

STATISTICAL SECTION

This section of the County of Charleston South Carolina’s comprehensive annual financial report presents detailed trend and other information as a context for understanding what the information in the basic financial statements, notes to the basic financial statements, required supplementary information and other supplementary information says about the County’s overall financial health.

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Financial Trends These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time.	171 - 177
Revenue Capacity These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.	178 - 181
Debt Capacity These schedules present information to help the reader assess the affordability of the County’s current level of outstanding debt and the County’s ability to issue additional debt in the future.	182 - 186
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.	187 - 188
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)**

UNAUDITED

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Governmental Activities										
Invested in Capital Assets, Net of Related Debt	(A)	(A)	(A)	(A)	(A)	\$ 38,880,686	\$ 40,126,334	\$ 49,998,715	\$ 57,359,439	\$ 73,784,397
Restricted	(A)	(A)	(A)	(A)	(A)	51,356,705	28,420,510	32,932,674	60,338,152	51,638,770
Unrestricted	(A)	(A)	(A)	(A)	(A)	65,557,470	41,986,611	33,263,298	11,749,363	37,628,366
Total Governmental Activities Net Assets	-	-	-	-	-	<u>\$ 155,794,861</u>	<u>\$ 110,533,455</u>	<u>\$ 116,194,687</u>	<u>\$129,446,954</u>	<u>\$ 163,051,533</u>
Business-Type Activities										
Invested in Capital Assets, Net of Related Debt	(A)	(A)	(A)	(A)	(A)	\$ 20,476,139	\$ 22,345,734	\$ 18,801,715	\$ 20,241,171	\$ 17,983,156
Restricted	(A)	(A)	(A)	(A)	(A)	27,483,291	14,418,181	8,462,709	11,141,799	49,159,942
Unrestricted	(A)	(A)	(A)	(A)	(A)	7,081,588	25,676,672	38,441,936	42,327,249	15,023,549
Total Business-Type Activities Net assets	-	-	-	-	-	<u>\$ 55,041,018</u>	<u>\$ 62,440,587</u>	<u>\$ 65,706,360</u>	<u>\$ 73,710,219</u>	<u>\$ 82,166,647</u>
Primary Government										
Invested in Capital Assets, Net of Related Debt	(A)	(A)	(A)	(A)	(A)	\$ 59,356,825	\$ 62,472,068	\$ 68,800,430	\$ 77,600,610	\$ 91,767,553
Restricted	(A)	(A)	(A)	(A)	(A)	78,839,996	42,838,691	41,395,383	71,479,951	100,798,712
Unrestricted	(A)	(A)	(A)	(A)	(A)	72,639,058	67,663,283	71,705,234	54,076,612	52,651,915
Total Primary Government Net Assets	-	-	-	-	-	<u>\$ 210,835,879</u>	<u>\$ 172,974,042</u>	<u>\$ 181,901,047</u>	<u>\$203,157,173</u>	<u>\$ 245,218,180</u>

(A) GASB 34 was not implemented until the 2002 fiscal year; net asset information is not available prior to that fiscal year

COUNTY OF CHARLESTON, SOUTH CAROLINA
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

UNAUDITED

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Expenses										
Governmental Activities:										
General Government	(A)	(A)	(A)	(A)	(A)	\$ 40,355,391	\$ 42,030,869	\$ 44,073,903	\$ 48,480,730	\$ 54,974,087
Public Safety	(A)	(A)	(A)	(A)	(A)	49,424,542	57,667,474	60,199,756	65,411,630	67,475,922
Judicial	(A)	(A)	(A)	(A)	(A)	13,274,645	15,150,950	16,303,000	17,626,761	19,042,092
Public Works	(A)	(A)	(A)	(A)	(A)	12,371,692	14,249,365	13,047,445	14,569,632	23,717,878
Health and Welfare	(A)	(A)	(A)	(A)	(A)	11,240,334	13,698,800	12,259,223	11,823,614	10,992,770
Economic Development	(A)	(A)	(A)	(A)	(A)	730,879	584,991	1,057,507	943,669	3,481,117
Culture and Recreation	(A)	(A)	(A)	(A)	(A)	14,145,906	14,744,185	17,464,877	16,731,110	18,133,308
Education	(A)	(A)	(A)	(A)	(A)	3,549,382	3,592,277	3,735,895	3,931,038	5,004,959
Interest and Fiscal Charges	(A)	(A)	(A)	(A)	(A)	9,931,428	10,697,842	9,306,029	10,107,693	10,453,449
Total Governmental Activities Expenses	(A)	(A)	(A)	(A)	(A)	<u>155,024,199</u>	<u>172,416,753</u>	<u>177,447,635</u>	<u>189,625,877</u>	<u>213,275,582</u>
Business-Type Activities:										
E 911	(A)	(A)	(A)	(A)	(A)	945,397	923,506	905,427	1,167,080	888,812
Solid Waste	(A)	(A)	(A)	(A)	(A)	26,371,802	26,266,186	27,252,627	29,335,704	32,430,587
Parking Garage	(A)	(A)	(A)	(A)	(A)	2,669,181	2,705,187	2,322,980	1,922,169	1,712,310
DOADAS	(A)	(A)	(A)	(A)	(A)	8,786,426	7,795,981	8,185,395	8,493,417	8,667,219
Total Business-Type Activities Expenses	(A)	(A)	(A)	(A)	(A)	<u>38,772,806</u>	<u>37,690,860</u>	<u>38,666,429</u>	<u>40,918,370</u>	<u>43,698,928</u>
Total Primary Government Expenses	(A)	(A)	(A)	(A)	(A)	<u>\$ 193,797,005</u>	<u>\$ 210,107,613</u>	<u>\$ 216,114,064</u>	<u>\$ 230,544,247</u>	<u>\$ 256,974,510</u>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	(A)	(A)	(A)	(A)	(A)	\$ 10,150,792	\$ 13,676,611	\$ 15,440,672	\$ 17,935,275	\$ 19,041,161
Public Safety	(A)	(A)	(A)	(A)	(A)	5,768,142	6,721,223	7,878,504	6,290,751	6,157,762
Judicial	(A)	(A)	(A)	(A)	(A)	5,494,170	5,900,661	7,292,551	7,253,058	7,778,889
Public Works	(A)	(A)	(A)	(A)	(A)	216,747	108,535	143,354	179,664	196,147
Health and Welfare	(A)	(A)	(A)	(A)	(A)	654,450	804,262	558,244	788,557	1,150,312
Culture and Recreation	(A)	(A)	(A)	(A)	(A)	79,220	68,828	66,441	73,303	201,705
Education	(A)	(A)	(A)	(A)	(A)	-	-	10,170	-	-
Operating Grants and Contributions	(A)	(A)	(A)	(A)	(A)	15,693,824	17,389,105	16,592,529	19,298,359	21,435,951
Capital Grants and Contributions	(A)	(A)	(A)	(A)	(A)	-	-	-	3,131,573	-
Total Governmental Activities Program Revenues	(A)	(A)	(A)	(A)	(A)	<u>38,057,345</u>	<u>44,669,225</u>	<u>47,982,465</u>	<u>54,950,540</u>	<u>55,961,927</u>
Business-Type Activities:										
Charges for Services:										
E 911	(A)	(A)	(A)	(A)	(A)	1,148,171	1,120,349	1,273,381	1,940,631	1,265,946
Solid Waste	(A)	(A)	(A)	(A)	(A)	29,199,399	29,429,531	32,729,983	33,605,612	35,799,249
Parking Garage	(A)	(A)	(A)	(A)	(A)	2,720,599	2,833,338	8,290,653	2,008,933	2,066,315
DAODAS	(A)	(A)	(A)	(A)	(A)	4,374,792	3,707,126	3,783,036	5,519,478	4,113,731
Operating Grants and Contributions	(A)	(A)	(A)	(A)	(A)	4,172,690	3,629,030	3,092,077	1,138,657	2,933,166
Capital Grants and Contributions	(A)	(A)	(A)	(A)	(A)	-	-	-	-	904,389
Total Business-Type Activities Program Revenues	(A)	(A)	(A)	(A)	(A)	<u>41,615,651</u>	<u>40,719,374</u>	<u>49,169,130</u>	<u>44,213,311</u>	<u>47,082,796</u>
Total Primary Government Program Revenues	(A)	(A)	(A)	(A)	(A)	<u>\$ 79,672,996</u>	<u>\$ 85,388,599</u>	<u>\$ 97,151,595</u>	<u>\$ 99,163,851</u>	<u>\$ 103,044,723</u>

COUNTY OF CHARLESTON, SOUTH CAROLINA
 CHANGES IN NET ASSETS
 LAST TEN FISCAL YEARS
 (Accrual Basis of Accounting)

(CONTINUED)

UNAUDITED

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Net (Expense)/Revenue										
Governmental Activities	(A)	(A)	(A)	(A)	(A)	\$(116,966,854)	\$ (127,747,528)	\$ (129,465,170)	\$ (134,675,337)	\$ (157,313,655)
Business-Type Activities	(A)	(A)	(A)	(A)	(A)	2,842,845	3,028,514	10,502,701	3,294,941	3,383,868
Total Primary Government Net (Expense)/Revenue	(A)	(A)	(A)	(A)	(A)	<u>\$(114,124,009)</u>	<u>\$ (124,719,014)</u>	<u>\$ (118,962,469)</u>	<u>\$ (131,380,396)</u>	<u>\$ (153,929,787)</u>
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Taxes by Source:										
Property Tax	(A)	(A)	(A)	(A)	(A)	\$ 76,672,139	\$ 76,262,067	\$ 76,421,626	\$ 77,341,114	\$ 82,216,983
Local Option Sales Tax	(A)	(A)	(A)	(A)	(A)	32,061,842	32,445,350	35,629,077	38,100,097	42,159,174
Transportation Tax	(A)	(A)	(A)	(A)	(A)	-	-	-	5,870,000	37,116,336
Accommodations Tax	(A)	(A)	(A)	(A)	(A)	6,561,848	6,683,992	6,927,227	7,611,446	8,292,848
Franchise fees	(A)	(A)	(A)	(A)	(A)	689,269	545,425	589,622	793,129	774,254
Merchants Inventory tax and manufacture's depreciation	(A)	(A)	(A)	(A)	(A)	1,607,919	1,682,766	1,715,716	1,677,255	1,563,067
Motor Carrier Tax	(A)	(A)	(A)	(A)	(A)	171,651	132,567	77,160	108,871	116,292
State Aid to political subdivisions	(A)	(A)	(A)	(A)	(A)	13,839,678	13,654,987	13,781,116	13,959,555	14,603,288
Grants and contributions not restricted to certain program	(A)	(A)	(A)	(A)	(A)	217,231	-	-	-	-
Unrestricted Investment Earnings	(A)	(A)	(A)	(A)	(A)	3,957,860	727,946	469,755	2,495,650	5,757,314
Gain (loss) on Sale of Capital Assets	(A)	(A)	(A)	(A)	(A)	181,165	(214,959)	387,618	-	514,247
Miscellaneous	(A)	(A)	(A)	(A)	(A)	-	-	-	-	-
Transfers	(A)	(A)	(A)	(A)	(A)	(2,816,345)	(2,509,762)	8,151,631	(3,289,535)	(3,601,887)
Total Governmental Activities	(A)	(A)	(A)	(A)	(A)	<u>133,144,257</u>	<u>129,410,379</u>	<u>144,150,548</u>	<u>144,667,582</u>	<u>189,511,916</u>
Business-Type activities:										
Property Taxes	(A)	(A)	(A)	(A)	(A)	-	359	48	64	65
Alcoholic Beverage Tax	(A)	(A)	(A)	(A)	(A)	481,219	514,357	528,466	542,927	523,037
Merchants Inventory tax and manufacture's depreciation	(A)	(A)	(A)	(A)	(A)	11,015	10,832	10,832	10,832	10,832
Unrestricted investment earnings	(A)	(A)	(A)	(A)	(A)	1,155,267	640,025	396,412	832,632	1,782,440
Gain (loss) on Sale of Capital Assets	(A)	(A)	(A)	(A)	(A)	(111,664)	(22,975)	-	-	3,811
Transfers	(A)	(A)	(A)	(A)	(A)	2,816,345	2,509,762	(8,151,631)	3,289,535	3,601,887
Total Business-Type Activities	(A)	(A)	(A)	(A)	(A)	<u>4,352,182</u>	<u>3,652,360</u>	<u>(7,215,873)</u>	<u>4,675,990</u>	<u>5,922,072</u>
Total Primary Government	(A)	(A)	(A)	(A)	(A)	<u>\$ 137,496,439</u>	<u>\$ 133,062,739</u>	<u>\$ 136,934,675</u>	<u>\$ 149,343,572</u>	<u>\$ 195,433,988</u>
Special Items						(224,758)	(7,573,526)	(9,151,217)	3,471,464	1,383,940
Change in Net Assets:										
Governmental Activities	(A)	(A)	(A)	(A)	(A)	15,952,645	(5,910,675)	5,534,161	13,463,709	33,582,201
Business-Type Activities	(A)	(A)	(A)	(A)	(A)	7,195,027	6,680,874	3,286,828	7,970,931	9,305,940
Total Primary Government	(A)	(A)	(A)	(A)	(A)	<u>\$ 23,147,672</u>	<u>\$ 770,199</u>	<u>\$ 8,820,989</u>	<u>\$ 21,434,640</u>	<u>\$ 42,888,141</u>

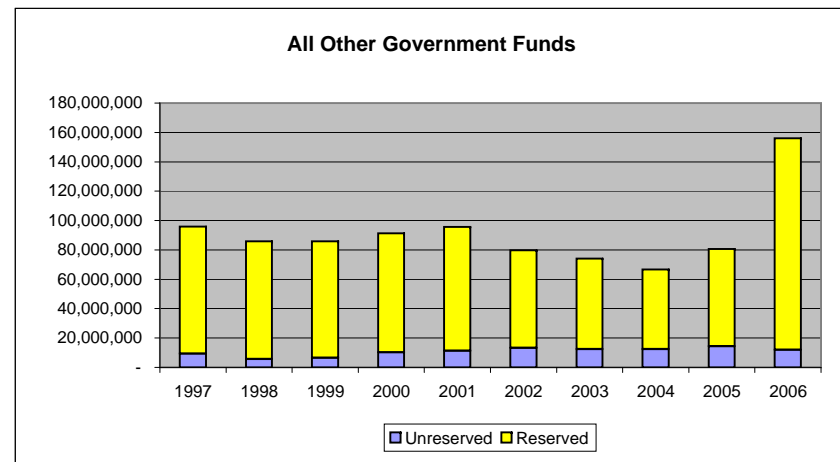
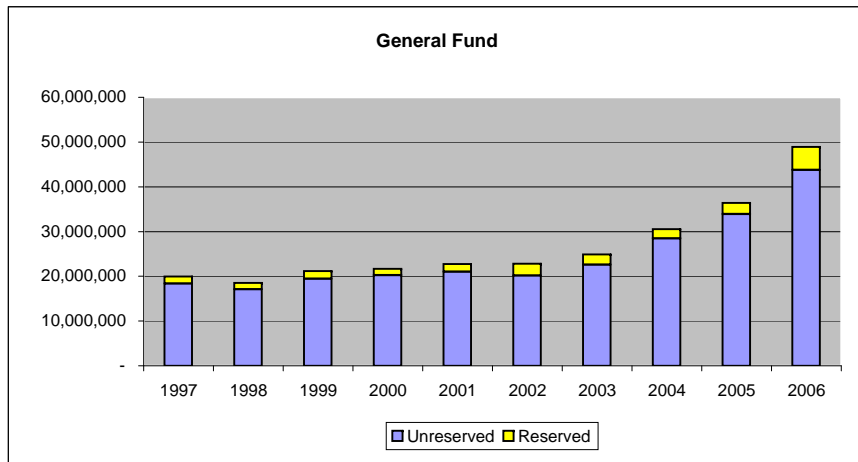
(A) GASB 34 was not implemented until the 2002 fiscal year; change in net asset information is not available prior to that fiscal year.

COUNTY OF CHARLESTON, SOUTH CAROLINA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

UNAUDITED

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Fund										
Reserved	\$ 1,567,165	\$ 1,363,227	\$ 1,743,441	\$ 1,400,707	\$ 1,738,607	\$ 2,640,074	\$ 2,327,895	\$ 2,057,482	\$ 2,470,102	\$ 5,202,242
Unreserved	18,388,955	17,125,781	19,423,269	20,251,529	21,037,076	20,142,964	22,571,681	28,453,427	33,899,138	43,731,980
Total General Fund	\$19,956,120	\$18,489,008	\$21,166,710	\$21,652,236	\$22,775,683	\$22,783,038	\$24,899,576	\$30,510,909	\$36,369,240	\$ 48,934,222
All Other Governmental Funds										
Reserved										
Inventories and prepaid items	-	-	\$ -	\$ 7,905	\$ -	\$ -	\$ 212,671	\$ 204,652	\$ 299,021	\$ 11,603
Encumbrances	6,357,600	6,613,216	30,391,049	42,770,830	29,748,490	14,947,995	15,093,314	7,163,103	5,628,457	13,318,333
Debt Service	3,019,764	2,586,148	2,215,848	5,599,228	7,515,689	10,226,831	9,212,186	11,951,945	26,279,539	18,953,106
Capital Projects Funds	77,039,886	70,978,474	46,579,642	32,543,827	46,940,375	41,147,186	37,062,341	34,782,398	34,058,613	32,685,664
Transportation and road sales tax	-	-	-	-	-	-	-	-	-	78,931,458
Unreserved, Reported In:										
Special Revenue Funds	9,371,474	5,704,609	6,612,852	10,337,025	11,411,114	13,383,688	12,427,657	12,505,052	14,384,176	12,042,386
Total All Other Governmental Funds	\$95,788,724	\$85,882,447	\$85,799,391	\$91,258,815	\$95,615,668	\$79,705,700	\$74,008,169	\$66,607,150	\$80,649,806	\$155,942,550

Note: The significant increase in unreserved fund balance for Special Revenue funds is due to the Transportation and Road Sales Tax Special Revenue that was initiated in this fiscal year.





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COUNTY OF CHARLESTON, SOUTH CAROLINA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

UNAUDITED

UNAUDITED	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Revenues										
Taxes by Source:										
Property Tax	\$ 79,676,116	\$ 57,144,955	\$ 59,702,515	\$ 63,329,697	\$ 68,609,823	\$ 76,617,795	\$ 76,060,041	\$ 76,637,031	\$ 77,352,935	\$ 82,395,793
Local Option Sales Tax	-	25,622,494	28,307,931	30,894,479	32,065,271	32,061,842	32,445,350	35,629,077	38,100,097	42,159,174
Transportation Tax	-	-	-	-	-	-	-	-	5,870,000	37,116,336
Intergovernmental	29,118,107	31,192,902	42,716,262	37,811,052	31,682,123	31,708,211	34,026,407	35,526,262	35,529,286	38,162,337
Fees, Permits, Licenses	12,570,363	15,179,504	17,296,238	17,049,868	18,404,737	19,395,825	21,240,225	23,974,732	28,134,114	5,039,668
Fines and Forfeitures	2,542,644	2,419,628	2,539,845	3,211,203	3,503,947	3,417,423	2,934,280	2,950,070	3,093,825	3,120,755
Interest	7,502,610	5,772,393	5,855,946	8,207,424	7,819,320	4,159,112	3,151,337	2,690,076	4,211,316	8,221,219
Service Charges	3,280,030	3,609,168	3,707,788	3,768,561	3,682,270	3,992,204	4,395,844	5,005,436	5,362,174	30,891,094
Rental and Use of Property	2,491,074	2,388,548	2,366,356	2,338,124	1,772,953	987,732	977,369	913,155	764,147	824,999
Other Revenues	1,468,772	2,603,154	3,300,684	2,439,107	3,525,675	2,168,314	2,151,627	2,429,717	15,712,452	3,195,766
Total Revenues	\$ 138,649,716	\$ 145,932,746	\$ 165,793,565	\$ 169,049,515	\$ 171,066,119	\$ 174,508,458	\$ 177,382,480	\$ 185,755,556	\$ 214,130,346	\$ 251,127,141
Expenditures										
Current:										
General Government	\$ 31,423,487	\$ 34,309,536	\$ 37,148,373	\$ 39,517,215	\$ 44,105,433	\$ 36,599,028	\$ 36,219,659	\$ 36,301,070	\$ 39,019,532	\$ 47,343,899
Public Safety	28,916,669	38,269,786	41,022,122	45,655,900	47,523,098	51,775,854	54,047,731	58,756,537	63,543,857	65,342,995
Judicial	-	-	-	-	-	13,288,448	13,741,592	14,573,036	16,001,052	17,593,865
Public Works	6,269,664	6,801,878	6,417,127	6,768,380	7,424,993	12,492,420	11,679,447	12,461,062	11,762,912	25,287,241
Health and Welfare	16,625,490	7,619,564	10,553,373	10,318,046	9,274,448	11,470,130	13,388,372	11,980,147	11,665,243	10,822,458
Economic Development	3,582,956	663,659	646,337	632,264	654,977	732,242	582,206	1,055,405	953,526	3,480,343
Culture and recreation	11,739,374	14,399,450	12,494,714	13,297,032	13,615,973	13,804,030	14,061,914	15,121,758	16,029,300	17,427,709
Education and intergovernmental	3,152,055	7,473,611	6,058,147	6,280,381	6,497,866	3,549,382	3,592,277	3,735,895	3,931,038	5,004,959
Capital Outlay	25,323,171	21,647,210	23,209,960	39,465,880	37,027,780	24,235,436	11,437,194	12,418,844	8,378,854	11,443,269
Debt Service:										
Principal	7,654,454	8,051,568	8,489,993	8,943,128	8,217,722	6,782,392	8,764,798	11,383,731	9,190,168	13,935,403
Interest and Fiscal Charges	9,863,274	9,426,850	8,980,462	6,928,247	9,239,501	9,957,303	9,583,270	10,445,027	9,675,723	9,437,517
Bond Issuance Costs	-	-	-	152,923	363,146	-	-	887,728	314,963	288,427
Total Expenditures	144,550,594	148,663,112	155,020,608	177,959,396	183,944,937	184,686,665	177,098,460	189,120,240	190,466,168	227,408,085
Excess of Revenues Over (Under) Expenditures	\$ (5,900,878)	\$ (2,730,366)	\$ 10,772,957	\$ (8,909,881)	\$ (12,878,818)	\$ (10,178,207)	\$ 284,020	\$ (3,364,684)	\$ 23,664,178	\$ 23,719,056

COUNTY OF CHARLESTON, SOUTH CAROLINA
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS (CONTINUED)
 LAST TEN FISCAL YEARS
 (Modified Accrual Basis of Accounting)

(CONTINUED)

UNAUDITED

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Other Financing Sources (Uses)										
Capital Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 679,887	\$ 915,806	\$ 431,614	\$ 844,468	\$ 841,831
Sale of GO Transportation Sales Tax Bonds	-	-	-	-	-	-	-	-	-	65,000,000
Refunding General Obligation Bonds Issued	-	-	-	49,845,105	30,349,046	-	-	63,740,000	-	-
Refunding Certificates of participation Issued	-	-	-	-	-	-	-	38,527,153	16,139,845	-
Premium on Bonds Sold	-	-	-	-	-	-	-	2,753,332	707,763	1,978,623
Payment to Refunded Debt Escrow Agent	-	-	-	(29,243,355)	(5,859,135)	-	-	(100,978,948)	(16,749,287)	-
Transfers In	14,833,636	8,602,278	11,506,554	8,858,326	6,457,997	7,729,355	6,173,477	27,328,853	11,448,598	26,475,413
Transfers Out	(17,917,801)	(17,459,996)	(19,228,421)	(15,016,484)	(13,095,710)	(14,065,067)	(10,982,211)	(22,250,488)	(17,580,736)	(32,954,151)
Sale of Capital Assets	-	-	-	-	-	118,014	24,645	1,144,447	1,572,599	1,390,616
Total Other Financing Sources (Uses)	<u>(3,084,165)</u>	<u>(8,857,718)</u>	<u>(7,721,867)</u>	<u>14,443,592</u>	<u>17,852,198</u>	<u>(5,537,811)</u>	<u>(3,868,283)</u>	<u>10,695,963</u>	<u>(3,616,750)</u>	<u>62,732,332</u>
Speical Item						-	-	(9,151,217)	-	1,383,940
Net Change in Fund Balances	<u>\$ (8,985,043)</u>	<u>\$ (11,588,084)</u>	<u>\$ 3,051,090</u>	<u>\$ 5,533,711</u>	<u>\$ 4,973,380</u>	<u>\$ (15,716,018)</u>	<u>\$ (3,584,263)</u>	<u>\$ (1,819,938)</u>	<u>\$ 20,047,428</u>	<u>\$ 87,835,328</u>
Capital Asset Expenditures	<u>\$ 14,586,045</u>	<u>\$ 11,755,236</u>	<u>\$ 16,809,600</u>	<u>\$ 36,436,215</u>	<u>\$ 33,296,043</u>	<u>\$ 24,354,576</u>	<u>\$ 12,453,729</u>	<u>\$ 14,125,020</u>	<u>\$ 10,692,730</u>	<u>\$ 16,576,342</u>
Debt Service as a Percentage of Noncapital Expenditures	<u>13.5%</u>	<u>12.8%</u>	<u>12.6%</u>	<u>11.3%</u>	<u>11.8%</u>	<u>10.4%</u>	<u>11.1%</u>	<u>13.0%</u>	<u>10.7%</u>	<u>11.2%</u>

COUNTY OF CHARLESTON, SOUTH CAROLINA
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

UNAUDITED

Fiscal Year Ended June 30,	Real Property	Personal Property	Vehicles	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Estimated Actual Tax Value
1997	\$ 683,484,430	\$ 151,776,556	\$ 141,864,118	\$ 977,125,104	195.1	\$ 16,069,771,952	6.08%
1998	703,148,480	160,363,450	148,710,439	1,012,222,369	200.7	16,674,312,602	6.07%
1999	713,853,651	179,288,844	161,088,282	1,054,230,777	218.5	17,329,190,818	6.08%
2000	766,283,307	185,778,620	171,560,857	1,123,622,784	213.9	17,950,748,824	6.26%
2001	1,145,417,703	192,723,669	180,661,249	1,518,802,621	180.0	25,483,155,603	5.96%
2002	1,297,211,547	201,808,305	172,330,164	1,671,350,016	180.2	29,415,537,271	5.68%
2003	1,347,982,940	208,482,465	169,956,308	1,726,421,713	187.7	30,569,891,246	5.65%
2004	1,394,103,212	210,193,376	173,309,334	1,777,605,922	191.9	31,642,939,115	5.62%
2005	2,041,172,452	213,698,050	164,182,170	2,419,052,672	161.3	44,178,997,925	5.48%
2006	2,197,536,874	194,576,361	153,380,326	2,545,493,561	160.8	47,282,058,031	5.38%

Source: Charleston County Auditor

Note: 1 Property in the county was last reassessed for fiscal year 2001. Tax rates are per \$1,000 of assessed value.

Note: 2 For FY 1989, the State passed legislation that exempted business inventory from property tax. The assessed value of the exempted inventory for FY 1990 was approximately \$209,000,000. In place of the property tax, the State now pays the County, through State shared revenues the amount of tax that was received in FY 1988. This amount is frozen for all future years at the FY 1988 level.

Note: 3 Under Sc Law all real property is appraised at actual market value then adjusted to reflect the county-wide composite average of appraised value to sales for the prior year, to arrive at assessed value. This value of both real estate and personal property is then adjusted to a taxable value of between 4% and 10.5% depending on the type of property. This is used to determine the legal debi margin.

COUNTY OF CHARLESTON, SOUTH CAROLINA
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

UNAUDITED

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
County Direct Rates:										
Charleston County Government Operating	62.5	65.8	69.2	69.2	50.8	50.8	50.8	51.3	40.2	40.2
Charleston County Government Debt Service	16.6	16.3	16.6	16.6	10.4	10.4	10.4	9.9	6.6	6.6
Park and Recreation Commission Operating	4.4	4.5	4.5	4.5	3.5	3.5	3.5	3.5	3.5	3.5
Park and Recreation Commission Debt Service	5.1	5.7	5.6	5.6	3.7	3.7	3.7	3.7	2.1	2.1
Trident Technical College	2.8	2.8	2.8	2.8	2.1	2.1	2.1	2.1	2.0	2.0
County School Board Operating	87.0	90.0	90.0	90.0	89.1	89.3	105.1	109.0	91.1	92.8
County School Board Debt Service	16.7	15.6	29.8	25.2	20.4	20.4	12.1	12.4	15.8	13.6
Total Direct Rate	195.1	200.7	218.5	213.9	180.0	180.2	187.7	191.9	161.3	160.8
Fire District Rates:	29.0 - 59.2	29.0 - 59.2	29.0 - 59.2	28.5 - 59.2	23.8 - 51.5	21.8 - 50.9	23.2 - 50.9	23.9 - 51.5	16.5 - 40.3	16.5 - 40.3
City/Town Rates:	34.2 - 123.0	34.2 - 123.8	34.2 - 129.8	34.2 - 129.8	28.3 - 116.4	26.2 - 116.4	27.9 - 116.4	28.5 - 116.4	17.9 - 115.5	18.5 - 92.8
Public Service District Rates:	59.5 - 85.0	75.6 - 84.9	82.2 - 97.0	85.7 - 104.4	77.4 - 104.6	72.1 - 104.5	74.2 - 104.5	74.2 - 111.4	55.2 - 111.2	55.2 - 108.4

Source: The above millage rates were provided by the Charleston County Auditor

Note: Overlapping rates are those of local and county governments that apply to property owners within the County of Charleston South Carolina. Not all overlapping rates apply to all of Charleston County property owners (i.e., the rates for fire/special purpose districts apply only to the proportion of the Charleston County's property owners whose property is located within the geographic boundaries of the fire/special purpose district).

**COUNTY OF CHARLESTON, SOUTH CAROLINA
PRINCIPAL PROPERTY TAXPAYERS
(Modified Accrual Basis of Accounting)**

UNAUDITED

Taxpayer	Type of Business	2006			1997		
		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
SCE & G	Electric and Gas Utility	\$ 36,569,110	1	1.53%	\$ 28,741,400	1	3.3%
Bell South	Telecommunications	19,359,740	2	0.81%	20,297,500	3	2.3%
MeadWestvaco	Paper and Chemicals	16,855,507	3	0.70%	28,506,920	2	3.3%
Kiawah Real Estate Co.	Real Estate	7,581,340	4	0.32%	-		
Cellco	Telecommunications	6,144,209	5	0.26%	-		
Charleston Place LLC	Hotels and Convention Center	5,380,080	6	0.22%	-		
Kiawah Resort Assoc.	Real Estate	5,335,880	7	0.22%	3,022,120	7	0.3%
Berkeley Electric Co-Op	Electric and Gas Utility	4,904,550	8	0.21%	2,278,020	8	0.3%
North Charleston Joint Venture II	Retail	4,897,680	9	0.20%	-		
G & I, III	Real Estate	4,873,640	10	0.20%	-		
AT&T	Telecommunications	-			5,554,130	4	0.6%
Albright & Wilson	Chemicals	-			4,482,020	5	0.5%
Cummins Engine	Engine Fabrication	-			3,250,990	6	0.4%
Charleston Center, LLC	Hotels and Convention Center	-			2,027,400	9	0.2%
Evening Post	News Media	-			1,552,030	10	0.2%
Totals		<u>\$ 111,901,736</u>		<u>4.7%</u>	<u>\$ 99,712,530</u>		<u>11.5%</u>

Source: Charleston County Auditor

**COUNTY OF CHARLESTON
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

UNAUDITED

Fiscal Year Ended June 30	Original Tax Levy for Fiscal Year	Adjusted Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
1997	\$ 52,851,086	\$ 52,851,086	\$ 50,596,564	95.7%	\$ 1,850,838	\$ 52,447,402	99.2%
1998	53,226,024	53,226,024	51,089,822	96.0%	1,716,175	52,805,997	99.2%
1999	56,070,347	56,070,347	53,371,581	95.2%	2,160,466	55,532,047	99.0%
2000	59,000,991	59,000,991	56,322,447	95.5%	2,011,691	58,334,138	98.9%
2001	62,990,678	62,990,678	60,011,687	95.3%	1,982,593	61,994,280	98.4%
2002	69,979,712	69,979,712	66,574,527	95.1%	2,593,554	69,168,081	98.8%
2003	70,724,095	70,724,095	67,801,645	95.9%	2,345,519	70,147,164	99.2%
2004	73,504,819	73,504,819	70,729,990	96.2%	1,229,078	71,959,068	97.9%
2005	71,982,912	71,982,912	69,530,828	96.6%	1,078,387	70,609,215	98.1%
2006	75,825,360	75,825,360	73,525,524	97.0%	2,734,258	76,259,782	100.6%

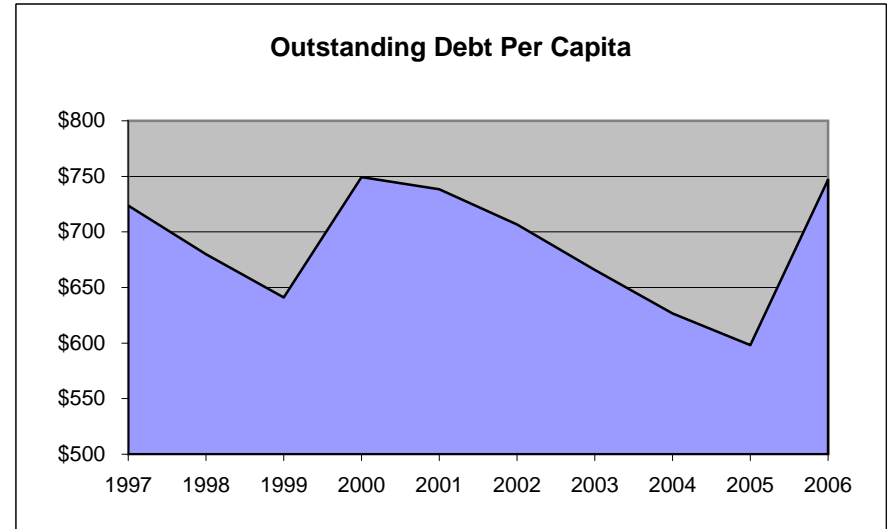
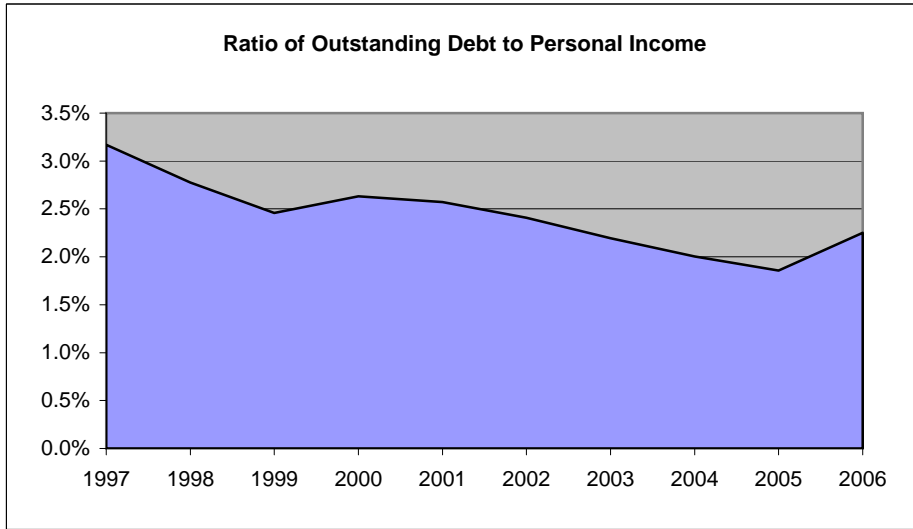
Source: This Information was Provided by the Charleston County Treasurers Office

**COUNTY OF CHARLESTON, SOUTH CAROLINA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

UNAUDITED

Fiscal Year Ended June 30	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Certificates of Participation	Capital Leases	Certificates of Participation	Revenue Bonds	Capital Leases			
1997	\$ 75,975,000	\$ 97,693,518	\$ -	\$ 28,091,482	\$ 21,105,000	\$ -	\$ 222,865,000	3.2%	\$ 724
1998	71,525,000	94,120,528	-	27,159,472	20,325,000	-	213,130,000	2.8%	680
1999	66,890,000	90,295,471	-	26,159,529	19,505,000	-	202,850,000	2.5%	641
2000	84,625,000	86,248,700	-	25,106,300	18,645,000	-	239,731,300	2.6%	749
2001	110,400,000	78,048,825	-	22,691,175	17,740,000	-	228,880,000	2.6%	738
2002	106,850,000	74,816,433	679,887	21,583,567	16,790,000	-	220,719,887	2.4%	707
2003	101,745,000	71,416,680	1,415,624	20,418,320	15,785,000	-	210,780,624	2.2%	666
2004	100,755,000	71,254,819	1,306,196	13,365,181	14,525,000	-	201,206,196	2.0%	627
2005	97,535,000	66,992,312	3,636,998	12,542,688	13,280,000	-	193,986,998	1.9%	598
2006	155,025,000	62,418,635	3,474,081	11,666,365	12,055,000	-	244,639,081	2.3%	747

Note: Details regarding Charleston County, South Carolina's outstanding debt can be found in the notes to the basic financial statements. See the Schedule of Demographic and Economic Statistics for personal income and population data.



**COUNTY OF CHARLESTON, SOUTH CAROLINA
RATIO OF GENERAL OBLIGATION BONDED DEBT TO
ASSESSED VALUE AND GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS**

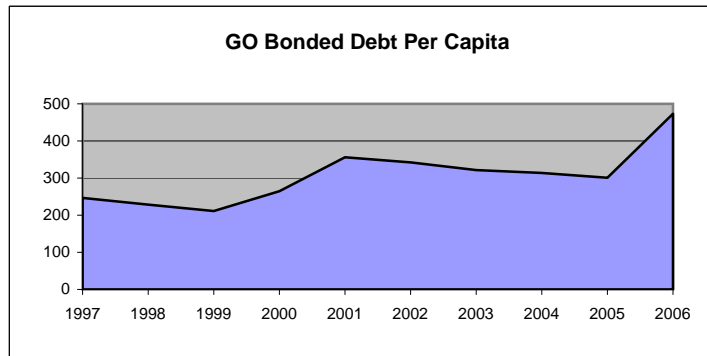
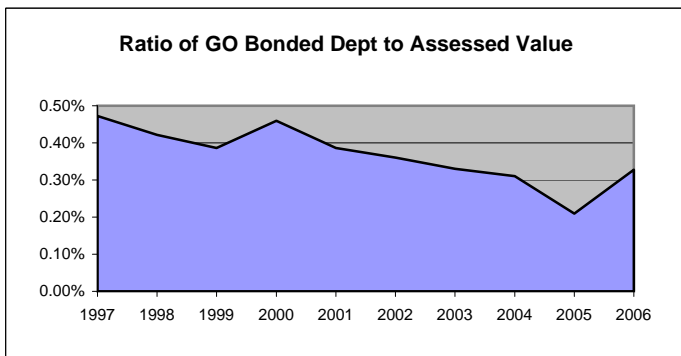
UNAUDITED

<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Assessed Value</u>	<u>Net Bonded Debt</u>	<u>Ratio of G.O. Bonded Debt to Assessed Value</u>	<u>G.O. Bonded Debt Per Capita</u>
1997	307,945	\$ 16,069,771,952	\$ 75,975,000	0.47%	247
1998	313,478	16,971,964,078	71,525,000	0.42%	228
1999	316,482	17,318,863,771	66,890,000	0.39%	211
2000	319,921	18,410,141,885	84,625,000	0.46%	265
2001	309,969	28,595,317,583	110,400,000	0.39%	356
2002	312,365	29,666,989,206	106,850,000	0.36%	342
2003	316,611	30,851,205,551	101,745,000	0.33%	321
2004	321,014	32,425,619,687	100,755,000	0.31%	314
2005	324,224	46,536,987,902	97,535,000	0.21%	301
2006	327,466	47,282,058,031	155,025,000	0.33%	473

Note 1 Details regarding the County of Charleston's Outstanding Debt can be found in the notes to the basic financial statements.

Note 2 See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for the Property Value Data.

Note 3 See the Schedule for Demographic and Economic Statistics for population data.



**COUNTY OF CHARLESTON, SOUTH CAROLINA
RATIO OF TOTAL TAX SUPPORTED DEBT TO
ASSESSED VALUE AND TOTAL TAX SUPPORTED DEBT PER CAPITA
LAST TEN FISCAL YEARS**

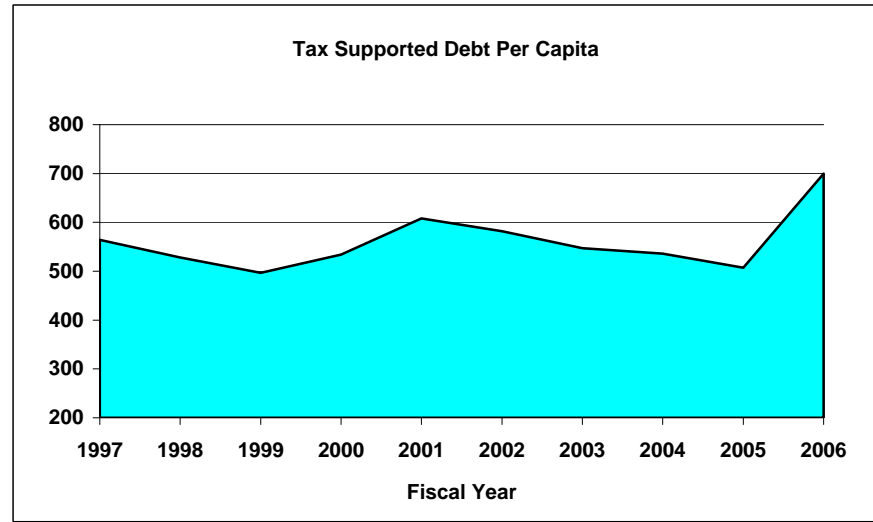
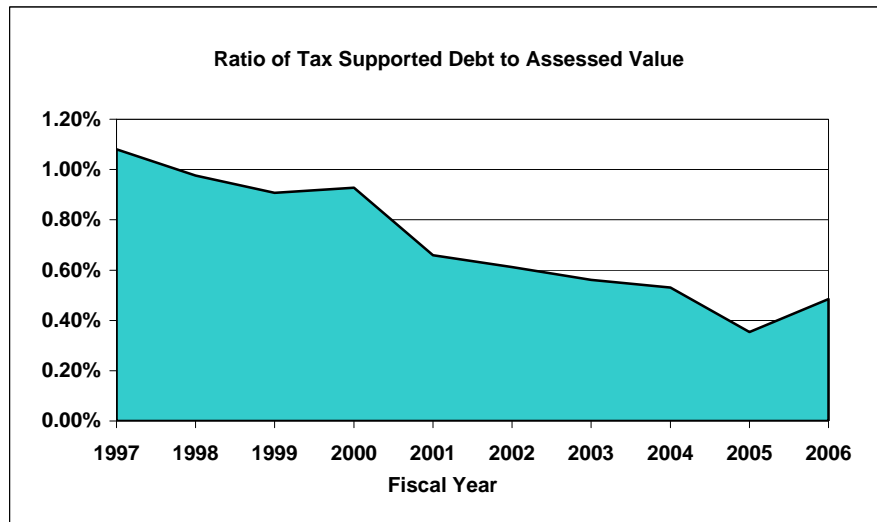
UNAUDITED

<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Assessed Value</u>	<u>General Obligation Bonds</u>	<u>Certificates of Participation</u>	<u>Capital Leases</u>	<u>Net Tax Supported Debt</u>	<u>Ratio of Tax Supported Debt to Assessed Value</u>	<u>Net Tax Supported Debt Per Capita</u>
1997	307,945	\$ 16,069,771,952	\$ 75,975,000	\$ 97,693,518	\$ -	\$ 173,668,518	1.08%	\$ 564
1998	313,478	16,971,964,078	71,525,000	94,120,528	-	165,645,528	0.98%	528
1999	316,482	17,318,863,771	66,890,000	90,295,471	-	157,185,471	0.91%	497
2000	319,921	18,410,141,885	84,625,000	86,248,700	-	170,873,700	0.93%	534
2001	309,969	28,595,317,583	110,400,000	78,048,825	-	188,448,825	0.66%	608
2002	312,365	29,666,989,206	106,850,000	74,816,433	679,887	181,666,433	0.61%	582
2003	316,611	30,851,205,551	101,745,000	71,416,680	1,415,624	173,161,680	0.56%	547
2004	321,014	32,425,619,687	100,755,000	71,254,819	1,306,196	172,009,819	0.53%	536
2005	324,224	46,536,987,902	97,535,000	66,992,312	3,636,998	164,527,312	0.35%	507
2006	327,466	47,282,058,031	155,025,000	74,085,000	3,474,081	229,110,000	0.48%	700

Note 1 Details regarding the County of Charleston's Outstanding Debt can be found in the notes to the basic financial statements.

Note 2 See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for the Property Value Data.

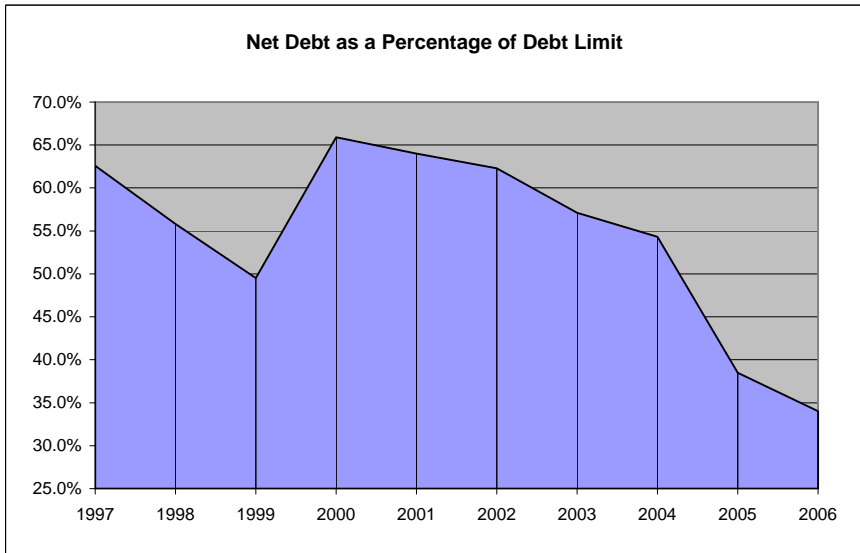
Note 3 See the Schedule for Demographic and Economic Statistics for population data.



**COUNTY OF CHARLESTON, SOUTH CAROLINA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

UNAUDITED

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Debt Limit	\$ 79,834,618	\$ 82,514,486	\$ 86,152,901	\$ 92,332,405	\$ 136,653,408	\$ 135,820,190	\$ 140,476,777	\$ 144,634,276	\$ 195,786,861	\$ 205,995,772
Total Net Debt Applicable to Debt Limit	49,975,000	46,025,000	42,640,000	60,875,000	87,400,000	84,600,000	80,245,000	78,558,957	75,338,957	69,974,368
Legal Debt Margin	<u>\$ 29,859,618</u>	<u>\$ 36,489,486</u>	<u>\$ 43,512,901</u>	<u>\$ 31,457,405</u>	<u>\$ 49,253,408</u>	<u>\$ 51,220,190</u>	<u>\$ 60,231,777</u>	<u>\$ 66,075,319</u>	<u>\$ 120,447,904</u>	<u>\$ 136,021,404</u>
Total Net Debt Applicable to Debt Limit as a Percentage of Debt Limit	<u>62.6%</u>	<u>55.8%</u>	<u>49.5%</u>	<u>65.9%</u>	<u>64.0%</u>	<u>62.3%</u>	<u>57.1%</u>	<u>54.3%</u>	<u>38.5%</u>	<u>34.0%</u>



Legal Debt Margin Calculation for Fiscal Year 2006

Total Assessed Value	\$ 2,574,947,153
Debt Limit (8% of Total Assessed Value)	205,995,772
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	155,025,000
Less: Debt Issued Through Referendum	(85,050,632)
Total Amount of Debt Applicable to Debt Limit	<u>69,974,368</u>
Legal Debt Margin	<u>\$ 136,021,404</u>

Note: Article Eight (8), Section Seven (7) of the South Carolina Constitution of 1895, as amended, provides that no government shall incur any bonded debt which shall exceed eight percent (8%) of the assessed value of the property therein without voter approval

**COUNTY OF CHARLESTON, SOUTH CAROLINA
 PLEDGED REVENUE COVERAGE
 REVENUE BOND COVERAGE
 SOLID WASTE ENTERPRISE FUND**

UNAUDITED

Fiscal Year	Gross Revenues	Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1997	\$ 26,903,455	\$ 23,084,338	\$ 3,819,117	\$ 750,000	\$ 1,292,147	\$ 2,042,147	1.87
1998	28,750,189	22,073,268	6,676,921	780,000	1,248,615	2,028,615	3.29
1999	28,909,220	21,133,135	7,776,085	820,000	1,202,498	2,022,498	3.84
2000	30,313,065	21,292,411	9,020,654	860,000	1,153,540	2,013,540	4.48
2001	30,937,885	23,767,198	7,170,687	905,000	1,101,599	2,006,599	3.57
2002	30,482,043	24,733,210	5,748,833	950,000	1,053,880	2,003,880	2.87
2003	30,172,896	23,621,983	6,550,913	1,005,000	1,002,579	2,007,579	3.26
2004	33,291,523	25,611,601	7,679,922	1,060,000	716,904	1,776,904	4.32
2005	34,588,461	27,570,465	7,017,996	1,161,955	703,308	1,865,263	3.76
2006	37,566,510	31,391,266	6,175,244	1,278,336	598,413	1,876,749	3.29

Note: 1 Details regarding the County of Charleston's outstanding debt can be found in the notes to the basic financial statements.

Note: 2 FY 1995 was the first year that the County had Revenue Bonds outstanding.

Note: 3 Gross revenues include interest, operating grants, and loss on disposal of fixed assets.

Note: 4 Total operating expenses are exclusive of depreciation and amortization.

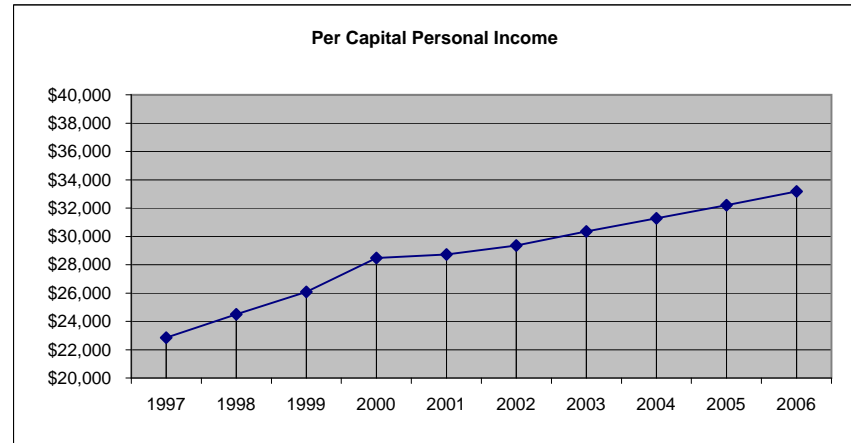
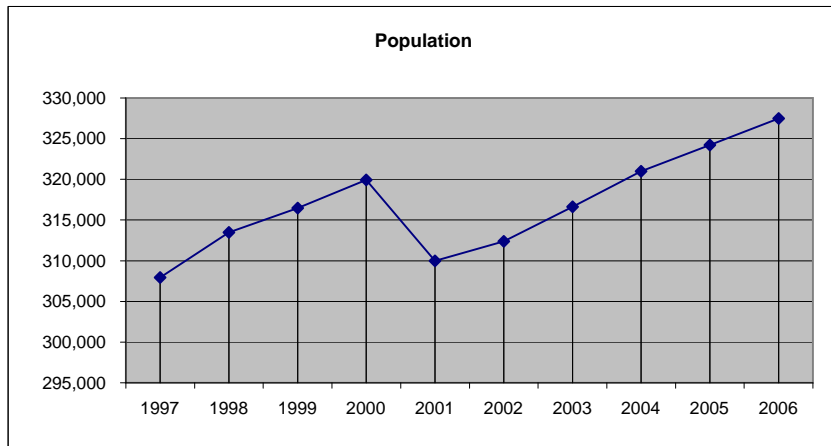
**COUNTY OF CHARLESTON
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

UNAUDITED

Fiscal Year Ended June 30	Population	Personal Income	Per Capita Personal Income	Unemployment Rate	Median Age	School Enrollment
1997	307,945	\$ 7,033,155,855	\$ 22,839	4.1%	31.1	43,067
1998	313,478	7,677,076,220	24,490	3.0%	31.4	44,878
1999	316,482	8,255,432,970	26,085	3.0%	31.6	43,443
2000	319,921	9,106,871,186	28,466	3.0%	31.8	43,212
2001	309,969	8,903,859,525	28,725	3.2%	31.9	41,864
2002	312,365	9,166,663,290	29,346	3.8%	33.9	41,830
2003	316,611	9,612,626,571	30,361	4.2%	34.5	43,783
2004	321,014	10,038,695,236	31,272	4.4%	35.3	41,870
2005	324,224	10,443,306,916	32,210	4.7%	35.5	41,912
2006	327,466	10,864,012,016	33,176	5.0%	36.2	48,500

The following Data Sources were used to develop this information:
 South Carolina Office of Research and Statistics
 Charleston County School District
 SCIway - SC Internet Information Highway
 Charleston County Chamber of Commerce

Some of the statistics for Fiscal Year Ended June 30, 2004 and beyond are estimated from past year trend analysis.



**COUNTY OF CHARLESTON, SOUTH CAROLINA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

UNAUDITED

County Employment for 2006 165,760
County Employment for 1997 136,326

Employer	2006			1997		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Medical University of South Carolina (MUSC)	7,550	1	4.55%	7,528	1	5.52%
Charleston Air Force Base	5,600	2	3.38%	6,000	2	4.40%
Charleston County School District	5,150	3	3.11%	5,109	3	3.75%
Roper St. Francis Healthcare	2,900	4	1.75%	3,250	4	2.38%
Piggly Wiggly Carolina Co. Inc.	2,500	5	1.51%	1,800	7	1.32%
Charleston County	2,300	6	1.39%	2,136	5	1.57%
Wal-Mart	2,150	7	1.30%	1,564	8	1.15%
Mead Westvaco	1,600	8	0.97%	2,049	6	1.50%
City of Charleston	1,450	9	0.87%	1,312	9	0.96%
Bi Lo Stores	1,300	10	0.78%	-	-	-
Cummins Engine Divisions	-	-	-	866	10	0.64%
Totals	32,500		19.61%	31,614		23.19%

Source: Charleston Metro Chamber of Commerce, Center for Business Research.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS**

UNAUDITED

Function	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Government	469.74	437.99	464.59							
County Council	-	-	-	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Administrator	-	-	-	5.00	5.00	5.00	5.00	7.00	7.00	7.00
Assessor	-	-	-	49.00	49.00	44.00	44.00	44.00	47.00	47.00
Auditor	-	-	-	31.00	31.00	31.00	31.00	30.00	30.00	30.00
Budget	-	-	-	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Business License User Fee	-	-	-	5.00	5.00	5.00	5.00	6.00	6.00	6.00
Capital Projects Admin.	-	-	-	20.00	20.00	20.00	20.00	17.00	17.00	17.00
Chief Deputy Administrator	-	-	-	17.00	14.00	5.00	5.00	5.00	5.00	5.00
Chief Financial Officer	-	-	-	-	-	3.00	3.00	4.00	4.00	4.00
Controller	-	-	-	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Delinquent Tax	-	-	-	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Elections/Voter Registration	-	-	-	8.50	8.50	8.50	8.50	8.50	10.00	10.00
Facilities Management	-	-	-	-	-	-	-	70.00	70.00	70.00
Grants Administration	-	-	-	13.25	13.25	13.25	12.25	11.25	11.25	11.25
Human Resources	-	-	-	16.00	16.00	16.00	15.00	14.00	14.00	14.00
Information Technologies	-	-	-	-	-	10.00	13.00	13.00	8.00	9.00
Internal Auditor	-	-	-	3.00	3.00	3.00	2.00	2.00	2.00	2.00
Internal Services	-	-	-	153.80	157.40	156.00	149.60	77.60	76.60	72.60
Legal	-	-	-	5.84	5.84	5.84	5.56	5.56	5.56	5.56
Legislative Delegation	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Planning	-	-	-	24.00	24.00	25.00	25.00	25.00	25.00	26.00
Procurement Services	-	-	-	16.00	17.00	16.00	15.00	15.00	15.00	15.00
Radio Communications	-	-	-	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Register Mense Conveyance	-	-	-	29.25	30.00	30.00	30.00	30.00	30.00	30.00
Safety & Risk Management	-	-	-	3.00	3.00	5.00	6.00	6.00	6.00	6.00
Treasurer	-	-	-	19.00	19.00	20.00	19.00	18.00	18.00	18.00
Other (No longer Used)	-	-	-	1.75	7.00	6.00	6.00	-	-	-
Total General Government	469.74	437.99	464.59	468.39	475.99	476.59	468.91	457.91	456.41	454.41

**COUNTY OF CHARLESTON, SOUTH CAROLINA
 FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
 LAST TEN FISCAL YEARS**

(CONTINUED)

UNAUDITED

Public Safety	810.31	816.31	848.31							
Building Services	-	-	-	22.00	21.00	23.00	22.00	21.00	21.00	22.00
Emergency Management	-	-	-	7.00	8.00	7.00	7.00	6.00	20.00	25.00
Emergency Medical	-	-	-	160.00	164.00	168.00	167.00	170.00	161.00	169.00
Planning	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sheriff	-	-	-	665.31	673.31	674.31	702.31	741.31	777.31	779.31
Other (No longer Used)	-	-	-	-	-	1.00	-	-	-	-
Total Public Safety	<u>810.31</u>	<u>816.31</u>	<u>848.31</u>	<u>855.31</u>	<u>867.31</u>	<u>873.31</u>	<u>899.31</u>	<u>939.31</u>	<u>980.31</u>	<u>996.31</u>
Judicial	195.86	201.16	213.41							
Clerk of Court	-	-	-	53.00	54.00	54.00	53.00	53.00	53.00	53.00
Coroner	-	-	-	5.00	6.00	6.00	6.00	6.00	6.00	6.00
Magistrates Courts	-	-	-	66.11	67.36	67.89	67.89	67.89	68.89	70.41
Master-In-Equity	-	-	-	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Probate Courts	-	-	-	18.30	18.30	18.30	19.30	19.30	19.30	19.30
Solicitor	-	-	-	67.00	72.00	74.00	77.00	79.00	79.00	81.00
Other (No longer Used)	-	-	-	-	-	-	-	-	-	-
Total Judicial	<u>195.86</u>	<u>201.16</u>	<u>213.41</u>	<u>215.41</u>	<u>223.66</u>	<u>226.19</u>	<u>229.19</u>	<u>231.19</u>	<u>232.19</u>	<u>235.71</u>
Public Works	274.00	274.00	275.00							
Business License User Fee	-	-	-	12.00	12.00	12.00	11.00	11.00	12.00	12.00
Chief Deputy Administrator	-	-	-	-	-	-	-	-	-	1.00
Public Works	-	-	-	174.00	174.00	173.00	162.00	159.00	159.00	161.00
Solid Waste	-	-	-	131.00	131.00	131.00	127.00	126.00	126.00	126.00
Other (No longer Used)	-	-	-	-	-	-	-	-	-	-
Total Public Works	<u>274.00</u>	<u>274.00</u>	<u>275.00</u>	<u>317.00</u>	<u>317.00</u>	<u>316.00</u>	<u>300.00</u>	<u>296.00</u>	<u>297.00</u>	<u>300.00</u>
Health and Welfare	232.00	274.75	248.25							
DAODAS	-	-	-	181.50	169.50	170.50	125.00	131.00	131.00	131.00
Facilities Management	-	-	-	-	1.00	1.00	2.00	2.00	2.00	2.00
Grants Administration	-	-	-	33.75	20.75	20.75	18.75	25.75	25.75	25.75
Public Works	-	-	-	29.00	29.00	29.00	26.00	24.00	24.00	24.00
Veterans Affairs	-	-	-	4.00	4.00	4.00	4.00	3.00	3.00	3.00
Other (No longer Used)	-	-	-	-	-	-	-	-	-	-
Total Health and Welfare	<u>232.00</u>	<u>274.75</u>	<u>248.25</u>	<u>248.25</u>	<u>224.25</u>	<u>225.25</u>	<u>175.75</u>	<u>185.75</u>	<u>185.75</u>	<u>185.75</u>

**COUNTY OF CHARLESTON, SOUTH CAROLINA
 FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
 LAST TEN FISCAL YEARS**

(CONTINUED)

UNAUDITED

Culture and recreation	214.00	214.00	214.00							
Business License User Fee	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Library	-	-	-	232.75	232.75	232.75	232.75	237.75	254.55	254.55
Other (No longer Used)	-	-	-	-	-	-	-	-	-	-
Total Culture and Recreation	<u>214.00</u>	<u>214.00</u>	<u>214.00</u>	<u>235.75</u>	<u>235.75</u>	<u>235.75</u>	<u>235.75</u>	<u>240.75</u>	<u>257.55</u>	<u>257.55</u>
Economic Development	2.00	2.00	2.00	2.00	2.00	2.00	1.00	2.00	2.00	2.00
Total	<u>2,196.91</u>	<u>2,219.21</u>	<u>2,264.56</u>	<u>2,341.11</u>	<u>2,344.96</u>	<u>2,354.59</u>	<u>2,309.41</u>	<u>2,351.91</u>	<u>2,410.21</u>	<u>2,430.73</u>

Source: Charleston County Budget Department

Note: 1 Includes the Authorized Full Time Employees for both Government and Business Type Activities

Note: 2 The detail information available prior to Fiscal Year 2000 does not provide for a viable comparison within the functions.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

UNAUDITED

Function/Program	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Government										
Auditor - Tax Notices Processed	202,500	218,000	223,000	492,000	506,960	530,520	503,520	520,000	545,000	545,000
RMC Documents Recorded	94,429	94,000	100,000	104,525	105,000	110,000	143,674	142,244	143,500	143,500
Zoning Applications Processed	-	-	-	2,804	3,051	3,000	2,761	3,340	3,400	3,400
Illegal Businesses Located	-	-	-	-	567	563	982	998	831	714
Public Safety										
Building inspections performed	15,316	15,000	15,000	17,586	18,016	18,000	15,965	18,323	22,563	19,000
Bad Check warrants served	-	-	-	6,103	5,633	5,280	2,632	2,432	7,107	7,000
Daily costs per prisoner	-	-	-	30	31	32	33	40	40	40
FEMA Community insurance rating	-	-	-	8	6	6	6	6	6	6
Judicial										
Marriage Licenses Issued	4,270	4,200	4,230	5,161	5,200	4,800	2,275	2,429	3,712	3,700
Master in Equity Cases Disposed of	-	-	-	771	605	640	833	1,323	1,248	1,350
Health and Welfare										
Veterans claims filed	7,021	7,124	7,100	7,134	7,200	7,300	7,318	7,438	8,505	7,400
Economic Development										
Number of new companies relocating to Charleston	-	-	-	-	-	-	2	5	6	7
Number of new jobs from relocating companies	2,487	838	1,000	840	165	166	1,016	223	1,929	400
Culture & Recreation										
Library visits per capita	5.21	4.84	5.52	4.68	5.00	5.00	5.26	5.50	5.60	5.66
Library Cards In Use	-	-	-	243,570	265,675	265,955	309,033	247,821	277,688	280,465
Solid Waste										
Total tons of incinerated waste	-	-	222,580	220,115	215,542	220,000	220,000	230,673	222,108	215,000
Parking Garages										
Average Operating Revenue Per Space	-	-	-	1,226	1,198	1,106	1,032	1,124	1,384	1,623
Average Operating Expenditure Per Space	-	-	-	587	569	781	1,059	1,091	685	806

Sources: Charleston County Budget Performance Measures

Note: 1 In some cases, the 2006 numbers have been projected.

Note: 2 Some of the operating indicators have not been documented for a full 10 years.

Note: 2 A FEMA Community insurance rating of 6 or higher results in Charleston County Citizens receiving a 20% discount on flood insurance.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
FINANCIAL ASSURANCE COVERAGE
MUNICIPAL SOLID WASTE LANDFILL FACILITIES**

LOCAL GOVERNMENT FINANCIAL TEST:

1. Financial component:

A. Bond rating requirement: Investment grade bond rating of no less than BBB.

The County's current general obligation bond ratings are:

Moody's Investors Service	Aa1
Standard & Poors Corporation	AAA
Fitch, Inc.	AA

B. Financial ratio alternative:

The prescribed financial ratios computed under GAAP are:

1. Ratio of cash and marketable securities to total expenditures - Primary Government

Cash and cash equivalents	\$ 105,268,668	
Total expenditures	<u>\$ 310,322,138</u>	
Requirement is no less than 5%		<u><u>33.92%</u></u>

2. Ratio of annual debt service expenditures - Primary Government

Total debt service expenditures	\$ 26,855,461	
Total expenditures	<u>\$ 310,322,138</u>	
Requirement is no more than 20%		<u><u>8.65%</u></u>

2. Financial assurance limitation test:

Financial assurance limitation under financial test:

Total Revenue - Primary Government	\$ 335,210,226	
Maximum percent of revenue eligible for self-insured local government financial test	<u>43%</u>	
Limitation on deferred cost of closure		\$ 144,140,397

Total estimated closure and post-closure costs for County landfills:

Estimated costs from Note III.G. on landfill closure	\$ 23,707,005	
Less: Expenditures to date	\$ (12,816,005)	
Restricted assets committed to closure	<u>\$ (10,891,000)</u>	
Balance of closure costs being deferred		<u>\$ -</u>
Additional permissible deferred cost		<u><u>\$ 144,140,397</u></u>



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