income \$35k.

Total actual expenditures increased by (\$138k) over last year. The change in personnel costs is illustrated below:



Salaries increased by (\$141) and related benefits increased by (\$54k) over prior year.

The change in other operating expenditures is illustrated below:



Increases in supplies & materials (\$55k) and park & facilities expenditures (\$86k). Decrease in distribution to municipalities \$200k.

HORRY COUNTY, SOUTH CAROLINA

EXECUTIVE OVERVIEW  
 FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022  
 (with comparative actual amounts for the period ended November 30, 2021)  
 UNAUDITED

Waste Management Recycling Fund - Budgetary Basis

	FY 2023				FY2022	
	A Annual Budget	C Actual	D Variance Annual Budget / Actual	E % Actual to Annual Budget	F Prior Year Actual	G Variance Actual / Actual
Total revenues	\$ 16,396,141	\$ 3,760,766	\$ (12,635,375)	22.94%	\$ 3,229,293	\$ 531,473
Total expenditures	13,073,141	3,757,282	9,315,859	28.74%	3,016,829	(740,453)
Excess of revenues over expenditures	3,323,000	3,484	(3,319,516)		212,464	(208,980)
Other Financing Sources (Uses)	(4,573,000)	(2,315,500)	2,257,500		-	(2,315,500)
Net Change in Fund Balance	<u>\$ (1,250,000)</u>	<u>\$ (2,312,016)</u>	<u>\$ (1,062,016)</u>		<u>\$ 212,464</u>	<u>\$ (2,524,480)</u>
Total expenditures	\$ 13,073,141	\$ 3,757,282	\$ 9,315,859	28.74%	\$ 3,016,829	\$ (740,453)
Total encumbrances	-	8,532,329	(8,532,329)		9,218,656	686,327
Total expenditures & encumbrances	<u>\$ 13,073,141</u>	<u>\$ 12,289,611</u>	<u>\$ 783,530</u>	94.01%	<u>\$ 12,235,485</u>	<u>\$ (54,126)</u>

Total actual revenues through November 30, 2022 increased by \$531k, due to increases in vehicle taxes \$471k and interest income \$68k. Expenditure increase relates to increased charges related to operational and hauling costs.

HORRY COUNTY, SOUTH CAROLINA

SELECTED SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

As of November 30, 2022  
UNAUDITED

	Fire	Road Maintenance & CTC	Beach Renourishment	Stormwater Management	Recreation	Waste Management Recycling	Total
<b>Assets</b>							
Pooled cash and investments	\$ 13,265,207	\$ 55,519,751	\$ 5,801,937	\$ 5,467,456	\$ 3,824,107	\$ 7,277,968	\$ 91,156,426
Receivables, net:							
Property taxes	25,576,298	-	-	-	3,668,988	11,881,892	41,127,178
Accounts and other	772	-	-	-	1,465	-	2,237
Fees	43,274	1,151,066	-	12,441,216	3,537	17,806	13,656,899
Due from other governments	270,477	-	-	5,518	87,508	180,084	543,587
Total assets	<u>\$ 39,156,028</u>	<u>\$ 56,670,817</u>	<u>\$ 5,801,937</u>	<u>\$ 17,914,190</u>	<u>\$ 7,585,605</u>	<u>\$ 19,357,750</u>	<u>\$ 146,486,327</u>
<b>Liabilities</b>							
Liabilities							
Accounts payable-trade	\$ 3,464	\$ 155,089	\$ -	\$ 319,701	\$ 27,855	\$ -	\$ 506,109
Unearned revenue	-	-	-	-	17,114	-	17,114
Due to other governments	-	-	-	-	1,242	-	1,242
Total Liabilities	<u>3,464</u>	<u>155,089</u>	<u>-</u>	<u>319,701</u>	<u>46,211</u>	<u>-</u>	<u>524,465</u>
<b>Deferred Inflows of Resources</b>							
Unavailable revenue-property taxes and other	25,624,732	1,151,116	-	12,446,733	3,760,034	12,079,782	55,062,397
Total deferred inflows of resources	<u>25,624,732</u>	<u>1,151,116</u>	<u>-</u>	<u>12,446,733</u>	<u>3,760,034</u>	<u>12,079,782</u>	<u>55,062,397</u>
<b>Fund balances</b>							
Restricted for public safety	13,527,832	-	-	-	-	-	13,527,832
Restricted for culture, recreation and tourism	-	-	-	-	3,779,360	-	3,779,360
Restricted for infrastructure and regulation	-	-	-	5,147,756	-	7,277,968	12,425,724
Restricted for capital projects	-	34,089,119	-	-	-	-	34,089,119
Committed to culture, recreation and tourism	-	-	5,801,937	-	-	-	5,801,937
Committed to infrastructure and regulation	-	21,275,493	-	-	-	-	21,275,493
Total fund balances	<u>13,527,832</u>	<u>55,364,612</u>	<u>5,801,937</u>	<u>5,147,756</u>	<u>3,779,360</u>	<u>7,277,968</u>	<u>90,899,465</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 39,156,028</u>	<u>\$ 56,670,817</u>	<u>\$ 5,801,937</u>	<u>\$ 17,914,190</u>	<u>\$ 7,585,605</u>	<u>\$ 19,357,750</u>	<u>\$ 146,486,327</u>

HORRY COUNTY, SOUTH CAROLINA

FIRE SPECIAL REVENUE FUND  
 SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET (GAAP BASIS) AND ACTUAL

FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022  
 (with comparative actual amounts for the period ended November 30, 2021)  
 UNAUDITED

	FY 2023			FY 2022	
	Annual Budget	Actual	Variance Budget / Actual	Prior Year Actual	Variance Actual / Actual
<b>Revenues</b>					
Real property taxes	\$ 27,151,011	\$ 5,540,225	\$ (21,610,786)	\$ 5,232,478	\$ 307,747
Personal property taxes	1,963,463	364,280	(1,599,183)	320,436	43,844
Vehicle taxes	3,520,347	1,629,792	(1,890,555)	1,371,640	258,152
Fee in lieu of tax	112,000	48,816	(63,184)	42,731	6,085
Intergovernmental - federal	-	185,157	185,157	221,231	(36,074)
Intergovernmental - state	68,439	80,724	12,285	78,597	2,127
Interest	50,000	127,933	77,933	12,571	115,362
Other	83,267	77,437	(5,830)	29,242	48,195
<b>Total revenues</b>	<b>32,948,527</b>	<b>8,054,364</b>	<b>(24,894,163)</b>	<b>7,308,926</b>	<b>745,438</b>
<b>Expenditures</b>					
Current:					
Public safety:					
Personnel costs	24,211,123	8,437,234	15,773,889	7,111,576	(1,325,658)
Contractual services	1,716,840	469,380	1,247,460	363,537	(105,843)
Supplies and materials	2,266,903	390,006	1,876,897	449,826	59,820
Business and transportation	1,772,301	606,737	1,165,564	500,734	(106,003)
Capital outlay	95,500	-	95,500	17,743	17,743
Programs	1,886,351	-	1,886,351	-	-
Indirect cost allocation	1,250,000	-	1,250,000	-	-
Other	1,718,859	145,699	1,573,160	164,136	18,437
Disaster	-	6,767	(6,767)	1,666	(5,101)
<b>Total expenditures</b>	<b>34,917,877</b>	<b>10,055,823</b>	<b>24,862,054</b>	<b>8,609,218</b>	<b>(1,446,605)</b>
Excess (deficiency) of revenues over expenditures	<b>(1,969,350)</b>	<b>(2,001,459)</b>	<b>(32,109)</b>	<b>(1,300,292)</b>	<b>(701,167)</b>
<b>Other Financing Sources (Uses)</b>					
Sale of assets	-	91,100	91,100	-	91,100
Transfers in	2,648,350	1,570,146	(1,078,204)	446,194	1,123,952
Transfers out	(1,536,149)	(787,366)	748,783	(2,170,905)	1,383,539
<b>Total other financing sources (uses)</b>	<b>1,112,201</b>	<b>873,880</b>	<b>(238,321)</b>	<b>(1,724,711)</b>	<b>2,598,591</b>
<b>Net change in fund balance</b>	<b>(857,149)</b>	<b>(1,127,579)</b>	<b>(270,430)</b>	<b>(3,025,003)</b>	<b>1,897,424</b>
<b>Fund balance at beginning of year</b>	<b>14,655,411</b>	<b>14,655,411</b>	<b>-</b>	<b>13,193,906</b>	<b>1,461,505</b>
<b>Fund balance at end of the period</b>	<b>\$ 13,798,262</b>	<b>\$ 13,527,832</b>	<b>\$ (270,430)</b>	<b>\$ 10,168,903</b>	<b>\$ 3,358,929</b>



HORRY COUNTY, SOUTH CAROLINA  
ROAD MAINTENANCE & CTC SPECIAL REVENUE FUND  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL

FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022  
(with comparative actual amounts for the period ended November 30, 2021)  
UNAUDITED

	FY 2023			FY 2022	
	Annual Budget	Actual	Variance Budget / Actual	Prior Year Actual	Variance Actual / Actual
<b>Revenues</b>					
Intergovernmental	\$ 3,834,604	\$ 190,147	\$ (3,644,457)	\$ 1,315	\$ 188,832
Fees	18,050,000	7,856,078	(10,193,922)	7,941,128	(85,050)
Interest	150,000	580,928	430,928	73,840	507,088
Other	-	-	-	-	-
<b>Total revenues</b>	<b>22,034,604</b>	<b>8,627,153</b>	<b>(13,407,451)</b>	<b>8,016,283</b>	<b>610,870</b>
<b>Expenditures</b>					
Current:					
Engineer:					
Construction contracts	3,834,604	516,083	3,318,521	-	(516,083)
Capital outlay - infrastructure	11,825,194	1,146,268	10,678,926	798,886	(347,382)
Indirect cost allocation	552,480	-	552,480	-	-
<b>Total Engineer</b>	<b>16,212,278</b>	<b>1,662,351</b>	<b>14,549,927</b>	<b>798,886</b>	<b>(863,465)</b>
Operations:					
Personnel costs	981,009	333,362	647,647	-	(333,362)
Contractual services	16,551	4,605	11,946	529	(4,076)
Supplies and materials	15,067	857	14,210	-	(857)
Business and transportation	155,000	37,303	117,697	18,222	(19,081)
Capital outlay - infrastructure	1,800,000	105,158	1,694,842	349,605	244,447
Indirect cost allocation	110,000	-	110,000	-	-
Other	626,373	260,989	365,384	-	(260,989)
Distribution to municipalities	3,204,001	850,845	2,353,156	-	(850,845)
Contributions to agencies	2,368,801	626,035	1,742,766	-	(626,035)
<b>Total operations</b>	<b>9,276,802</b>	<b>2,219,154</b>	<b>7,057,648</b>	<b>368,356</b>	<b>(1,850,798)</b>
<b>Total expenditures</b>	<b>25,489,080</b>	<b>3,881,505</b>	<b>21,607,575</b>	<b>1,167,242</b>	<b>(2,714,263)</b>
Excess (deficiency) of revenues over expenditures	(3,454,476)	4,745,648	8,200,124	6,849,041	(2,103,393)
Net change in fund balance	(3,454,476)	4,745,648	8,200,124	6,849,041	(2,103,393)
<b>Fund balance at beginning of year</b>	<b>50,618,964</b>	<b>50,618,964</b>	<b>-</b>	<b>35,070,000</b>	<b>15,548,964</b>
<b>Fund balance at end of the period</b>	<b>\$ 47,164,488</b>	<b>\$ 55,364,612</b>	<b>\$ 8,200,124</b>	<b>\$ 41,919,041</b>	<b>\$ 13,445,571</b>

HORRY COUNTY, SOUTH CAROLINA  
 BEACH RENOURISHMENT SPECIAL REVENUE FUND  
 SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET (GAAP BASIS) AND ACTUAL

FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022  
 (with comparative actual amounts for the period ended November 30, 2021)  
 UNAUDITED

	FY 2023			FY 2022	
	Annual Budget	Actual	Variance Budget / Actual	Prior Year Actual	Variance Actual / Actual
<b>Revenues</b>					
Intergovernmental - state	\$ 215,000	\$ 86,525	\$ (128,475)	\$ 60,990	\$ 25,535
Accomodations tax	1,332,734	-	(1,332,734)	-	-
Interest	15,000	56,857	41,857	8,801	48,056
<b>Total revenues</b>	<b>1,562,734</b>	<b>143,382</b>	<b>(1,419,352)</b>	<b>69,791</b>	<b>73,591</b>
<b>Expenditures</b>					
Current:					
Culture, recreation and tourism:					
Contractual services	424,921	83,992	340,929	33,368	(50,624)
Business and transportation	500	-	500	-	-
Contingency	2,098,426	-	2,098,426	-	-
<b>Total expenditures</b>	<b>2,523,847</b>	<b>83,992</b>	<b>2,439,855</b>	<b>33,368</b>	<b>(50,624)</b>
Excess (deficiency) of revenues over expenditures	(961,113)	59,390	1,020,503	36,423	22,967
<b>Other Financing Sources (Uses)</b>					
Transfers in	850,000	467,773	(382,227)	630,841	(163,068)
<b>Total other financing sources (uses)</b>	<b>850,000</b>	<b>467,773</b>	<b>(382,227)</b>	<b>630,841</b>	<b>(163,068)</b>
Net change in fund balance	(111,113)	527,163	638,276	667,264	(140,101)
<b>Fund balance at beginning of year</b>	<b>5,274,774</b>	<b>5,274,774</b>	<b>-</b>	<b>4,311,304</b>	<b>963,470</b>
<b>Fund balance at end of the period</b>	<b>\$ 5,163,661</b>	<b>\$ 5,801,937</b>	<b>\$ 638,276</b>	<b>\$ 4,978,568</b>	<b>\$ 823,369</b>

HORRY COUNTY, SOUTH CAROLINA  
 STORMWATER MANAGEMENT SPECIAL REVENUE FUND  
 SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET (GAAP BASIS) AND ACTUAL

FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022  
 (with comparative actual amounts for the period ended November 30, 2021)  
 UNAUDITED

	FY 2023			FY 2022	
	Annual Budget	Actual	Variance Budget / Actual	Prior Year Actual	Variance Actual / Actual
<b>Revenues</b>					
Fees and fines	\$ 15,409,033	\$ 3,753,850	\$ (11,655,183)	\$ 3,962,816	\$ (208,966)
Interest	12,500	51,005	38,505	2,592	48,413
Total revenues	<u>15,421,533</u>	<u>3,804,855</u>	<u>(11,616,678)</u>	3,965,408	(160,553)
<b>Expenditures</b>					
Current:					
Infrastructure and regulation:					
Personnel costs	5,434,870	1,825,875	3,608,995	1,386,992	(438,883)
Contractual services	1,898,523	470,789	1,427,734	601,033	130,244
Supplies and materials	928,531	254,452	674,079	402,220	147,768
Business and transportation	756,898	263,612	493,286	170,572	(93,040)
Capital outlay - infrastructure	3,337,556	289,376	3,048,180	133,586	(155,790)
Construction contracts	398,234	143,598	254,636	4,595	(139,003)
Other	1,802,017	739,811	1,062,206	565,919	(173,892)
Indirect cost allocation	460,000	-	460,000	-	-
Total expenditures	<u>15,016,629</u>	<u>3,987,513</u>	<u>11,029,116</u>	3,264,917	(722,596)
Excess (deficiency) of revenues over expenditures	<u>404,904</u>	<u>(182,658)</u>	<u>(587,562)</u>	700,491	(883,149)
<b>Other Financing Sources (Uses)</b>					
Transfers in	160,000	125,579	(34,421)	-	125,579
Transfers out	<u>(3,788,439)</u>	<u>(2,524,139)</u>	<u>1,264,300</u>	<u>(1,417,738)</u>	<u>(1,106,401)</u>
Total other financing sources (uses)	<u>(3,628,439)</u>	<u>(2,398,560)</u>	<u>1,229,879</u>	<u>(1,417,738)</u>	<u>(980,822)</u>
Net change in fund balance	<u>(3,223,535)</u>	<u>(2,581,218)</u>	<u>642,317</u>	(717,247)	(1,863,971)
<b>Fund balance at beginning of year</b>	<u>7,728,974</u>	<u>7,728,974</u>	-	6,584,052	1,144,922
<b>Fund balance at end of the period</b>	<u>\$ 4,505,439</u>	<u>\$ 5,147,756</u>	<u>\$ 642,317</u>	<u>\$ 5,866,805</u>	<u>\$ (719,049)</u>

RECREATION SPECIAL REVENUE FUND  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL

FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022  
(with comparative actual amounts for the period ended November 30, 2021)  
UNAUDITED

	FY 2023			FY 2022	
	Annual Budget	Actual	Variance Budget / Actual	Prior Year Actual	Variance Actual / Actual
<b>Revenues</b>					
Real property taxes	\$ 4,106,848	\$ 921,243	\$ (3,185,605)	\$ 903,966	\$ 17,277
Personal property taxes	249,147	55,406	(193,741)	52,125	3,281
Vehicle taxes	388,228	178,300	(209,928)	169,317	8,983
Fee in lieu of tax	24,000	7,471	(16,529)	6,873	598
Intergovernmental	-	536	536	969	(433)
Hospitality fees	220,000	103,647	(116,353)	109,077	(5,430)
Licenses and permits	2,156,000	141,967	(2,014,033)	154,154	(12,187)
Interest	12,500	39,402	26,902	3,985	35,417
Other	934,024	328,464	(605,560)	273,381	55,083
<b>Total revenues</b>	<b>8,090,747</b>	<b>1,776,436</b>	<b>(6,314,311)</b>	<b>1,673,847</b>	<b>102,589</b>
<b>Expenditures</b>					
Current:					
Culture, recreation and tourism:					
Personnel costs	3,600,471	1,124,891	2,475,580	929,202	(195,689)
Contractual services	769,706	258,433	511,273	272,715	14,282
Supplies and materials	703,181	154,690	548,491	99,455	(55,235)
Business and transportation	188,144	80,702	107,442	66,987	(13,715)
Indirect cost allocation	550,000	-	550,000	-	-
Other	636,770	237,667	399,103	149,505	(88,162)
Disaster	-	14	(14)	5,037	5,023
Distribution to municipalities	199,999	-	199,999	200,000	200,000
Contributions to municipalities	46,000	-	46,000	-	-
Programs	422,536	63,544	358,992	71,212	7,668
Athletics	208,850	54,269	154,581	42,108	(12,161)
Contingency	287,126	-	287,126	-	-
<b>Total expenditures</b>	<b>7,612,783</b>	<b>1,974,210</b>	<b>5,638,573</b>	<b>1,836,221</b>	<b>(137,989)</b>
Excess (deficiency) of revenues over expenditures	<b>477,964</b>	<b>(197,774)</b>	<b>(675,738)</b>	<b>(162,374)</b>	<b>(35,400)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	1,500	1,500	-	2,000	(500)
Transfers out	(752,205)	(750,000)	2,205	(2,017,032)	1,267,032
<b>Total other financing sources (uses)</b>	<b>(750,705)</b>	<b>(748,500)</b>	<b>2,205</b>	<b>(2,015,032)</b>	<b>1,266,532</b>
<b>Net change in fund balance</b>	<b>(272,741)</b>	<b>(946,274)</b>	<b>(673,533)</b>	<b>(2,177,406)</b>	<b>1,231,132</b>
<b>Fund balance at beginning of year</b>	<b>4,725,634</b>	<b>4,725,634</b>	<b>-</b>	<b>5,994,942</b>	<b>(1,269,308)</b>
<b>Fund balance at end of the period</b>	<b>\$ 4,452,893</b>	<b>\$ 3,779,360</b>	<b>\$ (673,533)</b>	<b>\$ 3,817,536</b>	<b>\$ (38,176)</b>

HORRY COUNTY, SOUTH CAROLINA  
WASTE MANAGEMENT RECYCLING SPECIAL REVENUE FUND  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL

FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2022  
(with comparative actual amounts for the period ended November 30, 2021)  
UNAUDITED

	FY 2023			FY 2022	
	Annual Budget	Actual	Variance Budget / Actual	Prior Year Actual	Variance Actual / Actual
<b>Revenues</b>					
Real property taxes	\$ 12,540,019	\$ 2,676,893	\$ (9,863,126)	\$ 2,519,080	\$ 157,813
Personal property taxes	857,445	167,753	(689,692)	137,370	30,383
Vehicle taxes	1,593,677	730,509	(863,168)	452,152	278,357
Fee in lieu of tax	37,500	19,545	(17,955)	14,706	4,839
Licenses and permits	1,342,500	88,397	(1,254,103)	95,953	(7,556)
Interest	25,000	77,669	52,669	10,032	67,637
Total revenues	<u>16,396,141</u>	<u>3,760,766</u>	<u>(12,635,375)</u>	<u>3,229,293</u>	<u>531,473</u>
<b>Expenditures</b>					
Current:					
Infrastructure and regulation:					
Contractual services	12,244,204	3,746,241	8,497,963	3,016,829	(729,412)
Contingency	757,437	-	757,437	-	-
Indirect cost allocation	45,000	-	45,000	-	-
Other	26,500	11,041	15,459	-	(11,041)
Total expenditures	<u>13,073,141</u>	<u>3,757,282</u>	<u>9,315,859</u>	<u>3,016,829</u>	<u>(740,453)</u>
Excess (deficiency) of revenues over expenditures	<u>3,323,000</u>	<u>3,484</u>	<u>(3,319,516)</u>	<u>212,464</u>	<u>(208,980)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers out	(4,573,000)	(2,315,500)	(2,257,500)	-	(2,315,500)
Total other financing sources (uses)	<u>(4,573,000)</u>	<u>(2,315,500)</u>	<u>(2,257,500)</u>	<u>-</u>	<u>(2,315,500)</u>
Net change in fund balance	(1,250,000)	(2,312,016)	(5,577,016)	212,464	(2,524,480)
<b>Fund balance at beginning of year</b>	<u>9,589,984</u>	<u>9,589,984</u>	<u>-</u>	<u>5,665,814</u>	<u>3,924,170</u>
<b>Fund balance at end of the period</b>	<u>\$ 8,339,984</u>	<u>\$ 7,277,968</u>	<u>\$ (5,577,016)</u>	<u>\$ 5,878,278</u>	<u>\$ 1,399,690</u>

### Capital Projects Sales Tax - RIDE 3

(shown by month of sales and net of .7% State administrative fee )

	Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	Year 6 FY 2023	Year 7 FY 2024	Year 8 FY 2025
May	\$ 6,231,423	\$ 6,853,549	\$ 7,591,972	\$ 7,899,135	\$ 10,203,937	\$ 11,414,723	\$ -	\$ -
June	\$ 7,988,418	\$ 8,836,865	\$ 9,197,668	\$ 8,816,317	\$ 12,198,460	\$ 13,337,123	\$ -	\$ -
July	\$ 9,085,753	\$ 9,048,487	\$ 10,135,914	\$ 9,014,876	\$ 12,977,373	\$ 13,875,401	\$ -	\$ -
Aug	\$ 7,512,049	\$ 8,106,258	\$ 8,471,806	\$ 7,798,006	\$ 11,174,298	\$ 12,045,506	\$ -	\$ -
Sept	\$ 5,965,135	\$ 5,304,936	\$ 6,614,873	\$ 7,552,763	\$ 9,388,488	\$ 9,868,102	\$ -	\$ -
Oct	\$ 5,902,326	\$ 6,019,996	\$ 6,234,595	\$ 6,629,971	\$ 8,608,981	\$ 9,249,529	\$ -	\$ -
Nov	\$ 5,130,067	\$ 5,455,846	\$ 6,056,900	\$ 6,997,841	\$ 8,062,494	\$ -	\$ -	\$ -
Dec	\$ 5,718,778	\$ 6,071,345	\$ 6,664,732	\$ 6,961,443	\$ 7,963,902	\$ -	\$ -	\$ -
Jan	\$ 4,327,222	\$ 4,798,261	\$ 5,149,554	\$ 5,876,965	\$ 7,548,110	\$ -	\$ -	\$ -
Feb	\$ 4,774,793	\$ 5,192,821	\$ 5,306,997	\$ 6,079,054	\$ 7,549,577	\$ -	\$ -	\$ -
Mar	\$ 6,178,934	\$ 6,612,878	\$ 4,226,694	\$ 9,078,709	\$ 10,504,381	\$ -	\$ -	\$ -
Apr	\$ 7,003,940	\$ 7,537,495	\$ 4,423,209	\$ 9,495,814	\$ 10,993,126	\$ -	\$ -	\$ -
Actual	\$ 75,818,838	\$ 79,838,737	\$ 80,074,913	\$ 92,200,894	\$ 117,173,127	\$ 69,790,384	\$ -	\$ -
Budget	\$ 69,510,676	\$ 70,692,358	\$ 71,894,128	\$ 73,116,328	\$ 74,359,306	\$ 75,623,414	\$ 76,909,012	\$ 79,894,778
Actual Over (Under) Budget	6,308,162	\$ 9,146,379	\$ 8,180,785	\$ 19,084,567	\$ 42,813,822	\$ (5,833,030)		
Cumulative Variance	6,308,162	\$ 15,454,540	\$ 23,635,325	\$ 42,719,892	\$ 85,533,713	\$ 79,700,683		
Cumulative Receipts	\$75,818,838	\$ 155,657,575	\$ 235,732,487	\$ 327,933,382	\$ 445,106,509	\$ 514,896,893	\$ 514,896,893	\$ 514,896,893
<b>LTD Revenue Variance</b>			<b>\$ 111,712,032</b>		Estimate Revenue			\$ 592,000,000
					Balance to Collect/(Excess)			\$ 77,103,107

Highest individual month since inception is highlighted in yellow.

Year To Date By Month								
	Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	Year 6 FY 2023	Year 7 FY 2024	Year 8 FY 2025
May	\$ 6,231,423	\$ 6,853,549	\$ 7,591,972	\$ 7,899,135	\$ 10,203,937	\$ 11,414,723	\$ -	\$ -
June	\$ 14,219,841	\$ 15,690,414	\$ 16,789,639	\$ 16,715,452	\$ 22,402,398	\$ 24,751,846		
July	\$ 23,305,594	\$ 24,738,901	\$ 26,925,553	\$ 25,730,327	\$ 35,379,771	\$ 38,627,247		
Aug	\$ 30,817,643	\$ 32,845,159	\$ 35,397,359	\$ 33,528,333	\$ 46,554,069	\$ 50,672,753		
Sept	\$ 36,782,778	\$ 38,150,095	\$ 42,012,232	\$ 41,081,097	\$ 55,942,557	\$ 60,540,855		
Oct	\$ 42,685,104	\$ 44,170,091	\$ 48,246,828	\$ 47,711,068	\$ 64,551,538	\$ 69,790,384		
Nov	\$ 47,815,171	\$ 49,625,937	\$ 54,303,727	\$ 54,708,909	\$ 72,614,032			
Dec	\$ 53,533,949	\$ 55,697,282	\$ 60,968,459	\$ 61,670,352	\$ 80,577,933			
Jan	\$ 57,861,171	\$ 60,495,543	\$ 66,118,013	\$ 67,547,317	\$ 88,126,044			
Feb	\$ 62,635,964	\$ 65,688,363	\$ 71,425,010	\$ 73,626,372	\$ 95,675,620			
Mar	\$ 68,814,898	\$ 72,301,241	\$ 75,651,704	\$ 82,705,080	\$ 106,180,001			
Apr	\$ 75,818,838	\$ 79,838,737	\$ 80,074,913	\$ 92,200,894	\$ 117,173,127			

<sup>1</sup> Preliminary and Unaudited.

**Horry County  
Capital Project Status**

Line	PROJECT	Assigned	Fund	Funding Source	Budget	Spent	Encumbrances	Remaining Balance	Change from Last Report	Financing
1	<b>Complete</b>									
2	Michael Morris Graham Park	Recreation	CIP	Recreation	37,544.02	-	-	37,544.02	-	Complete
3	Green Sea Floyd Park	Recreation	CIP	Recreation	74,217.19	-	-	74,217.19	-	Complete
4	Land - HC Multi-Use Sports & Rec Complex	Property Mgr/Planning	CIP	Bond++	3,092,956.68	2,931,553.85	21,650.00	139,752.83	-	Complete
5	Land - Red Bluff Convenience Center	Property Manager	CIP	WMF/IF	160,000.00	153,914.16	-	6,085.84	-	Complete
6	<b>Under Construction</b>									
7	Santee Cooper Bldg	Maintenance	CIP	Bond	983,765.42	977,739.60	6,025.82	-	-	Complete
8	Emergency Operations Cntr(New)	Maintenance	CIP	Bond+	26,509,050.00	22,311,576.46	750,208.30	3,447,265.24	(69,472.75)	Complete
9	Longs Fire Station Rebuild	Maintenance	CIP	Fire	2,126,271.95	2,013,770.34	54,956.62	57,544.99	-	Complete
10	Beach Equip Building	Maintenance	CIP	General	219,361.16	170,216.15	2,228.50	46,916.51	-	Complete
11	Machinery & Equipment E911	E911	CIP	E911	2,774,135.41	1,459,925.18	1,067,753.50	246,456.73	-	Complete
12	Tax Billing Software	Administration	CIP	Bond	1,750,000.00	200,000.00	886,600.00	663,400.00	-	Complete
13	ML Brown Security	Maintenance	CIP	General	85,217.48	7,795.40	43,512.84	33,909.24	-	Complete
14	Waccamaw Snag & Drag	Engineering	CIP	Grant	780,340.00	765,340.00	-	15,000.00	15,000.00	Complete
15	Fuel Storage	Administration	CIP	General	697,000.00	28,446.68	634,798.32	33,755.00	-	Complete
16	Grants-Ascott Valley RIA FY20	Engineering	Grant	Grant	3,174,220.00	3,005,087.17	116,627.17	52,505.66	-	Complete
17	Fire - AFG Exhaust FY21	Fire/EMS	Grant	Grant	1,015,879.42	812,095.04	-	203,784.38	(156.45)	Complete
18	Police Lab	Maintenance	CIP	General	212,293.90	23,994.69	145,650.22	42,648.99	-	
19	South Strand Complex DHEC	Maintenance	CIP	General	100,000.00	-	-	100,000.00	-	Complete
20	<b>In Design</b>									
21	Central Coast Complex	Maintenance	CIP	Bond++	18,527,436.93	2,556,490.48	282,037.95	15,688,908.50	-	Complete
22	Socastee Fire Renovation	Maintenance	CIP	Bond	971,750.00	92,231.03	6,263.97	873,255.00	-	Complete
23	PTR	Maintenance	CIP	EDC	300,000.00	-	-	300,000.00	-	Complete
24	Govt & Justice MPR B	Maintenance	CIP	General	250,000.00	-	-	250,000.00	-	Complete
25	JP Stevens Complex (Loris)	Maintenance	CIP	Bond	3,000,000.00	-	-	3,000,000.00	-	Complete
26	7 Up Building	Maintenance	CIP	Bond	1,500,000.00	-	-	1,500,000.00	-	Complete
27	Animal Care Kennels	Maintenance	CIP	Bond	200,000.00	-	-	200,000.00	-	Complete
28	Coroner Space Needs Analysis				60,000.00	-	-	60,000.00	-	Complete
29	<b>In Contracting</b>									
30	PS CAD & Records Software	IT/GIS	CIP	General	5,250,000.00	297,483.00	1,570,345.00	3,382,172.00	(1,570,345.00)	Complete
31	<b>Sourcing In Progress</b>									
32	Library Administration Bldg	Maintenance	CIP	Grant	1,860,000.00	99,927.20	14,600.00	1,745,472.80	-	Complete
33	Goretown Fire Station	Maintenance	CIP	Bond	1,114,550.00	-	-	1,114,550.00	-	Complete
34	ACA Large Animal Barn	Maintenance	CIP	General	196,000.00	-	-	196,000.00	-	Complete
35	East Coast Greenway	Engineering	Grant	Grant	695,314.11	131,390.13	330.00	563,593.98	-	In Progress
36	Shell Fire Rebuild	Maintenance	CIP	Bond	3,798,809.18	111,612.42	85,475.00	3,601,721.76	1,390,000.00	Complete
37	Nixonville/Wampee Consolidation	Maintenance	CIP	Bond	4,708,964.67	293,606.62	98,225.00	4,317,133.05	1,670,000.00	Complete
38	Forestbrook Fire Renovation	Maintenance	CIP	Bond+	3,236,524.76	370,465.42	53,723.97	2,812,335.37	-	Complete
39	PS Training Center	Maintenance	CIP	Fire/Gen	11,665,263.64	5,630.00	-	11,659,633.64	(1,400,000.00)	Complete
40	<b>In Land Acquisition</b>									
41	VA Nursing Facility Land Acquisition	Property Manager	CIP	Bond	600,000.00	-	-	600,000.00	-	Complete
42	Antioch Fire Station	Property Manager	CIP	Bond	20,000.00	-	-	20,000.00	-	Complete
43	Finklea Fire/EMS	Property Manager	CIP	Bond	200,000.00	-	-	200,000.00	-	Complete
44	Joyner Swamp Fire Station	Property Manager	CIP	Bond	20,000.00	-	-	20,000.00	-	Complete
45	Ketsuptown Fire Station	Property Manager	CIP	Bond	85,000.00	-	-	85,000.00	-	Complete
46	Prestwick Fire Station	Property Manager	CIP	Bond	858,000.00	855,026.48	1,200.00	1,773.52	-	Complete
47	PW-Land & Buildings	Property Manager	CIP	General	165,000.00	-	-	165,000.00	-	Complete
48	PW Satellite Facility- Carolina Forest	Property Mgr/Planning	CIP	Bond	1,000,000.00	-	-	1,000,000.00	-	Complete
49	NMB Conv Ctr Relocation	Property Manager	CIP	WMF/IF	858,361.00	858,361.00	-	-	-	Complete
50	Sarvis Convenience Center	Property Manager	CIP	WMF/IF	145,000.00	-	145,000.00	-	-	Complete
51	Conway Office	Property Manager	CIP	Bond	6,500,000.00	50,000.00	4,200,000.00	2,250,000.00	-	Complete
52	Holmestown Rd Conv Ctr Expansion	Property Manager	CIP	WMF/IF	-	-	-	-	-	In Progress
53	Forestbrook/Car Forest Conv Ctr (New)	Property Manager	CIP	WMF/IF	-	-	-	-	-	In Progress
54	Hwy 22/Hwy 90 Conv Ctr (New)	Property Manager	CIP	WMF/IF	-	-	-	-	-	In Progress
55	Mt Vernon Conv Ctr (New)	Property Manager	CIP	WMF/IF	-	-	-	-	-	In Progress
56	Conv Ctr Expansion		CIP	WMF/IF	-	-	-	-	-	In Progress
57	<b>Need Decision/Location</b>									
58										

24

**Horry County  
Capital Project Status**

Line	PROJECT	Assigned	Fund	Funding Source	Budget	Spent	Encumbrances	Remaining Balance	Change from Last Report	Financing
59	<b>In Approval Process</b>									
60										
61	<b>To Be Scheduled</b>									
62	I&R Software (EnerGov)	IT/GIS	CIP	General	175,000.00	-	-	175,000.00	-	Complete
63	Fiber Relocation-Roadways	Engineering	CIP	General	2,344,108.47	92,345.45	7,280.27	2,244,482.75	-	Complete
64	Historical Courthouse	Maintenance	CIP	Bond	2,500,000.00	-	-	2,500,000.00	-	Complete
65	Ralph Ellis Complex Entrance	Maintenance	CIP	Bond	300,000.00	-	-	300,000.00	-	Complete
66	Tech Building (Elm Street)	Maintenance	CIP	Bond	1,500,000.00	-	-	1,500,000.00	-	Complete
67	Cherry Hill Fire Station	Maintenance	CIP	Bond	1,287,300.00	-	-	1,287,300.00	-	Complete
68	Maple Fire Station	Maintenance	CIP	Bond	1,426,080.00	-	-	1,426,080.00	-	Complete
69	Olin Blanton Renovation	Maintenance	CIP	Bond	3,150,000.00	-	-	3,150,000.00	-	Complete
70	Gov & Justice Atrium Roof	Maintenance	CIP	Bond	400,000.00	-	-	400,000.00	-	Complete
71	ML Brown Impound Lot	Maintenance	CIP	Bond	250,000.00	-	-	250,000.00	-	Complete
72	ML Brown Bldg Roof	Maintenance	CIP	Bond	1,050,000.00	-	-	1,050,000.00	-	Complete
73	PW Equipment Shed	Maintenance	CIP	Bond	3,800,000.00	-	-	3,800,000.00	-	Complete
74	PW Complex	Maintenance	CIP	Bond	1,720,000.00	-	-	1,720,000.00	-	Complete
75	Waste Management	I&R Division	CIP	Waste	2,706,639.00	-	-	2,706,639.00	-	Complete
76	ML Brown Back-up Generator	Maintenance	Grant	Grant	87,873.73	-	-	87,873.73	-	Complete
77	HMGP Generators	Maintenance	Grant	Grant	306,404.93	1,697.88	296,816.79	7,890.26	(196,454.48)	Complete
78	<b>Lifecycle</b>									
79	Detention Lifecycle Maintenance	Detention	CIP	General	770,428.96	169,609.04	120,416.72	480,403.20	-	Complete
80	Lifecycle Maintenance - Recreation	Recreation/Maintenance	CIP	Recreation	1,727,306.73	32,557.36	3,248.58	1,691,500.79	-	Complete
81	Hwy 22 Boat Landing	Recreation	CIP	Recreation	414,025.04	-	387,075.00	26,950.04	-	Complete
82	Lifecycle Maintenance - General	Maintenance	CIP	General	2,611,163.82	20,808.18	604,430.71	1,985,924.93	-	Complete
83	Lifecycle Maintenance - Fire	MAINT./Fire	CIP	Fire	699,932.63	-	-	699,932.63	-	Complete
84	Reg. & Election Building Roof	Maintenance	CIP	General	300,000.00	132,833.27	-	167,166.73	-	Complete
85	Govt & Justice Parking Lot	Maintenance	CIP	General	539,132.00	-	-	539,132.00	-	Complete
86	Central Energy Plant	Maintenance	CIP	General	458,340.82	180,538.16	2,807.78	274,994.88	-	Complete
87	Waste Management Recycling	I&R Division	CIP	Waste	1,103,000.00	461,029.16	-	641,970.84	(41,622.00)	Complete
88	Driveway Lifecycle Maint Fire	Future	CIP	Fire	252,590.75	-	-	252,590.75	-	Complete
89	<b>Other Projects/Equipment</b>									
90	Bond Issuance Costs	Administration	CIP	Bond	741,595.84	273,616.39	-	467,979.45	-	Complete
91	Financial System	Administration	CIP	General	278,835.03	69,635.94	139,665.28	69,533.81	-	Complete
92	IT Servers/Switches/Storage	IT/GIS	CIP	General	1,527,718.77	308,917.50	623,406.72	595,394.55	-	Complete
93	IT Data Backup/Disaster Recovery	IT/GIS	CIP	General	682,958.02	-	269,767.78	413,190.24	(269,767.78)	Complete
94	Network Analysis	IT/GIS	CIP	General	92,000.00	-	-	92,000.00	-	Complete
95	IT - CJIS Security Program	IT/GIS	CIP	General	186,135.32	86,657.04	-	99,478.28	-	Complete
96	IT Computer Replacements	IT/GIS	CIP	General	98,087.40	-	-	98,087.40	-	Complete
97	IT - GIS Aerial Photography	IT/GIS	CIP	General	677,037.75	-	358,830.00	318,207.75	-	Complete
98	Digitization	IT/GIS	CIP	General	110,198.82	29,005.57	81,193.25	-	-	Complete
99	ASR - CAMA Software	IT/GIS	CIP	General	1,974,990.00	1,943,489.13	-	31,500.87	-	Complete
100	ROD SW Replacement	IT/GIS	CIP	General	615,000.00	524,732.76	31,105.00	59,162.24	-	Complete
101	Security Program	Maintenance	CIP	General	337,713.26	144,736.26	500.00	192,477.00	-	Complete
102	Wellness Center	HR/Maintenance	CIP	General	94,105.37	45,152.38	-	48,952.99	-	Complete
103	Library Capital Projects	Library/Maintenance	CIP	General	100,000.00	-	-	100,000.00	-	Complete
104	Capital projects-Aynor	Library/Maintenance	CIP	General	25,000.00	-	-	25,000.00	-	Complete
105	Capital projects-Bookmobile	Library/Maintenance	CIP	General	5,000.00	-	-	5,000.00	-	Complete
106	Capital projects-Bucksport	Library/Maintenance	CIP	General	25,000.00	-	-	25,000.00	-	Complete
107	Capital projects-GS Floyds	Library/Maintenance	CIP	General	25,000.00	-	-	25,000.00	-	Complete
108	Capital projects-Little River	Library/Maintenance	CIP	General	80,000.00	-	-	80,000.00	-	Complete
109	Loris Library Land/Parking	Library/Maintenance	CIP	General	-	-	-	-	-	Complete
110	Capital projects-Socastee	Library/Maintenance	CIP	General	80,000.00	-	-	80,000.00	-	Complete
111	Lib Contingency	Library/Maintenance	CIP	General	23,715.00	-	-	23,715.00	-	Complete
112	Library RFID	Library	CIP	General	140,571.00	140,571.00	-	-	-	Complete
113	COAST RTA O&M Facility	Administration	CIP	General	500,000.00	-	-	500,000.00	-	Complete
114	Courthouse Security	Sheriff	CIP	General	-	-	-	-	-	Complete
115	Communications Software	Communications	CIP	Hospitality	89,187.00	-	-	89,187.00	-	Complete
116	Police Software	Police	CIP	General	-	-	-	-	-	Complete



**Horry County  
Capital Project Status**

Line	PROJECT	Assigned	Fund	Funding Source	Budget	Spent	Encumbrances	Remaining Balance	Change from Last Report	Financing
117	Police Software	Police	CIP	General	33,958.42	16,679.58	16,679.58	599.26	-	Complete
118	License Plate Recognition Syst	Police	CIP	General	74,334.00	-	11,400.00	62,934.00	-	Complete
119	Automotive equipment-Police	Police	CIP	General	699,607.00	-	692,846.21	6,760.79	-	Complete
120	TeleStaff Software	IT/GIS	CIP	General	5,456.25	-	-	5,456.25	-	Complete
121	Detention Cameras/Security	Detention	CIP	General	-	-	-	-	-	Complete
122	EMS Telestaff Software	IT/GIS	CIP	General	4,187.50	-	-	4,187.50	-	Complete
123	EMS Stretchers & Lifepak	Fire/EMS	CIP	General	367,012.09	-	-	367,012.09	-	Complete
124	Machinery & Equipment	Fire/EMS	CIP	Fire	383,204.46	161,836.46	-	221,368.00	-	Complete
125	Apparatus Lift	Fire/EMS	CIP	Fire	-	-	-	-	-	Complete
126	Station Alerting System	Fire/EMS	CIP	Fire	1,000,000.00	460,000.00	430,520.17	109,479.83	-	Complete
127	Bond Issuance Costs - Fire	Administration	CIP	Bond	104,485.00	34,509.51	-	69,975.49	-	Complete
128	<b>Reserves/Unplanned/Inactive Projects</b>									
129	Contingency	Administration	CIP	Interest	549,053.40	-	-	549,053.40	(1,660,000.00)	Complete
130	CIP Inflation	Administration	CIP	General	1,008,694.41	-	-	1,008,694.41	-	Complete
131	Sanders Building	Maintenance	CIP	General	43,900.00	-	-	43,900.00	-	Complete
132	Exhibits (Funded) - Museum	Museum	CIP	Foundation	384,701.09	-	-	384,701.09	-	Complete
133	Police Body Cameras	Police	CIP	General	673,309.79	-	-	673,309.79	-	Complete
134	Police Body Cameras	Police	CIP	General	33,958.42	16,679.58	16,679.58	599.26	-	Complete
135	Quarantine Building - ACA	Future	CIP	Donations	3,805.00	-	-	3,805.00	-	Complete
136	Little River (Dist 1)	Engineering	CIP	General	-	-	-	-	-	Complete
137	Little River Projects	Engineering	CIP	General	110,549.51	-	-	110,549.51	-	Complete
138	Sports Park Lighting (Tourism)	Recreation	CIP	SLS	509,743.51	-	-	509,743.51	-	Complete
139	Trails/Pathways-Little River	Recreation	CIP	SLS	200,000.00	-	-	200,000.00	-	Complete
140	New Town Park	Recreation	CIP	Rec/Gen	80,226.54	-	-	80,226.54	-	Complete
141	Ultraviolet Light Filtering - HV	Maintenance	CIP	General	42,970.61	-	-	42,970.61	-	Complete
142	Equestrian Center	Adjust	CIP	General	-	-	-	-	-	Complete
143	Loris Recreation Parks	Recreation	CIP	SLS	95,000.00	-	-	95,000.00	-	Complete
144	Vereen Memorial Gardens	Recreation	CIP	SLS	300,000.00	-	-	300,000.00	-	Complete
145	10 Oaks Huger Pk	Recreation	CIP	SLS	167,249.28	-	-	167,249.28	-	Complete
146	Carolina Forest Recreation	Recreation	CIP	SLS	887,209.94	-	-	887,209.94	-	Complete
147	Socastee Recreation	Recreation	CIP	SLS	118,153.46	-	-	118,153.46	-	Complete
148	Cochran - Recreation projects	Recreation	CIP	SLS	1,140,328.37	-	-	1,140,328.37	-	Complete
149	Simpson Creek Park	Recreation	CIP	Recreation	30,000.23	-	-	30,000.23	-	Complete
150	Fleet Bldg Addition	Maintenance	CIP	Fleet	26,570.59	-	-	26,570.59	-	Complete
151	Generator Replacements	Maintenance	CIP	General	14,465.19	-	-	14,465.19	-	Complete
152	Sunday Alcohol Sales	Recreation	CIP	SLS	320,000.00	-	-	320,000.00	-	FY2022
153	Impact Fee Affordable Housing Subsidy		CIP		279,244.12	9,888.00	-	269,356.12	-	Complete
154	Subtotal				<b>161,658,780.56</b>	<b>45,941,204.10</b>	<b>14,281,881.60</b>	<b>101,435,694.86</b>	<b>(2,132,818.46)</b>	
155	<b>Hospitality Projects</b>									
156	Little River Waterfront	Maintenance	Hospitality	Hospitality	-	-	-	-	-	Complete
157	James Frazier Community Center	Maintenance	Hospitality	Hospitality	1,000,000.00	-	-	1,000,000.00	-	FY2023
158	Socastee Recreation	Maintenance	Hospitality	Hospitality	1,000,000.00	-	-	1,000,000.00	-	FY2023
159	HC Multi-Use Sports & Recreation Complex	Maintenance	Hospitality	Hospitality	34,053,000.00	-	-	34,053,000.00	-	Complete
160	Hwy 31 Augusta Plantation Interchange	RIDE III	Hospitality	Bond	12,218,050.11	419,234.95	3,408,400.05	8,390,415.11	-	Complete
161	Waccamaw Dr/Atlantic Avenue	Engineering	Hospitality	Bond	46,000,000.00	306,307.72	100,000.00	45,593,692.28	-	Complete
162	Tadlock Intersection Improvements	Engineering	Hospitality	Bond	3,911,000.00	82,207.92	30,792.08	3,798,000.00	-	Complete
163	33.3% Road Infrastructure	Engineering	Hospitality	Hospitality	10,337,638.77	-	-	10,337,638.77	-	FY2023
164	Hospitality Bond Closing	Administration	Hospitality	Bond	564,313.59	564,313.59	-	-	-	Complete
165	Subtotal				<b>109,084,002.47</b>	<b>1,372,064.18</b>	<b>3,539,192.13</b>	<b>104,172,746.16</b>	-	
166	<b>Fire Apparatus</b>									
167	Fire Apparatus	Fire/EMS	FIRE AP	Fire	1,953,071.80	419,137.80	1,533,934.00	-	-	Complete
168	Fire Apparatus	Fire/EMS	FIRE AP	Lease	5,093,314.00	3,194,430.00	1,898,884.00	-	-	Complete
169	Lease	Administration	FIRE AP	Lease	(4,300,000.00)	(4,300,000.00)	-	-	-	Complete
170	Subtotal				<b>2,746,385.80</b>	<b>(686,432.20)</b>	<b>3,432,818.00</b>	-	-	
171	<b>Impact Fee Projects (FY2022 &amp; FY2023 Revenue)</b>									
172	Beach Access	Engineering	IMPACT	Impact Fee	220,438.62	-	-	220,438.62	-	In Progress
173	Trails	Recreation	IMPACT	Impact Fee	153,179.01	-	-	153,179.01	-	In Progress
174	Boat Landings	Recreation	IMPACT	Impact Fee	315,585.73	-	-	315,585.73	-	In Progress

**Horry County  
Capital Project Status**

Line	PROJECT	Assigned	Fund	Funding Source	Budget	Spent	Encumbrances	Remaining Balance	Change from Last Report	Financing
175	Lees Landing Circle	Recreation	IMPACT	Impact Fee	20,000.00	-	-	20,000.00	-	In Progress
176	Peter Vaught Park & Landing	Recreation	IMPACT	Impact Fee	20,000.00	-	-	20,000.00	-	In Progress
177	Parks	Recreation	IMPACT	Impact Fee	1,747,751.57	-	-	1,747,751.57	-	In Progress
178	Carolina Forest Recreation	Recreation	IMPACT	Impact Fee	1,706,340.00	-	-	1,706,340.00	-	In Progress
179	Michael Morris Graham Park Land	Property Manager	IMPACT	Impact Fee	180,252.10	180,252.10	-	-	-	In Progress
180	Bond principal - GO 21B		IMPACT	Impact Fee	489,173.25	321,333.05	-	167,840.20	-	In Progress
181	Police Station	Funding for Existing Project	IMPACT	Impact Fee	25,810.35	-	-	25,810.35	-	In Progress
182	Animal Shelter	Future CIP	IMPACT	Impact Fee	200,940.26	-	-	200,940.26	-	In Progress
183	Fire Apparatus	Fire/EMS	IMPACT	Impact Fee	2,089,862.25	245,140.80	1,818,896.00	25,825.45	-	In Progress
184	Fire Stations	Funding for Existing Project	IMPACT	Impact Fee	733,686.09	-	-	733,686.09	-	In Progress
185	Longs Fire	Funding for Existing Project	IMPACT	Impact Fee	558,067.33	558,067.33	-	-	-	In Progress
186	Bond principal 2016 Fire	Finance	IMPACT	Impact Fee	29,022.89	17,093.30	-	11,929.59	-	In Progress
187	Bond principal \$2.1 M Fire GO	Finance	IMPACT	Impact Fee	20,289.97	-	-	20,289.97	-	In Progress
188	Prin - Forestbrook Fire	Finance	IMPACT	Impact Fee	9,400.10	9,400.10	-	-	-	In Progress
189	Prin - Goretown Fire	Finance	IMPACT	Impact Fee	2,163.94	2,163.94	-	-	-	In Progress
190	Prin - Socastee Fire	Finance	IMPACT	Impact Fee	2,753.29	2,753.29	-	-	-	In Progress
191	Bond principal - Fire GO 21C	Finance	IMPACT	Impact Fee	157,307.09	113,266.50	-	44,040.59	-	In Progress
192	Prin - Nixonville-Wampee Fire	Finance	IMPACT	Impact Fee	174,052.86	174,052.86	-	-	-	In Progress
193	Prin - Shell Fire	Finance	IMPACT	Impact Fee	29,536.13	29,536.13	-	-	-	In Progress
194	Bond principal - Fire GO 22B	Finance	IMPACT	Impact Fee	18,159.76	-	-	18,159.76	-	In Progress
195	Fire Training Facility	Funding for Existing Project	IMPACT	Impact Fee	23,210.06	-	-	23,210.06	-	In Progress
196	Emergency Operations Cntr(New)	Funding for Existing Project	IMPACT	Impact Fee	-	-	-	-	-	In Progress
197	Bond principal \$18.8M GO		IMPACT	Impact Fee	183,915.00	-	-	183,915.00	-	In Progress
198	Public Safety Software	Funding for Existing Project	IMPACT	Impact Fee	77,782.07	40,645.07	-	37,137.00	-	In Progress
199	Waste Management Land	Property Manager	IMPACT	Impact Fee	85,495.92	-	-	85,495.92	-	In Progress
200	Waste Management Facilities	Engineering	IMPACT	Impact Fee	2,393,628.31	-	-	2,393,628.31	-	In Progress
201	Subtotal				<b>11,667,803.95</b>	<b>1,693,704.47</b>	<b>1,818,896.00</b>	<b>8,155,203.48</b>	-	
202	<b>ARPA Projects</b>									
203	COVID-19 Extra Pay	Finance	ARPA	ARPA	5,400,000.00	4,894,644.13	-	505,355.87	-	Complete
204	Cyber Security	IT/GIS	ARPA	ARPA	1,400,000.00	1,353,876.50	-	46,123.50	-	Complete
205	Cyber Security	IT/GIS	ARPA	General	1,400,000.00	-	-	1,400,000.00	-	Complete
206	Waste Management	Administration	ARPA	ARPA	700,000.00	700,000.00	-	-	-	Complete
207	Online Payments	Administration	ARPA	ARPA	100,000.00	22,266.25	20,526.87	57,206.88	-	Complete
208	Facilities Information Technology Enhancements	IT/GIS	ARPA	ARPA	100,000.00	99,936.69	-	63.31	-	Complete
209	PPE & Other Direct Costs	CDBG/Grants	ARPA	ARPA	673,575.35	225,743.70	-	447,831.65	-	Complete
210	County Facilities Upgrades	Maintenance	ARPA	ARPA	877,883.16	-	-	877,883.16	-	Complete
211	Remote Working Capability	IT/GIS	ARPA	ARPA	1,000,000.00	313,307.93	152,223.32	534,468.75	(152,223.32)	Complete
212	Administration		ARPA	ARPA	1,031,641.24	328,464.16	180,134.00	523,043.08	(14,650.34)	Complete
213	ROD Digitization	IT/GIS	ARPA	ARPA	1,500,000.00	52,937.11	1,261,387.94	185,674.95	-	Complete
214	Beach Bathrooms	Engineering	ARPA	ARPA	1,500,000.00	-	-	1,500,000.00	-	Complete
215	Beach Parking	Engineering	ARPA	ARPA	2,500,000.00	1,750.00	-	2,498,250.00	(1,750.00)	Complete
216	Road Improvements	Engineering	ARPA	ARPA	99,237.35	-	-	99,237.35	-	Complete
217	Hwy 90	Engineering	ARPA	ARPA	1,000,000.00	-	-	1,000,000.00	-	Complete
218	Road Improvements	Engineering	ARPA	General	24,600,000.00	-	-	24,600,000.00	-	Complete
219	Touchless payment system (Coast RTA)	Administration	ARPA	ARPA	440,000.00	211,782.51	228,217.49	-	-	Complete
220	Coast RTA Operational Funding	Administration	ARPA	ARPA	750,000.00	475,000.00	275,000.00	-	-	Complete
221	Assessible Playgrounds	Recreation	ARPA	ARPA	500,000.00	-	-	500,000.00	-	Complete
222	Land for Economic Development	Administration	ARPA	ARPA	1,000,000.00	1,000,000.00	-	-	-	Complete
223	DHEC South Strand	Maintenance	ARPA	ARPA	100,000.00	-	-	100,000.00	-	Complete
224	RJ Corman	CDBG/Grants	ARPA	ARPA	450,000.00	-	450,000.00	-	-	Complete
225	HC Multi-Use Sports & Recreation Complex				1,600,000.00	1,600,000.00	-	-	-	Complete
226	Contingency	Administration	ARPA	ARPA	3,832,374.52	-	-	3,832,374.52	-	Complete
227	Public Safety Salaries	IT/GIS	ARPA	ARPA	26,000,000.00	26,000,000.00	-	-	-	Complete
228	Horry-Georgetown Technical College	CDBG/Grants	ARPA	ARPA	444,938.00	288,277.04	140,286.32	16,374.64	-	Complete
229	Horry-Georgetown Technical College	CDBG/Grants	ARPA	ARPA	1,421,236.00	-	1,346,236.00	75,000.00	-	Complete
230	Grand Strand Water & Sewer Authority	CDBG/Grants	ARPA	ARPA	4,000,000.00	-	4,000,000.00	-	-	Complete
231	City of Myrtle Beach	CDBG/Grants	ARPA	ARPA	1,500,000.00	-	1,500,000.00	-	-	Complete
232	City of North Myrtle Beach	CDBG/Grants	ARPA	ARPA	1,500,000.00	-	1,500,000.00	-	-	Complete

27

**Horry County  
Capital Project Status**

Line	PROJECT	Assigned	Fund	Funding Source	Budget	Spent	Encumbrances	Remaining Balance	Change from Last Report	Financing
233	Bucksport Water System, Inc	CDBG/Grants	ARPA	ARPA	511,376.40	29,393.68	481,982.72	-	-	Complete
234	Little River Water & Sewerage Company, Inc	CDBG/Grants	ARPA	ARPA	262,500.00	-	262,500.00	-	-	Complete
235	SOS Health Care, Inc.	CDBG/Grants	ARPA	ARPA	1,934,590.00	-	1,934,590.00	-	-	Complete
236	Habitat for Humanity of Horry County	CDBG/Grants	ARPA	ARPA	1,935,000.00	-	1,935,000.00	-	-	Complete
237	Waccamaw EOC	CDBG/Grants	ARPA	ARPA	200,000.00	-	200,000.00	-	-	Complete
238	Waccamaw EOC	CDBG/Grants	ARPA	ARPA	360,000.00	105,493.58	254,506.42	-	-	Complete
239	Atlantic Beach	CDBG/Grants	ARPA	ARPA	488,840.00	-	488,840.00	-	-	Complete
240	Horry Telephone Cooperative	CDBG/Grants	ARPA	ARPA	500,000.00	-	-	500,000.00	-	Complete
241	City of Loris	CDBG/Grants	ARPA	ARPA	500,000.00	-	500,000.00	-	-	Complete
242	Town of Surfside Beach	CDBG/Grants	ARPA	ARPA	500,000.00	-	500,000.00	-	-	Complete
243	Murrells Inlet Garden City Fire	CDBG/Grants	ARPA	ARPA	317,657.20	-	317,657.20	-	-	Complete
244	Services to Disproportionately Impacted Communities & Infrastructure (Proposal Based)	CDBG/Grants	ARPA	ARPA	-	-	-	-	-	Complete
245	Subtotal				<b>94,930,849.22</b>	<b>37,702,873.28</b>	<b>17,929,088.28</b>	<b>39,298,887.66</b>	<b>(168,623.66)</b>	
246	<b>Capital Project Sales Tax - RIDE II</b>									
247	#1 - Pave 20 Miles	RIDE III	RIDE II	CPST	11,365,330.11	11,365,330.11	-	-	-	Complete
248	#2 - Resurface First 12 Mile	RIDE III	RIDE II	CPST	839,422.29	839,422.29	-	-	-	Complete
249	#3 - Interchange at BackGate	RIDE III	RIDE II	CPST	107,292,129.48	107,292,129.48	-	-	-	Complete
250	#4 - Widen SC 707	RIDE III	RIDE II	CPST	91,885,389.36	90,970,629.90	914,759.46	-	-	Complete
251	#5 - Pave 25 Miles	RIDE III	RIDE II	CPST	10,536,367.43	10,536,367.43	-	-	-	Complete
252	#6 - Resurface 2nd 12 Miles	RIDE III	RIDE II	CPST	1,095,578.00	1,095,578.00	-	-	-	Complete
253	#7 - Aynor Overpass	RIDE III	RIDE II	CPST	16,192,579.42	16,192,579.42	-	-	-	Complete
254	#8 - Resurface 3rd 12 Miles	RIDE III	RIDE II	CPST	1,473,826.44	1,473,826.44	-	-	-	Complete
255	#9 - Widen Glenss Bay	RIDE III	RIDE II	CPST	70,803,050.26	70,803,050.26	-	-	-	Complete
256	#10 - Resurface 4th 12 Miles	RIDE III	RIDE II	CPST	1,211,331.83	1,211,331.83	-	-	-	Complete
257	#11 - Pave 2nd 25 Miles	RIDE III	RIDE II	CPST	14,186,614.98	14,186,614.98	-	-	-	Complete
258	#12 - Resurface 5th 12 Miles	RIDE III	RIDE II	CPST	1,667,767.92	1,667,767.92	-	-	-	Complete
259	#13 - International Drive	RIDE III	RIDE II	CPST	26,718,240.64	26,718,240.64	-	-	-	Complete
260	#14 - Resurface 7 Miles	RIDE III	RIDE II	CPST	1,022,119.93	1,022,119.93	-	-	-	Complete
261	#15 - Pave 30 Miles	RIDE III	RIDE II	CPST	21,250,664.68	21,250,664.68	-	-	-	Complete
262	#16 - Overhead	RIDE III	RIDE II	CPST	67,848,634.53	2,505,137.55	-	65,343,496.98	-	Complete
263	Riverstone Property	Property Mgr/Engineering	RIDE II	CPST	12,900,000.00	12,260,005.05	37,665.43	602,329.52	-	Complete
264	Augusta Plantation Intersection	Property Mgr/Engineering	RIDE II	CPST	1,500,000.00	1,281,749.45	-	218,250.55	-	Complete
265	Subtotal				<b>459,789,047.30</b>	<b>392,672,545.36</b>	<b>952,424.89</b>	<b>66,164,077.05</b>		
266	<b>Capital Project Sales Tax - RIDE III</b>									
267	State Roadways								-	
268	#1 HWY 501 WIDENING	RIDE III	RIDE III	CPST	41,000,000.00	1,054,910.18	1,951,211.08	37,993,878.74	(8.00)	In Progress
269	POSTAL WAY	RIDE III	RIDE III	CPST	9,700,000.00	6,687,998.58	1,667,321.86	1,344,679.56	-	In Progress
270	MIDDLE RIDGE AVENUE	RIDE III	RIDE III	CPST	13,955,328.24	6,967,826.30	6,419,800.57	567,701.37	-	In Progress
271	#5 SC HWY 9 EAST WIDENING	RIDE III	RIDE III	CPST	21,700,000.00	2,234,753.38	1,352,919.42	18,112,327.20	(1,533.25)	In Progress
272	#7 US HWY 701 N WIDENING	RIDE III	RIDE III	CPST	65,130,568.38	7,749,349.74	1,254,826.63	56,126,392.01	(97,324.16)	In Progress
273	#8 FRED NASH BLVD	RIDE III	RIDE III	CPST	19,398,490.00	3,830,915.18	1,266,197.83	14,301,376.99	(33,866.82)	In Progress
274	#9 HWY17 BUS.INTERSECTION	RIDE III	RIDE III	CPST	19,800,000.00	2,262,221.21	2,256,138.72	15,281,640.07	(8.00)	In Progress
275	#10 FORESTBROOK RD WIDENING	RIDE III	RIDE III	CPST	89,154,503.75	6,209,565.68	3,556,555.49	79,388,382.58	(144,536.74)	In Progress
276	#13 HWY 501 REALIGNMENT	RIDE III	RIDE III	CPST	13,900,000.00	1,718,269.10	1,342,125.54	10,839,605.36	(8.00)	In Progress
277	#14 US HWY 701 WIDENING	RIDE III	RIDE III	CPST	18,429,301.80	3,176,068.40	14,145,437.06	1,107,796.34	(8.00)	In Progress
278	#15 CONWAY PERIMETER RD	RIDE III	RIDE III	CPST	18,440,129.82	6,239,896.65	1,038,904.25	11,161,328.92	(162,668.74)	In Progress
279	#18 SOUTHERN EVACUATION	RIDE III	RIDE III	CPST	25,000,000.00	2,962,737.35	8,633,083.86	13,404,178.79	-	In Progress
280	#19 HWY 31 CAROLINA BAY PKWY	RIDE III	RIDE III	CPST	116,050,000.00	2,326,744.94	10,115,204.68	103,608,050.38	(7.95)	In Progress
281	#2 PAVE 25 MILE DIRT RDS	RIDE III	RIDE III	CPST	20,657,670.21	20,657,667.21	-	3.00	-	In Progress
282	#3 CFB WIDENING	RIDE III	RIDE III	CPST	42,237,543.92	36,428,155.24	3,986,456.43	1,822,932.25	-	In Progress
283	#4 PALMETTO POINTE BLVD EXT	RIDE III	RIDE III	CPST	3,891,201.88	3,825,103.86	-	66,098.02	-	In Progress
284	#6 RESURFACE 33.13 MILES	RIDE III	RIDE III	CPST	5,033,232.00	4,712,554.21	800.00	319,877.79	-	In Progress
285	#11 PAVE 25 MILES OF DIRT RD	RIDE III	RIDE III	CPST	24,163,289.38	6,306,986.88	11,527,351.98	6,328,950.52	(629,250.81)	In Progress
286	#12 RESURF 33 MILES DIRT RDS	RIDE III	RIDE III	CPST	4,987,168.00	3,981,227.88	384,896.40	621,043.72	(373,791.40)	In Progress
287	#16 PAVE 25 MILES OF DIRT RD	RIDE III	RIDE III	CPST	13,558,487.13	702,076.80	34,728.69	12,821,681.64	-	In Progress
288	#17 RESURFACE 33.87 MILES	RIDE III	RIDE III	CPST	5,000,000.00	-	-	5,000,000.00	-	In Progress
289	#20 PAVE 25 MILES DIRT RDS	RIDE III	RIDE III	CPST	2,403,623.19	-	-	2,403,623.19	-	In Progress

28

**Horry County  
Capital Project Status**

Line	PROJECT	Assigned	Fund	Funding Source	Budget	Spent	Encumbrances	Remaining Balance	Change from Last Report	Financing
290	#21 Contingency				111,425,766.57	2,171,210.50	-	109,254,556.07	182,841.53	In Progress
291	Subtotal				705,016,304.27	132,206,239.27	70,933,960.49	501,876,104.51	(1,260,170.34)	
292	<b>Stormwater</b>									
293	Folly Road Outfall	Stormwater	CIP	Stormwater	99,087.91	99,087.91	-	-	-	Complete
294	Simpson Creek Lower Reach	Stormwater	CIP	Stormwater	3,563.00	3,563.00	-	-	-	Complete
295	University Forest Improvement	Stormwater	CIP	Stormwater	-	-	-	-	-	Complete
296	River Oaks Drainage Improvement	Stormwater	CIP	Stormwater	300,000.00	28,620.00	-	271,380.00	-	Complete
297	CDBG MIT- Big Bull & Cowford - FY21	Engineering	Grant	Grant	2,476,250.00	156,281.47	182,718.53	2,137,250.00	-	Complete
298	SCDHEC Socastee Creek	Stormwater	Grant	Grant	1,013,911.00	5,358.43	-	1,008,552.57	(66.76)	Complete
299	CDBG MIT- McCormick Rd Culvert FY22	Stormwater	Grant	Grant	846,450.00	16,535.00	363,665.00	466,250.00	-	Complete
300	CDBG MIT-Buck Creek & Simpson Creek	Stormwater	Grant	Grant	750,000.00	-	-	750,000.00	-	Complete
301	Grants-Grier Crossing RIA fy20	Stormwater	Grant	Grant	458,461.42	443,074.44	-	15,386.98	-	Complete
302	Bucksport Drainage	Stormwater	CIP	Stormwater	300,000.00	-	-	300,000.00	-	Complete
303	Crabtree Benching	Stormwater	CIP	Stormwater	400,000.00	-	-	400,000.00	-	Complete
304	Kayla Circle Pipe Upgrade	Stormwater	CIP	Stormwater	484,484.38	15,275.52	-	469,208.86	-	Complete
305	Slipline Exist. Pipe	Stormwater	CIP	Stormwater	230,000.00	-	-	230,000.00	-	Complete
306	Azalea Lakes	Stormwater	CIP	Stormwater	133,248.00	-	-	133,248.00	-	Complete
307	Cimmeron Plantation Pond	Stormwater	CIP	Stormwater	105,156.26	-	-	105,156.26	-	Complete
308	Hwy 9 Culvert	Stormwater	CIP	Stormwater	1,744,550.16	6,840.00	67,221.73	1,670,488.43	-	Complete
309	ACOE Waccamaw Study	Human Resources	Grant	General	1,500,000.00	500,000.00	-	1,000,000.00	-	Complete
310	Subtotal				10,845,162.13	1,274,635.77	613,605.26	8,956,921.10	(66.76)	
311	<b>Light Vehicles and Heavy Equipment</b>									
312	EMS Equip non-capital	Fleet	FLEET	General	476.88	476.88	-	-	-	Complete
313	Human Resources	Fleet	FLEET	General	26,058.00	-	26,058.00	-	-	Complete
314	Assessor	Fleet	FLEET	General	160,200.00	-	143,790.00	16,410.00	-	Complete
315	Treasurer	Fleet	FLEET	General	63,474.00	63,295.01	-	178.99	-	Complete
316	Business License	Fleet	FLEET	General	49,945.00	-	47,930.00	2,015.00	-	Complete
317	Auditor	Fleet	FLEET	General	49,825.00	-	47,930.00	1,895.00	-	Complete
318	Library	Fleet	FLEET	General	-	-	-	-	-	Complete
319	Museum	Fleet	FLEET	General	-	-	-	-	-	Complete
320	Auto Purchases-Solicitor	Fleet	FLEET	Solicitor	800.00	788.48	-	11.52	-	Complete
321	Auto Purchases-Solicitor DEU	Fleet	FLEET	Solicitor	80,598.00	80,598.00	-	-	-	Complete
322	Georgetown Solicitor	Fleet	FLEET	Solicitor	46,000.00	788.48	-	45,211.52	-	Complete
323	Communication	Fleet	FLEET	Communica	42,218.00	42,218.00	-	-	-	Complete
324	Auto Purchases-Sheriff	Fleet	FLEET	General	507,085.60	(1,659.40)	337,672.00	171,073.00	-	Complete
325	Auto Purchases-Police	Fleet	FLEET	General	3,376,685.16	1,120,729.00	976,813.00	1,279,143.16	(46,156.03)	Complete
326	Emergency Prep	Fleet	FLEET	General	36,500.00	30,953.00	-	5,547.00	-	Complete
327	Auto Purchases-Coroner	Fleet	FLEET	General	28,910.00	-	28,910.00	-	-	Complete
328	Auto Purchases-Detention	Fleet	FLEET	General	239,910.16	57,202.41	71,726.16	110,981.59	-	Complete
329	Auto Purchases-EMS	Fleet	FLEET	General	2,191,010.55	517,282.15	1,457,334.55	216,393.85	(5,317.15)	Complete
330	Auto Purchases-Animal Care	Fleet	FLEET	General	35,976.00	35,952.81	-	23.19	-	Complete
331	Auto Purchases-Fire	Fleet	FLEET	Fire	275,077.00	17,414.38	226,476.00	31,186.62	-	Complete
332	Auto Purchase Beach Services	Fleet	FLEET	Tourism	233,420.16	137,147.86	96,950.00	(677.70)	(61,261.86)	Complete
333	Auto Purchases-Engineering	Fleet	FLEET	General	65,795.00	65,763.59	-	31.41	-	Complete
334	Auto Purchases-Public Works	Fleet	FLEET	General	410,154.00	112,341.47	291,643.00	6,169.53	-	Complete
335	Auto Purchases-Code Enforcement	Fleet	FLEET	General	188,633.00	123,522.04	59,979.00	5,131.96	221.27	Complete
336	Auto Purchases-Recreation	Fleet	FLEET	Recreation	120,147.00	118,043.01	-	2,103.99	-	Complete
337	Auto Purchases-Stormwater	Fleet	FLEET	Stormwater	308,206.00	228,531.34	73,879.00	5,795.66	(3,770.99)	Complete
338	Auto Purchases - Maintenance	Fleet	FLEET	General	582,870.00	170,561.36	284,024.00	128,284.64	-	Complete
339	Auto Purchases-Beach Clean up	Fleet	FLEET	Tourism	108,491.00	-	108,491.00	-	-	Complete
340	PWM-Machinery & equipment	Public Works	FLEET	General	3,910,802.67	1,105,056.97	2,805,742.20	3.50	-	Complete
341	Machinery & equipment	Recreation	FLEET	Recreation	83,500.00	25,525.56	-	57,974.44	-	Complete
342	SW-Machinery & equipment	Stormwater	FLEET	Stormwater	3,232,503.11	1,512,066.62	1,685,715.45	34,721.04	-	Complete
343	PWC-Machinery & equipment	Public Works	FLEET	Road	550,000.00	104,902.00	-	445,098.00	-	Complete
344	Machinery & equipment	Maintenance	FLEET	General	93,500.00	-	-	93,500.00	-	Complete
345	Machinery & equipment	Beach Cleanup	FLEET	Tourism	201,040.00	-	-	201,040.00	-	Complete
346	Ruggedized Laptops	Sheriff	FLEET	General	63,000.00	-	-	63,000.00	-	Complete
347	Ruggedized Laptops	Police	FLEET	General	287,856.92	179,643.76	-	108,213.16	-	Complete

29

**Horry County  
Capital Project Status**

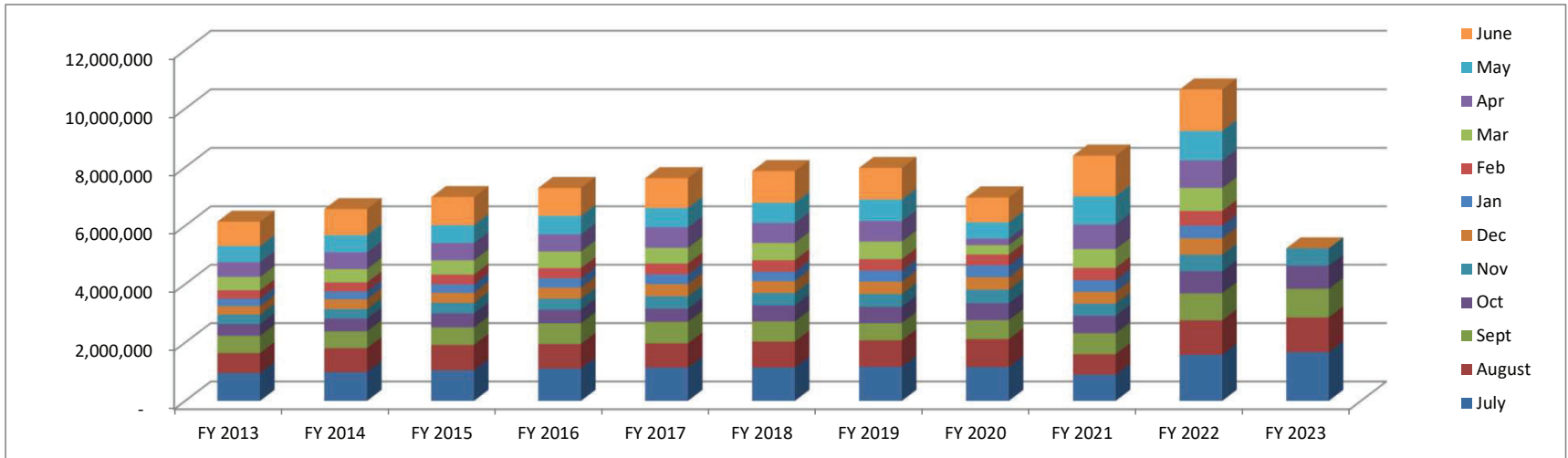
Line	PROJECT	Assigned	Fund	Funding Source	Budget	Spent	Encumbrances	Remaining Balance	Change from Last Report	Financing
348	Ruggedized Laptops	EMS	FLEET	General	64,245.92	31,882.54	31,363.42	999.96	-	Complete
349	Portable Radios	Communications	FLEET	Communica	1,145,648.25	1,138,539.83	-	7,108.42	(4,128.20)	Complete
350	Subtotal				<b>17,299,811.29</b>	<b>5,669,501.02</b>	<b>8,771,063.36</b>	<b>2,859,246.91</b>	<b>(116,284.76)</b>	
351								-		
352					<b>\$ 1,573,038,146.99</b>	<b>\$ 617,846,335.25</b>	<b>\$ 122,272,930.01</b>	<b>\$ 832,918,881.73</b>	<b>\$ (3,677,963.98)</b>	

### Hospitality 1% (Unincorporated Area Only)

*Fees on Accommodations, Prepared Foods, Beverages, and Admissions (Unincorporated Area only) Shown by month in which the sale took place*

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	variance from fiscal year 2022	
												dollars	%
July	955,275	985,038	1,048,404	1,108,955	1,143,039	1,144,358	1,169,091	1,164,806	897,837	1,585,900	1,669,165	83,264	5.25%
August	684,783	826,709	871,787	844,871	827,716	887,910	907,240	954,582	703,761	1,174,243	1,190,918	16,675	1.42%
Sept	591,767	574,377	599,513	706,316	736,540	692,321	590,716	646,902	715,969	927,381	981,433	54,051	5.83%
Oct	404,677	434,470	479,206	465,121	453,098	549,633	556,725	584,801	600,371	755,898	787,460	31,561	4.18%
Nov	313,625	326,990	360,434	374,974	421,354	423,598	439,833	459,755	409,546	562,182	596,729	34,547	6.15%
Dec	299,958	333,666	341,751	378,790	418,325	403,956	419,685	427,941	406,874	565,549			
Jan	251,676	269,513	293,480	318,345	331,905	323,491	377,761	403,411	402,245	430,121			
Feb	285,636	307,125	335,571	352,143	372,770	396,045	396,198	372,489	420,350	503,056			
Mar	458,199	456,963	485,630	568,190	536,419	587,687	599,423	316,627	643,554	786,514			
Apr	511,823	573,483	591,915	587,077	705,706	684,139	705,072	230,482	841,457	945,253			
May	549,655	586,581	614,746	631,869	663,000	691,692	736,815	554,796	966,768	1,005,165			
June	831,630	894,504	954,964	953,182	1,016,330	1,084,467	1,078,415	848,118	1,386,364	1,415,975			
<b>Total for the Year</b>	<b>6,138,703</b>	<b>6,569,420</b>	<b>6,977,400</b>	<b>7,289,832</b>	<b>7,626,202</b>	<b>7,869,298</b>	<b>7,976,975</b>	<b>6,964,709</b>	<b>8,395,097</b>	<b>10,657,236</b>	<b>5,225,703</b>	<b>220,098</b>	<b>4.40%</b>
<b>YTD Totals</b>	<b>2,950,127</b>	<b>3,147,585</b>	<b>3,359,343</b>	<b>3,500,237</b>	<b>3,581,747</b>	<b>3,697,821</b>	<b>3,663,605</b>	<b>3,810,846</b>	<b>3,327,485</b>	<b>5,005,605</b>	<b>5,225,703</b>		
								<b>Inception to Date</b>	<b>136,636,158</b>	<b>145,031,254</b>	<b>155,688,490</b>	<b>159,192,320</b>	

Highest individual month since inception is highlighted in yellow

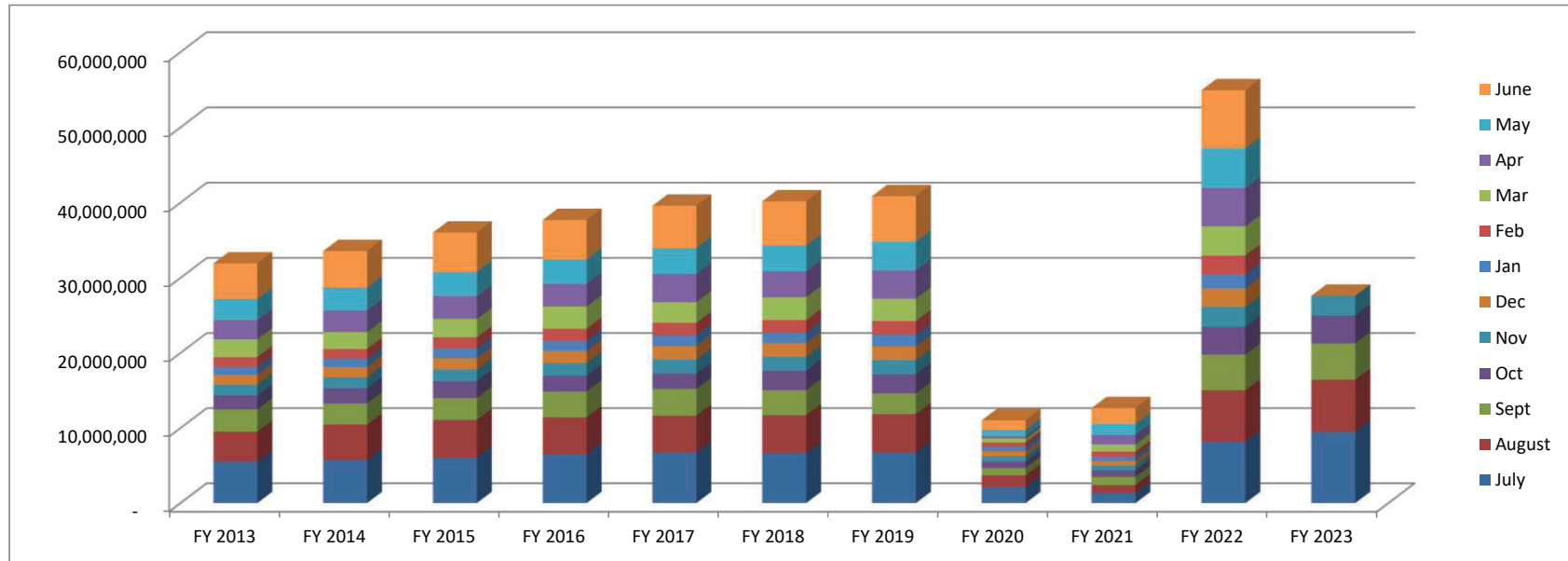


## 11/2% HOSPITALITY FEE REVENUE

*Fees on Accommodations, Prepared Foods, Beverages, and Admissions (County-wide) Shown by month in which the sale took place*

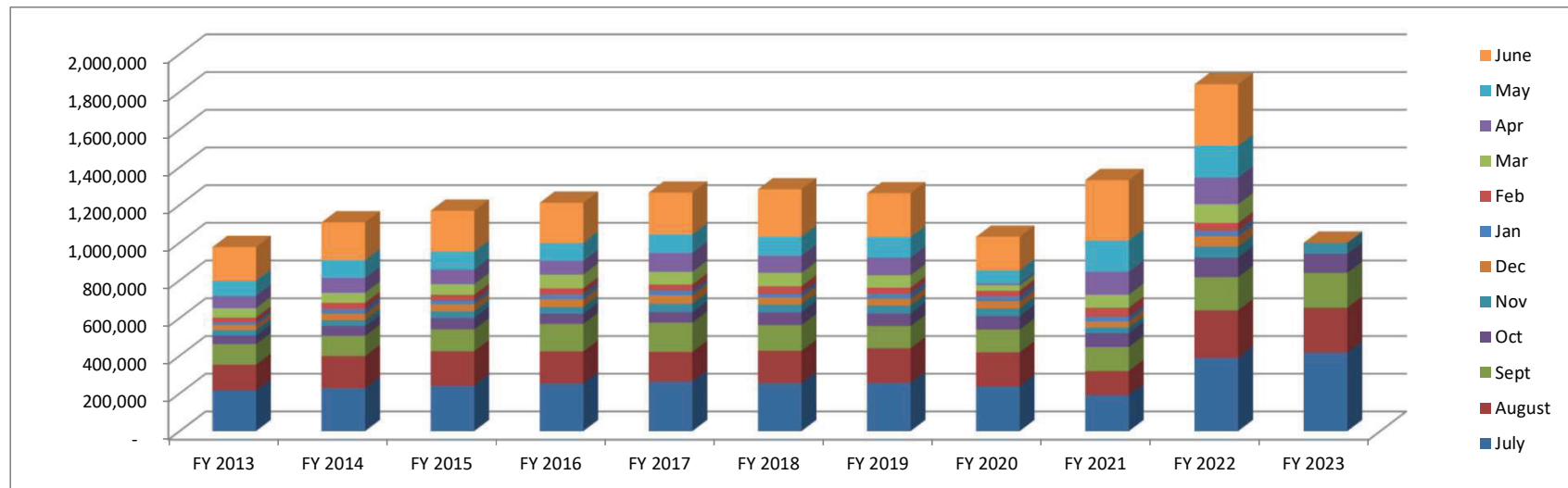
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	variance from fiscal year 2022		
												dollars	%	
July	5,511,806	5,753,438	6,090,798	6,489,767	6,734,421	6,646,734	6,717,900	2,131,886	1,348,366	8,171,104	9,545,353	1,374,249	16.82%	
August	4,007,074	4,699,964	4,984,300	4,941,282	4,901,422	5,056,005	5,134,796	1,554,731	1,056,597	6,864,953	6,886,746	21,793	0.32%	
Sept	2,964,782	2,820,904	2,920,360	3,425,659	3,581,945	3,344,953	2,757,435	1,000,028	1,076,697	4,771,631	4,841,770	70,139	1.47%	
Oct	1,873,142	2,032,911	2,240,019	2,119,470	2,036,763	2,584,898	2,542,853	875,616	901,941	3,662,956	3,705,611	42,655	1.16%	
Nov	1,421,382	1,447,945	1,563,440	1,658,860	1,856,303	1,853,201	1,895,456	690,123	617,650	2,649,847	2,641,217	(8,629)	-0.33%	
Dec	1,300,034	1,386,442	1,486,290	1,634,395	1,794,675	1,806,041	1,817,333	674,733	611,986	2,510,919				
Jan	1,061,020	1,059,047	1,316,737	1,379,978	1,409,296	1,365,688	1,567,085	596,012	605,271	1,858,706				
Feb	1,298,574	1,337,122	1,494,763	1,581,421	1,700,528	1,718,297	1,818,158	561,440	639,263	2,484,121				
Mar	2,382,070	2,229,085	2,428,137	2,951,366	2,753,758	3,033,462	2,986,669	506,886	965,435	3,879,553				
Apr	2,538,913	2,895,927	3,041,321	3,026,644	3,759,545	3,453,688	3,737,033	335,473	1,262,099	5,078,100				
May	2,845,392	3,066,567	3,210,863	3,242,796	3,452,510	3,444,353	3,849,892	833,620	1,454,387	5,266,095				
June	4,720,756	4,835,586	5,245,493	5,239,363	5,604,418	5,864,846	6,030,521	1,274,020	2,112,903	7,734,426				
<b>Total for the Year</b>	<b>31,924,945</b>	<b>33,564,937</b>	<b>36,022,521</b>	<b>37,691,002</b>	<b>39,585,583</b>	<b>40,172,166</b>	<b>40,855,130</b>	<b>11,034,570</b>	<b>12,652,596</b>	<b>54,932,412</b>	<b>27,620,698</b>	<b>1,500,206</b>	<b>5.74%</b>	
<b>YTD Totals</b>	<b>15,778,185</b>	<b>16,755,161</b>	<b>17,798,917</b>	<b>18,635,039</b>	<b>19,110,854</b>	<b>19,485,791</b>	<b>19,048,439</b>	<b>6,252,384</b>	<b>5,001,252</b>	<b>26,120,492</b>	<b>27,620,698</b>			
								<b>Inception to Date</b>	<b>658,195,517</b>	<b>670,848,113</b>	<b>725,780,525</b>	<b>745,406,433</b>		

Highest individual month since inception is highlighted in yellow



Local Accommodations Tax (½% in the unincorporated areas)												variance from		
Shown by month in which the sale took place												fiscal year 2022		
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	dollars	%	
July	214,425	228,395	241,406	253,560	262,440	254,995	256,595	238,103	191,357	388,868	416,659	27,791	7.15%	
August	137,466	169,981	182,872	169,544	158,109	171,207	183,206	180,209	127,903	252,248	238,853	(13,395)	-5.31%	
Sept	110,073	107,427	115,379	145,567	155,455	136,381	117,728	120,528	127,097	175,703	184,424	8,720	4.96%	
Oct	44,802	51,478	61,659	54,459	55,291	67,835	66,521	71,201	73,843	104,072	101,105	(2,967)	-2.85%	
Nov	29,266	31,529	35,436	36,299	44,157	40,508	41,951	41,923	29,098	57,954	58,512	558	0.96%	
Dec	27,476	33,582	35,754	40,103	46,681	38,055	35,751	36,735	33,006	54,765				
Jan	15,558	26,314	20,007	25,947	23,547	20,638	27,692	27,512	24,077	29,710				
Feb	23,550	31,598	31,067	32,008	32,526	38,816	32,006	29,054	48,399	41,749				
Mar	50,145	53,326	55,900	73,143	67,015	71,151	65,911	29,545	68,792	98,414				
Apr	64,493	78,727	78,333	72,695	100,461	90,704	93,461	8,186	122,490	142,458				
May	81,089	94,444	94,751	95,936	97,636	101,227	108,891	70,173	165,313	167,991				
June	178,370	200,918	216,857	212,296	222,038	251,072	232,200	177,687	320,332	326,056				
Total for the Year	976,715	1,107,719	1,169,420	1,211,555	1,265,356	1,282,589	1,261,913	1,030,856	1,331,706	1,839,988	999,552	20,707	2.12%	
YTD Totals	536,033	588,810	636,752	659,428	675,452	670,926	666,001	651,963	549,298	978,845	999,552			
								Inception to Date	18,569,317	19,901,023	21,741,010	22,740,562		

Highest individual month since inception is highlighted in yellow





County Quarterly Receipts from the State for State ATAX Distributions												variance from fiscal year 2022	
	* FY 2013	FY 2014	FY 2015	** FY 2016	** FY 2017	** FY 2018	** FY 2019	** FY 2020	** FY 2021	** FY 2022	** FY 2023	dollars	%
Jun, Jul, Aug	2,167,105	2,126,110	2,010,686	1,814,377	1,923,006	1,990,959	2,087,325	2,038,194	1,610,902	2,880,640	3,019,833	139,194	4.83%
Sept, Oct, Nov	585,562	467,042	600,975	557,168	578,502	630,998	601,931	652,763	664,455	965,240		-	0.00%
Dec, Jan, Feb	429,458	173,429	124,173	378,739	238,720	243,033	276,949	280,061	283,945	476,052		-	0.00%
Mar, Apr, May	678,224	1,367,922	1,153,711	1,276,040	1,378,338	1,387,023	1,449,600	834,085	1,837,589	2,447,193		-	0.00%
<b>Total for the Year</b>	<b>3,860,349</b>	<b>4,134,504</b>	<b>3,889,546</b>	<b>4,026,325</b>	<b>4,118,566</b>	<b>4,252,014</b>	<b>4,415,805</b>	<b>3,805,103</b>	<b>4,396,892</b>	<b>6,769,125</b>	<b>3,019,833</b>	<b>139,194</b>	<b>4.83%</b>
<b>YTD Totals</b>	<b>2,167,105</b>	<b>2,126,110</b>	<b>2,010,686</b>	<b>1,814,377</b>	<b>1,923,006</b>	<b>1,990,959</b>	<b>2,087,325</b>	<b>2,038,194</b>	<b>1,610,902</b>	<b>2,880,640</b>	<b>3,019,833</b>		
<i>Highest individual month since inception is highlighted in yellow</i>								<b>Inception to Date</b>	<b>62,018,291</b>	<b>66,415,183</b>	<b>73,184,308</b>	<b>76,204,142</b>	

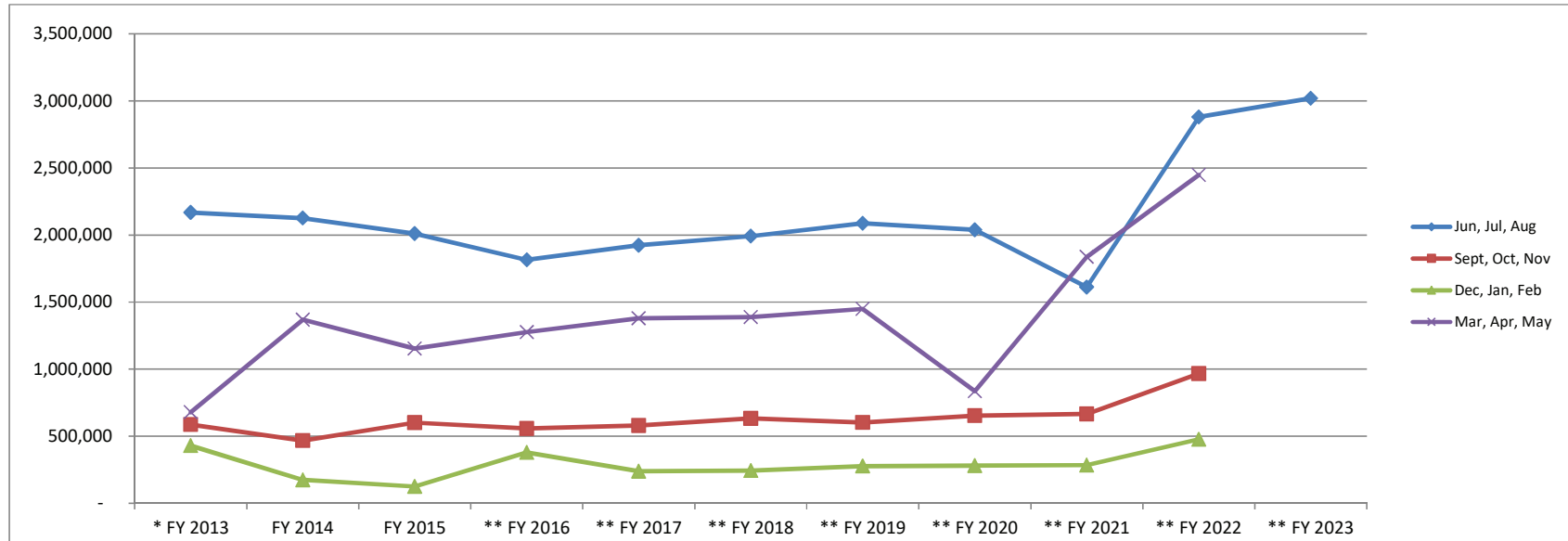
**Notes:**

\*\* The State's deduction for Proviso 109.9 has been added back to the 1st Qtr receipt to more accurately report the State's receipts.

\* Amounts have been restated based on adjustments made by DOR in Oct. 2012

Qtr 1 and 2 only	\$ 2,752,667	\$ 2,593,152	\$ 2,611,661	\$ 2,371,546	\$ 2,501,507	\$ 2,621,957	\$ 2,689,256	\$ 2,690,957	\$ 2,275,357	\$ 3,845,880
% of total for yr	71.31%	62.72%	67.15%	58.90%	60.74%	61.66%	60.90%	70.72%	51.75%	56.82%
Qtr 1,2 and 3 only	\$ 3,182,124	\$ 2,766,581	\$ 2,735,835	\$ 2,750,285	\$ 2,740,228	\$ 2,864,990	\$ 2,966,205	\$ 2,971,018	\$ 2,559,303	\$ 4,321,932
% of total for yr	82.43%	66.91%	70.34%	68.31%	66.53%	67.38%	67.17%	78.08%	58.21%	63.85%

34



**Horry County, South Carolina**  
**1.5% Hospitality Collections by Geographic Area**  
**FY2023 Filings - November, 2022 for October, 2022 Collections**

<b>Entity</b>	<b>Accommodations</b>	<b>Admissions</b>	<b>Food/ Beverage</b>	<b>Subtotal 1.5% Hospitality Fee</b>	<b>Rental Car 2.5%</b>	<b>Total 1.5% Hospitality Fee</b>	<b>Late Fees/ Penalties</b>	<b>Total Filing Adjustments</b>	<b>Total Subject to 1% Admin Fee</b>	<b>Less 1% Admin Fee</b>	<b>Net 1.5% Hospitality Fee</b>
<b><u>Municipality</u></b>											
<b>Myrtle Beach</b>	557,982.79	99,470.80	773,982.68	1,431,436.27	150,297.83	1,581,734.10	10,698.33	-	1,592,432.43	(15,924.32)	1,576,508.11
<b>North Myrtle Beach</b>	295,943.94	46,971.69	402,725.92	745,641.55	6,627.37	752,268.92	12,706.06	-	764,974.98	(7,649.75)	757,325.23
<b>Surfside Beach</b>	41,716.64	1,445.26	76,217.88	119,379.78	-	119,379.78	3,484.71	-	122,864.49	(1,228.64)	121,635.85
<b>Conway</b>	5,241.40	8,090.28	168,431.25	181,762.93	12,591.02	194,353.95	8,441.03	-	202,794.98	(2,027.95)	200,767.03
<b>Loris</b>	-	-	24,020.17	24,020.17	-	24,020.17	39.21	-	24,059.38	(240.59)	23,818.79
<b>Aynor</b>	-	-	14,164.36	14,164.36	-	14,164.36	1.88	-	14,166.24	(141.66)	14,024.57
<b>Atlantic Beach</b>	1,025.93	748.06	6,031.27	7,805.26	-	7,805.26	3.27	-	7,808.53	(78.09)	7,730.44
<b>Briarcliffe Acres</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	901,910.70	156,726.09	1,465,573.53	2,524,210.32	169,516.22	2,693,726.54	35,374.50	-	2,729,101.04	(27,291.01)	2,701,810.02
<b>Horry County</b>	303,313.91	131,130.08	746,745.49	1,181,189.48	26,144.18	1,207,333.66	13,239.59	-	1,220,573.25	(12,205.74)	1,208,367.51
<b>Total</b>	1,205,224.61	287,856.17	2,212,319.02	3,705,399.80	195,660.40	3,901,060.20	48,614.09	-	3,949,674.29	(39,496.75)	3,910,177.53

<b>HORRY COUNTY DEBT</b>				
<b>Debt Issue</b>	<b>Total Interest Cost</b>	<b>Original Amt</b>	<b>Balance as of 06/30/22</b>	<b>Balance as of 11/30/22</b>
<b>General Debt Service Millage</b>				
G.O. Bonds of 2015 (Series C) dated April 30 for \$24.7 M with interest at 1.77% - Series 2008 Refunding- Detention Center, Libraries & Recreation Center	1.7700%	\$24,726,000	\$9,323,000	\$9,323,000
G.O. Bonds of 2016 (Series B) dated November 16 for \$6.985M with interest at 1.68% - Series 2009B Refunding - Recreation & Library	1.6800%	\$6,985,000	\$5,630,000	\$5,630,000
G.O. Bonds of 2020 (Series A) dated March 11 for \$18.8M with interest at 1.19% - Emergency Operations Center	1.1900%	\$18,800,000	\$16,500,000	\$16,500,000
G.O. Bonds of 2021 (Series B) dated October 21 for \$25.0M with interest at 1.24% - Central Coast Complex	1.2400%	\$25,000,000	\$21,765,000	\$21,765,000
G.O. Bonds of 2022 (Series A) dated October 13 for \$35.65M with interest at 3.44% - various County Building Improvements	3.4400%	\$35,650,000	\$0	\$35,650,000
<b>TOTAL BONDS OUTSTANDING RELATING TO LEGAL DEBT MARGIN</b>				<b>\$88,868,000</b>
<b>Special Purpose District (District Millage)</b>				
2011 GO Bonds, 2004 (Series B) Refunding	2.6200%	\$2,100,000	\$480,000	\$480,000
<b>TOTAL SPECIAL PURPOSE/TAX DISTRICT BONDS OUTSTANDING</b>				<b>\$480,000</b>
<b>Fire GO Bonds (Fire Millage)</b>				
G.O. Bonds of 2011 (Series A) dated December 6 for \$6.64M with interest at 2% to 4% - Series 2004A Refunding - Fire Protection District	2.0508%	\$6,640,000	\$1,030,000	\$1,030,000
G.O. Bonds of 2016 (Series A) dated November 15 for \$3M with interest at 2.19% - Fire Protection District	2.1900%	\$3,000,000	\$1,675,000	\$1,675,000
G.O. Bonds of 2020 (Series B) dated March 11 for \$2.1M with interest at 1.22% - Fire Protection District	1.2200%	\$2,100,000	\$1,655,000	\$1,655,000
G.O. Bonds of 2021 (Series C) dated October 21 for \$3.63M with interest at 1.48% - Fire Protection District	1.4800%	\$3,630,000	\$3,195,000	\$3,195,000
G.O. Bonds of 2022 (Series B) dated October 13 for \$1.45M with interest at 3.84% - Fire Protection District	3.8400%	\$1,450,000	\$0	\$1,450,000
<b>TOTAL FIRE PROTECTION BONDS OUTSTANDING</b>				<b>\$9,005,000</b>
<b>TOTAL GENERAL OBLIGATION BONDS OUTSTANDING</b>				<b>\$98,353,000</b>
Hospitality Bonds of 2022 (Series 2022) dated September 22 for \$60M with interest at 4.43% - Roadway improvements	4.4300%	\$60,000,000	\$0	\$60,000,000
<b>TOTAL SPECIAL OBLIGATION DEBT OUTSTANDING</b>				<b>\$60,000,000</b>
Fire Apparatus - 2015	2.0290%	\$7,750,000	\$1,937,500	\$1,937,500
Fire Apparatus - 2016	1.7400%	\$5,500,000	\$2,200,000	\$2,200,000
Fire Apparatus - 2021	1.1600%	\$4,300,000	\$3,963,000	\$3,963,000
<b>TOTAL CAPITALIZED LEASES OUTSTANDING</b>				<b>\$8,100,500</b>
Airport Revenue - Airport Improvements		\$60,590,000	\$36,975,000	\$36,255,000

**Horry County, South Carolina  
Summary of Major Liabilities  
Balance as of 11/30/22**

	<b>Original Amount</b>	<b>Balance - July 1, 2022</b>	<b>Current Balance</b>	<b>Reserve Balance</b>	<b>Projected Revenue</b>	<b>Available Funding</b>	<b>Debt Service</b>	<b>Coverage</b>	<b>% Repaid in 10 Yrs</b>	<b>Remaining Term (Yrs)</b>	<b>Weighted Average Maturity</b>	<b>Interest Rate</b>
<b>Bonds &amp; Notes</b>												
General Obligation Bonds	111,161,000	53,218,000	88,868,000	6,728,868	15,136,483	21,865,351	16,617,758	1.32	93.5%	12.00	5.67	3.6683%
HGTC	2,100,000	480,000	480,000	-	254,702	254,702	254,400	1.00	100.0%	2.00	1.50	2.6200%
Fire Fund	16,820,000	7,555,000	9,005,000	-	1,284,083	1,284,083	1,264,122	1.02	84.3%	16.00	6.52	1.3913%
Hospitality Fee 2022	60,000,000	-	60,000,000	-	1,274,824	1,274,824	1,274,824	1.00	18.9%	30.00	20.02	4.4300%
<b>Total Bonds &amp; Notes</b>	<b>190,081,000</b>	<b>61,253,000</b>	<b>158,353,000</b>	<b>6,728,868</b>	<b>17,950,091</b>	<b>24,678,959</b>	<b>19,411,104</b>	<b>1.27</b>	<b>66.4%</b>	<b>31.00</b>	<b>10.78</b>	<b>3.3792%</b>
<b>Total Capital Leases</b>	<b>17,550,000</b>	<b>8,100,500</b>	<b>8,100,500</b>			<b>1,868,563</b>	<b>1,868,563</b>	<b>1.00</b>	<b>100.0%</b>	<b>9.00</b>	<b>3.59</b>	<b>1.5254%</b>

**Other**

OPEB	53,825,138	53,825,138
Pension Liability	196,684,981	196,684,981
Compensated Absences	13,526,292	13,526,292
Covid-19 Leave	509,168	509,168
<b>Total Other</b>	<b>264,545,579</b>	<b>264,545,579</b>

<b>Upcoming Debt</b>			
<b>Type</b>	<b>Amount</b>	<b>Use</b>	<b>Approved By</b>
Series 2025 Hospitality	60,000,000	Various projects	To Be Determined
<b>Total</b>	<b>60,000,000</b>		

**Legal Debt Margin**

Assessed Value	3,161,907,424
Debt Limit (8%)	252,952,594
Internal Limit (75% of Statutory Debt Limit)	189,714,446
G.O. Bonds Outstanding	88,868,000
<b>Available Capacity</b>	<b>100,846,446</b>