

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.	199 - 206
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	207 – 211
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.	212 - 216
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.	217 - 218
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.	219 - 223
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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>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>	<u>2020</u>
Governmental Activities										
Net Investment in Capital Assets	\$ 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	\$ 121,876,245
Restricted	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	276,537,148
Unrestricted	(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)	(496,158,767)
Total Governmental Activities Net Position	<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>	<u>\$ (97,745,374)</u>
Business-type Activities										
Net Investment in Capital Assets	\$ 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	\$ 55,892,857
Restricted	48,107,916	54,181,917	57,336,068	-	-	-	-	-	-	-
Unrestricted	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	62,953,523
Total Business-type Activities Net Position	<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>	<u>\$ 118,846,380</u>
Primary Government										
Net Investment in Capital Assets	\$ 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	\$ 177,769,102
Restricted	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	276,537,148
Unrestricted	(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)	(433,205,244)
Total Primary Government Net Position	<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>	<u>\$ 21,101,006</u>

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

UNAUDITED

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental Activities:										
General Government	\$ 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	\$ 86,997,759
Public Safety	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	129,003,269
Judicial	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	35,775,623
Public Works	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	74,986,045
Health and Welfare	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	7,790,350
Economic Development	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	15,001,564
Culture and Recreation	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	57,218,739
Education	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	15,648,275
Interest and Fiscal Charges	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	24,369,416
Total Governmental Activities Expenses	<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>	<u>446,791,040</u>
Business-Type Activities:										
DOADAS	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	10,551,777
E 911 Communications	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	2,995,189
Environmental Management	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	36,043,112
Parking Garages	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	2,603,119
Public Safety Systems	-	-	-	422,102	379,728	441,029	668,590	568,449	865,670	742,500
Radio Communications	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	3,604,897
Revenue Collections	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	2,325,618
Total Business-Type Activities Expenses	<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>	<u>58,866,212</u>
Total Primary Government Expenses	<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>	<u>\$ 505,657,252</u>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 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	\$ 17,469,086
Public Safety	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	22,268,634
Judicial	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	11,319,839
Public Works	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	8,930,137
Health and Welfare	233,266	250,352	309,820	189,629	148,364	351,291	241,946	233,216	12,307	175,884
Economic Development	-	-	-	-	-	2,970	8,400	11,500	52,499	23,593
Culture and Recreation	882,902	511,170	4,721,867	149,356	1,280,708	262,812	809,262	383,196	957,476	-
Operating Grants and Contributions	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	42,836,586
Capital Grants and Contributions	396,000	2,620,425	-	-	-	-	-	-	-	5,416,823
Total Governmental Activities Program Revenues	<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>	<u>108,440,582</u>

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

UNAUDITED

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Business-Type Activities:										
Charges for Services:										
DAODAS	\$ 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	\$ 5,420,700
E 911 Communications	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	4,244,798
Environmental Management	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	30,916,841
Parking Garages	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	2,997,340
Public Safety Systems	-	-	-	150,000	324,550	375,066	495,198	594,558	854,331	938,142
Radio Communications	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	3,014,595
Revenue Collections	497,742	629,551	490,052	765,637	467,233	586,530	735,095	2,130,627	2,285,301	2,143,905
Operating Grants and Contributions	768,317	779,097	765,244	977,744	2,529,772	1,116,139	1,076,613	1,232,188	1,204,226	1,206,652
Capital Grants and Contributions	-	-	-	-	-	-	-	-	-	182,561
Total Business-type Activities Program Revenues	<u>39,089,494</u>	<u>42,471,223</u>	<u>43,304,230</u>	<u>44,967,870</u>	<u>46,153,978</u>	<u>45,103,250</u>	<u>46,871,622</u>	<u>49,618,321</u>	<u>50,974,257</u>	<u>51,065,534</u>
Total Primary Government Program Revenues	<u>\$ 99,453,758</u>	<u>\$ 110,723,716</u>	<u>\$ 114,995,305</u>	<u>\$ 111,640,582</u>	<u>\$ 120,603,709</u>	<u>\$ 125,001,730</u>	<u>\$ 125,287,804</u>	<u>\$ 150,451,474</u>	<u>\$ 135,527,885</u>	<u>\$ 159,506,116</u>
Net (Expense)/Revenue										
Governmental Activities	\$ (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)	\$ (338,350,458)
Business-type Activities	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)	(7,800,678)
Total Primary Government Net (Expense)/Revenue	<u>\$ (255,007,727)</u>	<u>\$ (266,644,904)</u>	<u>\$ (258,749,599)</u>	<u>\$ (275,961,996)</u>	<u>\$ (268,173,143)</u>	<u>\$ (270,509,434)</u>	<u>\$ (278,781,588)</u>	<u>\$ (337,746,878)</u>	<u>\$ (311,341,434)</u>	<u>\$ (346,151,136)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes by Source:										
Property Tax	\$ 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	\$ 178,577,269
Local Option Sales Tax	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	66,432,618
Transportation Sales Tax	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	120,839,149
Accommodations Tax	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	14,245,777
Franchise Tax	578,864	754,091	791,536	771,276	826,616	876,716	893,135	873,401	842,899	853,482
Alcohol Beverage Tax	-	-	-	-	84,900	-	-	-	-	-
Merchants Inventory Tax and Manufacture's Depreciation	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	1,685,124
Motor Carrier Tax	111,247	92,429	105,961	115,352	145,831	145,810	173,315	186,590	213,121	121,812
Homestead Exemption	-	-	-	2,264,775	2,374,258	2,593,876	2,607,999	2,639,157	2,705,025	3,127,921
Unrestricted State Aid to Political Subdivisions	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	14,189,324
Unrestricted Investment Earnings	837,142	1,276,697	769,780	1,293,748	1,200,970	1,180,393	892,626	1,878,509	3,701,010	4,261,100
Gain on Sale of Capital Assets	-	239,152	-	-	-	313,118	(2,754,113)	-	45,728	-
Transfers	(2,322,103)	(3,054,286)	(196,329)	(2,507,996)	(1,436,924)	(2,294,434)	-	(2,536,460)	220,341	(2,765,607)
Special Items:										
Loss on Settlement of Lawsuit	-	-	-	-	-	-	-	(16,100,000)	-	-
Capital Asset Impairment	-	-	-	-	-	-	-	(11,900,000)	-	-
Total Governmental Activities	<u>208,338,917</u>	<u>216,387,556</u>	<u>223,355,507</u>	<u>243,926,126</u>	<u>257,694,310</u>	<u>286,585,385</u>	<u>308,011,361</u>	<u>345,982,859</u>	<u>397,270,080</u>	<u>401,567,969</u>

CONTINUED

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

UNAUDITED

	<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>	<u>2020</u>
Business-type activities:										
Alcoholic Beverage Tax	\$ 537,486	\$ 594,682	\$ 469,405	\$ 532,043	\$ 537,916	\$ 697,064	\$ 678,629	\$ 737,748	\$ 799,443	\$ 695,985
Merchants Inventory tax and Manufacture's Depreciation	10,832	10,832	10,832	10,832	10,832	10,832	10,832	10,832	11,082	10,895
Unrestricted Investment Earnings	85,303	31,880	34,210	22,615	132,021	301,223	531,993	830,282	1,374,511	1,051,384
Gain on Sale of Capital Assets	18,643	189,208	19,902	5,226	85,328	13,658	273,813	214,335	147,823	549,155
Micellaneous	-	-	-	-	-	-	-	-	-	789,911
Transfers	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)	2,765,607
Total Business-type Activities	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	5,862,937
Total Primary Government	<u>\$ 211,313,284</u>	<u>\$ 220,268,444</u>	<u>\$ 224,086,185</u>	<u>\$ 247,004,838</u>	<u>\$ 259,897,331</u>	<u>\$ 289,902,596</u>	<u>\$ 312,260,741</u>	<u>\$ 350,312,516</u>	<u>\$ 399,382,598</u>	<u>\$ 407,430,906</u>
Change in Net Position:										
Governmental Activities	\$ (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	\$ 63,217,511
Business-type Activities	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	(1,937,741)
Total Primary Government	<u>\$ (43,694,443)</u>	<u>\$ (46,376,460)</u>	<u>\$ (34,663,414)</u>	<u>\$ (28,957,158)</u>	<u>\$ (8,275,812)</u>	<u>\$ 19,393,162</u>	<u>\$ 33,479,153</u>	<u>\$ 12,565,638</u>	<u>\$ 88,041,164</u>	<u>\$ 61,279,770</u>

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

UNAUDITED

	<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>	<u>2020</u>
General Fund										
Nonspendable - inventory	\$ 1,080,137	\$ 935,078	\$ 923,453	\$ 1,282,008	\$ 1,161,306	\$ 777,478	\$ 627,879	\$ 707,665	\$ 913,883	\$ 944,351
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	12,274,483
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	85,984,542
Total General Fund	<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>	<u>\$ 99,203,376</u>
All Other Governmental Funds										
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	\$ 40,264,991
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	232,308,453
Restricted - Special Source Revenue Bonds	-	-	-	-	86,213,244	80,042,831	79,228,897	83,117,745	81,849,277	80,668,868
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	29,984,215
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	130,700,428
Unassigned - Other Governmental Funds	-	-	-	-	-	-	-	(16,585,445)	(16,285,605)	(21,126,238)
Total All Other Governmental Funds	<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>	<u>\$ 492,800,717</u>

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

UNAUDITED

	<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>	<u>2020</u>
Revenues										
Taxes by Source:										
Property Tax	\$ 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	\$ 178,274,964
Local Option Sales Tax	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	66,432,618
Transportation Sales Tax	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	120,839,149
Accommodations Tax	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	14,245,777
Intergovernmental	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	74,441,354
Permits and Licenses	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	6,021,901
Fines and Forfeitures	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	1,719,007
Interest	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	10,444,501
Service Charges	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	30,809,851
Rental and Use of Property	618,864	610,801	587,533	591,338	644,959	534,951	127,187	335,674	484,076	243,914
Other Revenues	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	5,882,264
Total Revenues	<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>	<u>509,355,300</u>
Expenditures										
Current:										
General Government	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	84,377,752
Public Safety	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	117,771,738
Judicial	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	32,671,977
Public Works	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	71,203,815
Health and Welfare	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	7,499,547
Economic Development	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	15,077,901
Culture and Recreation	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	52,402,594
Education	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	7,825,694
Capital Outlay	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	35,085,555
Debt Service:										
Principal	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	45,119,626
Interest and Fiscal Charges	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	29,076,127
Bond Issuance Costs	-	1,474,750	837,882	926,665	-	696,450	-	1,507,091	-	529,443
Total Expenditures	<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>	<u>498,641,769</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<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>	<u>10,713,531</u>

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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>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>	<u>2020</u>
Other Financing Sources (Uses)										
Capital Lease Issuance	\$ 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	-	27,100,000	-	-	-	20,875,000	-	103,205,000	-	125,509,505
General Obligation Refunding Bonds Issued	-	32,095,000	129,770,000	29,190,000	-	102,930,000	-	16,440,000	-	-
Premium On Bonds Sold	-	27,995,947	23,983,718	9,356,441	-	20,857,982	-	31,640,003	-	14,083,191
Payment To Refunded Debt Escrow Agent	-	(36,334,680)	(152,862,692)	(33,404,536)	-	(121,786,215)	-	(130,737,060)	-	-
Settlement Loss On Lawsuit	-	-	-	-	-	-	-	(16,100,000)	-	-
Transfers In	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	106,147,106
Transfers Out	(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)	(113,830,277)
Proceeds From Sale of Capital Assets	70,524	247,378	478,115	99,828	32,684	408,784	16,970	19,481	51,801	529,254
Total Other Financing Sources (Uses)	<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>	<u>132,438,779</u>
 Net Change in Fund Balances	 <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>	 <u>\$ 143,152,310</u>
 Capital Asset Expenditures	 <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>	 <u>\$ 40,221,266</u>
Debt Service As A										
Percentage of Noncapital Expenditures	<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>	<u>16.2%</u>

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

UNAUDITED

Fiscal Year Ended June 30	Real Property	Personal Property	Vehicles	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Estimated Actual Tax Value
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%
2020	4,068,129,129	332,983,839	237,106,865	4,638,219,833	214.5	87,669,478,677	5.29%

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
County Direct Rates:										
Charleston County Government Operating	40.2	39.1	39.9	40.7	40.7	44.7	44.7	44.7	44.7	44.7
Charleston County Government Debt Service	6.6	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1
Park and Recreation Commission Operating	3.7	3.6	4.0	4.1	4.1	4.3	4.3	4.3	4.3	4.3
Park and Recreation Commission Debt Service	1.9	1.8	1.4	1.3	1.3	1.3	1.8	1.8	1.8	1.8
Trident Technical College	2.0	2.4	1.9	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	1.0
County School Board Operating	98.7	98.6	100.5	100.5	100.5	100.7	116.3	119.2	123.2	126.7
County School Board Debt Service	27.9	27.9	26.0	26.0	26.0	26.0	20.0	20.0	28.0	28.0
Total Direct Rate	181.0	179.5	180.3	181.1	181.6	186.0	196.1	199.0	211.0	214.5
Fire District Rates:	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	12-64.9
City/Town Rates:	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	24.7-117
Public Service District Rates:	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	88.9-107

**COUNTY OF CHARLESTON, SOUTH CAROLINA
COMPUTATION OF DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2020**

<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	\$ 776,045,058	100%	\$ 776,045,058
Overlapping:			
Park & Recreation Commission	38,465,000	100%	38,465,000
Public School Districts	663,903,324	100%	663,903,324
Subtotal	702,368,324	100%	702,368,324
Total	\$ 1,478,413,382	100%	\$ 1,478,413,382

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	2020			2011		
		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	\$ 76,381,740	1	1.81%	\$ 44,582,430	1	1.43%
Boeing	Manufacturing	70,941,146	2	1.68%	8,270,113	4	0.27%
Mercedes Benz Vans LLC	Automobile Manufacturing	19,500,831	3	0.46%	-	-	-
Kapstone Kraft	Manufacturing/Chemical	17,445,325	4	0.41%	14,728,415	2	0.47%
Trident Medical Center LLC	Medical Center	9,777,630	5	0.23%	-	-	-
Mid-America Apartments LP	Apartment	9,497,100	6	0.23%	-	-	-
Kiawah Real Estate Co.	Real Estate	9,058,050	7	0.21%	7,247,820	5	0.23%
Bell South	Public Utility	7,681,000	8	0.18%	13,798,840	3	0.44%
Berkeley Electric Co-Op	Public Utility	7,248,090	9	0.17%	5,931,340	7	0.19%
Northwood Mall CMBS	Retail	5,915,360	10	0.14%	-	-	-
Charleston/North Charleston MSA	Utility	-	-	-	6,298,520	6	0.20%
Charleston Place LLC	Hotel	-	-	-	5,635,510	8	0.18%
Cummins Engine	Engine Fabrication	-	-	-	5,049,300	9	0.16%
Kiawah Resort Associates	Resort	-	-	-	4,933,070	10	0.16%
Totals		\$ 233,446,272		5.54%	\$ 116,475,358		3.73%

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
2011	93,003,512	93,003,512	87,880,320	94.5%	4,760,054	92,640,374	99.6%
2012	92,854,478	92,854,478	86,833,723	93.5%	5,768,317	92,602,040	99.7%
2013	91,424,352	91,424,352	86,267,951	94.4%	4,680,599	90,948,550	99.5%
2014	95,016,978	95,016,978	89,976,201	94.7%	3,625,210	93,601,411	98.5%
2015	97,657,553	97,657,553	93,450,651	95.7%	2,922,820	96,373,471	98.7%
2016	119,272,881	119,272,881	114,645,679	96.1%	2,973,301	117,618,980	98.6%
2017	123,685,619	123,685,619	118,881,801	96.1%	2,048,099	120,929,900	97.8%
2018	126,556,746	126,556,746	121,593,745	96.1%	2,228,633	123,822,378	97.8%
2019	132,765,335	132,765,335	127,346,650	95.9%	3,468,438	130,815,088	98.5%
2020	139,385,253	139,385,253	134,082,254	96.2%	1,580,798	135,663,052	97.3%

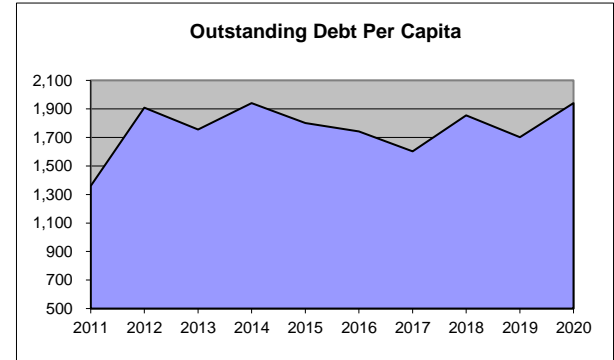
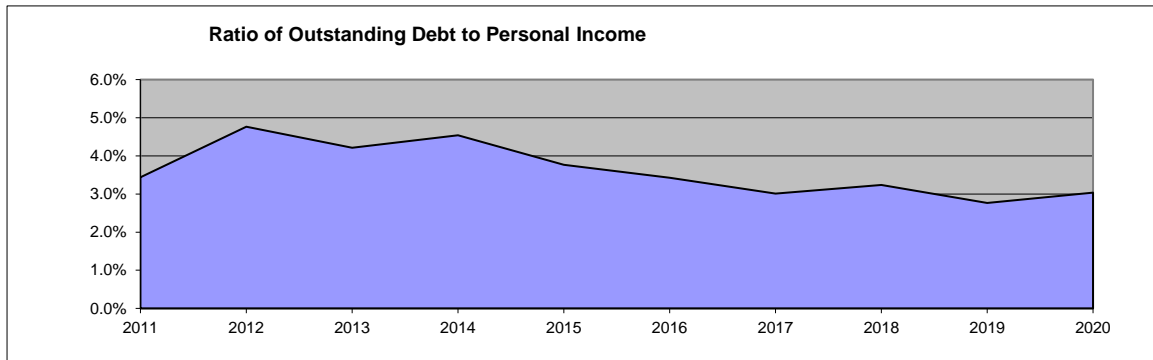
Source: This information was provided by the Charleston County Treasurer's Office.

**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	General Obligation Bonds	Certificates of Participation	Revenue Bonds			
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
2020	635,143,070	-	120,078,515	18,830,095	1,993,378	22,448,760	-	-	798,493,818	3.0%	1,941

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**

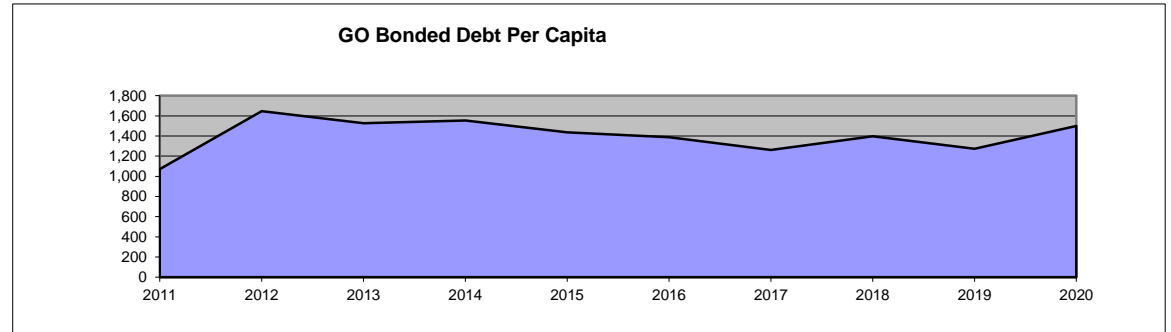
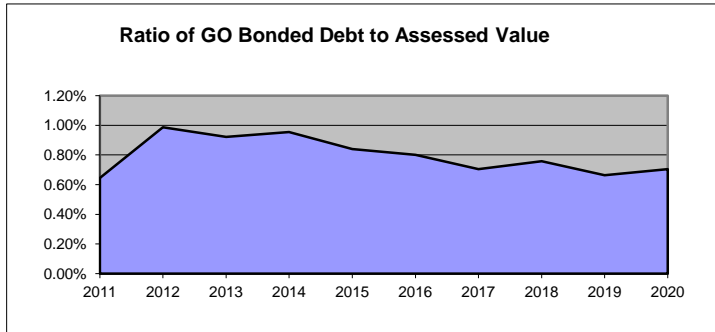
UNAUDITED

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
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
2020	411,406	87,669,478,677	657,591,882	40,264,991	617,326,891	0.70%	1,501

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**

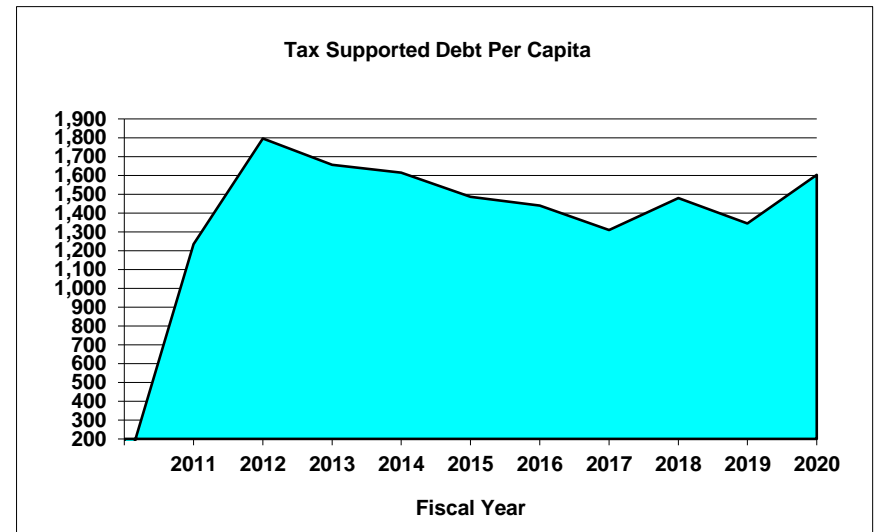
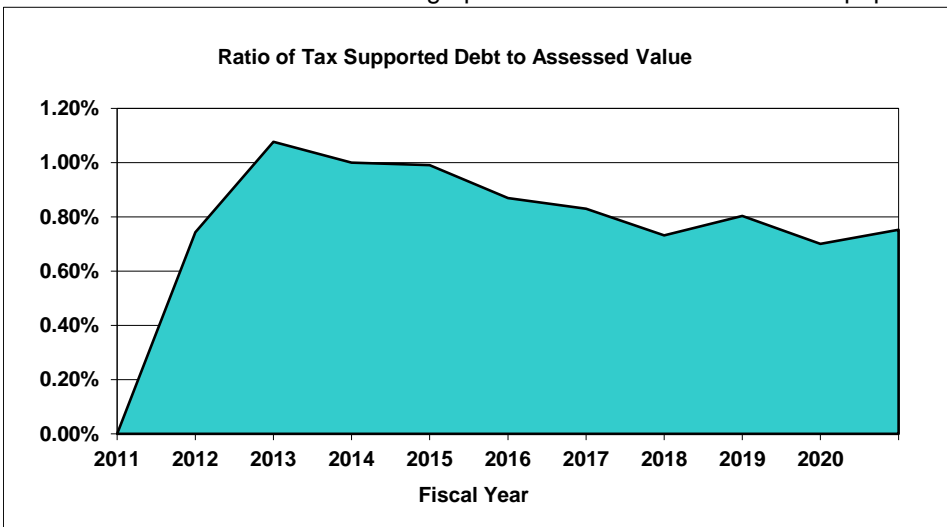
UNAUDITED

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
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
2020	411,406	87,669,478,677	657,591,882	-	1,993,378	659,585,260	0.75%	1,603

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.

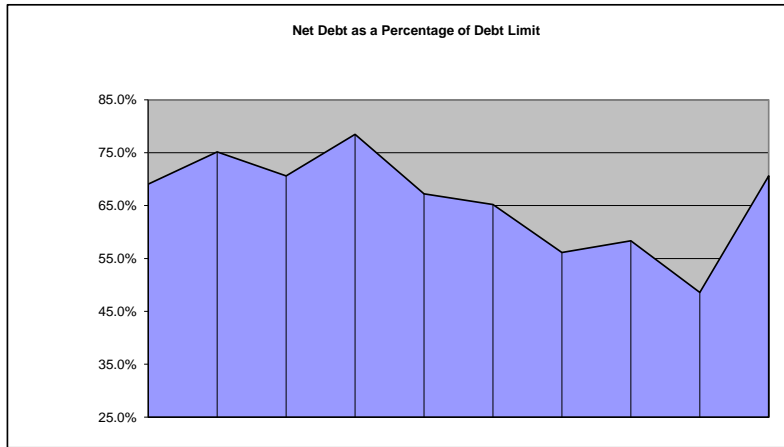
Note 3 See the Schedule for Demographic and Economic Statistics for population data.



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

UNAUDITED

	<u>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>	<u>2020</u>
Debt Limit	\$ 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	\$ 377,935,462
Total Net Debt Applicable to Debt Limit	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	266,875,000
Legal Debt Margin	<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>	<u>\$ 174,541,101</u>	<u>\$ 111,060,462</u>
Total Net Debt Applicable to Debt Limit as a Percentage of Debt Limit	<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>	<u>48.6%</u>	<u>70.6%</u>



Legal Debt Margin Calculation for Fiscal Year 2020

Total Assessed Value	\$ 4,724,193,274
Debt Limit (8% of Total Assessed Value)	377,935,462
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	596,145,000
Less: Debt Issued Through Referendum	<u>(329,270,000)</u>
Total Amount of Debt Applicable to Debt Limit	<u>266,875,000</u>
Legal Debt Margin	<u>\$ 111,060,462</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

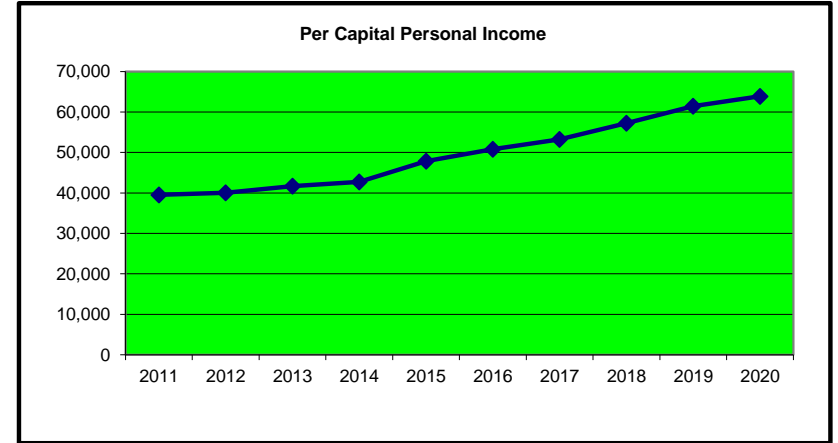
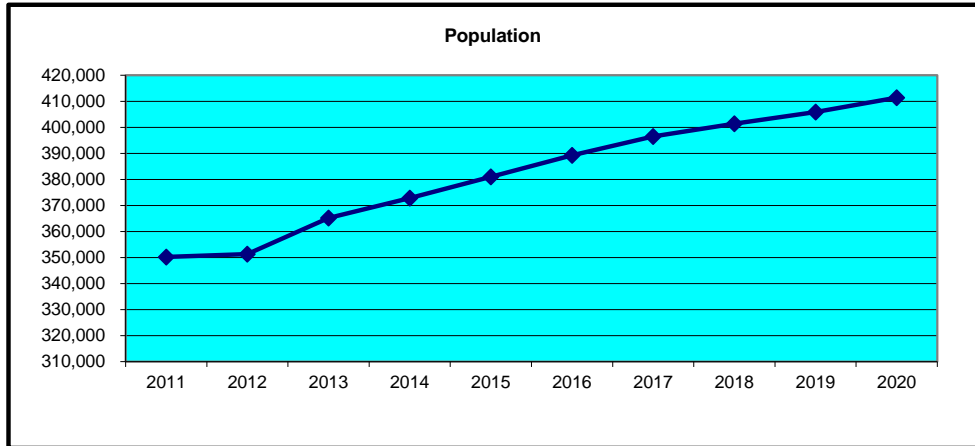
Fiscal Year Ended June 30	Derived from Fee Agreements (1)
2011	10,389,121
2012	11,423,756
2013	12,178,308
2014	12,316,021
2015	14,899,943
2016	15,441,472
2017	17,216,233
2018	20,059,181
2019	21,672,338
2020	21,855,098

(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
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
2020	411,406	26,289,411,000	63,901	9.5%	37.6	47,039



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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Administrator	6.80	5.90	5.90	7.80	7.80	8.80	7.60	8.80	7.80	7.20
Assessor	53.00	53.00	53.00	55.00	58.00	60.00	62.00	62.00	62.00	62.00
Auditor	31.00	31.00	31.00	31.00	31.00	31.00	32.00	32.00	32.00	32.00
Budget	8.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00
County Council	11.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	14.00
Community Development	7.40	6.40	6.40	6.40	4.40	4.50	4.40	1.90	1.90	1.90
Deputy Admin Community Services	-	-	-	-	-	-	-	-	-	3.00
Deputy Admin for Finance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	6.00
Deputy Admin for General Services	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
Deputy Admin for Public Safety	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Deputy Admin Public Services	-	-	-	-	-	-	-	4.00	4.00	3.00
Elections/Voter Registration	10.00	10.00	10.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Facilities Management	62.00	75.25	75.25	95.00	104.00	106.00	112.00	124.75	121.75	121.75
Finance	13.00	12.00	12.00	11.00	12.00	12.00	12.00	12.00	12.00	12.00
Fleet Management	-	-	-	26.50	27.00	29.00	29.00	29.25	29.25	32.25
Human Resources	16.00	17.00	17.00	17.00	17.00	18.00	20.00	21.00	22.00	25.00
Internal Auditor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Internal Services	60.00	30.50	30.50	6.50	-	-	-	-	-	-
Legal	6.67	6.41	6.41	7.11	7.41	7.11	7.11	8.42	9.42	9.56
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	-
Procurement Services	14.00	14.00	14.00	15.00	15.00	19.00	20.00	20.00	19.00	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	30.00	25.00	25.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
Safety & Risk Management	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00
Technology Services	16.00	25.25	25.25	25.00	25.00	28.00	28.00	30.00	29.00	29.00
Treasurer	19.00	20.00	20.00	22.00	23.00	23.00	24.00	24.00	24.00	24.00
Zoning/Planning	21.00	20.60	20.60	21.20	22.20	24.20	24.20	24.40	24.40	24.40
Total General Government	432.87	418.31	418.31	453.51	463.81	478.61	489.31	512.52	510.52	519.06

CONTINUED

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

UNAUDITED

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety										
Awendaw McClellanville Fire Dept.	-	-	-	-	-	-	-	-	-	29.00
Building Inspections	22.00	21.00	21.00	23.00	23.00	25.00	27.00	29.00	30.00	30.00
Consolidated Dispatch	100.25	120.00	120.00	160.00	160.00	164.00	179.00	172.00	173.00	170.00
Emergency Management	34.00	33.00	33.00	34.00	34.00	35.01	36.00	36.00	36.00	7.00
Emergency Medical Svcs.	134.00	151.50	151.50	167.50	218.50	218.50	216.00	216.00	216.00	216.00
Sheriff	828.74	836.74	836.74	835.74	860.74	862.74	873.74	869.25	874.25	864.25
Technology Services	-	-	-	1.00	-	-	-	-	-	-
Total Public Safety	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	1,316.25
Judicial										
Clerk of Court	56.00	57.00	57.00	57.00	57.00	57.00	61.00	61.00	63.00	60.00
Coroner	8.00	9.00	9.00	11.00	12.00	12.00	15.00	15.00	19.00	19.00
Magistrates Courts	68.13	68.63	68.63	71.63	70.70	71.01	72.51	72.51	72.51	72.51
Master-In-Equity	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00
Probate Courts	19.30	19.80	19.80	20.80	21.80	21.80	21.80	22.20	22.50	22.50
Public Defender	52.00	52.00	52.00	54.00	54.00	55.00	64.00	64.00	65.00	65.00
Solicitor	111.00	102.00	102.00	102.00	101.70	107.00	111.00	112.00	112.00	112.00
Total Judicial	321.43	315.43	315.43	324.43	325.20	331.81	353.31	354.71	361.01	358.01
Public Works										
Environmental Management	132.26	130.40	130.40	123.80	114.80	113.80	108.80	113.60	112.60	112.10
Procurement Services	2.00	3.00	3.00	3.00	3.00	-	-	-	-	-
Public Works	138.02	136.00	136.00	162.10	162.10	175.10	183.85	185.75	187.15	214.85
Transportation Development	21.63	21.41	21.41	23.11	23.21	25.21	30.21	27.00	27.00	-
Total Public Works	293.91	290.81	290.81	312.01	303.11	314.11	322.86	326.35	326.75	326.95

CONTINUED

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

UNAUDITED

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Health and Welfare										
Facilities	2.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Copmmunity Development	5.60	5.60	5.60	5.60	5.60	5.50	5.60	5.10	5.10	4.10
DAODAS	107.00	102.00	102.00	115.00	115.00	115.00	113.00	118.00	119.00	120.50
Public Works	20.00	20.00	20.00	28.00	28.00	28.00	25.25	25.25	24.85	24.15
Veterans Affairs	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Total Health and Welfare	<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>	<u>155.95</u>	<u>155.75</u>
Culture and Recreation										
Greenbelt	2.00	1.30	1.30	1.30	1.20	1.20	1.40	2.20	2.20	2.30
Total Culture and Recreation	<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>	<u>2.20</u>	<u>2.30</u>
Economic Development	5.00	5.00	5.00	5.00	10.00	10.00	10.00	10.00	10.00	10.00
Total Economic Development	<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>	<u>10.00</u>	<u>10.00</u>
Total	<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>	<u><u>2,695.68</u></u>	<u><u>2,688.32</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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Auditor - Tax Notices Processed	585,470	583,240	560,097	651,050	586,801	622,507	659,238	680,000	648,191	671,931
Register of Deeds Documents Recorded	87,894	97,137	116,435	106,096	109,245	99,681	107,380	107,380	93,188	98,201
Zoning Applications Processed	1,206	1,327	2,864	³ 1,957	1,610	1,714	1,638	1,700	2,151	1,831
Illegal Businesses Located	172	154	165	175	50	50	61	200	42	38
Public Safety										
Building Inspections Performed	17,634	19,400	20,804	19,054	21,410	22,927	30,544	30,000	31,652	33,110
Bad Check Warrants Served	¹ 0	¹ 0	6,078	6,702	1,792	8	162	160	135	53
Daily Costs Per Prisoner	55	55	55	55	55	55	55	55	55	67
Judicial										
Marriage Licenses Issued	4,000	4,200	4,500	4,600	5,026	5,273	4,597	4,800	4,750	3,956
Master-in-Equity Cases Disposed of	3,459	2,063	1,736	1,481	1,675	1,047	841	900	694	395
Health and Welfare										
Veterans Claims Filed	522	2,871	3,388	8,681	8,238	867	1,939	2,062	2,876	2,445
Economic Development										
Number of New Companies Relocating to Charleston	3	3	2	4	4	3	5	4	6	2
Number of New Jobs From Relocating Companies	120	360	203	348	188	782	103	192	256	381
Number of Expanding Employers in Charleston	4	5	7	3	5	2	12	14	7	9
Number of Jobs Resulting from Expansion	323	492	2,226	114	1,627	350	974	493	464	912
Culture & Recreation										
Library Visits Per Capita	6.05	5.54	5.45	5.24	5.01	4.89	4.77	4.82	4.26	3.27
Library Cards In Use	² 284,617	² 269,552	284,328	264,289	264,113	262,034	264,271	266,914	203,106	202,509
Environmental Management										
Total Tons of Incinerated Waste	n/a	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	2,287	2,264	2,463	2,732	3,039	2,973	3,024	3,116	3,124	2,402
Average Operating Expenditure Per Space	1,742	1,683	1,585	1,330	1,441	1,311	1,425	1,645	1,558	1,532

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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Automobiles	92	118	114	110	102	129	133	140	143	156
Buildings	104	102	104	104	111	112	111	114	116	118
Public Safety										
Police Cars	336	333	351	355	360	374	370	386	373	417
Fire Trucks	10	10	11	10	13	13	13	14	14	14
Ambulances	24	25	30	31	24	40	35	39	44	43
Judicial										
Magistrate Courts	15	15	15	15	13	13	9	9	9	9
Public Works										
Paved Streets (in Miles)	129	131	131	131	132	133	133	97.65	102.35	102.75
Ground Equipment	67	69	68	66	66	65	72	69	69	69
Heavy Trucks	35	34	34	37	37	39	43	39	38	34
Environmental Management										
Collection/Refuse Trucks	44	47	59	57	59	58	60	61	62	63
Ground Equipment	26	27	30	30	27	30	27	31	33	42
Culture & Recreation										
Libraries, Main and Branches	11	11	11	11	11	11	13	13	14	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	\$ 645,759,028	
Total expenditures	<u>\$ 649,770,027</u>	
Requirement is no less than 5 percent		<u>99.38%</u>

2. Ratio of annual debt service expenditures - Primary Government

Total debt service expenditures	\$ 75,632,033	
Total expenditures	<u>\$ 649,770,027</u>	
Requirement is no more than 20 percent		<u>11.64%</u>

2. Financial assurance limitation test:

Financial assurance limitation under financial test:

Total Revenue - Primary Government	\$ 639,454,468	
Maximum percent of revenue eligible for self-insured local government financial test		<u>43%</u>
Limitation on deferred cost of closure		\$ 274,965,421

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

Estimated costs from Note III.G. on landfill closure	\$ 49,020,314	
Less: Expenditures to date	\$ (22,373,865)	
Restricted assets committed to closure	<u>\$ (11,313,796)</u>	
Balance of closure costs being deferred		<u>\$ 15,332,653</u>
Additional permissible deferred cost		<u>\$ 259,632,768</u>

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