

**STATISTICAL TABLES
(UNAUDITED)**



THIS PAGE INTENTIONALLY LEFT BLANK



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.

	Page Number
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.	191 - 198
Revenue Capacity These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.	199 - 203
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.	204 – 208
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.	209 -210
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.	211 – 215
Financial Assurance Coverage	216

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>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>	<u>2019</u>
Governmental Activities										
Net Investment in Capital Assets	\$ 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	\$ 81,464,869
Restricted	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	217,686,153
Unrestricted	(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)	(460,113,907)
Total Governmental Activities Net Position	<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>	<u>\$ (160,962,885)</u>
Business-type Activities										
Net Investment in Capital Assets	\$ 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	\$ 62,902,789
Restricted	41,832,681	48,107,916	54,181,917	57,336,068	-	-	-	-	-	-
Unrestricted	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	57,881,332
Total Business-type Activities Net Position	<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>	<u>\$ 120,784,121</u>
Primary Government										
Net Investment in Capital Assets	\$ 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	\$ 144,367,658
Restricted	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	217,686,153
Unrestricted	(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)	(402,232,575)
Total Primary Government Net Position	<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>	<u>\$ (40,178,764)</u>

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

UNAUDITED

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental Activities:										
General Government	\$ 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	\$ 85,877,389
Public Safety	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	120,711,290
Judicial	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	35,614,908
Public Works	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	52,657,945
Health and Welfare	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	9,914,084
Economic Development	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	6,115,530
Culture and Recreation	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	41,057,699
Education	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	20,499,567
Interest and Fiscal Charges	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	21,799,514
Total Governmental Activities Expenses	<u>301,924,230</u>	<u>319,496,257</u>	<u>340,948,578</u>	<u>332,936,424</u>	<u>345,900,839</u>	<u>347,960,013</u>	<u>347,960,913</u>	<u>355,386,470</u>	<u>435,768,912</u>	<u>394,247,926</u>
Business-Type Activities:										
DOADAS	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	9,702,421
E 911 Communications	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	2,391,948
Environmental Management	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	31,477,849
Parking Garages	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	2,550,908
Public Safety Systems	-	-	-	-	422,102	379,728	441,029	668,590	568,449	865,670
Radio Communications	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	3,753,723
Revenue Collections	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	1,878,874
Total Business-Type Activities Expenses	<u>49,263,345</u>	<u>34,965,228</u>	<u>36,420,042</u>	<u>40,808,480</u>	<u>41,701,739</u>	<u>40,816,839</u>	<u>47,550,251</u>	<u>48,682,922</u>	<u>52,429,440</u>	<u>52,621,393</u>
Total Primary Government Expenses	<u>\$ 351,187,575</u>	<u>\$ 354,461,485</u>	<u>\$ 377,368,620</u>	<u>\$ 373,744,904</u>	<u>\$ 387,602,578</u>	<u>\$ 388,776,852</u>	<u>\$ 395,511,164</u>	<u>\$ 404,069,392</u>	<u>\$ 488,198,352</u>	<u>\$ 446,869,319</u>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 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	\$ 18,479,340
Public Safety	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	25,915,127
Judicial	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	11,861,349
Public Works	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	6,191,232
Health and Welfare	412,732	233,266	250,352	309,820	189,629	148,364	351,291	241,946	233,216	12,307
Economic Development	-	-	-	-	-	-	2,970	8,400	11,500	52,499
Culture and Recreation	912,786	882,902	511,170	4,721,867	149,356	1,280,708	262,812	809,262	383,196	957,476
Operating Grants and Contributions	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	21,084,298
Capital Grants and Contributions	-	396,000	2,620,425	-	-	-	-	-	-	-
Total Governmental Activities Program Revenues	<u>62,565,357</u>	<u>60,364,264</u>	<u>68,252,493</u>	<u>71,691,075</u>	<u>66,672,712</u>	<u>74,449,731</u>	<u>79,898,480</u>	<u>78,416,182</u>	<u>100,833,153</u>	<u>84,553,628</u>

CONTINUED

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

UNAUDITED

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Business-Type Activities:										
Charges for Services:										
DAODAS	\$ 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	\$ 7,194,885
E 911 Communications	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	2,617,514
Environmental Management	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	30,057,328
Parking Garages	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	3,763,833
Public Safety Systems	-	-	-	-	150,000	324,550	375,066	495,198	594,558	854,331
Radio Communications	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	2,996,839
Revenue Collections	528,649	497,742	629,551	490,052	765,637	467,233	586,530	735,095	2,130,627	2,285,301
Operating Grants and Contributions	284,416	768,317	779,097	765,244	977,744	2,529,772	1,116,139	1,076,613	1,232,188	1,204,226
Capital Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Total Business-type Activities Program Revenues	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	50,974,257
Total Primary Government Program Revenues	\$ 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	\$ 135,527,885
Net (Expense)/Revenue										
Governmental Activities	\$ (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)	\$ (309,694,298)
Business-type Activities	(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)	(1,647,136)
Total Primary Government Net (Expense)/Revenue	\$ (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)	\$ (311,341,434)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes by Source:										
Property Tax	\$ 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	\$ 167,544,389
Local Option Sales Tax	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	67,064,286
Transportation Sales Tax	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	121,908,968
Accommodations Tax	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	17,898,770
Franchise Tax	825,465	578,864	754,091	791,536	771,276	826,616	876,716	893,135	873,401	842,899
Alcohol Beverage Tax	-	-	-	-	-	84,900	-	-	-	-
Merchants Inventory Tax and Manufacture's Deprec	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	1,643,495
Motor Carrier Tax	120,432	111,247	92,429	105,961	115,352	145,831	145,810	173,315	186,590	213,121
Homestead Exemption	-	-	-	-	2,264,775	2,374,258	2,593,876	2,607,999	2,639,157	2,705,025
Unrestricted State Aid to Political Subdivisions	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	13,482,048
Unrestricted Investment Earnings	1,318,508	837,142	1,276,697	769,780	1,293,748	1,200,970	1,180,393	892,626	1,878,509	3,701,010
Gain on Sale of Capital Assets	-	-	239,152	-	-	-	313,118	(2,754,113)	-	45,728
Transfers	(4,493,248)	(2,322,103)	(3,054,286)	(196,329)	(2,507,996)	(1,436,924)	(2,294,434)	-	(2,536,460)	220,341
Special Items:										
Loss on Settlement of Lawsuit	-	-	-	-	-	-	-	-	(16,100,000)	-
Capital Asset Impairment	-	-	-	-	-	-	-	-	(11,900,000)	-
Total Governmental Activities	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	397,270,080

CONTINUED

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

UNAUDITED

	<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>	<u>2019</u>
Business-type activities:										
Alcoholic Beverage Tax	\$ 542,927	\$ 537,486	\$ 594,682	\$ 469,405	\$ 532,043	\$ 537,916	\$ 697,064	\$ 678,629	\$ 737,748	\$ 799,443
Merchants Inventory tax and Manufacture's Depreciatio	10,832	10,832	10,832	10,832	10,832	10,832	10,832	10,832	10,832	11,082
Unrestricted Investment Earnings	102,188	85,303	31,880	34,210	22,615	132,021	301,223	531,993	830,282	1,374,511
Gain on Sale of Capital Assets	45,525	18,643	189,208	19,902	5,226	85,328	13,658	273,813	214,335	147,823
Transfers	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	(220,341)
Total Business-type Activities	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	2,112,518
Total Primary Government	\$ 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	\$ 399,382,598
Change in Net Position:										
Governmental Activities	\$ (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	\$ 87,575,782
Business-type Activities	(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	465,382
Total Primary Government	\$ (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	\$ 88,041,164

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

UNAUDITED

	<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>	<u>2019</u>
General Fund										
Reserved	\$ 2,727,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	49,868,870	-	-	-	-	-	-	-	-	-
Nonspendable - inventory	-	1,080,137	935,078	923,453	1,282,008	1,161,306	777,478	627,879	707,665	913,883
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	20,610,425
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	74,895,396
Total General Fund	<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>	<u>\$ 96,419,704</u>
All Other Governmental Funds										
Reserved:										
Inventories and Prepaid Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Encumbrances	60,767,518	-	-	-	-	-	-	-	-	-
Debt Service	20,672,652	-	-	-	-	-	-	-	-	-
Capital Projects Funds	39,387,522	-	-	-	-	-	-	-	-	-
Transportation and Road Sales Tax	109,412,393	-	-	-	-	-	-	-	-	-
Unreserved, Reported in:										
Special Revenue Funds	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	26,196,819
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	183,907,167
Restricted - Special Source Revenue Bonds	-	-	-	-	-	86,213,244	80,042,831	79,228,897	83,117,745	81,849,277
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	33,784,918
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	42,979,526
Unassigned - Other Governmental Funds	-	-	-	-	-	-	-	-	(16,585,445)	(16,285,605)
Total All Other Governmental Funds	<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>	<u>\$ 352,432,102</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)

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>	<u>2019</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	\$ 148,710,603	\$ 159,540,307	\$ 168,131,974
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	60,509,008	63,570,674	67,064,287
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	121,908,968
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	17,898,770
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	52,834,390
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	6,812,455
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	2,306,825
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	9,664,269
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	30,173,968
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	484,076
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	5,186,418
Total Revenues	<u>264,178,931</u>	<u>274,886,309</u>	<u>276,996,888</u>	<u>292,524,874</u>	<u>295,471,507</u>	<u>317,350,893</u>	<u>338,599,094</u>	<u>373,009,016</u>	<u>393,668,287</u>	<u>481,419,599</u>	<u>482,466,400</u>
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	84,904,532
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	109,835,878
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	31,809,574
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	51,713,932
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	5,697,777
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	6,197,411
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	35,686,624
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	7,451,651
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	53,851,878
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	46,862,168
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	28,485,289
Bond Issuance Costs	102,252	413,848	-	1,474,750	837,882	926,665	-	696,450	-	1,507,091	-
Total Expenditures	<u>347,364,348</u>	<u>352,923,610</u>	<u>339,637,647</u>	<u>374,136,290</u>	<u>355,270,590</u>	<u>366,548,636</u>	<u>371,783,465</u>	<u>382,122,579</u>	<u>383,811,680</u>	<u>486,819,251</u>	<u>462,496,714</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(83,185,417)</u>	<u>(78,037,301)</u>	<u>(62,640,759)</u>	<u>(81,611,416)</u>	<u>(59,799,083)</u>	<u>(49,197,743)</u>	<u>(33,184,371)</u>	<u>(9,113,563)</u>	<u>9,856,607</u>	<u>(5,399,652)</u>	<u>19,969,686</u>

CONTINUED

THIS PAGE INTENTIONALLY LEFT BLANK



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>	<u>2019</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	\$ 655,118
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	98,519,596
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)	(99,707,126)
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	51,801
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>	<u>(480,611)</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>	 <u>\$ 19,489,075</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>	 <u>\$ 42,288,779</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>	<u>17.9%</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
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%
2019	3,587,084,114	322,541,151	238,961,560	4,148,586,825	211.0	77,880,168,294	5.33%

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 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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
County Direct Rates:										
Charleston County Government Operating	40.2	40.2	39.1	39.9	40.7	40.7	44.7	44.7	44.7	44.7
Charleston County Government Debt Service	6.6	6.6	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1
Park and Recreation Commission Operating	3.7	3.7	3.6	4.0	4.1	4.1	4.3	4.3	4.3	4.3
Park and Recreation Commission Debt Service	1.9	1.9	1.8	1.4	1.3	1.3	1.3	1.3	1.8	1.8
Trident Technical College	2.0	2.0	2.4	1.9	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	1.0
County School Board Operating	98.7	98.7	98.6	100.5	100.5	100.5	100.7	100.7	116.3	123.2
County School Board Debt Service	27.9	27.9	27.9	26.0	26.0	26.0	26.0	26.0	20.0	28.0
Total Direct Rate	181.0	181.0	179.5	180.3	181.1	181.6	186.0	186.0	196.1	211.0
Fire District Rates:	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	12-61.6	12-63.1	12-64.9
City/Town Rates:	22.2 - 92.8	22.2 - 92.8	22.9 - 93.6	22.9 - 94.0	10.2 - 96.3	10.2 - 96.3	10.2-96.3	10.2-96.3	10.2-102.1	10.2-115
Public Service District Rates:	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	56.9-107	64.4-107

**COUNTY OF CHARLESTON, SOUTH CAROLINA
COMPUTATION OF DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2019**

<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	\$ 690,392,609	100%	\$ 690,392,609
Overlapping:			
Park & Recreation Commission	42,730,000	100%	42,730,000
Public School Districts	669,210,387	100%	669,210,387
Subtotal	711,940,387	100%	711,940,387
Total	\$ 1,402,332,996	100%	\$ 1,402,332,996

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	2019			2010		
		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
SC Electric & Gas/Dominion Energy	Public Utility	\$ 78,561,850	1	1.97%	\$ 41,072,860	1	1.40%
Boeing	Manufacturing	70,786,719	2	1.78%	-		-
Kapstone Kraft	Manufacturing/Chemical	18,709,974	3	0.47%	6,155,824	4	0.21%
Mercedes Benz Vans LLC	Automobile Manufacturing	13,430,470	4	0.34%	-		-
Bell South	Public Utility	9,833,590	5	0.25%	16,923,860	2	0.58%
Kiawah Real Estate Co.	Real Estate	9,058,050	6	0.23%	4,737,140	7	0.16%
Charleston/North Charleston MSA	Utility	8,283,900	7	0.21%	4,728,780	8	0.16%
Mid-America Apartments LP	Apartment	8,013,010	8	0.20%	-		-
Trident Medical Center LLC	Medical Center	7,724,920	9	0.19%	-		-
Northwood Mall CMBS	Retail	5,915,360	10	0.15%	-		-
Charleston Place LLC	Hotel	-		-	5,380,080	5	0.18%
Cellco	Telecommunications	-		-	6,928,696	3	0.24%
Cummins Engine	Engine Fabrication	-		-	4,240,800	10	0.15%
Voight Aircraft	Aircraft Manufacturing	-		-	4,770,549	6	0.16%
Kinder Morgan	Manufacturing/FILOT	-		-	4,536,693	9	0.16%
Totals		<u>\$ 230,317,843</u>		<u>5.78%</u>	<u>\$ 99,475,282</u>		<u>3.40%</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
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%
2019	132,765,335	132,765,335	127,346,650	95.9%	2,208,366	129,555,016	97.6%

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

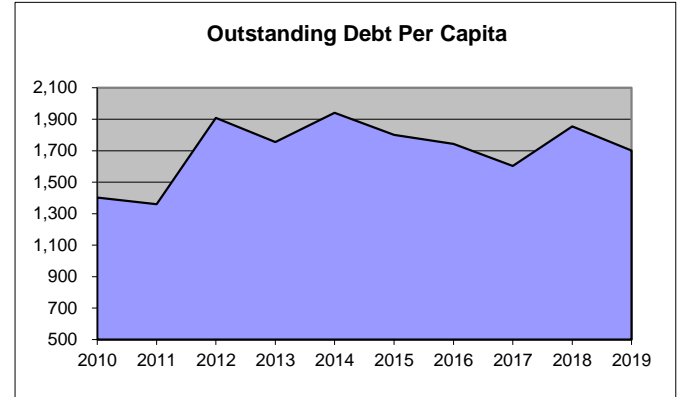
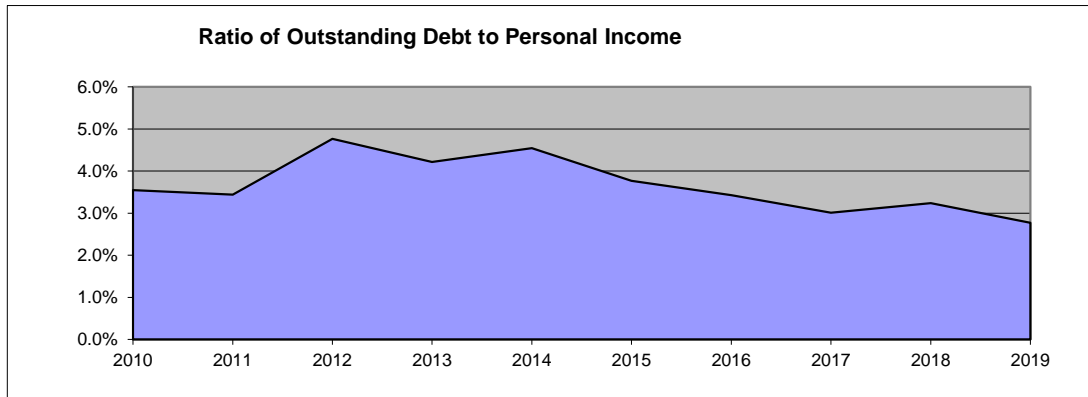
* 2010 includes penalties and interest.

**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			
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
2019	542,750,837	-	124,010,767	20,647,021	2,983,984	-	-	690,392,609	2.8%	1,701

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**

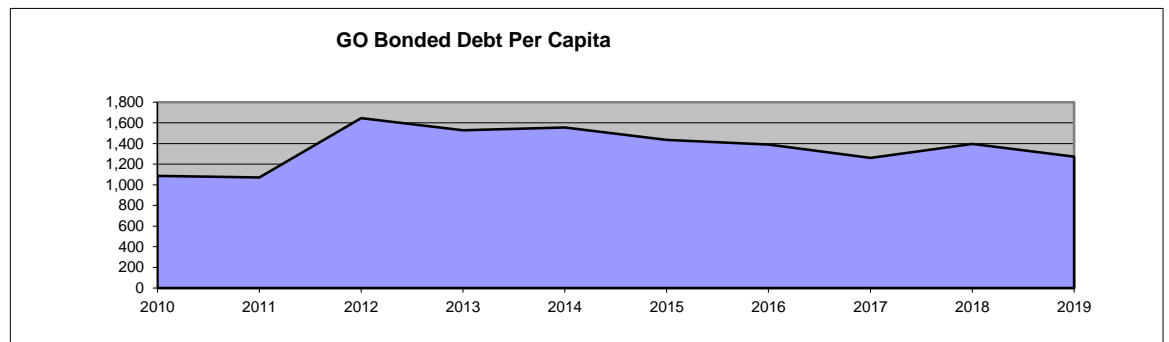
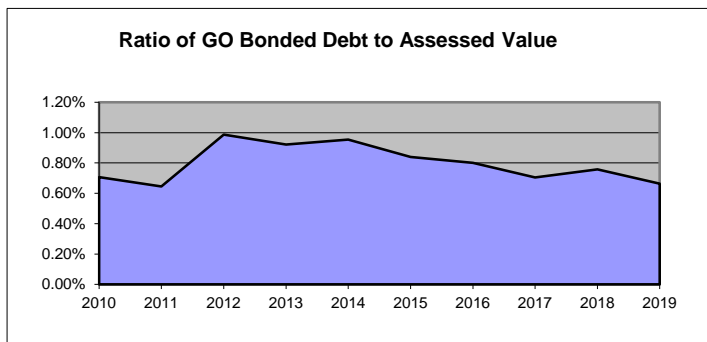
UNAUDITED

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
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
2019	405,905	77,880,168,294	542,750,837	26,196,819	516,554,018	0.66%	1,273

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**

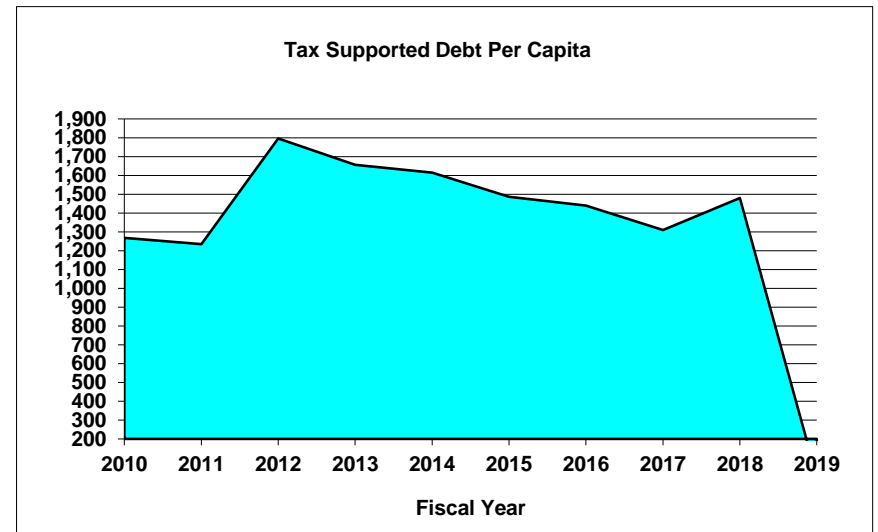
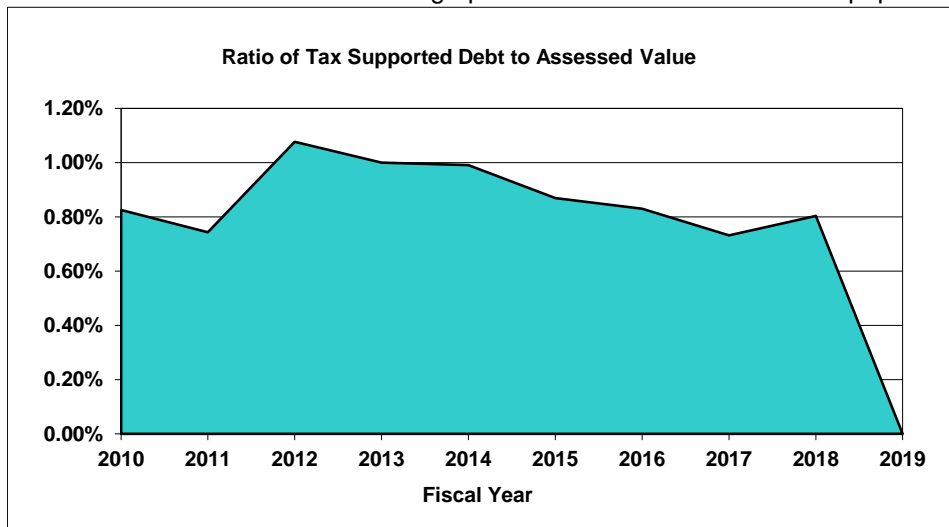
UNAUDITED

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
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
2019	405,905	77,880,168,294	542,750,837	-	2,983,984	545,734,821	0.70%	1,344

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.

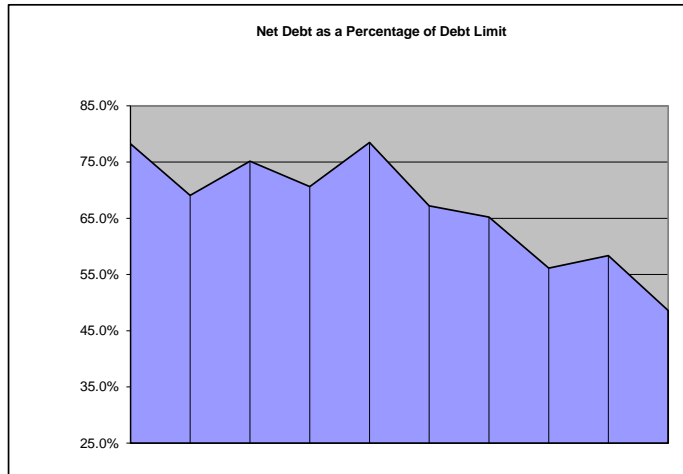
Note 3 See the Schedule for Demographic and Economic Statistics for population data.



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

UNAUDITED

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt Limit	\$ 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	\$ 339,416,101
Total Net Debt Applicable to Debt Limit	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	164,875,000
Legal Debt Margin	\$ 51,330,407	\$ 77,841,874	\$ 63,990,000	\$ 78,085,783	\$ 57,495,722	\$ 93,863,641	\$ 103,381,745	\$ 135,495,820	\$ 133,588,684	\$ 174,541,101
Total Net Debt Applicable to Debt Limit as a Percentage of Debt Limit	78.2%	69.1%	75.2%	70.6%	78.5%	67.2%	65.2%	56.1%	58.4%	48.6%



Legal Debt Margin Calculation for Fiscal Year 2019

Total Assessed Value	\$ 4,242,701,262
Debt Limit (8% of Total Assessed Value)	339,416,101
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	489,600,000
Less: Debt Issued Through Referendum	(324,725,000)
	-
Total Amount of Debt Applicable to Debt Limit	<u>164,875,000</u>
Legal Debt Margin	<u>\$ 174,541,101</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
Collected Pledged FILOT Revenues**

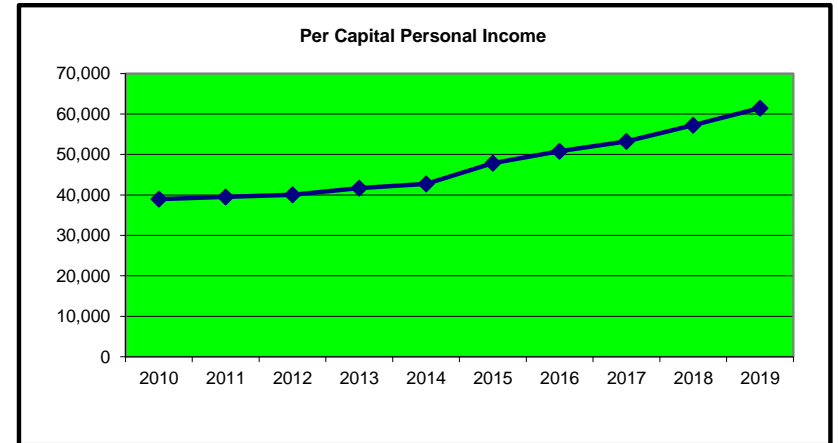
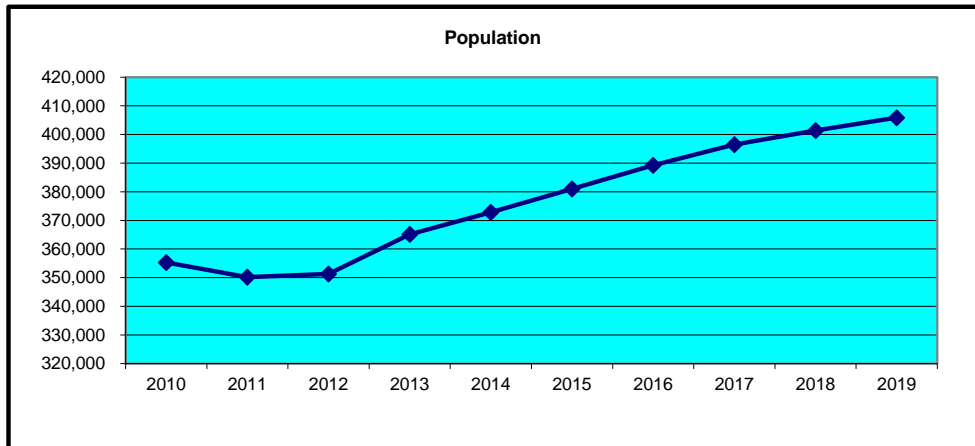
Fiscal Year Ended June 30	Derived from Fee Agreements (1)
2010	7,358,041
2011	10,389,121
2012	11,423,756
2013	12,178,308
2014	12,316,021
2015	14,899,943
2016	15,441,472
2017	17,216,233
2018	20,059,181
2019	21,672,338

(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
CHARLESTON METRO CHAMBER OF COMMERCE**

UNAUDITED

Fiscal Year Ended June 30	Population	Personal Income	Per Capita Personal Income	Unemployment Rate	Median Age	School Enrollment
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
2019	405,905	24,953,728,000	61,477	2.9%	37.2	46,576



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
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

UNAUDITED

County Employment for 2019 **208,671**
County Employment for 2010 **163,985**

Employer	2019			2010		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Joint Base Charleston	20,000	1	9.58%			
Medical University of South Carolina (MUSC)	13,000	2	6.23%	11,000	1	6.71%
Boeing Charleston	7,000	3	3.35%			
Charleston County School District	6,500	4	3.11%	5,150	3	3.14%
Roper St. Francis Healthcare	5,500	5	2.64%	3,800	4	2.32%
County of Charleston	2,700	6	1.29%	2,150	7	1.31%
Walmart, Inc.	2,300	7	1.10%			
College of Charleston	2,000	8	0.96%			
City of Charleston	1,700	9	0.81%	1,700	9	1.04%
Kiawah Island Golf Resort/The Sanctuary	1,500	10	0.72%	1,600	10	0.98%
Piggly Wiggly Carolina Co. Inc.				1,900	8	1.16%
Charleston Air Force Base ¹				7,000	2	4.27%
JEM Restaurant Group				3,000	5	1.83%
Trident Health Systems				2,500	6	1.52%
Totals	62,200		29.81%	39,800		24.27%

¹ In 2010 all military installations were combined to form Joint Base Charleston

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Administrator	5.31	6.80	5.90	5.90	7.80	7.80	8.80	7.60	8.80	7.80
Assessor	51.00	53.00	53.00	53.00	55.00	58.00	60.00	62.00	62.00	62.00
Auditor	29.00	31.00	31.00	31.00	31.00	31.00	31.00	32.00	32.00	32.00
Budget	7.00	8.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	7.00
County Council	11.00	11.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Community Development	8.15	7.40	6.40	6.40	6.40	4.40	4.50	4.40	1.90	1.90
Deputy Admin for Finance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00
Deputy Admin for General Svcs	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Deputy Admin for Disp & Med	3.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Deputy Admin Transp & PW	-	-	-	-	-	-	-	-	4.00	4.00
Elections/Voter Registration	10.00	10.00	10.00	10.00	14.00	14.00	14.00	14.00	14.00	14.00
Facilities Management	11.00	62.00	75.25	75.25	95.00	104.00	106.00	112.00	124.75	121.75
Finance	13.00	13.00	12.00	12.00	11.00	12.00	12.00	12.00	12.00	12.00
Fleet Management	-	-	-	-	26.50	27.00	29.00	29.00	29.25	29.25
Human Resources	15.00	16.00	17.00	17.00	17.00	17.00	18.00	20.00	21.00	22.00
Internal Auditor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Internal Services	61.80	60.00	30.50	30.50	6.50	-	-	-	-	-
Legal	7.42	6.67	6.41	6.41	7.11	7.41	7.11	7.11	8.42	9.42
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	4.00
Organization Development	3.35	-	-	-	-	-	-	-	-	-
Procurement Services	15.00	14.00	14.00	14.00	15.00	15.00	19.00	20.00	20.00	19.00
Register of Deeds	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
Revenue Collections	22.00	30.00	25.00	25.00	26.00	26.00	26.00	26.00	26.00	26.00
Safety & Risk Management	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00
Technology Services	16.00	16.00	25.25	25.25	25.00	25.00	28.00	28.00	30.00	29.00
Treasurer	18.00	19.00	20.00	20.00	22.00	23.00	23.00	24.00	24.00	24.00
Zoning/Planning	22.00	21.00	20.60	20.60	21.20	22.20	24.20	24.20	24.40	24.40
Total General Government	375.03	432.87	418.31	418.31	453.51	463.81	478.61	489.31	512.52	510.52

CONTINUED

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

UNAUDITED

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Safety										
Building Inspections	21.00	22.00	21.00	21.00	23.00	23.00	25.00	27.00	29.00	30.00
Consolidated Dispatch	72.50	100.25	120.00	120.00	160.00	160.00	164.00	179.00	172.00	173.00
Emergency Management	24.50	34.00	33.00	33.00	34.00	34.00	35.01	36.00	36.00	36.00
Emergency Medical Svcs.	139.50	134.00	151.50	151.50	167.50	218.50	218.50	216.00	216.00	216.00
Sheriff	834.11	828.74	836.74	836.74	835.74	860.74	862.74	873.74	869.25	874.25
Technology Services	2.00	-	-	-	1.00	-	-	-	-	-
Total Public Safety	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	1,329.25
Judicial										
Clerk of Court	55.00	56.00	57.00	57.00	57.00	57.00	57.00	61.00	61.00	63.00
Coroner	8.00	8.00	9.00	9.00	11.00	12.00	12.00	15.00	15.00	19.00
Magistrates Courts	68.39	68.13	68.63	68.63	71.63	70.70	71.01	72.51	72.51	72.51
Master-In-Equity	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	7.00
Probate Courts	19.30	19.30	19.80	19.80	20.80	21.80	21.80	21.80	22.20	22.50
Public Defender	52.00	52.00	52.00	52.00	54.00	54.00	55.00	64.00	64.00	65.00
Solicitor	96.00	111.00	102.00	102.00	102.00	101.70	107.00	111.00	112.00	112.00
Total Judicial	305.69	321.43	315.43	315.43	324.43	325.20	331.81	353.31	354.71	361.01
Public Works										
Environmental Management	134.20	132.26	130.40	130.40	123.80	114.80	113.80	108.80	113.60	112.60
Procurement Services	-	2.00	3.00	3.00	3.00	3.00	-	-	-	-
Public Works	150.00	138.02	136.00	136.00	162.10	162.10	175.10	183.85	185.75	187.15
Transportation Development	-	21.63	21.41	21.41	23.11	23.21	25.21	30.21	27.00	27.00
Total Public Works	284.20	293.91	290.81	290.81	312.01	303.11	314.11	322.86	326.35	326.75

CONTINUED

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

UNAUDITED

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Health and Welfare										
Facilities	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Coppmunity Development	33.85	5.60	5.60	5.60	5.60	5.60	5.50	5.60	5.10	5.10
DAODAS	111.00	107.00	102.00	102.00	115.00	115.00	115.00	113.00	118.00	119.00
Public Works	20.00	20.00	20.00	20.00	28.00	28.00	28.00	25.25	25.25	24.85
Veterans Affairs	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
Total Health and Welfare	170.85	138.60	132.60	132.60	154.60	154.60	154.50	149.85	155.35	155.95
Culture and Recreation										
Assist Admin for Transportation & Emergency Management	1.80	-	-	-	-	-	-	-	-	-
Greenbelt	-	2.00	1.30	1.30	1.30	1.20	1.20	1.40	2.20	2.20
Total Culture and Recreation	1.80	2.00	1.30	1.30	1.30	1.20	1.20	1.40	2.20	2.20
Economic Development	3.00	5.00	5.00	5.00	5.00	10.00	10.00	10.00	10.00	10.00
Total Economic Development	3.00	5.00	5.00	5.00	5.00	10.00	10.00	10.00	10.00	10.00
Total	2,234.18	2,312.80	2,325.69	2,325.69	2,472.09	2,554.16	2,595.48	2,658.47	2,683.38	2,695.68

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Auditor - Tax Notices Processed	575,000	585,470	583,240	560,097	651,050	586,801	622,507	659,238	680,000	648,191
RMC Documents Recorded	90,890	87,894	97,137	116,435	106,096	109,245	99,681	107,380	107,380	93,188
Zoning Applications Processed	2,500	1,206	1,327	2,864	³ 1,957	1,610	1,714	1,638	1,700	2,151
Illegal Businesses Located	117	172	154	165	175	50	50	61	200	42
Public Safety										
Building Inspections Performed	12,577	17,634	19,400	20,804	19,054	21,410	22,927	30,544	30,000	31,652
Bad Check Warrants Served	9,107	¹ 0	¹ 0	6,078	6,702	1,792	8	162	160	135
Daily Costs Per Prisoner	55	55	55	55	55	55	55	55	55	55
Judicial										
Marriage Licenses Issued	3,764	4,000	4,200	4,500	4,600	5,026	5,273	4,597	4,800	4,750
Master-in-Equity Cases Disposed of	3,560	3,459	2,063	1,736	1,481	1,675	1,047	841	900	694
Health and Welfare										
Veterans Claims Filed	10,688	522	2,871	3,388	8,681	8,238	867	1,939	2,062	2,876
Economic Development										
Number of New Companies Relocating to Charleston	1	3	3	2	4	4	3	5	4	6
Number of New Jobs From Relocating Companies	30	120	360	203	348	188	782	103	192	256
Number of Expanding Employers in Charleston	3	4	5	7	3	5	2	12	14	7
Number of Jobs Resulting from Expansion	4,275	323	492	2,226	114	1,627	350	974	493	464
Culture & Recreation										
Library Visits Per Capita	7.01	6.05	5.54	5.45	5.24	5.01	4.89	4.77	4.82	4.26
Library Cards In Use	326,600	² 284,617	² 269,552	284,328	264,289	264,113	262,034	264,271	266,914	203,106
Environmental Management										
Total Tons of Incinerated Waste	69,215	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Parking Garages										
Average Operating Revenue Per Space	2,043	2,287	2,264	2,463	2,732	3,039	2,973	3,024	3,116	3,124
Average Operating Expenditure Per Space	1,179	1,742	1,683	1,585	1,330	1,441	1,311	1,425	1,645	1,558

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Automobiles	79	92	118	114	110	102	129	133	140	143
Buildings	99	104	102	104	104	111	112	111	114	116
Public Safety										
Police Cars	324	336	333	351	355	360	374	370	386	373
Fire Trucks	10	10	10	11	10	13	13	13	14	14
Ambulances	23	24	25	30	31	24	40	35	39	44
Judicial										
Magistrate Courts	15	15	15	15	15	13	13	9	9	9
Public Works										
Paved Streets (in Miles)	129	129	131	131	131	132	133	133	97.65	102.35
Ground Equipment	65	67	69	68	66	66	65	72	69	69
Heavy Trucks	35	35	34	34	37	37	39	43	39	38
Environmental Management										
Collection/Refuse Trucks	48	44	47	59	57	59	58	60	61	62
Ground Equipment	25	26	27	30	30	27	30	27	31	33
Culture & Recreation										
Libraries, Main and Branches	11	11	11	11	11	11	11	13	13	14

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

Note 1. Charleston County owns 14 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	\$ 423,461,709	
Total expenditures	<u>\$ 600,248,608</u>	
Requirement is no less than 5 percent		<u><u>70.55%</u></u>

2. Ratio of annual debt service expenditures - Primary Government

Total debt service expenditures	\$ 75,763,356	
Total expenditures	<u>\$ 600,248,608</u>	
Requirement is no more than 20 percent		<u><u>12.62%</u></u>

2. Financial assurance limitation test:

Financial assurance limitation under financial test:

Total Revenue - Primary Government	\$ 609,507,531	
Maximum percent of revenue eligible for self-insured local government financial test		<u>43%</u>
Limitation on deferred cost of closure		\$ 262,088,238

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

Estimated costs from Note III.G. on landfill closure	\$ 48,408,965	
Less: Expenditures to date	\$ (22,373,865)	
Restricted assets committed to closure	<u>\$ (10,363,423)</u>	
Balance of closure costs being deferred		<u>\$ 15,671,677</u>
Additional permissible deferred cost		<u><u>\$ 246,416,561</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK

