

**STATISTICAL TABLES
(UNAUDITED)**



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
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	189 - 197
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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									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Governmental Activities										
Invested in Capital Assets, Net of Related Debt	(A)	(A)	(A)	\$ 38,880,686	\$ 40,126,334	\$ 49,998,715	\$ 57,359,439	\$ 73,784,397	\$ 89,153,294	\$ 102,685,537
Restricted	(A)	(A)	(A)	51,356,705	28,420,510	32,932,674	60,338,152	51,638,770	69,829,579	120,020,898
Unrestricted	(A)	(A)	(A)	65,557,470	41,986,611	33,263,298	11,749,363	37,628,366	26,178,518	(61,981,588)
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>	<u>\$ 185,161,391</u>	<u>\$ 160,724,847</u>
Business-type Activities										
Invested in Capital Assets, Net of Related Debt	(A)	(A)	(A)	\$ 20,476,139	\$ 22,345,734	\$ 18,801,715	\$ 20,241,171	\$ 17,983,156	\$ 24,637,561	\$ 26,839,792
Restricted	(A)	(A)	(A)	27,483,291	14,418,181	8,462,709	11,141,799	49,159,942	34,873,968	38,021,909
Unrestricted	(A)	(A)	(A)	7,081,588	25,676,672	38,441,936	42,327,249	15,023,549	36,781,998	40,032,892
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>	<u>\$ 96,293,527</u>	<u>\$ 104,894,593</u>
Primary Government										
Invested in Capital Assets, Net of Related Debt	(A)	(A)	(A)	\$ 59,356,825	\$ 62,472,068	\$ 68,800,430	\$ 77,600,610	\$ 91,767,553	\$ 113,790,855	\$ 129,525,329
Restricted	(A)	(A)	(A)	78,839,996	42,838,691	41,395,383	71,479,951	100,798,712	104,703,547	158,042,807
Unrestricted	(A)	(A)	(A)	72,639,058	67,663,283	71,705,234	54,076,612	52,651,915	62,960,516	(21,948,696)
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>	<u>\$ 281,454,918</u>	<u>\$ 265,619,440</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									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Expenses										
Governmental Activities:										
General Government	(A)	(A)	(A)	\$ 40,355,391	\$ 42,030,869	\$ 44,073,903	\$ 48,480,730	\$ 54,974,087	\$ 65,198,099	\$ 65,852,893
Public Safety	(A)	(A)	(A)	49,424,542	57,667,474	60,199,756	65,411,630	67,475,922	65,619,715	79,153,052
Judicial	(A)	(A)	(A)	13,274,645	15,150,950	16,303,000	17,626,761	19,042,092	20,545,790	22,201,442
Public Works	(A)	(A)	(A)	12,371,692	14,249,365	13,047,445	14,569,632	23,717,878	40,185,783	31,011,124
Health and Welfare	(A)	(A)	(A)	11,240,334	13,698,800	12,259,223	11,823,614	10,992,770	11,112,177	12,879,164
Economic Development	(A)	(A)	(A)	730,879	584,991	1,057,507	943,669	3,481,117	1,324,790	3,228,377
Culture and Recreation	(A)	(A)	(A)	14,145,906	14,744,185	17,464,877	16,731,110	18,133,308	21,307,239	53,822,207
Education	(A)	(A)	(A)	3,549,382	3,592,277	3,735,895	3,931,038	5,004,959	5,137,843	5,325,300
Interest and Fiscal Charges	(A)	(A)	(A)	9,931,428	10,697,842	9,306,029	10,107,693	10,453,449	9,311,104	18,461,680
Total Governmental Activities Expenses	(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>	<u>239,742,540</u>	<u>291,935,239</u>
Business-Type Activities:										
E 911	(A)	(A)	(A)	945,397	923,506	905,427	1,167,080	888,812	984,112	1,015,968
Solid Waste	(A)	(A)	(A)	26,371,802	26,266,186	27,252,627	29,335,704	32,430,587	30,229,939	39,064,678
Parking Garage	(A)	(A)	(A)	2,669,181	2,705,187	2,322,980	1,922,169	1,712,310	1,753,719	2,008,395
DOADAS	(A)	(A)	(A)	8,786,426	7,795,981	8,185,395	8,493,417	8,667,219	8,984,048	9,348,853
Revenue Collections	(A)	(A)	(A)	-	-	-	-	-	-	1,724,477
Radio Communications	(A)	(A)	(A)	-	-	-	-	-	1,800,430	1,973,647
Total Business-Type Activities Expenses	(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>	<u>43,752,248</u>	<u>55,136,018</u>
Total Primary Government Expenses	(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>	<u>\$ 283,494,788</u>	<u>\$ 347,071,257</u>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	(A)	(A)	(A)	\$ 10,150,792	\$ 13,676,611	\$ 15,440,672	\$ 17,935,275	\$ 19,041,161	\$ 18,098,660	\$ 16,034,883
Public Safety	(A)	(A)	(A)	5,768,142	6,721,223	7,878,504	6,290,751	6,157,762	6,622,976	11,396,678
Judicial	(A)	(A)	(A)	5,494,170	5,900,661	7,292,551	7,253,058	7,778,889	7,641,424	8,319,231
Public Works	(A)	(A)	(A)	216,747	108,535	143,354	179,664	196,147	1,927,468	4,941,336
Health and Welfare	(A)	(A)	(A)	654,450	804,262	558,244	788,557	1,150,312	4,930,221	612,029
Culture and Recreation	(A)	(A)	(A)	79,220	68,828	66,441	73,303	201,705	179,007	4,003,383
Education	(A)	(A)	(A)	-	-	10,170	-	-	-	-
Operating Grants and Contributions	(A)	(A)	(A)	15,693,824	17,389,105	16,592,529	19,298,359	21,435,951	18,216,119	20,814,984
Capital Grants and Contributions	(A)	(A)	(A)	-	-	-	3,131,573	-	-	-
Total Governmental Activities Program Revenues	(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>	<u>57,615,875</u>	<u>66,122,524</u>

(CONTINUED)

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

UNAUDITED

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Business-Type Activities:										
Charges for Services:										
E 911	(A)	(A)	(A)	\$ 1,148,171	\$ 1,120,349	\$ 1,273,381	\$ 1,940,631	\$ 1,265,946	\$ 1,379,569	\$ 1,365,183
Solid Waste	(A)	(A)	(A)	29,199,399	29,429,531	32,729,983	33,605,612	35,799,249	37,594,483	43,770,682
Parking Garage	(A)	(A)	(A)	2,720,599	2,833,338	8,290,653	2,008,933	2,066,315	2,424,078	2,501,491
DAODAS	(A)	(A)	(A)	4,374,792	3,707,126	3,783,036	5,519,478	4,113,731	6,361,075	4,475,009
Revenue Collections	(A)	(A)	(A)	-	-	-	-	-	-	1,071,795
Radio Communications	(A)	(A)	(A)	-	-	-	-	-	107,515	525,126
Operating Grants and Contributions	(A)	(A)	(A)	4,172,690	3,629,030	3,092,077	1,138,657	2,933,166	979,399	3,081,039
Capital Grants and Contributions	(A)	(A)	(A)	-	-	-	-	904,389	1,240	-
Total Business-type Activities Program Revenues	(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>	<u>48,847,359</u>	<u>56,790,325</u>
Total Primary Government Program Revenues	(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>	<u>\$ 106,463,234</u>	<u>\$ 122,912,849</u>
Net (Expense)/Revenue										
Governmental Activities	(A)	(A)	(A)	\$ (116,966,854)	\$ (127,747,528)	\$ (129,465,170)	\$ (134,675,337)	\$ (157,313,655)	\$ (182,126,665)	\$ (225,812,715)
Business-type Activities	(A)	(A)	(A)	2,842,845	3,028,514	10,502,701	3,294,941	3,383,868	5,095,111	1,654,307
Total Primary Government Net (Expense)/Revenue	(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>	<u>\$ (177,031,554)</u>	<u>\$ (224,158,408)</u>
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Taxes by Source:										
Property Tax	(A)	(A)	(A)	\$ 76,672,139	\$ 76,262,067	\$ 76,421,626	\$ 77,341,114	\$ 82,216,983	\$ 82,289,668	\$ 86,507,891
Local Option Sales Tax	(A)	(A)	(A)	32,061,842	32,445,350	35,629,077	38,100,097	42,159,174	44,024,396	44,458,297
Transportation Tax	(A)	(A)	(A)	-	-	-	5,870,000	37,116,336	39,521,307	40,097,074
Accommodations Tax	(A)	(A)	(A)	6,561,848	6,683,992	6,927,227	7,611,446	8,292,848	9,176,823	9,872,302
Franchise Tax	(A)	(A)	(A)	689,269	545,425	589,622	793,129	774,254	538,048	955,712
Merchants Inventory Tax and Manufacture's Depreciation	(A)	(A)	(A)	1,607,919	1,682,766	1,715,716	1,677,255	1,563,067	1,632,214	1,611,561
Motor Carrier Tax	(A)	(A)	(A)	171,651	132,567	77,160	108,871	116,292	129,110	140,426
State Aid to Political Subdivisions	(A)	(A)	(A)	13,839,678	13,654,987	13,781,116	13,959,555	14,603,288	16,098,226	17,864,865
Grants and Contributions not Restricted to Specific Program	(A)	(A)	(A)	217,231	-	-	-	-	-	-
Unrestricted Investment Earnings	(A)	(A)	(A)	3,957,860	727,946	469,755	2,495,650	5,757,314	5,421,959	3,749,245
Gain (Loss) on Sale of Capital Assets	(A)	(A)	(A)	181,165	(214,959)	387,618	-	514,247	-	-
Transfers	(A)	(A)	(A)	(2,816,345)	(2,509,762)	8,151,631	(3,289,535)	(3,601,887)	(5,052,023)	(3,881,034)
Total Governmental Activities	(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>	<u>193,779,728</u>	<u>201,376,339</u>

(CONTINUED)

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

UNAUDITED

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Business-type activities:										
Property Taxes	(A)	(A)	(A)	\$ -	\$ 359	\$ 48	\$ 64	\$ 65	\$ -	\$ -
Alcoholic Beverage Tax	(A)	(A)	(A)	481,219	514,357	528,466	542,927	523,037	505,366	542,927
Merchants Inventory tax and Manufacture's Depreciation	(A)	(A)	(A)	11,015	10,832	10,832	10,832	10,832	10,832	10,832
Unrestricted Investment Earnings	(A)	(A)	(A)	1,155,267	640,025	396,412	832,632	1,782,440	3,368,608	2,446,082
Gain (Loss) on Sale of Capital Assets	(A)	(A)	(A)	(111,664)	(22,975)	-	-	3,811	94,940	65,886
Transfers	(A)	(A)	(A)	2,816,345	2,509,762	(8,151,631)	3,289,535	3,601,887	5,052,023	3,881,034
Total Business-type Activities	(A)	(A)	(A)	4,352,182	3,652,360	(7,215,873)	4,675,990	5,922,072	9,031,769	6,946,761
Total Primary Government	(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>	<u>\$ 202,811,497</u>	<u>\$ 208,323,100</u>
Special Items										
Change in Net Assets:				(224,758)	(7,573,526)	(9,151,217)	3,471,464	1,383,940		-
Governmental Activities	(A)	(A)	(A)	15,952,645	(5,910,675)	5,534,161	13,463,709	33,582,201	11,653,063	(24,436,376)
Business-type Activities	(A)	(A)	(A)	7,195,027	6,680,874	3,286,828	7,970,931	9,305,940	14,126,880	8,601,068
Prior Period Adjustment	(A)	(A)	(A)	-	-	-	-	-	10,456,795	-
Total Primary Government	(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>	<u>\$ 36,236,738</u>	<u>\$ (15,835,308)</u>

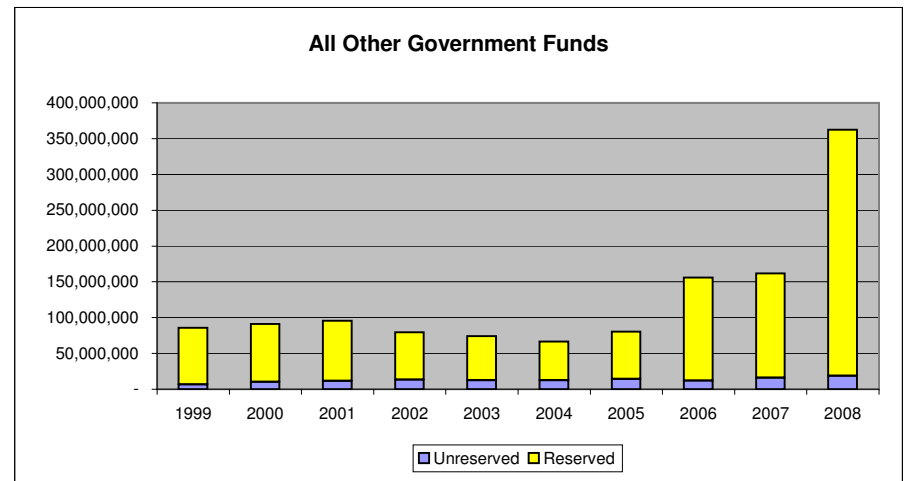
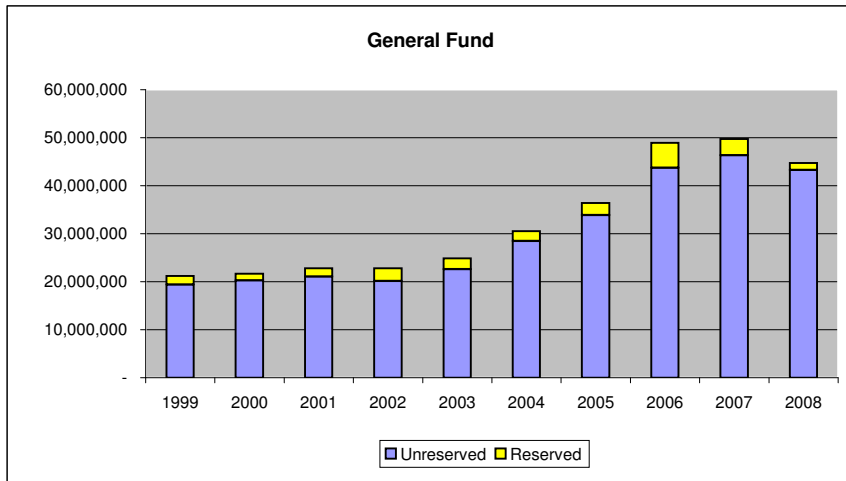
(A) GASB 34 was not implemented until the 2002 fiscal year; change in net asset information is not available prior to that fiscal year.

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

UNAUDITED

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Fund										
Reserved	\$ 1,743,441	\$ 1,400,707	\$ 1,738,607	\$ 2,640,074	\$ 2,327,895	\$ 2,057,482	\$ 2,470,102	\$ 5,202,242	\$ 3,367,810	\$ 1,461,994
Unreserved	19,423,269	20,251,529	21,037,076	20,142,964	22,571,681	28,453,427	33,899,138	43,731,980	46,333,758	43,266,383
Total General Fund	\$21,166,710	\$21,652,236	\$22,775,683	\$22,783,038	\$24,899,576	\$30,510,909	\$36,369,240	\$48,934,222	\$49,701,568	\$44,728,377
All Other Governmental Funds										
Reserved										
Inventories and Prepaid Items	\$ -	\$ 7,905	\$ -	\$ -	\$ 212,671	\$ 204,652	\$ 299,021	\$ 11,603	\$ 11,602	\$ -
Encumbrances	30,391,049	42,770,830	29,748,490	14,947,995	15,093,314	7,163,103	5,628,457	13,318,333	9,008,571	11,406,709
Debt Service	2,215,848	5,599,228	7,515,689	10,226,831	9,212,186	11,951,945	26,279,539	18,953,106	18,252,403	19,702,506
Capital Projects Funds	46,579,642	32,543,827	46,940,375	41,147,186	37,062,341	34,782,398	34,058,613	32,685,664	22,441,838	82,345,276
Transportation and Road Sales Tax	-	-	-	-	-	-	-	78,931,458	96,021,511	230,106,543
Unreserved, Reported In:										
Special Revenue Funds	6,612,852	10,337,025	11,411,114	13,383,688	12,427,657	12,505,052	14,384,176	12,042,386	16,128,286	18,760,941
Total All Other Governmental Funds	\$85,799,391	\$91,258,815	\$95,615,668	\$79,705,700	\$74,008,169	\$66,607,150	\$80,649,806	\$155,942,550	\$161,864,211	\$362,321,975

Note: The significant increase in reserved fund balance is due to the Transportation and Road Sales Tax Special Revenue Fund that was initiated in fiscal year 2006.



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

UNAUDITED

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Revenues										
Taxes by Source:										
Property Tax	\$ 59,702,515	\$ 63,329,697	\$ 68,609,823	\$ 76,617,795	\$ 76,060,041	\$ 76,637,031	\$ 77,352,935	\$ 82,395,793	\$ 82,296,820	\$ 84,190,895
Local Option Sales Tax	28,307,931	30,894,479	32,065,271	32,061,842	32,445,350	35,629,077	38,100,097	42,159,174	44,024,396	44,458,297
Transportation Tax	-	-	-	-	-	-	5,870,000	37,116,336	39,521,307	40,097,074
Intergovernmental	42,716,262	37,811,052	31,682,123	31,708,211	34,026,407	35,526,262	35,529,286	38,162,337	36,427,704	38,689,016
Permits and Licenses	17,296,238	17,049,868	18,404,737	19,395,825	21,240,225	23,974,732	28,134,114	5,039,668	5,290,740	5,772,105
Fines and Forfeitures	2,539,845	3,211,203	3,503,947	3,417,423	2,934,280	2,950,070	3,093,825	3,120,755	3,171,436	3,183,551
Interest	5,855,946	8,207,424	7,819,320	4,159,112	3,151,337	2,690,076	4,211,316	8,221,219	12,701,241	13,619,319
Service Charges	3,707,788	3,768,561	3,682,270	3,992,204	4,395,844	5,005,436	5,362,174	30,891,094	31,321,258	38,245,154
Rental and Use of Property	2,366,356	2,338,124	1,772,953	987,732	977,369	913,155	764,147	824,999	749,145	723,986
Other Revenues	3,300,684	2,439,107	3,525,675	2,168,314	2,151,627	2,429,717	15,712,452	3,195,766	2,912,098	5,356,322
Total Revenues	165,793,565	169,049,515	171,066,119	174,508,458	177,382,480	185,755,556	214,130,346	251,127,141	258,416,145	274,335,719
Expenditures										
Current:										
General Government	37,148,373	39,517,215	44,105,433	36,599,028	36,219,659	36,301,070	39,019,532	47,343,899	49,539,889	54,474,427
Public Safety	41,022,122	45,655,900	47,523,098	51,775,854	54,047,731	58,756,537	63,543,857	65,342,995	67,808,448	73,042,772
Judicial	-	-	-	13,288,448	13,741,592	14,573,036	16,001,052	17,593,865	19,349,156	20,946,565
Public Works	6,417,127	6,768,380	7,424,993	12,492,420	11,679,447	12,461,062	11,762,912	25,287,241	30,892,171	28,562,619
Health and Welfare	10,553,373	10,318,046	9,274,448	11,470,130	13,388,372	11,980,147	11,665,243	10,822,458	10,984,189	12,728,543
Economic Development	646,337	632,264	654,977	732,242	582,206	1,055,405	953,526	3,480,343	1,327,411	3,230,479
Culture and Recreation	12,494,714	13,297,032	13,615,973	13,804,030	14,061,914	15,121,758	16,029,300	17,427,709	20,501,703	53,428,524
Education	6,058,147	6,280,381	6,497,866	3,549,382	3,592,277	3,735,895	3,931,038	5,004,959	5,137,843	5,325,300
Capital Outlay	23,209,960	39,465,880	37,027,780	24,235,436	11,437,194	12,418,844	8,378,854	11,443,269	16,785,576	23,940,281
Debt Service:										
Principal	8,489,993	8,943,128	8,217,722	6,782,392	8,764,798	11,383,731	9,190,168	13,935,403	14,163,474	16,569,890
Interest and Fiscal Charges	8,980,462	6,928,247	9,239,501	9,957,303	9,583,270	10,445,027	9,675,723	9,437,517	8,906,724	15,476,402
Bond Issuance Costs	-	152,923	363,146	-	-	887,728	314,963	288,427	-	97,756
Total Expenditures	155,020,608	177,959,396	183,944,937	184,686,665	177,098,460	189,120,240	190,466,168	227,408,085	245,396,584	307,823,558
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,772,957	(8,909,881)	(12,878,818)	(10,178,207)	284,020	(3,364,684)	23,664,178	23,719,056	13,019,561	(33,487,839)

(CONTINUED)

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

UNAUDITED

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Other Financing Sources (Uses)										
Capital Lease Proceeds	\$ -	\$ -	\$ -	\$ 679,887	\$ 915,806	\$ 431,614	\$ 844,468	\$ 841,831	\$ 1,429,804	\$ 100,539
Sale of GO Transportation Sales Tax Bonds	-	-	-	-	-	-	-	65,000,000	-	150,000,000
Sale of General Obligation Bonds	-	-	-	-	-	-	-	-	-	75,000,000
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	-	10,789,016
Payment to Refunded Debt Escrow Agent	-	(29,243,355)	(5,859,135)	-	-	(100,978,948)	(16,749,287)	-	-	-
Transfers In	11,506,554	8,858,326	6,457,997	7,729,355	6,173,477	27,328,853	11,448,598	26,475,413	20,464,780	30,244,272
Transfers Out	(19,228,421)	(15,016,484)	(13,095,710)	(14,065,067)	(10,982,211)	(22,250,488)	(17,580,736)	(32,954,151)	(28,357,277)	(37,208,200)
Sale of Capital Assets	-	-	-	118,014	24,645	1,144,447	1,572,599	1,390,616	194,554	46,780
Total Other Financing Sources (Uses)	<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>	<u>(6,268,139)</u>	<u>228,972,407</u>
Speical Item	-	-	-	-	-	(9,151,217)	-	1,383,940	-	-
Net Change in Fund Balances	<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>	<u>\$ 6,751,422</u>	<u>\$ 195,484,568</u>
Capital Asset Expenditures	<u>\$ 36,436,215</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>	<u>\$ 15,664,602</u>	<u>\$ 21,139,930</u>
Debt Service as a Percentage of Noncapital Expenditures	<u>14.7%</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>	<u>10.0%</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
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%
2007	2,308,701,112	210,195,223	159,335,124	2,678,231,459	160.8	49,446,157,317	5.42%
2008	2,525,310,042	215,663,434	175,326,815	2,916,300,291	168.0	48,860,800,050	5.97%

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 between 4% and 10.5% depending on the type of property. This is used to determine the legal debt 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									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
County Direct Rates:										
Charleston County Government Operating	69.2	69.2	50.8	50.8	50.8	51.3	40.2	40.2	40.2	40.2
Charleston County Government Debt Service	16.6	16.6	10.4	10.4	10.4	9.9	6.6	6.6	6.6	6.6
Park and Recreation Commission Operating	4.5	4.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Park and Recreation Commission Debt Service	5.6	5.6	3.7	3.7	3.7	3.7	2.1	2.1	2.1	2.1
Trident Technical College	2.8	2.8	2.1	2.1	2.1	2.1	2.0	2.0	2.0	2
County School Board Operating	90.0	90.0	89.1	89.3	105.1	109.0	91.1	92.8	92.8	95.4
County School Board Debt Service	29.8	25.2	20.4	20.4	12.1	12.4	15.8	13.6	13.6	18.2
Total Direct Rate	218.5	213.9	180.0	180.2	187.7	191.9	161.3	160.8	160.8	168.0
Fire District Rates:	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	16.5 - 40.3	12.0 - 41.5
City/Town Rates:	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	18.5 - 92.8	22.4 - 92.8
Public Service District Rates:	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	55.2 - 108.4	77.6 - 103.8

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

Note: Overlapping rates are those of local and county-wide 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

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

UNAUDITED

Taxpayer	Type of Business	2008			1999		
		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	\$ 36,140,640	1	1.34%	\$ 29,285,390	1	3.0%
Bell South	Telecommunications	18,727,070	2	0.70%	17,268,170	3	1.8%
MeadWestvaco	Paper and Chemicals	16,989,600	3	0.63%	28,861,580	2	3.0%
Kiawah Real Estate Co.	Real Estate	7,580,440	4	0.28%	-		
Charleston Place LLC	Hotels and Convention Center	5,380,080	5	0.20%	-		
Berkeley Electric Co-Op	Electric and Gas Utility	5,203,040	6	0.19%	-		
Cellco	Telecommunications	5,146,820	7	0.19%	3,052,510	6	0.3%
North Charleston Joint Venture II	Retail	4,897,680	8	0.18%	-		
Kiawah Resort Associates LP	Development	4,471,370	9	0.17%	3,083,320	5	0.3%
IMI Mt Pleasant	Retail	3,953,040	10	0.15%	-		
Albright & Wilson	Chemicals	-			4,442,220	4	0.5%
Cummins Engine	Engine Fabrication	-			2,964,990	7	0.3%
Charleston Center, LLC	Hotels and Convention Center	-			2,187,590	8	0.2%
Charleston Joint Venture	Retail	-			1,661,660	9	0.2%
Evening Post	News Media	-			1,379,170	10	0.1%
Totals		<u>\$ 108,489,780</u>		<u>4.0%</u>	<u>\$ 94,186,600</u>		<u>9.7%</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
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%	1,116,962	74,642,486	98.4%
2007	76,026,583	76,026,583	73,199,901	96.3%	1,569,694	74,769,595	98.3%
2008	78,854,461	78,854,461	75,500,629	95.7%	3,081,133	78,581,762	99.7%

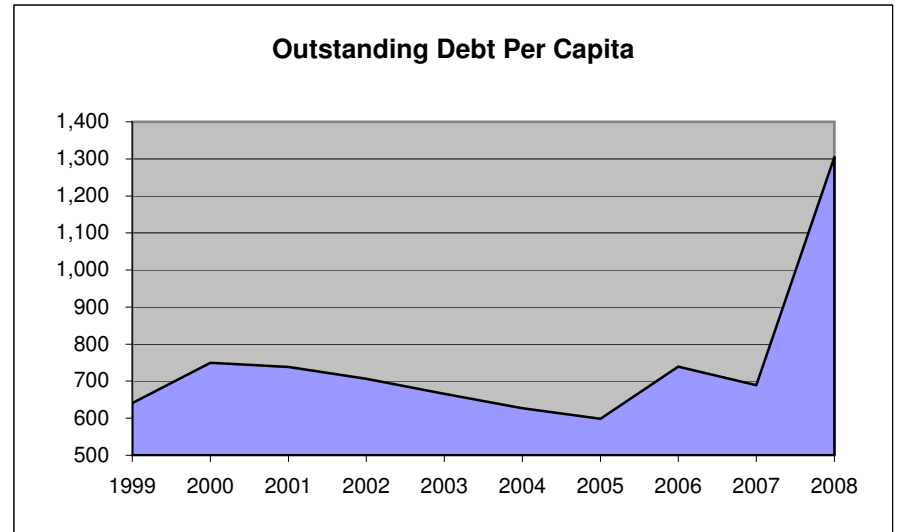
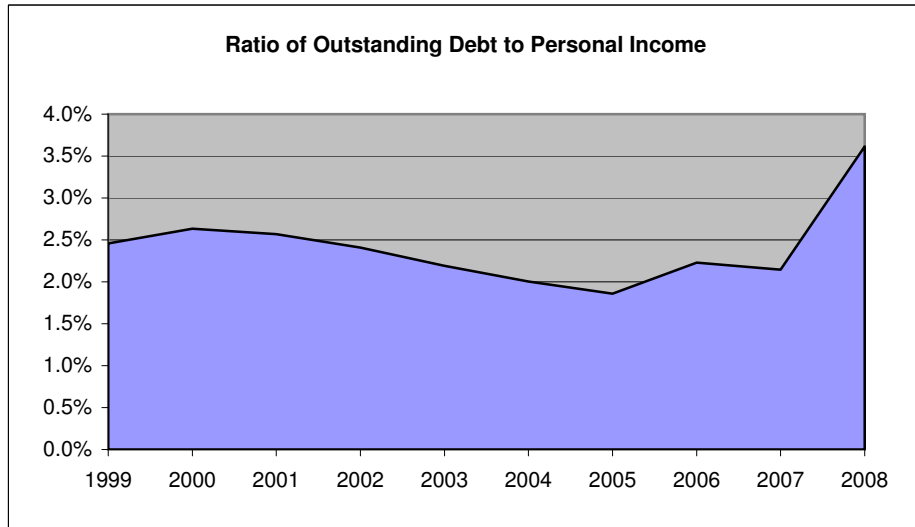
Source: This information was provided by the Charleston County Treasurers Office.

**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			
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	153,448,297	62,427,073	3,474,081	11,065,789	11,723,994	-	242,139,234	2.2%	739
2007	146,394,774	57,631,034	3,873,002	10,231,634	10,491,229	-	228,621,673	2.1%	689
2008	373,504,430	52,628,009	2,947,139	9,356,755	9,194,837	-	447,631,170	3.6%	1,305

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**

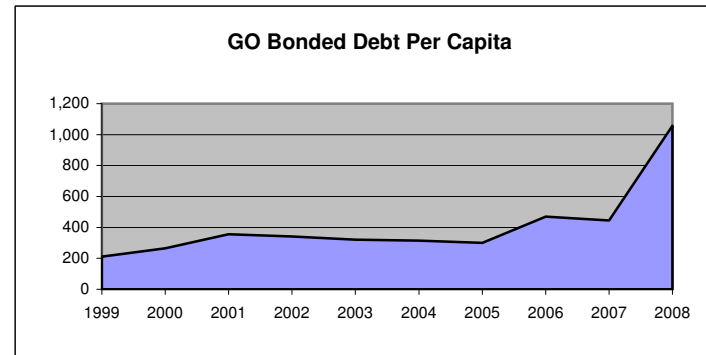
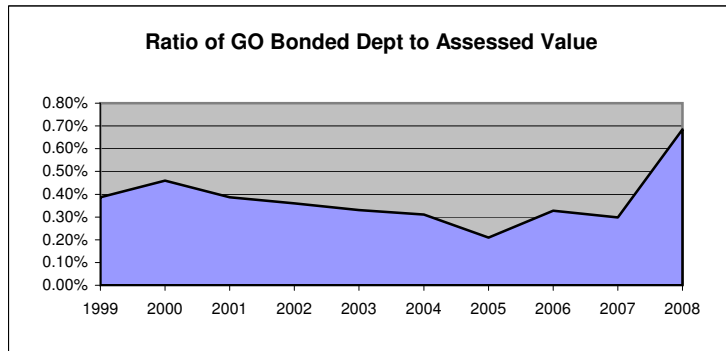
UNAUDITED

<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Assessed Value</u>	<u>Gross G.O. Bonded Debt</u>	<u>Ratio of G.O. Bonded Debt to Assessed Value</u>	<u>G.O. Bonded Debt Per Capita</u>
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	329,482	47,282,058,031	155,025,000	0.33%	471
2007	331,917	49,446,157,317	147,470,000	0.30%	444
2008	342,973	52,960,945,426	362,730,000	0.68%	1,058

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**

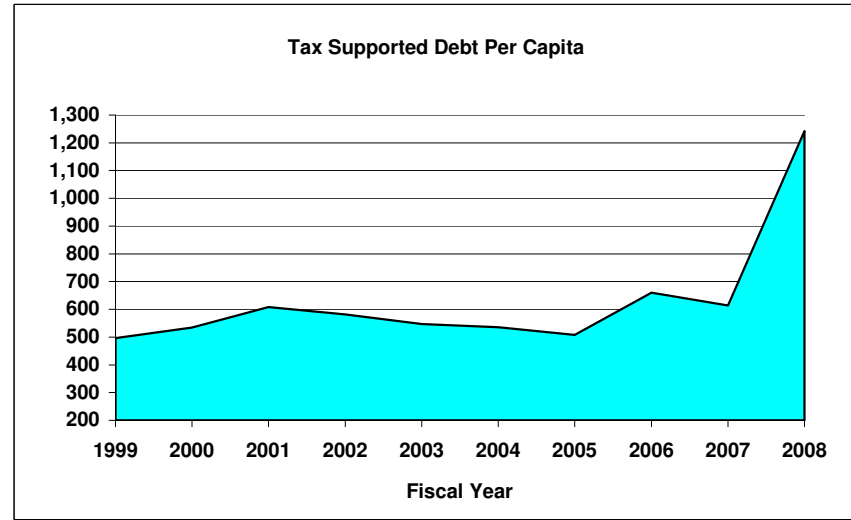
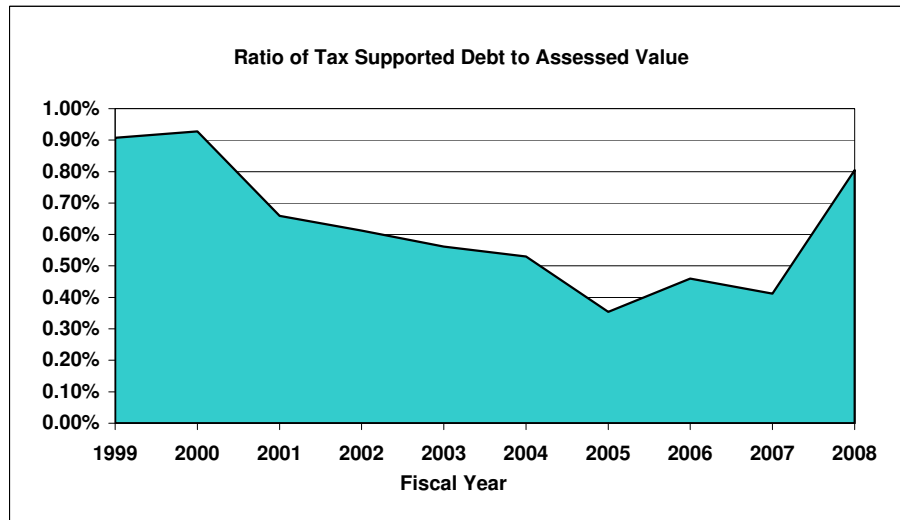
UNAUDITED

Fiscal Year	Estimated Population	Assessed Value	General Obligation Bonds	Certificates of Participation	Capital Leases	Net Tax Supported Debt	Ratio of Tax Supported Debt to Assessed Value	Net Tax Supported Debt Per Capita
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	329,482	47,282,058,031	155,025,000	62,427,073	3,474,081	217,452,073	0.46%	660
2007	331,917	49,446,157,317	146,394,774	57,361,034	3,873,002	203,755,808	0.41%	614
2008	342,973	52,960,945,426	373,504,430	52,628,009	2,947,139	426,132,439	0.80%	1,242

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.

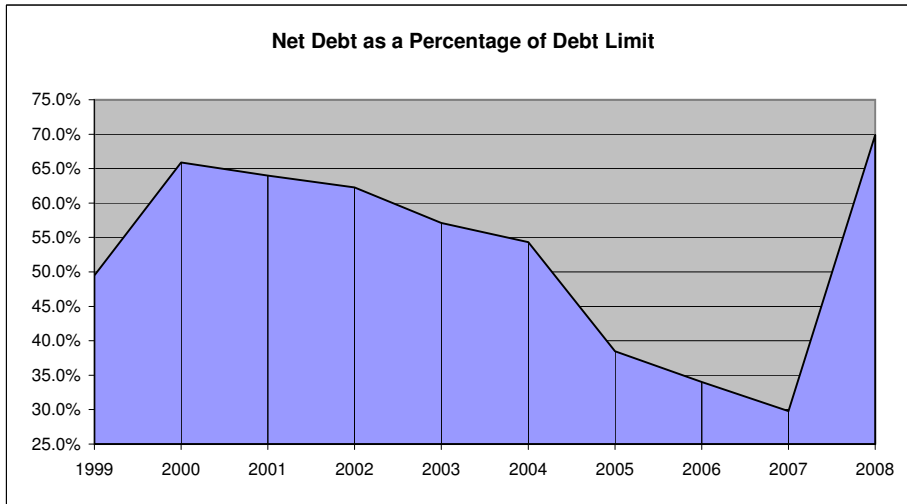
Note 3 See the Schedule for Demographic and Economic Statistics for population data.



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

UNAUDITED

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Debt Limit	\$ 86,152,901	\$ 92,332,405	\$ 136,653,408	\$ 135,820,190	\$ 140,476,777	\$ 144,634,276	\$ 195,786,861	\$ 205,995,772	\$ 216,723,669	\$ 235,740,344
Total Net Debt Applicable to Debt Limit	42,640,000	60,875,000	87,400,000	84,600,000	80,245,000	78,558,957	75,338,957	69,974,368	64,575,697	136,260,341
Legal Debt Margin	43,512,901	31,457,405	49,253,408	51,220,190	60,231,777	66,075,319	120,447,904	136,021,404	152,147,972	99,480,003
Total Net Debt Applicable to Debt Limit as a Percentage of Debt Limit	49.5%	65.9%	64.0%	62.3%	57.1%	54.3%	38.5%	34.0%	29.8%	57.8%



Legal Debt Margin Calculation for Fiscal Year 2008

Total Assessed Value	\$ 2,946,754,302
Debt Limit (8% of Total Assessed Value)	235,740,344
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	362,730,000
Less: Debt Issued Through Referendum	(226,469,659)
Total Amount of Debt Applicable to Debt Limit	<u>136,260,341</u>
Legal Debt Margin	<u>\$ 99,480,003</u>

Note: Article ten X, Section fourteen (14) of the South Carolina Constitution of December 1, 1977, as amended, provides that no government shall incur any bonded debt which shall exceed eight percent 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	
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
2007	40,753,403	29,554,141	11,199,262	1,232,765	344,985	1,577,750	7.10
2008	45,999,989	40,974,711	6,384,026	1,296,392	577,608	1,874,000	3.41

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

Note: 2 Gross revenues include interest, operating grants, and loss on disposal of fixed assets.

Note: 3 Total operating expenses are exclusive of depreciation and amortization.

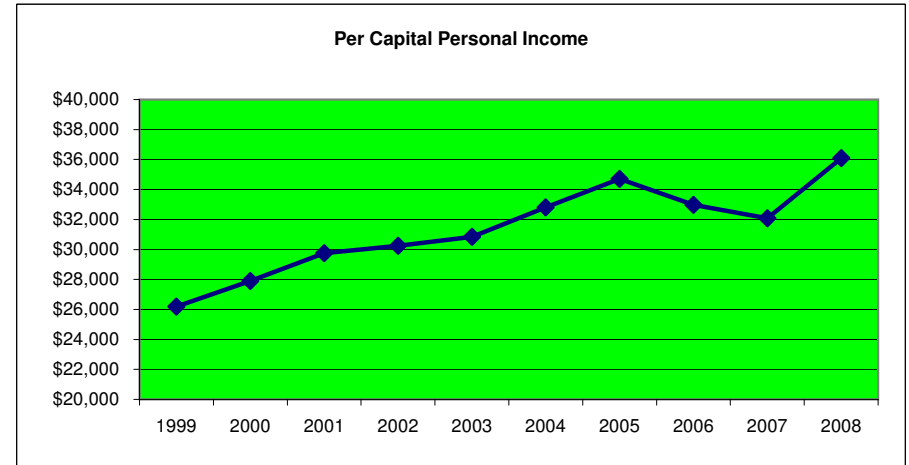
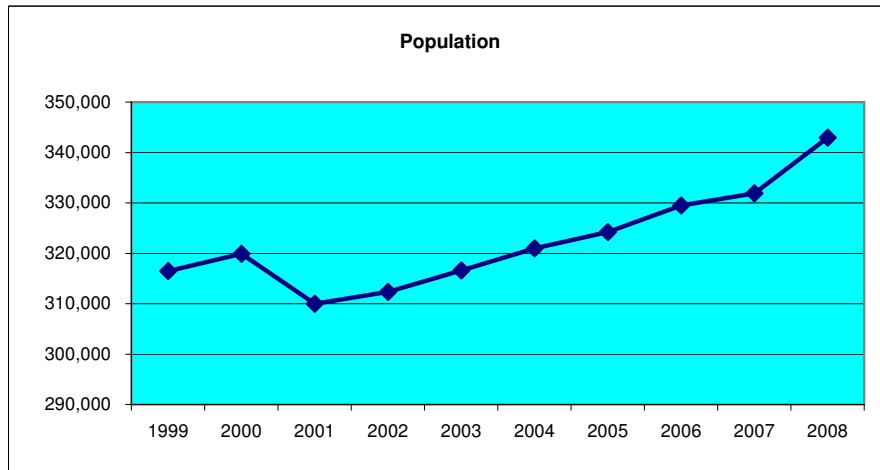
**COUNTY OF CHARLESTON
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

UNAUDITED

Fiscal Year Ended June 30	Population	Personal Income	Per Capita Personal Income	Unemployment Rate	Median Age	School Enrollment
1999	316,482	\$ 8,289,886,000	\$ 26,194	3.0%	31.6	43,443
2000	319,921	8,924,061,000	27,895	3.0%	31.8	43,212
2001	309,969	9,220,256,000	29,746	3.2%	31.9	41,864
2002	312,365	9,449,358,000	30,251	3.8%	33.9	41,830
2003	316,611	9,763,420,000	30,837	4.2%	34.5	43,783
2004	321,014	10,534,845,000	32,817	4.4%	35.3	41,870
2005	324,224	11,254,449,000	34,712	4.7%	35.5	41,912
2006	329,482	10,864,012,000	32,973	5.0%	36.2	48,500
2007	331,917	10,650,553,000	32,088	5.2%	36.0	43,247
2008	342,973	12,380,254,000	36,097	4.5%	36.0	42,488

The following Data Sources were used to develop this information:
 South Carolina Office of Research and Statistics
 Charleston County School District
 SCInway - 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 2008	161,459
County Employment for 1999	155,627

Employer	2008			1999		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Medical University of South Carolina (MUSC)	10,000	1	6.19%	8,200	1	5.27%
Charleston Air Force Base	6,150	2	3.81%	5,292	2	3.40%
Charleston County School District	5,400	3	3.34%	5,000	3	3.21%
Roper St. Francis Healthcare	3,400	4	2.11%	4,000	4	2.57%
Piggly Wiggly Carolina Co. Inc.	2,500	5	1.55%	2,447	5	1.57%
Charleston County	2,100	6	1.30%	2,136	7	1.37%
Force Protection, Inc.	1,800	7	1.11%	-	-	-
City of Charleston	1,700	8	1.05%	1,312	9	0.84%
Trident Medical Center (Trident Health System)	1,600	9	0.99%	-	-	-
College of Charleston	1,200	10	0.74%	-	-	-
Mead Westvaco	-	-	-	2,049	6	1.32%
Wal-Mart	-	-	-	1,564	8	1.00%
Cummins Engine Division	-	-	-	866	10	0.56%
Totals	35,850		22.19%	32,866		21.12%

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									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government	464.59									
County Council	-	11.00	11.00	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	7.00	7.00
Assessor	-	49.00	49.00	44.00	44.00	44.00	47.00	47.00	47.00	49.00
Auditor	-	31.00	31.00	31.00	31.00	30.00	30.00	30.00	29.00	29.00
Budget	-	6.00	6.00	6.00	6.00	6.00	6.00	6.00	8.00	8.00
Capital Projects Admin.	-	20.00	20.00	20.00	20.00	17.00	17.00	17.00	16.00	14.00
Chief Deputy Administrator	-	17.00	14.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00
Chief Financial Officer	-	-	-	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Chief Support Officer	-	-	-	-	-	-	-	-	3.00	3.00
Controller	-	14.00	14.00	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	12.00	12.00
Elections/Voter Registration	-	8.50	8.50	8.50	8.50	8.50	10.00	10.00	10.00	10.00
Facilities Management	-	-	-	-	-	70.00	70.00	70.00	63.00	63.00
Grants Administration	-	13.25	13.25	13.25	12.25	11.25	11.25	11.25	9.75	9.75
Human Resources	-	16.00	16.00	16.00	15.00	14.00	14.00	14.00	14.00	14.00
Internal Auditor	-	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Internal Services	-	153.80	157.40	156.00	149.60	77.60	76.60	72.60	68.60	68.60
Legal	-	5.84	5.84	5.84	5.56	5.56	5.56	5.56	6.56	6.42
Legislative Delegation	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Organization Development	-	-	-	-	-	-	-	-	4.00	4.00
Planning	-	24.00	24.00	25.00	25.00	25.00	25.00	26.00	24.00	24.00
Procurement Services	-	16.00	17.00	16.00	15.00	15.00	15.00	15.00	16.00	16.00
Radio Communications	-	2.00	2.00	3.00	3.00	3.00	3.00	3.00	-	-
Register Mesne Conveyance	-	29.25	30.00	30.00	30.00	30.00	30.00	30.00	33.00	33.00
Revenue Collections	-	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	22.00
Safety & Risk Management	-	3.00	3.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00
Technology Services	-	-	-	10.00	13.00	13.00	8.00	9.00	17.00	17.00
Treasurer	-	19.00	19.00	20.00	19.00	18.00	18.00	18.00	18.00	18.00
Other (No Longer Used)	-	1.75	7.00	6.00	6.00	-	-	-	-	-
Total General Government	464.59	468.39	475.99	476.59	468.91	457.91	456.41	454.41	455.91	471.77

(CONTINUED)

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

UNAUDITED

Function	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Public Safety	848.31									
Building Services	-	22.00	21.00	23.00	22.00	21.00	21.00	22.00	22.00	22.00
Emergency Management	-	7.00	8.00	7.00	7.00	6.00	20.00	25.00	27.00	30.00
Emergency Medical	-	160.00	164.00	168.00	167.00	170.00	161.00	169.00	174.00	174.00
Planning	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Sheriff	-	665.31	673.31	674.31	702.31	741.31	777.31	779.31	780.31	792.31
Other (No Longer Used)	-	-	-	1.00	-	-	-	-	-	-
Total Public Safety	848.31	855.31	867.31	874.31	899.31	939.31	980.31	996.31	1,004.31	1,020.31
Judicial	213.41									
Clerk of Court	-	53.00	54.00	54.00	53.00	53.00	53.00	53.00	54.00	54.00
Coroner	-	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00
Magistrates Courts	-	66.11	67.36	67.89	67.89	67.89	68.89	70.41	70.41	70.41
Master-In-Equity	-	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00
Probate Courts	-	18.30	18.30	18.30	19.30	19.30	19.30	19.30	19.30	20.30
Solicitor	-	67.00	72.00	74.00	77.00	79.00	79.00	81.00	88.00	91.00
Total Judicial	213.41	215.41	223.66	226.19	229.19	231.19	232.19	235.71	243.71	249.71
Public Works	275.00									
Business License User Fee	-	12.00	12.00	12.00	11.00	11.00	12.00	12.00	13.00	-
Chief Deputy Administrator	-	-	-	-	-	-	-	1.00	1.00	1.00
Public Works	-	174.00	174.00	173.00	162.00	159.00	159.00	161.00	168.00	176.00
Solid Waste	-	131.00	131.00	131.00	127.00	126.00	126.00	126.00	126.00	128.00
Total Public Works	275.00	317.00	317.00	316.00	300.00	296.00	297.00	300.00	308.00	305.00

(CONTINUED)

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

UNAUDITED

Function	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Health and Welfare	248.25									
DAODAS	-	181.50	169.50	170.50	125.00	131.00	131.00	131.00	133.00	137.00
Facilities Management	-	-	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Grants Administration	-	33.75	20.75	20.75	18.75	25.75	25.75	25.75	26.25	36.25
Public Works	-	29.00	29.00	29.00	26.00	24.00	24.00	24.00	23.00	23.00
Veterans Affairs	-	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	4.00
Other (No Longer Used)	-	-	-	-	-	-	-	-	-	-
Total Health and Welfare	<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>	<u>187.25</u>	<u>202.25</u>
Culture and Recreation	214.00									
Business License User Fee	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Planning	-	-	-	-	-	-	-	-	1.00	1.00
Total Culture and Recreation	<u>214.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>	<u>1.00</u>
Economic Development	2.00	2.00	2.00	2.00	1.00	2.00	2.00	2.00	2.00	3.00
Total Economic Development	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>
Total	<u>2,265.56</u>	<u>2,109.36</u>	<u>2,113.21</u>	<u>2,123.34</u>	<u>2,077.16</u>	<u>2,115.16</u>	<u>2,156.66</u>	<u>2,177.18</u>	<u>2,205.18</u>	<u>2,253.04</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									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government										
Auditor - Tax Notices Processed	223,000	492,000	506,960	530,520	503,520	520,000	545,000	600,000	590,283	521,701
RMC Documents Recorded	100,000	104,525	105,000	110,000	143,674	142,244	143,500	147,569	133,772	116,770
Zoning Applications Processed	-	2,804	3,051	3,000	2,761	3,340	3,400	3,741	3,336	3,266
Illegal Businesses Located	-	-	567	563	982	998	831	714	278	346
Public Safety										
Building Inspections Performed	15,000	17,586	18,016	18,000	15,965	18,323	22,563	28,191	23,702	22,519
Bad Check Warrants Served	-	6,103	5,633	5,280	2,632	2,432	7,107	3,774	6,124	6,194
Daily Costs Per Prisoner	-	30	31	32	33	40	40	40	40	55
Judicial										
Marriage Licenses Issued	4,230	5,161	5,200	4,800	2,275	2,429	3,712	3,733	3,877	3,769
Master-in-Equity Cases Disposed of	-	771	605	640	833	1,323	1,248	718	998	1,390
Health and Welfare										
Veterans Claims Filed	7,100	7,134	7,200	7,300	7,318	7,438	8,505	8,038	9,215	9,215
Economic Development										
Number of New Companies Relocating to Charleston	-	-	-	-	2	5	6	2	7	3
Number of New Jobs From Relocating Companies	1,000	840	165	166	1,016	223	1,929	708	293	220
Culture & Recreation										
Library Visits Per Capita	5.52	4.68	5.00	5.00	5.26	5.50	5.60	6.21	6.38	6.66
Library Cards In Use	-	243,570	265,675	265,955	309,033	247,821	277,688	305,320	329,189	359,036
Solid Waste										
Total Tons of Incinerated Waste	222,580	220,115	215,542	220,000	220,000	230,673	222,108	227,383	227,514	211,907
Parking Garages										
Average Operating Revenue Per Space	-	1,226	1,198	1,106	1,032	1,124	1,384	1,623	1,777	1,914
Average Operating Expenditure Per Space	-	587	569	781	1,059	1,091	685	945	767	983

Sources: Charleston County Budget Performance Measures

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

**COUNTY OF CHARLESTON
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS**

UNAUDITED

Function	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government										
Automobiles	0	0	0	56	60	70	77	80	84	91
Buildings	0	0	0	21	21	21	28	28	28	44
Public Safety										
Police Cars	0	0	0	112	149	197	231	290	325	316
Fire Trucks	0	0	0	0	0	6	7	8	11	11
Ambulances	0	0	0	0	0	0	17	23	24	28
Judicial										
Magistrate Courts	0	0	0	13	14	14	14	14	15	15
Public Works										
Paved Streets (in Miles)	0	0	0	0	124	163	186	195	132	129
Ground Equipment	0	0	0	30	31	32	33	43	51	62
Heavy Trucks	0	0	0	17	20	21	21	25	29	35
Solid Waste										
Collection/Refuse Trucks	0	0	0	17	20	23	27	33	37	45
Ground Equipment	0	0	0	10	11	13	13	16	19	24
Culture & Recreation										
Libraries, Main and Branches	0	0	0	16	16	16	16	16	16	16

Note 1. GASB 34 was implemented in fiscal year 2002; detailed capital asset information not available prior to that fiscal year.

Note 2. Town of James Island was created in 2007 creating a decrease in county owned infrastructure.

Note 3. Some indicators have been added through the years. Their number start in the year they were added.

Note 4. There was a review of buildings in fiscal year 2008 that reorganized the buildings and assigned more to the general government.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
USER FEE RATE HISTORY
LAST TEN FISCAL YEARS**

UNAUDITED

Fiscal Year Ended June 30	Residential		Non-Residential	
	Single Family Residences (1)	Multi-Family Residences (2)	One-half Cubic Yard or Less Per Week (3)	More Than One-half Cubic Yard Per Week (4)
2008	99	70	86	172
2007	89	63	78	155
2006	89	63	78	155
2005	89	63	78	155
2004	89	63	78	155
2003	89	63	78	155
2002	89	63	78	155
2001	89	63	78	155
2000	89	63	78	155
1999	89	63	78	155

(1) Per residence.

(2) Per unit.

(3) Per property.

(4) Per average number of cubic yards per week.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
USER FEE BILLING HISTORY
LAST TEN FISCAL YEARS**

UNAUDITED

Fiscal Year Ended June 30	User Fee Billed	User Fee Revenue	User Fee Applied to Payment of the Disposal Fee	User Fee Applied to Other Purposes	Net Unused User Fee	Year End Working Capital Balance (A)
1999	\$ 18,810,183	\$ 18,615,860	\$ 5,952,212	\$ 7,604,711	\$ 5,058,937	\$ 25,601,068
2000	19,233,423	18,924,112	698,808	8,289,193	4,536,111	30,137,179
2001	20,159,507	20,212,264	6,897,169	8,430,582	4,884,513	35,021,692
2002	20,135,112	20,212,756	7,936,098	6,939,688	5,336,970	40,358,662
2003	21,093,317	20,689,423	7,006,550	11,517,490	2,165,383	42,524,045
2004	21,547,735	21,321,884	4,868,276	7,286,315	9,167,293	51,691,338
2005	22,808,943	21,802,327	6,347,904	22,689,167	(7,234,744)	44,456,594
2006	23,203,440	21,464,636	9,086,077	21,138,074	(8,759,515)	35,697,079
2007	23,539,944	23,174,604	10,636,050	10,159,150	2,379,404	38,076,483
2008	26,840,075	26,229,892	9,718,296	11,843,919	4,667,677	42,744,160

(A) Working capital balance net of revenue bond related funds.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
DISPOSAL FEE HISTORY
LAST TEN FISCAL YEARS**

UNAUDITED

Fiscal Year Ended June 30	Gross Disposal Fee Trust			Sources Used To Pay Disposal Fee Trust					
	Incinerator Operations	Debt Service	Total Disposal Fee	Steam Sales (1)	Electric Sales	Equity Payment	Interest Income	User Fee Applied to Disposal Fee	Total Sources Used to Pay Disposal Fee
2008	\$ 10,676,239	\$11,865,294	\$ 22,541,533	\$ 5,984,861	\$ 5,312,276	\$ -	\$ 438,619	\$10,805,777	\$ 22,541,533
2007	10,217,188	11,523,258	21,740,446	3,772,500	5,787,124	-	1,544,772	10,636,050	21,740,446
2006	9,742,483	10,015,279	19,757,762	3,430,833	4,698,308	-	1,782,440	9,846,181	19,757,762
2005	7,910,814	7,326,349	15,237,163	3,634,265	4,493,514	-	761,480	6,347,904	15,237,163
2004	7,719,190	5,769,142	13,488,332	3,498,333	4,856,830	-	263,893	4,868,276	13,487,332
2003	7,849,844	6,064,112	13,913,956	3,363,333	3,329,393	-	214,680	7,006,550	13,913,956
2002	8,364,178	6,518,299	14,882,477	3,302,912	3,288,578	-	354,889	7,936,098	14,882,477
2001	6,902,651	6,206,723	13,109,374	2,959,441	2,730,311	104,167	418,286	6,897,169	13,109,374
2000	6,849,886	6,271,086	13,120,972	3,595,295	2,547,428	437,500	441,941	6,098,808	13,120,972
1999	6,862,392	5,692,091	12,554,483	3,197,637	2,187,468	804,167	412,999	5,952,212	12,554,483

(1) In April 1996 the United States Navy closed its base in Charleston, South Carolina.
Since that date the Navy has been making the minimum required payments under the Navy Steam Agreement.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
KEY FACILITY OPERATIONAL DATA (1)
SOLID WASTE ENTERPRISE FUND**

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
MSW Processed (tons)	221,068	211,541	212,620	200,682	209,896	207,249	230,673	225,005	226,163	222,110
Ash Generated (wet tons)	54,348	56,127	53,890	54,920	55,813	55,013	55,643	55,700	58,557	58,335
Ash Generation Rate (percent of MSW)	24.6%	26.5%	25.3%	27.4%	26.6%	26.5%	24.1%	24.8%	25.9%	26.3%
Boiler Availability (percent of time)										
Unit A	86.8%	89.3%	89.3%	82.4%	80.3%	87.5%	91.5%	89.6%	89.5%	88.6%
Unit B	90.1%	90.7%	90.6%	84.5%	81.7%	84.9%	94.5%	89.6%	91.7%	86.0%
Facility Utilization (percent of design steaming rate)	86.4%	90.5%	90.5%	84.7%	80.6%	87.2%	95.5%	92.4%	93.9%	91.2%
Steam Sales (Mlbs)	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Electricity Sales (MWh)	42,580	45,893	49,168	49,908	54,826	66,557	72,767	66,106	69,853	67,027

(1) Facility Operating Years from December 1 through November 30 of the year listed.

**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	\$ 178,699,972	
Total expenditures	\$ 407,406,131	
Requirement is no less than 5%		<u><u>43.86%</u></u>

2. Ratio of annual debt service expenditures - Primary Government

Total debt service expenditures	\$ 35,630,918	
Total expenditures	\$ 407,406,131	
Requirement is no more than 20%		<u><u>8.75%</u></u>

2. Financial assurance limitation test:

Financial assurance limitation under financial test:

Total Revenue - Primary Government	\$ 372,668,245	
Maximum percent of revenue eligible for self-insured local government financial test		<u>43%</u>
Limitation on deferred cost of closure		\$ 160,247,345

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

Estimated costs from Note III.G. on landfill closure	\$ 42,237,005	
Less: Expenditures to date	\$ (22,564,005)	
Restricted assets committed to closure	<u>\$ (2,683,000)</u>	
Balance of closure costs being deferred		<u>\$ 16,990,000</u>
Additional permissible deferred cost		<u><u>\$ 143,257,345</u></u>



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