

STATISTICAL TABLES (UNAUDITED)



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STATISTICAL TABLES

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.	189 - 196
Revenue Capacity These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.	197 - 201
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.	202 - 206
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.	207 -208
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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 POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

UNAUDITED

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Governmental Activities										
Net Investment in Capital Assets	\$ 99,409,429	\$ 98,333,460	\$ 109,879,879	\$ 113,295,767	\$ 93,885,285	\$ 98,106,506	\$ 106,149,896	\$ 103,292,815	\$ 116,089,425	\$ 29,316,935
Restricted	26,497,016	31,716,002	133,951,227	297,250,879	(138,560,395)	48,382,297	37,531,648	122,097,776	129,237,418	166,587,214
Unrestricted	(1,257,571)	(41,322,471)	(205,897,191)	(428,921,260)	(11,589,346)	(241,231,165)	(420,562,760)	(483,748,855)	(472,644,034)	(444,442,816)
Total Governmental Activities Net Position	<u>\$ 124,648,874</u>	<u>\$ 88,726,991</u>	<u>\$ 37,933,915</u>	<u>\$ (18,374,614)</u>	<u>\$ (56,264,456)</u>	<u>\$ (94,742,362)</u>	<u>\$ (276,881,216)</u>	<u>\$ (258,358,264)</u>	<u>\$ (227,317,191)</u>	<u>\$ (248,538,667)</u>
Business-type Activities										
Net Investment in Capital Assets	\$ 27,790,358	\$ 30,486,244	\$ 32,625,114	\$ 38,035,202	\$ 41,685,714	\$ 47,560,913	\$ 52,721,337	\$ 54,525,303	\$ 54,870,641	\$ 61,331,686
Restricted	39,974,530	41,832,681	48,107,916	54,181,917	57,336,068	-	-	-	-	-
Unrestricted	35,882,091	30,461,308	29,145,836	27,593,816	24,015,581	81,762,726	66,112,782	65,179,026	67,271,768	58,987,053
Total Business-type Activities Net Position	<u>\$ 103,646,979</u>	<u>\$ 102,780,233</u>	<u>\$ 109,878,866</u>	<u>\$ 119,810,935</u>	<u>\$ 123,037,363</u>	<u>\$ 129,323,639</u>	<u>\$ 118,834,119</u>	<u>\$ 119,704,329</u>	<u>\$ 122,142,409</u>	<u>\$ 120,318,739</u>
Primary Government										
Net Investment in Capital Assets	\$ 127,199,787	\$ 128,819,704	\$ 142,504,993	\$ 151,330,969	\$ 135,570,999	\$ 145,667,419	\$ 158,871,233	\$ 157,818,118	\$ 170,960,066	\$ 90,648,621
Restricted	66,471,546	73,548,683	182,059,143	351,432,796	(81,224,327)	48,382,297	37,531,648	122,097,776	129,237,418	166,587,214
Unrestricted	34,624,520	(10,861,163)	(176,751,355)	(401,327,444)	12,426,235	(159,468,439)	(354,449,978)	(418,569,829)	(405,372,266)	(385,455,763)
Total Primary Government Net Position	<u>\$ 228,295,853</u>	<u>\$ 191,507,224</u>	<u>\$ 147,812,781</u>	<u>\$ 101,436,321</u>	<u>\$ 66,772,907</u>	<u>\$ 34,581,277</u>	<u>\$ (158,047,097)</u>	<u>\$ (138,653,935)</u>	<u>\$ (105,174,782)</u>	<u>\$ (128,219,928)</u>

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

UNAUDITED

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental Activities:										
General Government	\$ 57,001,166	\$ 51,006,419	\$ 55,667,451	\$ 60,157,225	\$ 62,312,191	\$ 73,881,418	\$ 76,385,859	\$ 82,067,067	\$ 80,258,042	\$ 83,326,907
Public Safety	79,004,932	77,890,858	82,516,821	86,501,938	96,642,229	98,306,015	101,117,724	100,145,235	107,538,600	118,398,204
Judicial	28,605,375	25,578,697	26,116,113	26,577,935	26,996,074	27,772,787	28,308,049	28,929,279	31,543,203	34,033,931
Public Works	39,605,730	56,597,207	80,325,185	92,740,984	75,871,851	59,859,073	65,384,300	56,530,661	61,613,536	110,663,429
Health and Welfare	13,211,079	16,552,891	7,903,090	7,173,509	7,455,826	6,509,931	6,436,270	6,919,984	6,736,079	6,474,754
Economic Development	858,483	6,078,107	1,457,107	4,314,493	1,699,728	1,832,505	2,746,640	6,497,323	5,097,622	16,950,255
Culture and Recreation	48,254,152	41,390,976	38,886,387	30,820,517	26,936,941	36,353,141	35,231,789	35,967,005	33,764,727	33,990,166
Education	5,651,921	5,719,553	5,884,830	6,642,621	10,033,030	17,089,466	6,103,436	6,666,389	6,749,657	7,139,713
Interest and Fiscal Charges	20,934,569	21,109,522	20,739,273	26,019,356	24,988,554	24,296,503	26,245,946	24,237,970	22,085,004	24,791,553
Total Governmental Activities Expenses	293,127,407	301,924,230	319,496,257	340,948,578	332,936,424	345,900,839	347,960,013	347,960,913	355,386,470	435,768,912
Business-Type Activities:										
DOADAS	8,976,846	8,407,723	7,802,742	7,760,727	7,691,351	7,648,298	7,934,733	9,388,170	9,273,672	10,150,839
E 911 Communications	1,096,409	1,199,876	1,564,753	1,616,207	2,083,438	1,894,982	2,729,556	2,715,095	2,504,959	2,704,095
Environmental Management	43,209,125	33,738,089	19,920,437	21,278,034	24,543,597	25,029,815	23,053,431	27,114,755	28,410,142	30,736,995
Parking Garages	2,149,055	1,969,322	1,967,543	1,974,977	2,067,862	2,056,808	2,036,470	2,426,875	2,310,745	2,632,576
Public Safety Systems	-	-	-	-	-	422,102	379,728	441,029	668,590	568,449
Radio Communications	2,153,163	2,226,905	2,226,407	2,469,246	3,058,029	3,292,487	3,351,391	3,680,827	3,675,299	3,558,873
Revenue Collections	1,641,615	1,721,430	1,483,346	1,320,851	1,364,203	1,357,247	1,331,530	1,783,500	1,839,515	2,077,613
Total Business-Type Activities Expenses	59,226,213	49,263,345	34,965,228	36,420,042	40,808,480	41,701,739	40,816,839	47,550,251	48,682,922	52,429,440
Total Primary Government Expenses	\$ 352,353,620	\$ 351,187,575	\$ 354,461,485	\$ 377,368,620	\$ 373,744,904	\$ 387,602,578	\$ 388,776,852	\$ 395,511,164	\$ 404,069,392	\$ 488,198,352
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 10,852,721	\$ 9,697,135	\$ 13,632,343	\$ 9,999,742	\$ 16,937,093	\$ 14,623,436	\$ 12,978,933	\$ 14,348,875	\$ 16,188,980	\$ 16,759,851
Public Safety	11,079,419	11,478,288	19,420,040	12,539,246	16,546,185	18,145,233	18,289,146	19,613,268	19,184,109	17,861,015
Judicial	9,285,809	8,892,660	8,379,703	7,738,371	8,442,110	8,735,792	11,445,329	10,614,833	12,238,966	12,560,970
Public Works	4,123,329	1,939,108	1,780,797	8,821,907	1,767,564	2,598,661	3,314,996	2,412,257	4,748,230	5,157,358
Health and Welfare	476,756	412,732	233,266	250,352	309,820	189,629	148,364	351,291	241,946	233,216
Economic Development	-	-	-	-	-	-	-	2,970	8,400	11,500
Culture and Recreation	1,767,195	912,786	882,902	511,170	4,721,867	149,356	1,280,708	262,812	809,262	383,196
Operating Grants and Contributions	18,703,242	29,232,648	15,639,213	25,771,280	22,966,436	22,230,605	26,992,255	32,292,174	24,996,289	47,866,047
Capital Grants and Contributions	-	-	396,000	2,620,425	-	-	-	-	-	-
Total Governmental Activities Program Revenues	56,288,471	62,565,357	60,364,264	68,252,493	71,691,075	66,672,712	74,449,731	79,898,480	78,416,182	100,833,153

CONTINUED

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

UNAUDITED

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Business-Type Activities:										
Charges for Services:										
DAODAS	\$ 4,700,331	\$ 6,124,605	\$ 5,095,135	\$ 5,916,198	\$ 6,230,481	\$ 6,780,014	\$ 6,717,861	\$ 6,506,701	\$ 6,521,335	\$ 6,818,108
E 911 Communications	1,429,854	2,070,562	1,690,605	1,747,860	2,244,167	1,842,270	1,695,333	2,382,138	2,573,567	2,598,915
Environmental Management	38,969,998	30,790,268	27,092,882	29,223,218	28,784,638	29,038,354	28,753,577	28,437,927	29,650,362	29,599,814
Parking Garages	2,698,693	2,556,854	2,807,563	2,902,769	3,245,683	3,467,727	3,630,944	3,634,145	3,773,530	3,802,046
Public Safety Systems	-	-	-	-	-	150,000	324,550	375,066	495,198	594,558
Radio Communications	1,099,255	846,525	1,137,250	1,272,530	1,543,965	1,946,124	2,034,708	2,064,604	2,045,922	2,842,065
Revenue Collections	464,550	528,649	497,742	629,551	490,052	765,637	467,233	586,530	735,095	2,130,627
Operating Grants and Contributions	2,661,638	284,416	768,317	779,097	765,244	977,744	2,529,772	1,116,139	1,076,613	1,232,188
Capital Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Total Business-type Activities Program Revenues	52,024,319	43,201,879	39,089,494	42,471,223	43,304,230	44,967,870	46,153,978	45,103,250	46,871,622	49,618,321
Total Primary Government Program Revenues	\$ 108,312,790	\$ 105,767,236	\$ 99,453,758	\$ 110,723,716	\$ 114,995,305	\$ 111,640,582	\$ 120,603,709	\$ 125,001,730	\$ 125,287,804	\$ 150,451,474
Net (Expense)/Revenue										
Governmental Activities	\$ (236,838,936)	\$ (239,358,873)	\$ (259,131,993)	\$ (272,696,085)	\$ (261,245,349)	\$ (279,228,127)	\$ (273,510,282)	\$ (268,062,433)	\$ (276,970,288)	\$ (334,935,759)
Business-type Activities	(7,201,894)	(6,061,466)	4,124,266	6,051,181	2,495,750	3,266,131	5,337,139	(2,447,001)	(1,811,300)	(2,811,119)
Total Primary Government Net (Expense)/Revenue	\$ (244,040,830)	\$ (245,420,339)	\$ (255,007,727)	\$ (266,644,904)	\$ (258,749,599)	\$ (275,961,996)	\$ (268,173,143)	\$ (270,509,434)	\$ (278,781,588)	\$ (337,746,878)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes by Source:										
Property Tax	\$ 96,621,772	\$ 104,955,894	\$ 106,384,010	\$ 107,176,522	\$ 105,803,544	\$ 116,097,868	\$ 120,789,785	\$ 142,717,885	\$ 148,891,299	\$ 159,894,050
Local Option Sales Tax	41,085,569	39,955,809	41,340,224	46,044,345	47,280,580	51,409,611	54,628,245	57,932,479	60,509,009	63,570,674
Transportation Sales Tax	37,469,812	36,292,922	37,930,907	40,672,545	42,527,427	46,683,572	49,707,277	52,922,363	65,362,302	114,929,407
Accommodations Tax	8,864,365	8,851,895	9,927,318	11,010,862	11,987,748	13,425,525	14,750,760	15,699,420	16,382,897	17,628,572
Franchise Tax	793,067	825,465	578,864	754,091	791,536	771,276	826,616	876,716	893,135	873,401
Alcohol Beverage Tax	-	-	-	-	-	-	84,900	-	-	-
Merchants Inventory Tax and Manufacture's Depre	1,607,308	1,385,891	1,440,092	1,395,507	1,402,584	1,435,762	1,471,286	1,512,202	1,466,788	1,566,668
Motor Carrier Tax	138,236	120,432	111,247	92,429	105,961	115,352	145,831	145,810	173,315	186,590
Homestead Exemption	-	-	-	-	-	2,264,775	2,374,258	2,593,876	2,607,999	2,639,157
Unrestricted State Aid to Political Subdivisions	17,036,681	14,223,422	12,111,216	10,779,692	12,882,676	12,936,633	13,151,306	12,985,557	13,586,104	13,352,291
Unrestricted Investment Earnings	1,173,784	1,318,508	837,142	1,276,697	769,780	1,293,748	1,200,970	1,180,393	892,626	1,878,509
Gain on Sale of Capital Assets	-	-	-	239,152	-	-	-	313,118	(2,754,113)	-
Transfers	(4,337,551)	(4,493,248)	(2,322,103)	(3,054,286)	(196,329)	(2,507,996)	(1,436,924)	(2,294,434)	-	(2,536,460)
Special Items:										
Loss on Settlement of Lawsuit	-	-	-	-	-	-	-	-	-	(16,100,000)
Capital Asset Impairment	-	-	-	-	-	-	-	-	-	(11,900,000)
Total Governmental Activities	200,453,043	203,436,990	208,338,917	216,387,556	223,355,507	243,926,126	257,694,310	286,585,385	308,011,361	345,982,859

CONTINUED

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

UNAUDITED

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Business-type activities:										
Alcoholic Beverage Tax	\$ 542,927	\$ 542,927	\$ 537,486	\$ 594,682	\$ 469,405	\$ 532,043	\$ 537,916	\$ 697,064	\$ 678,629	\$ 737,748
Merchants Inventory tax and Manufacture's Depreciation	10,832	10,832	10,832	10,832	10,832	10,832	10,832	10,832	10,832	10,832
Unrestricted Investment Earnings	747,835	102,188	85,303	31,880	34,210	22,615	132,021	301,223	531,993	830,282
Gain on Sale of Capital Assets	45,467	45,525	18,643	189,208	19,902	5,226	85,328	13,658	273,813	214,335
Transfers	4,337,551	4,493,248	2,322,103	3,054,286	196,329	2,507,996	1,436,924	2,294,434	2,754,113	2,536,460
Total Business-type Activities	5,684,612	5,194,720	2,974,367	3,880,888	730,678	3,078,712	2,203,021	3,317,211	4,249,380	4,329,657
Total Primary Government	\$ 206,137,655	\$ 208,631,710	\$ 211,313,284	\$ 220,268,444	\$ 224,086,185	\$ 247,004,838	\$ 259,897,331	\$ 289,902,596	\$ 312,260,741	\$ 350,312,516
Change in Net Position:										
Governmental Activities	\$ (36,385,893)	\$ (35,921,883)	\$ (50,793,076)	\$ (56,308,529)	\$ (37,889,842)	\$ (35,302,001)	\$ (15,815,972)	\$ 18,522,952	\$ 31,041,073	\$ 11,047,100
Business-type Activities	(1,517,282)	(866,746)	7,098,633	9,932,069	3,226,428	6,344,843	7,540,160	870,210	2,438,080	1,518,538
Total Primary Government	\$ (37,903,175)	\$ (36,788,629)	\$ (43,694,443)	\$ (46,376,460)	\$ (34,663,414)	\$ (28,957,158)	\$ (8,275,812)	\$ 19,393,162	\$ 33,479,153	\$ 12,565,638

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

UNAUDITED

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Fund										
Reserved	\$ 2,035,197	\$ 2,727,154	-	-	-	-	-	-	-	-
Unreserved	43,676,650	49,868,870	-	-	-	-	-	-	-	-
Nonspendable - inventory	-	-	1,080,137	935,078	923,453	1,282,008	1,161,306	777,478	627,879	707,665
Assigned	-	-	10,093,341	12,579,028	11,469,914	8,438,022	10,722,069	6,317,798	7,556,893	18,835,633
Unassigned	-	-	41,175,155	42,944,449	40,799,184	44,085,313	41,899,468	53,131,551	65,278,454	63,575,848
Total General Fund	<u>\$ 45,711,847</u>	<u>\$ 52,596,024</u>	<u>\$ 52,348,633</u>	<u>\$ 56,458,555</u>	<u>\$ 53,192,551</u>	<u>\$ 53,805,343</u>	<u>\$ 53,782,843</u>	<u>\$ 60,226,827</u>	<u>\$ 73,463,226</u>	<u>\$ 83,119,146</u>
All Other Governmental Funds										
Reserved:										
Inventories and Prepaid Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Encumbrances	48,296,368	60,767,518	-	-	-	-	-	-	-	-
Debt Service	17,263,879	20,672,652	-	-	-	-	-	-	-	-
Capital Projects Funds	27,529,136	39,387,522	-	-	-	-	-	-	-	-
Transportation and Road Sales Tax	171,548,405	109,412,393	-	-	-	-	-	-	-	-
Unreserved, Reported in:										
Special Revenue Funds	9,386,959	10,096,927	-	-	-	-	-	-	-	-
Restricted - Debt Service	-	-	19,694,980	19,122,743	17,516,049	19,938,633	17,016,973	18,084,594	18,067,985	31,798,957
Restricted - Transportation Sales Tax	-	-	90,159,784	213,333,488	168,524,165	127,241,222	73,549,795	48,244,414	54,951,351	125,304,022
Restricted - Special Source Revenue Bonds	-	-	-	-	-	-	86,213,244	80,042,831	79,228,897	83,117,745
Restricted - Special Revenue Funds	-	-	24,096,463	22,863,714	19,671,944	112,166,895	23,900,941	34,213,307	19,625,941	32,097,514
Committed - Transportation Sales Tax	-	-	-	-	-	-	25,563,498	25,448,811	26,304,952	-
Committed - Capital Project Funds	-	-	37,748,923	41,930,934	31,871,717	13,469,956	9,803,439	30,848,736	30,969,373	90,510,790
Unassigned - Other Governmental Funds	-	-	-	-	-	-	-	-	-	(16,585,445)
Total All Other Governmental Funds	<u>\$ 274,024,747</u>	<u>\$ 240,337,012</u>	<u>\$ 171,700,150</u>	<u>\$ 297,250,879</u>	<u>\$ 237,583,875</u>	<u>\$ 272,816,706</u>	<u>\$ 236,047,890</u>	<u>\$ 236,882,693</u>	<u>\$ 229,148,499</u>	<u>\$ 346,243,583</u>

GASB 54 was implemented fiscal year 2011; fund balance information is not available for prior fiscal years.

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

UDITED

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Revenues										
Taxes by Source:										
Property Tax	\$ 94,147,427	\$ 102,001,515	\$ 104,625,890	\$ 106,334,895	\$ 105,984,756	\$ 116,120,500	\$ 121,136,118	\$ 142,923,057	\$ 158,858,076	\$ 170,248,144
Local Option Sales Tax	41,085,569	39,955,809	41,340,224	46,044,345	47,280,580	51,409,611	54,628,245	57,932,479	50,361,535	52,862,837
Transportation Sales Tax	37,469,812	36,292,922	37,930,907	40,672,545	42,527,427	46,683,572	49,707,277	52,922,363	65,362,302	114,929,407
Accommodations Tax	8,864,365	8,851,895	9,927,318	11,010,862	11,987,748	13,425,525	14,750,760	15,699,420	16,382,897	17,628,572
Intergovernmental	43,140,957	49,794,898	42,499,737	51,449,921	49,978,461	47,309,522	53,189,293	63,078,010	55,687,885	77,498,876
Permits and Licenses	4,439,742	3,985,696	3,883,031	4,215,705	4,363,426	4,170,418	4,520,556	5,221,268	6,555,526	5,885,441
Fines and Forfeitures	2,826,897	3,148,433	2,546,099	2,744,848	2,834,281	2,699,833	2,985,117	2,611,461	2,358,356	2,262,157
Interest	6,408,940	2,781,824	1,691,902	2,072,291	1,415,303	2,351,691	2,279,747	2,059,982	2,195,081	4,816,780
Service Charges	19,466,791	21,053,418	22,094,477	22,081,766	23,373,942	25,372,973	27,089,892	23,877,134	26,375,745	27,069,546
Rental and Use of Property	632,741	663,862	618,864	610,801	587,533	591,338	644,959	534,951	127,187	335,674
Other Revenues	5,695,690	6,356,037	9,838,439	5,286,895	5,138,050	7,215,910	7,667,130	6,148,891	9,403,697	7,882,165
Total Revenues	264,178,931	274,886,309	276,996,888	292,524,874	295,471,507	317,350,893	338,599,094	373,009,016	393,668,287	481,419,599
Expenditures										
Current:										
General Government	51,243,769	48,173,320	50,423,995	55,735,812	54,046,865	68,510,760	70,733,438	78,965,910	75,164,060	76,452,987
Public Safety	75,028,138	71,750,504	77,281,411	82,715,371	86,776,620	88,079,029	91,204,265	93,291,542	96,804,991	104,176,006
Judicial	23,390,831	23,894,465	23,801,633	24,845,144	25,740,844	26,391,640	26,914,469	27,517,805	29,278,508	30,657,091
Public Works	36,624,088	55,001,817	79,237,736	90,687,146	74,671,729	58,883,361	65,428,577	59,845,252	62,412,126	104,852,425
Health and Welfare	12,876,658	16,366,568	7,858,271	7,118,808	7,221,233	6,360,512	6,208,256	6,922,799	6,691,044	6,316,139
Economic Development	858,031	6,121,263	1,473,821	4,297,764	1,689,704	1,866,650	2,778,596	6,534,101	5,139,488	16,867,813
Culture and Recreation	47,899,154	42,786,960	40,394,034	33,975,501	28,348,070	38,421,593	34,799,856	35,748,837	32,991,367	33,473,893
Education	5,651,921	5,719,553	5,833,110	6,642,621	10,033,030	5,940,318	6,103,436	6,499,594	6,749,657	7,139,713
Capital Outlay	55,775,140	42,040,219	12,706,413	23,016,677	13,791,125	22,237,663	5,906,547	5,954,718	6,220,036	40,256,137
Debt Service:										
Principal	16,503,464	19,671,318	18,910,800	18,302,723	25,231,675	24,750,150	32,070,851	32,022,678	35,407,250	38,018,365
Interest and Fiscal Charges	21,410,902	20,983,775	21,716,423	25,323,973	26,881,813	24,180,295	29,635,174	28,122,893	26,953,153	27,101,591
Bond Issuance Costs	102,252	413,848	-	1,474,750	837,882	926,665	-	696,450	-	1,507,091
Total Expenditures	347,364,348	352,923,610	339,637,647	374,136,290	355,270,590	366,548,636	371,783,465	382,122,579	383,811,680	486,819,251
Excess (Deficiency) of Revenues Over (Under) Expenditures	(83,185,417)	(78,037,301)	(62,640,759)	(81,611,416)	(59,799,083)	(49,197,743)	(33,184,371)	(9,113,563)	9,856,607	(5,399,652)

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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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Other Financing Sources (Uses)										
Capital Lease Issuance	\$ 775,100	\$ 702,710	\$ 632,831	\$ 299,650	\$ 712,056	\$ 794,923	\$ 483,458	\$ 55,928	\$ 895,185	\$ 1,319,191
Special Source Revenue Bonds Issued	-	-	-	-	-	86,405,000	-	-	-	35,815,000
Transportation Sales Tax Refunding Bonds Issued	-	-	-	167,000,000	-	-	-	-	-	97,600,000
General Obligation Bonds Issued	-	50,000,000	-	27,100,000	-	-	-	20,875,000	-	103,205,000
General Obligation Refunding Bonds Issued	-	20,775,000	-	32,095,000	129,770,000	29,190,000	-	102,930,000	-	16,440,000
Premium On Bonds Sold	-	6,493,791	-	27,995,947	23,983,718	9,356,441	-	20,857,982	-	31,640,003
Payment To Refunded Debt Escrow Agent	-	(21,447,212)	-	(36,334,680)	(152,862,692)	(33,404,536)	-	(121,786,215)	-	(130,737,060)
Settlement Loss On Lawsuit	-	-	-	-	-	-	-	-	-	(16,100,000)
Transfers In	30,727,314	29,771,504	69,527,149	33,566,665	44,932,048	54,072,724	48,959,689	54,543,159	71,107,338	68,372,167
Transfers Out	(36,161,026)	(35,529,299)	(76,474,112)	(40,697,894)	(50,147,172)	(61,470,866)	(53,082,776)	(61,492,289)	(76,373,895)	(75,423,126)
Proceeds From Sale of Capital Assets	220,347	467,250	70,524	247,378	478,115	99,828	32,684	408,784	16,970	19,481
Total Other Financing Sources (Uses)	<u>(4,438,265)</u>	<u>51,233,744</u>	<u>(6,243,608)</u>	<u>211,272,066</u>	<u>(3,133,927)</u>	<u>85,043,514</u>	<u>(3,606,945)</u>	<u>16,392,349</u>	<u>(4,354,402)</u>	<u>132,150,656</u>
 Net Change in Fund Balances	 <u>\$ (87,623,682)</u>	 <u>\$ (26,803,557)</u>	 <u>\$ (68,884,367)</u>	 <u>\$ 129,660,650</u>	 <u>\$ (62,933,010)</u>	 <u>\$ 35,845,771</u>	 <u>\$ (36,791,316)</u>	 <u>\$ 7,278,786</u>	 <u>\$ 5,502,205</u>	 <u>\$ 126,751,004</u>
 Capital Asset Expenditures	 <u>\$ 52,710,904</u>	 <u>\$ 42,611,071</u>	 <u>\$ 14,204,807</u>	 <u>\$ 28,282,000</u>	 <u>\$ 17,270,045</u>	 <u>\$ 14,192,041</u>	 <u>\$ 17,388,612</u>	 <u>\$ 14,702,127</u>	 <u>\$ 11,762,284</u>	 <u>\$ 42,741,171</u>
Debt Service As A Percentage of Noncapital Expenditures	<u>12.9%</u>	<u>13.1%</u>	<u>12.5%</u>	<u>12.6%</u>	<u>15.4%</u>	<u>13.9%</u>	<u>17.4%</u>	<u>16.4%</u>	<u>16.8%</u>	<u>14.7%</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
2009	2,567,170,930	225,355,873	167,364,803	2,959,891,606	177.0	55,081,538,273	5.37%
2010	2,530,782,359	236,859,543	156,340,695	2,923,982,597	181.0	54,571,987,194	5.36%
2011	2,729,144,416	234,746,374	155,001,548	3,118,892,338	181.0	58,181,179,259	5.36%
2012	2,748,065,264	241,398,440	141,452,040	3,130,915,744	179.5	58,596,835,791	5.34%
2013	2,834,713,312	236,854,152	168,553,108	3,240,120,572	180.3	60,515,482,331	5.35%
2014	2,817,056,508	227,202,178	190,025,685	3,234,284,371	181.1	60,729,353,205	5.33%
2015	3,008,285,095	270,073,540	199,568,161	3,477,926,796	181.6	65,179,532,446	5.34%
2016	3,104,605,470	286,745,278	223,296,129	3,614,646,877	186.0	67,532,114,630	5.35%
2017	3,244,302,523	294,144,850	248,416,228	3,786,863,601	196.1	70,941,248,807	5.34%
2018	3,395,023,184	306,157,418	233,566,623	3,934,747,225	205.0	73,948,565,572	5.32%

Source: Charleston County Auditor

Note: 1 Property in the county was last reassessed for fiscal year 2015. 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 percent and 10.5 percent 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
(Rate per \$1,000 of Assessed Value)

UNAUDITED

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
County Direct Rates:										
Charleston County Government Operating	40.2	40.2	40.2	39.1	39.9	40.7	40.7	44.7	44.7	44.7
Charleston County Government Debt Service	6.6	6.6	6.6	6.1	6.1	6.1	6.1	6.1	6.1	6.1
Park and Recreation Commission Operating	3.6	3.7	3.7	3.6	4.0	4.1	4.1	4.3	4.3	4.3
Park and Recreation Commission Debt Service	2.0	1.9	1.9	1.8	1.4	1.3	1.3	1.3	1.8	1.8
Trident Technical College	2.0	2.0	2.0	2.4	1.9	1.9	1.9	1.9	1.9	1.9
Trident Technical College Bonds	-	-	-	-	0.5	0.5	1.0	1.0	1.0	1.0
County School Board Operating	98.7	98.7	98.7	98.6	100.5	100.5	100.5	100.7	116.3	119.2
County School Board Debt Service	23.9	27.9	27.9	27.9	26.0	26.0	26.0	26.0	20.0	26.0
Total Direct Rate	177.0	181.0	181.0	179.5	180.3	181.1	181.6	186.0	196.1	205.0
Fire District Rates:	12.0 - 42.7	12.0 - 47.7	12.0 - 48.4	11.2 - 48.6	11.2 - 51.3	11.2 - 55.3	11.2 - 57.1	12-61.6	12-63.1	12-67.1
City/Town Rates:	22.2 - 92.8	22.2 - 92.8	22.2 - 92.8	22.9 - 93.6	22.9 - 94.0	10.2 - 96.3	10.2 - 96.3	24.7-96.3	22.5-102.1	24.7-107.4
Public Service District Rates:	55.2 - 102.3	57.6 - 102.3	57.6 - 102.3	53.9 - 102.3	53.9 - 102.3	54.9 - 102.3	54.9 - 102.3	56.9-107	56.9-107	76.9-107

**COUNTY OF CHARLESTON, SOUTH CAROLINA
COMPUTATION OF DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2018**

<u>Name of Jurisdiction</u>	<u>Net Governmental Activities Debt Outstanding</u>	<u>Percentage of Debt Applicable to this Jurisdiction</u>	<u>Jurisdiction's Share of Debt</u>
County of Charleston	<u>\$ 744,294,485</u>	100%	<u>\$ 744,294,485</u>
Overlapping:			
Park & Recreation Commission	47,574,493	100%	47,574,493
Public School Districts	<u>699,928,534</u>	<u>100%</u>	<u>699,928,534</u>
Subtotal	<u>747,503,027</u>	<u>100%</u>	<u>747,503,027</u>
Total	<u>\$ 1,491,797,512</u>	<u>100%</u>	<u>\$ 1,491,797,512</u>

Note: This schedule represents the debt of all county-wide jurisdictions. Individual cities and other districts within Charleston County have debt which is paid separately from their individual tax levies. These individual debts have not been included in the overlapping principal balance because the total debt differs within each individual jurisdiction.

This information was obtained from the Charleston County Treasurer's Office.

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

UNAUDITED

Taxpayer	Type of Business	2018			2009		
		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
SC Electric & Gas	Public Utility	\$ 77,537,160	1	2.02%	\$ 37,950,400	1	1.30%
Boeing	Manufacturing	70,741,530	2	1.84%	-		-
Kapstone Kraft	Manufacturing/Chemical	19,051,304	3	0.50%	15,246,957	3	0.52%
Kiawah Real Estate Co.	Real Estate	9,058,050	4	0.24%	7,581,360	4	0.26%
Bell South	Public Utility	8,590,980	5	0.22%	19,096,780	2	0.65%
Charleston/North Charleston MSA	Retail	8,049,120	6	0.21%	4,897,680	8	0.17%
Mid-America Apartments LP	Apartment	7,962,930	7	0.21%	-		-
Ingevity Corp	Chemical Production	6,747,538	8	0.18%	-		-
Berkeley Electric Co-Op	Public Utility	6,414,330	9	0.17%	5,490,940	6	0.19%
Northwood Mall CMBS	Retail	5,915,360	10	0.15%	-		-
Charleston Place LLC	Hotel	-		-	5,380,080	5	0.18%
IMI Mt. Pleasant (Town Center)	Retail	-		-	4,048,260	10	0.14%
Cellco	Telecommunications	-		-	5,343,430	7	0.18%
Cummins Engine	Engine Fabrication	-		-	4,554,020	9	0.16%
Totals		<u>\$ 220,068,302</u>		<u>5.74%</u>	<u>\$ 109,589,907</u>		<u>3.76%</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
2009	82,649,921	82,649,921	77,757,867	94.1%	4,761,422	82,519,289	99.8%
2010	92,300,468	92,300,468	86,401,791	93.6%	6,031,105	92,432,896	100.1%
2011	93,003,512	93,003,512	87,880,320	94.5%	4,759,516	92,639,836	99.6%
2012	92,854,478	92,854,478	86,833,723	93.5%	5,769,965	92,603,688	99.7%
2013	91,424,352	91,424,352	86,267,951	94.4%	4,681,695	90,949,646	99.5%
2014	95,016,978	95,016,978	89,976,201	94.7%	3,619,061	93,595,262	98.5%
2015	97,657,553	97,657,553	93,450,651	95.7%	2,898,631	96,349,282	98.7%
2016	119,272,881	119,272,881	114,645,679	96.1%	2,945,233	117,590,912	98.6%
2017	123,685,619	123,685,619	118,881,801	96.1%	1,986,206	120,868,007	97.7%
2018	126,556,746	126,556,746	121,593,745	96.1%	2,162,158	123,755,903	97.8%

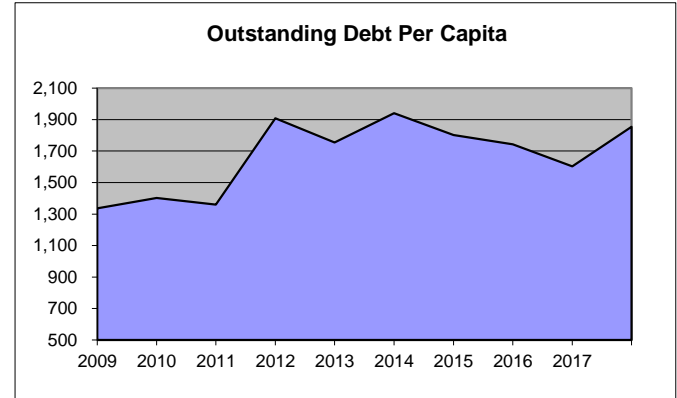
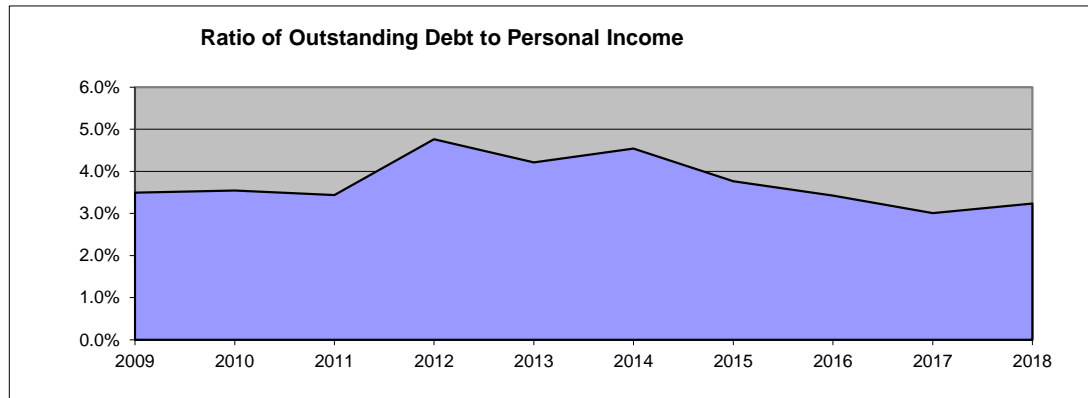
Source: This information was provided by the Charleston County Treasurer's Office.

**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	Special Source Revenue Bonds	Intergovernmental Note Payable	Capital Leases	Certificates of Participation	Revenue Bonds			
2009	363,444,567	47,313,497	-	34,192,492	3,788,455	8,418,114	7,824,327	464,981,452	3.5%	1,336
2010	406,590,609	41,756,721	-	33,151,722	3,070,072	7,421,883	6,374,140	498,365,147	3.5%	1,403
2011	394,957,209	35,245,570	-	32,051,316	2,810,433	6,252,256	4,843,673	476,160,457	3.4%	1,360
2012	597,380,150	31,582,499	-	30,887,856	2,038,252	5,609,545	3,232,288	670,730,590	4.8%	1,909
2013	575,303,035	27,990,569	-	29,657,730	1,577,179	4,967,151	1,534,306	641,029,970	4.2%	1,755
2014	599,365,712	-	93,352,479	28,357,118	2,480,565	-	-	723,555,874	4.5%	1,941
2015	564,129,572	-	93,023,393	26,981,981	2,168,844	-	-	686,303,790	3.8%	1,801
2016	558,781,755	-	92,680,258	25,528,049	1,406,786	-	-	678,396,848	3.4%	1,743
2017	517,750,531	-	92,322,474	23,990,806	1,431,669	-	-	635,495,480	3.0%	1,603
2018	592,392,438	-	127,764,416	22,365,479	1,772,152	-	-	744,294,485	3.2%	1,854

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**

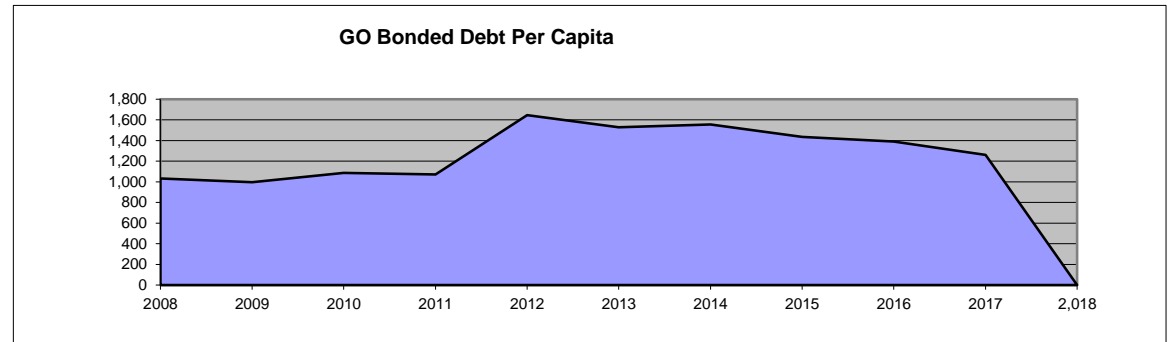
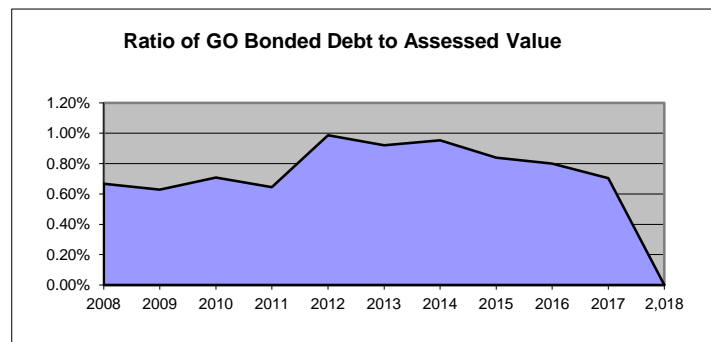
UNAUDITED

Fiscal Year	Estimated Population	Assessed Value	G.O. Bonded Debt	Amounts Restricted to Repaying Principle	Net Bonded Debt	Ratio of G.O. Bonded Debt to Assessed Value	G.O. Bonded Debt Per Capita
2009	348,046	55,081,538,273	363,444,567	17,263,879	346,180,688	0.63%	995
2010	355,276	54,571,987,194	406,590,609	20,672,652	385,917,957	0.71%	1,086
2011	350,209	58,181,179,259	394,957,209	19,694,980	375,262,229	0.64%	1,072
2012	351,336	58,596,835,791	597,380,150	19,122,743	578,257,407	0.99%	1,646
2013	365,162	60,515,482,331	575,303,035	17,516,049	557,786,986	0.92%	1,528
2014	372,803	60,729,353,205	599,365,712	19,938,633	579,427,079	0.95%	1,554
2015	381,015	65,179,532,466	564,129,572	17,016,973	547,112,599	0.84%	1,436
2016	389,262	67,532,114,630	558,781,755	18,084,594	540,697,161	0.80%	1,389
2017	396,484	70,941,248,807	517,750,531	18,067,985	499,682,546	0.70%	1,260
2018	401,438	73,948,565,572	592,392,438	31,798,957	560,593,481	0.76%	1,396

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**

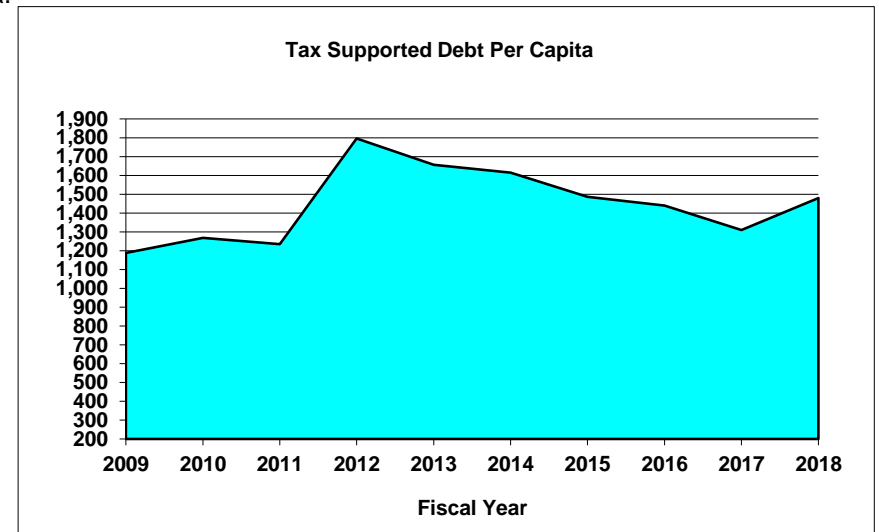
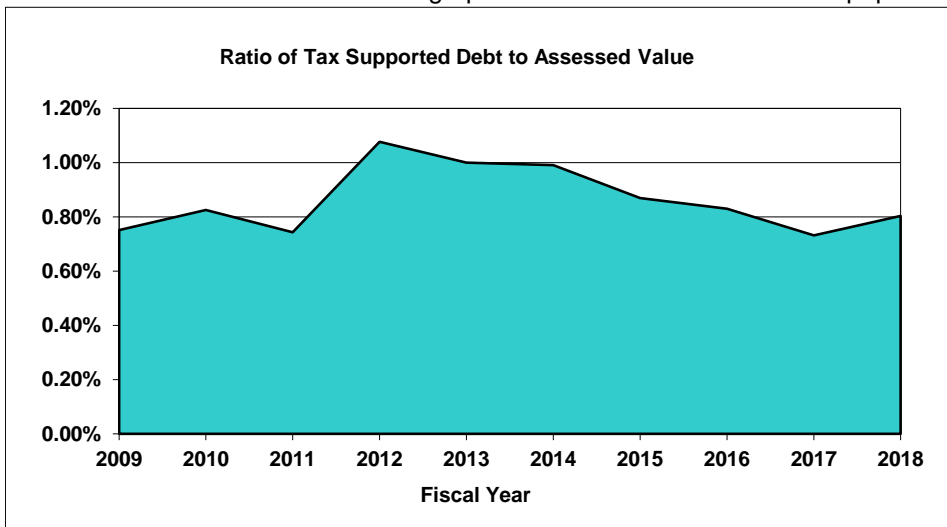
UNAUDITED

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
2009	348,046	55,081,538,273	363,444,567	47,313,498	2,907,395	413,665,460	0.75%	1,189
2010	355,276	54,571,987,194	406,590,609	41,756,721	2,360,292	450,707,622	0.83%	1,269
2011	350,209	58,181,179,259	394,957,209	35,245,570	2,283,608	432,486,387	0.74%	1,235
2012	351,336	58,596,835,791	597,380,150	31,582,499	2,038,252	631,000,901	1.08%	1,796
2013	365,162	60,515,482,331	575,303,035	27,990,569	1,577,179	604,870,783	1.00%	1,656
2014	372,803	60,729,353,205	599,365,712	-	2,480,565	601,846,277	0.99%	1,614
2015	381,015	65,179,532,446	564,129,572	-	2,168,844	566,298,416	0.87%	1,486
2016	389,262	67,532,114,630	558,781,755	-	1,406,786	560,188,541	0.83%	1,439
2017	396,484	70,941,248,807	517,750,531	-	1,431,669	519,182,200	0.73%	1,309
2018	401,438	73,948,565,572	592,392,438	-	1,772,152	594,164,590	0.80%	1,480

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.

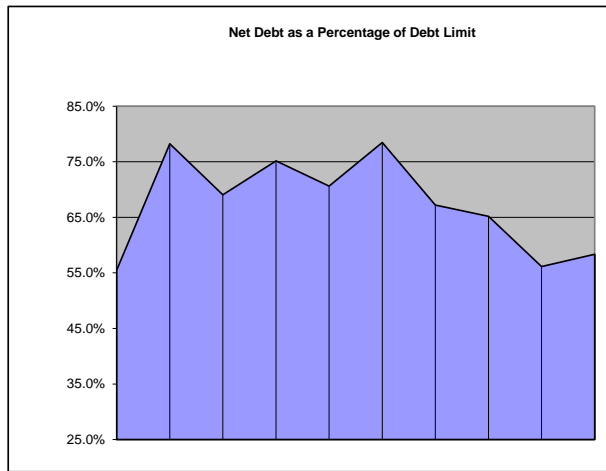
Note 3 See the Schedule for Demographic and Economic Statistics for population data.



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

UNAUDITED

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Debt Limit	\$ 239,227,649	\$ 235,980,407	\$ 251,666,874	\$ 257,590,000	\$ 265,880,783	\$ 267,120,722	\$ 286,233,641	\$ 296,951,745	\$ 308,990,820	\$ 320,803,684
Total Net Debt Applicable to Debt Limit	132,862,801	184,650,000	173,825,000	193,600,000	187,795,000	209,625,000	192,370,000	193,570,000	173,495,000	187,215,000
Legal Debt Margin	<u>\$ 106,364,848</u>	<u>\$ 51,330,407</u>	<u>\$ 77,841,874</u>	<u>\$ 63,990,000</u>	<u>\$ 78,085,783</u>	<u>\$ 57,495,722</u>	<u>\$ 93,863,641</u>	<u>\$ 103,381,745</u>	<u>\$ 135,495,820</u>	<u>\$ 133,588,684</u>
Total Net Debt Applicable to Debt Limit as a Percentage of Debt Limit	<u>55.5%</u>	<u>78.2%</u>	<u>69.1%</u>	<u>75.2%</u>	<u>70.6%</u>	<u>78.5%</u>	<u>67.2%</u>	<u>65.2%</u>	<u>56.1%</u>	<u>58.4%</u>



Legal Debt Margin Calculation for Fiscal Year 2016

Total Assessed Value	\$ 4,010,046,056
Debt Limit (8% of Total Assessed Value)	320,803,684
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	530,655,000
Less: Debt Issued Through Referendum	(343,440,000)
Total Amount of Debt Applicable to Debt Limit	<u>187,215,000</u>
Legal Debt Margin	<u>\$ 133,588,684</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

**COUNTY OF CHARLESTON, SOUTH CAROLINA
Collected Pledged FILOT Revenues**

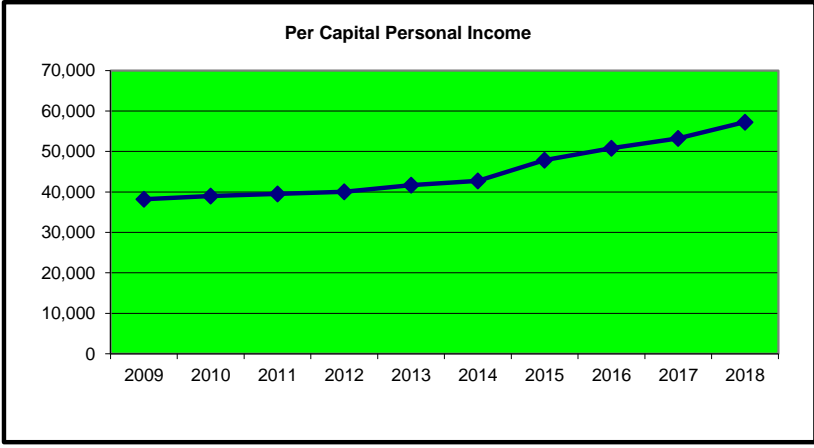
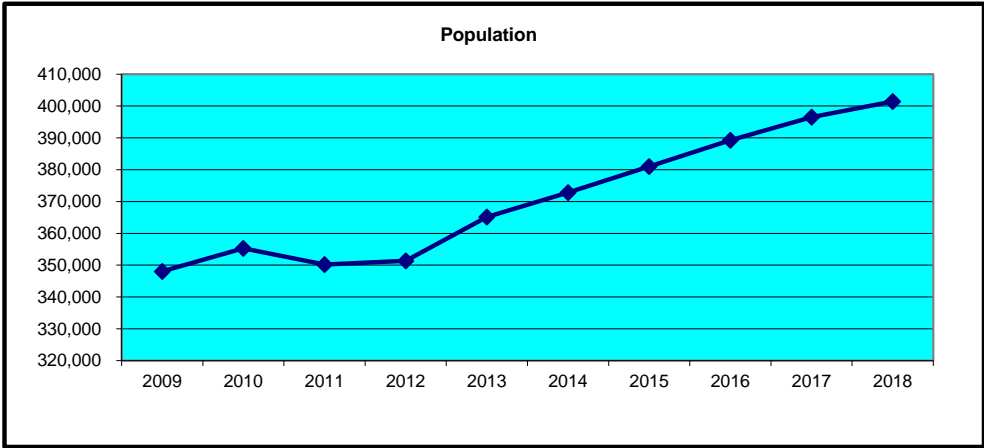
Fiscal Year Ended June 30		Derived from Fee Agreements (1)
2009	\$	7,978,100
2010		7,358,041
2011		10,389,121
2012		11,423,756
2013		12,178,308
2014		12,316,021
2015		14,899,943
2016		15,441,472
2017		17,216,233
2018		20,059,181

(1) In addition to the Fee Agreements between the County and certain industries as described at "Pledged Revenues" herein, other industries are deemed located in the Multi-County Park for the purpose of receiving State Jobs Tax Credits and State Job Development Credits. Such properties are included in the Multi-County Park for substantially shorter periods of time and may be removed therefrom under certain circumstances at the option of the industry. FILOT Revenues from such industries, and which constitute Pledged FILOT Revenues, are not derived from Fee Agreements and therefore are not reflected in the above table.

**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
2009	348,046	13,295,048,000	38,199	5.3%	36.0	42,482
2010	355,276	13,844,611,000	38,969	8.6%	36.9	42,942
2011	350,209	13,845,863,000	39,536	9.4%	36.0	43,796
2012	351,336	14,079,924,000	40,075	7.8%	35.0	45,076
2013	365,162	14,900,450,000	41,656	7.2%	35.7	45,278
2014	372,803	15,936,532,000	42,748	6.3%	35.7	46,148
2015	381,015	18,228,802,000	47,843	5.1%	35.8	44,995
2016	389,262	19,789,441,000	50,838	4.8%	35.8	46,258
2017	396,484	21,121,645,000	53,272	3.9%	36.0	45,549
2018	401,438	22,994,624,000	57,281	3.0%	37.1	46,538



The following Data Sources were used to develop this information:
 Bureau of Economic Analysis
 Charleston Regional Development Alliance
 Charleston County School District - 45 Day Enrollment
 Bureau of Labor Statistics, SC Dept of Employment & Workforce

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

UNAUDITED

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Administrator	6.31	5.31	6.80	5.90	5.90	7.80	7.80	8.80	7.60	8.80
Assessor	53.00	51.00	53.00	53.00	53.00	55.00	58.00	60.00	62.00	62.00
Auditor	30.00	29.00	31.00	31.00	31.00	31.00	31.00	31.00	32.00	32.00
Budget	8.00	7.00	8.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00
County Council	11.00	11.00	11.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Community Development	8.75	8.15	7.40	6.40	6.40	6.40	4.40	4.50	4.40	1.90
Deputy Admin for Finance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Deputy Admin for General Svcs	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Deputy Admin for Disp & Med	3.00	3.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Deputy Admin Transp & PW	-	-	-	-	-	-	-	-	-	4.00
Elections/Voter Registration	10.00	10.00	10.00	10.00	10.00	14.00	14.00	14.00	14.00	14.00
Facilities Management	12.00	11.00	62.00	75.25	75.25	95.00	104.00	106.00	112.00	124.75
Finance	15.00	13.00	13.00	12.00	12.00	11.00	12.00	12.00	12.00	12.00
Fleet Management	-	-	-	-	-	26.50	27.00	29.00	29.00	29.25
Human Resources	17.00	15.00	16.00	17.00	17.00	17.00	17.00	18.00	20.00	21.00
Internal Auditor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Internal Services	67.80	61.80	60.00	30.50	30.50	6.50	-	-	-	-
Legal	8.42	7.42	6.67	6.41	6.41	7.11	7.41	7.11	7.11	8.42
Legislative Delegation	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Minority Business Development	-	-	-	-	-	-	3.00	-	-	-
Nondepartmental	-	-	-	-	-	-	-	1.00	-	2.00
Organization Development	4.35	3.35	-	-	-	-	-	-	-	-
Procurement Services	16.00	15.00	14.00	14.00	14.00	15.00	15.00	19.00	20.00	20.00
Register of Deeds	32.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
Revenue Collections	22.00	22.00	30.00	25.00	25.00	26.00	26.00	26.00	26.00	26.00
Safety & Risk Management	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00
Technology Services	17.00	16.00	16.00	25.25	25.25	25.00	25.00	28.00	28.00	30.00
Treasurer	18.00	18.00	19.00	20.00	20.00	22.00	23.00	23.00	24.00	24.00
Zoning/Planning	24.00	22.00	21.00	20.60	20.60	21.20	22.20	24.20	24.20	24.40
Total General Government	402.63	375.03	432.87	418.31	418.31	453.51	463.81	478.61	489.31	512.52

CONTINUED

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

UNAUDITED

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Safety										
Building Inspections	24.00	21.00	22.00	21.00	21.00	23.00	23.00	25.00	27.00	29.00
Consolidated Dispatch	1.00	72.50	100.25	120.00	120.00	160.00	160.00	164.00	179.00	172.00
Emergency Management	30.00	24.50	34.00	33.00	33.00	34.00	34.00	35.01	36.00	36.00
Emergency Medical Svcs.	165.00	139.50	134.00	151.50	151.50	167.50	218.50	218.50	216.00	216.00
Sheriff	808.11	834.11	828.74	836.74	836.74	835.74	860.74	862.74	873.74	869.25
Technology Services	2.00	2.00	-	-	-	1.00	-	-	-	-
Total Public Safety	1,030.11	1,093.61	1,118.99	1,162.24	1,162.24	1,221.24	1,296.24	1,305.25	1,331.74	1,322.25
Judicial										
Clerk of Court	54.00	55.00	56.00	57.00	57.00	57.00	57.00	57.00	61.00	61.00
Coroner	8.00	8.00	8.00	9.00	9.00	11.00	12.00	12.00	15.00	15.00
Magistrates Courts	69.41	68.39	68.13	68.63	68.63	71.63	70.70	71.01	72.51	72.51
Master-In-Equity	7.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00
Probate Courts	20.30	19.30	19.30	19.80	19.80	20.80	21.80	21.80	21.80	22.20
Public Defender	52.00	52.00	52.00	52.00	52.00	54.00	54.00	55.00	64.00	64.00
Solicitor	93.00	96.00	111.00	102.00	102.00	102.00	101.70	107.00	111.00	112.00
Total Judicial	303.71	305.69	321.43	315.43	315.43	324.43	325.20	331.81	353.31	354.71
Public Works										
Environmental Management	127.00	134.20	132.26	130.40	130.40	123.80	114.80	113.80	108.80	113.60
Procurement Services	-	-	2.00	3.00	3.00	3.00	3.00	-	-	-
Public Works	164.00	150.00	138.02	136.00	136.00	162.10	162.10	175.10	183.85	185.75
Transportation Development	-	-	21.63	21.41	21.41	23.11	23.21	25.21	30.21	27.00
Total Public Works	291.00	284.20	293.91	290.81	290.81	312.01	303.11	314.11	322.86	326.35

CONTINUED

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

UNAUDITED

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Health and Welfare										
Facilities	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Copmmunity Development	33.25	33.85	5.60	5.60	5.60	5.60	5.60	5.50	5.60	5.10
DAODAS	129.00	111.00	107.00	102.00	102.00	115.00	115.00	115.00	113.00	118.00
Public Works	24.00	20.00	20.00	20.00	20.00	28.00	28.00	28.00	25.25	25.25
Veterans Affairs	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00
Total Health and Welfare	<u>192.25</u>	<u>170.85</u>	<u>138.60</u>	<u>132.60</u>	<u>132.60</u>	<u>154.60</u>	<u>154.60</u>	<u>154.50</u>	<u>149.85</u>	<u>155.35</u>
Culture and Recreation										
Assist Admin for Transportation & Emergency Management Greenbelt	2.00	1.80	-	-	-	-	-	-	-	-
Greenbelt	-	-	2.00	1.30	1.30	1.30	1.20	1.20	1.40	2.20
Total Culture and Recreation	<u>2.00</u>	<u>1.80</u>	<u>2.00</u>	<u>1.30</u>	<u>1.30</u>	<u>1.30</u>	<u>1.20</u>	<u>1.20</u>	<u>1.40</u>	<u>2.20</u>
Economic Development	<u>3.00</u>	<u>3.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>
Total Economic Development	<u>3.00</u>	<u>3.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>
Total	<u><u>2,224.70</u></u>	<u><u>2,234.18</u></u>	<u><u>2,312.80</u></u>	<u><u>2,325.69</u></u>	<u><u>2,325.69</u></u>	<u><u>2,472.09</u></u>	<u><u>2,554.16</u></u>	<u><u>2,595.48</u></u>	<u><u>2,658.47</u></u>	<u><u>2,683.38</u></u>

Source: Charleston County Budget Department

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

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

UNAUDITED

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Auditor - Tax Notices Processed	550,000	575,000	585,470	583,240	560,097	651,050	586,801	622,507	659,238	680,000
RMC Documents Recorded	84,711	90,890	87,894	97,137	116,435	106,096	109,245	99,681	107,380	107,380
Zoning Applications Processed	2,846	2,500	1,206	1,327	2,864	³ 1,957	1,610	1,714	1,638	1,700
Illegal Businesses Located	86	117	172	154	165	175	50	50	61	200
Public Safety										
Building Inspections Performed	15,472	12,577	17,634	19,400	20,804	19,054	21,410	22,927	30,544	30,000
Bad Check Warrants Served	6,594	9,107	¹ 0	¹ 0	6,078	6,702	1,792	8	162	160
Daily Costs Per Prisoner	55	55	55	55	55	55	55	55	55	55
Judicial										
Marriage Licenses Issued	3,846	3,764	4,000	4,200	4,500	4,600	5,026	5,273	4,597	4,800
Master-in-Equity Cases Disposed of	2,227	3,560	3,459	2,063	1,736	1,481	1,675	1,047	841	900
Health and Welfare										
Veterans Claims Filed	10,254	10,688	522	2,871	3,388	8,681	8,238	867	1,939	2,062
Economic Development										
Number of New Companies Relocating to Charleston	0	1	3	3	2	4	4	3	5	4
Number of New Jobs From Relocating Companies	0	30	120	360	203	348	188	782	103	192
Number of Expanding Employers in Charleston	3	3	4	5	7	3	5	2	12	14
Number of Jobs Resulting from Expansion	320	4,275	323	492	2,226	114	1,627	350	974	493
Culture & Recreation										
Library Visits Per Capita	6.99	7.01	6.05	5.54	5.45	5.24	5.01	4.89	4.77	4.82
Library Cards In Use	310,417	326,600	² 284,617	² 269,552	284,328	264,289	264,113	262,034	264,271	266,914
Environmental Management										
Total Tons of Incinerated Waste	188,626	69,215	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Parking Garages										
Average Operating Revenue Per Space	2,114	2,043	2,287	2,264	2,463	2,732	3,039	2,973	3,024	3,116
Average Operating Expenditure Per Space	1,852	1,179	1,742	1,683	1,585	1,330	1,441	1,311	1,425	1,645

Sources: Charleston County Budget Performance Measures

¹ The Sheriff's Office did not perform this function in 2011 and 2012. No indicators available.

² Library system was purged of old unused accounts in 2012.

³ Beginning in FY 2014, this department no longer processed building permits that do not require a zoning permit. Building Inspections began processing these permits exclusively.

**COUNTY OF CHARLESTON
CAPITAL ASSETS BY FUNCTION
LAST TEN FISCAL YEARS**

UNAUDITED

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Automobiles	80	79	92	118	114	110	102	129	133	140
Buildings	97	99	104	102	104	104	111	112	111	114
Public Safety										
Police Cars	332	324	336	333	351	355	360	374	370	386
Fire Trucks	10	10	10	10	11	10	13	13	13	14
Ambulances	22	23	24	25	30	31	24	40	35	39
Judicial										
Magistrate Courts	15	15	15	15	15	15	13	13	9	9
Public Works										
Paved Streets (in Miles)	128	129	129	131	131	131	132	133	133	97.65
Ground Equipment	60	65	67	69	68	66	66	65	72	69
Heavy Trucks	35	35	35	34	34	37	37	39	43	39
Environmental Management										
Collection/Refuse Trucks	44	48	44	47	59	57	59	58	60	61
Ground Equipment	26	25	26	27	30	30	27	30	27	31
Culture & Recreation										
Libraries, Main and Branches	16	11	11	11	11	11	11	11	13	13

Source: Charleston County Facilities inventory and Finance capital asset records.

Note 1. Charleston County owns 13 libraries and leases 5 libraries.

**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	Aaa
Standard & Poors Rating Service	AAA
Fitch Ratings	AAA

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	\$ 393,316,984	
Total expenditures	\$ 625,304,659	
Requirement is no less than 5 percent		<u>62.90%</u>

2. Ratio of annual debt service expenditures - Primary Government

Total debt service expenditures	\$ 66,968,519	
Total expenditures	\$ 625,304,659	
Requirement is no more than 20 percent		<u>10.71%</u>

2. Financial assurance limitation test:

Financial assurance limitation under financial test:

Total Revenue - Primary Government	\$ 600,456,940	
Maximum percent of revenue eligible for self-insured local government financial test		<u>43%</u>
Limitation on deferred cost of closure		\$ 258,196,484

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

Estimated costs from Note III.G. on landfill closure	\$ 47,789,840	
Less: Expenditures to date	\$ (22,373,866)	
Restricted assets committed to closure	\$ (9,449,806)	
Balance of closure costs being deferred		<u>\$ 15,966,168</u>
Additional permissible deferred cost		<u>\$ 242,230,316</u>