

# STATISTICAL TABLES (UNAUDITED)



# 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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<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time.	194 - 200
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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>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>	<u>2021</u>
Governmental Activities										
Net Investment in Capital Assets	\$ 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	\$ 152,003,075
Restricted	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	336,037,554
Unrestricted	(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)	(468,818,592)
Total Governmental Activities Net Position	<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>	<u>\$ 19,222,037</u>
Business-type Activities										
Net Investment in Capital Assets	\$ 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	\$ 74,226,393
Restricted	54,181,917	57,336,068	-	-	-	-	-	-	-	-
Unrestricted	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	42,489,887
Total Business-type Activities Net Position	<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>	<u>\$ 116,716,280</u>
Primary Government										
Net Investment in Capital Assets	\$ 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	\$ 226,229,468
Restricted	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	336,037,554
Unrestricted	(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)	(426,328,705)
Total Primary Government Net Position	<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>	<u>\$ 135,938,317</u>

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

**UNAUDITED**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Expenses</b>										
Governmental Activities:										
General Government	\$ 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	\$ 103,990,965
Public Safety	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	124,156,457
Judicial	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	36,127,714
Public Works	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	60,027,327
Health and Welfare	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	17,680,680
Economic Development	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	9,142,251
Culture and Recreation	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	55,689,247
Education	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	8,261,200
Interest and Fiscal Charges	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	21,500,648
Total Governmental Activities Expenses	<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>	<u>436,576,489</u>
Business-Type Activities:										
DOADAS	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	9,923,670
E 911 Communications	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	3,437,069
Environmental Management	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	34,710,087
Parking Garages	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	2,743,976
Public Safety Systems	-	-	422,102	379,728	441,029	668,590	568,449	865,670	742,500	650,061
Radio Communications	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	3,704,090
Revenue Collections	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	2,319,162
Total Business-Type Activities Expenses	<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>	<u>57,488,115</u>
Total Primary Government Expenses	<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>	<u>\$ 494,064,604</u>
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Services:										
General Government	\$ 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	\$ 21,431,838
Public Safety	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	15,155,346
Judicial	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	10,925,175
Public Works	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	5,137,371
Health and Welfare	250,352	309,820	189,629	148,364	351,291	241,946	233,216	12,307	175,884	281,858
Economic Development	-	-	-	-	2,970	8,400	11,500	52,499	23,593	2,326,578
Culture and Recreation	511,170	4,721,867	149,356	1,280,708	262,812	809,262	383,196	957,476	-	-
Operating Grants and Contributions	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	44,791,034
Capital Grants and Contributions	2,620,425	-	-	-	-	-	-	-	5,416,823	154,000
Total Governmental Activities Program Revenues	<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>	<u>100,203,200</u>

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

**UNAUDITED**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Business-Type Activities:</b>										
Charges for Services:										
DAODAS	\$ 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	\$ 5,469,342
E 911 Communications	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	2,412,257
Environmental Management	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	32,662,350
Parking Garages	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	2,949,841
Public Safety Systems	-	-	150,000	324,550	375,066	495,198	594,558	854,331	938,142	1,068,063
Radio Communications	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	3,004,356
Revenue Collections	629,551	490,052	765,637	467,233	586,530	735,095	2,130,627	2,285,301	2,143,905	2,517,710
Operating Grants and Contributions	779,097	765,244	977,744	2,529,772	1,116,139	1,076,613	1,232,188	1,204,226	1,206,652	1,074,228
Capital Grants and Contributions	-	-	-	-	-	-	-	-	182,561	-
Total Business-type Activities Program Revenues	42,471,223	43,304,230	44,967,870	46,153,978	45,103,250	46,871,622	49,618,321	50,974,257	51,065,534	51,158,147
Total Primary Government Program Revenues	\$ 110,723,716	\$ 114,995,305	\$ 111,640,582	\$ 120,603,709	\$ 125,001,730	\$ 125,287,804	\$ 150,451,474	\$ 135,527,885	\$ 159,506,116	\$ 151,361,347
<b>Net (Expense)/Revenue</b>										
Governmental Activities	\$ (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)	\$ (336,373,289)
Business-type Activities	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)	(6,329,968)
Total Primary Government Net (Expense)/Revenue	\$ (266,644,904)	\$ (258,749,599)	\$ (275,961,996)	\$ (268,173,143)	\$ (270,509,434)	\$ (278,781,588)	\$ (337,746,878)	\$ (311,341,434)	\$ (346,151,136)	\$ (342,703,257)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Taxes by Source:										
Property Tax	\$ 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	\$ 190,236,514
Local Option Sales Tax	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	75,614,563
Transportation Sales Tax	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	137,739,414
Accommodations Tax	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	17,571,434
Franchise Tax	754,091	791,536	771,276	826,616	876,716	893,135	873,401	842,899	853,482	824,295
Alcohol Beverage Tax	-	-	-	84,900	-	-	-	-	-	-
Merchants Inventory Tax and Manufacturer's Depreciation	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	1,754,718
Motor Carrier Tax	92,429	105,961	115,352	145,831	145,810	173,315	186,590	213,121	121,812	455,575
Homestead Exemption	-	-	2,264,775	2,374,258	2,593,876	2,607,999	2,639,157	2,705,025	3,127,921	2,799,906
Unrestricted State Aid to Political Subdivisions	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	14,354,595
Unrestricted Investment Earnings	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	525,059
Gain on Sale of Capital Assets	239,152	-	-	-	313,118	(2,754,113)	-	45,728	-	13,614,940
Transfers	(3,054,286)	(196,329)	(2,507,996)	(1,436,924)	(2,294,434)	-	(2,536,460)	220,341	(2,765,607)	(2,150,313)
Special Items:										
Loss on Settlement of Lawsuit	-	-	-	-	-	-	(16,100,000)	-	-	-
Capital Asset Impairment	-	-	-	-	-	-	(11,900,000)	-	-	-
Total Governmental Activities	216,387,556	223,355,507	243,926,126	257,694,310	286,585,385	308,011,361	345,982,859	397,270,080	401,567,969	453,340,700

CONTINUED

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

**UNAUDITED**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Business-type activities:										
Alcoholic Beverage Tax	\$ 594,682	\$ 469,405	\$ 532,043	\$ 537,916	\$ 697,064	\$ 678,629	\$ 737,748	\$ 799,443	\$ 695,985	\$ 862,917
Merchants Inventory tax and Manufacturer's Depreciation	10,832	10,832	10,832	10,832	10,832	10,832	10,832	11,082	10,895	10,895
Unrestricted Investment Earnings	31,880	34,210	22,615	132,021	301,223	531,993	830,282	1,374,511	1,051,384	105,690
Gain on Sale of Capital Assets	189,208	19,902	5,226	85,328	13,658	273,813	214,335	147,823	549,155	643,916
Micellaneous	-	-	-	-	-	-	-	-	789,911	426,137
Transfers	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	2,150,313
Total Business-type Activities	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	4,199,868
Total Primary Government	<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>	<u>\$ 457,540,568</u>
<b>Change in Net Position:</b>										
Governmental Activities	\$ (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	\$ 116,967,411
Business-type Activities	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)	(2,130,100)
Total Primary Government	<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>	<u>\$ 114,837,311</u>

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

**UNAUDITED**

	<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>	<u>2021</u>
General Fund										
Nonspendable - inventory	\$ 935,078	\$ 923,453	\$ 1,282,008	\$ 1,161,306	\$ 777,478	\$ 627,879	\$ 707,665	\$ 913,883	\$ 944,351	\$ 763,615
Assigned	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	19,927,655
Unassigned	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	89,890,747
Total General Fund	<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>	<u>\$ 110,582,017</u>
All Other Governmental Funds										
Restricted - Debt Service	\$ 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	\$ 21,573,901
Restricted - Transportation Sales Tax	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	288,714,129
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	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	108,221,124
Committed - Transportation Sales Tax	-	-	-	25,563,498	25,448,811	26,304,952	-	-	-	-
Committed - Capital Project Funds	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	95,112,115
Unassigned - Disaster & Pandemic Funds	-	-	-	-	-	-	(16,585,445)	(16,285,605)	(21,126,238)	(799,606)
Total All Other Governmental Funds	<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>	<u>\$ 512,821,663</u>

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

**UNAUDITED**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Revenues</b>										
Taxes by Source:										
Property Tax	\$ 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	\$ 189,841,644
Local Option Sales Tax	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	75,614,563
Transportation Sales Tax	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	137,739,414
Accommodations Tax	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	17,571,434
Intergovernmental	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	75,216,717
Permits and Licenses	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	7,021,530
Fines and Forfeitures	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	1,529,752
Interest	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	1,821,556
Service Charges	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	31,395,488
Rental and Use of Property	610,801	587,533	591,338	644,959	534,951	127,187	335,674	484,076	243,914	170,617
Other Revenues	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	7,822,981
<b>Total Revenues</b>	<b>292,524,874</b>	<b>295,471,507</b>	<b>317,350,893</b>	<b>338,599,094</b>	<b>373,009,016</b>	<b>393,668,287</b>	<b>481,419,599</b>	<b>482,466,400</b>	<b>509,355,300</b>	<b>545,745,696</b>
<b>Expenditures</b>										
Current:										
General Government	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	96,219,780
Public Safety	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	112,962,374
Judicial	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	32,580,047
Public Works	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	61,852,851
Health and Welfare	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	21,449,527
Economic Development	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	9,239,640
Culture and Recreation	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	49,821,916
Education	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	8,261,200
Capital Outlay	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	41,263,130
Debt Service:										
Principal	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	66,653,521
Interest and Fiscal Charges	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	29,265,279
Bond Issuance Costs	1,474,750	837,882	926,665	-	696,450	-	1,507,091	-	529,443	-
<b>Total Expenditures</b>	<b>374,136,290</b>	<b>355,270,590</b>	<b>366,548,636</b>	<b>371,783,465</b>	<b>382,122,579</b>	<b>383,811,680</b>	<b>486,819,251</b>	<b>462,496,714</b>	<b>498,641,769</b>	<b>529,569,265</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(81,611,416)	(59,799,083)	(49,197,743)	(33,184,371)	(9,113,563)	9,856,607	(5,399,652)	19,969,686	10,713,531	16,176,431



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

**UNAUDITED**

	<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>	<u>2021</u>
<b>Other Financing Sources (Uses)</b>										
Capital Lease Issuance	\$ 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	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	153,558,692
Transfers Out	(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)	(157,905,195)
Proceeds From Sale of Capital Assets	247,378	478,115	99,828	32,684	408,784	16,970	19,481	51,801	529,254	19,569,660
Total Other Financing Sources (Uses)	<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>	<u>15,223,157</u>
Net Change in Fund Balances	<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>	<u>\$ 31,399,588</u>
Capital Asset Expenditures	<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>	<u>\$ 48,536,210</u>
Debt Service As A Percentage of Noncapital Expenditures	<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>	<u>19.9%</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**

<b>Fiscal Year Ended June 30</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Vehicles</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>	<b>Assessed Value as a Percentage of Estimated Actual Tax Value</b>
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%
2021	4,216,611,987	397,334,017	261,832,335	4,875,778,339	202.2	91,240,937,439	5.34%

Source: Charleston County Auditor

Note: 1 Property in the county was last reassessed for fiscal year 2020. 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**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>County Direct Rates:</b>										
Charleston County Government Operating	39.9	40.7	40.7	44.7	44.7	44.7	44.7	44.7	41.2	41.2
Charleston County Government Debt Service	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1
Park and Recreation Commission Operating	4.0	4.1	4.1	4.3	4.3	4.3	4.3	4.3	4.0	4.0
Park and Recreation Commission Debt Service	1.4	1.3	1.3	1.3	1.8	1.8	1.8	1.8	1.8	1.8
Trident Technical College	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.8
Trident Technical College Bonds	0.5	0.5	1.0	1.0	1.0	1.0	1.0	1.0	0.7	0.7
County School Board Operating	100.5	100.5	100.5	100.7	116.3	119.2	123.2	126.7	118.6	123.7
County School Board Debt Service	26.0	26.0	26.0	26.0	20.0	26.0	28.0	28.0	28.0	28.0
<b>Total Direct Rate</b>	<b>180.3</b>	<b>181.1</b>	<b>181.6</b>	<b>186.0</b>	<b>196.1</b>	<b>205.0</b>	<b>211.0</b>	<b>214.5</b>	<b>202.2</b>	<b>207.3</b>
<b>Fire District Rates:</b>	5.2 - 51.3	4.2 - 55.3	4.6 - 57.1	4.9 - 61.6	4.6 - 63.1	4.7 - 67.1	4.8 - 64.9	4.3 - 64.9	4.0 - 61.8	3.8 - 61.8
<b>City/Town Rates:</b>	22.9 - 94.0	10.2 - 96.3	10.2 - 96.3	10.2 - 96.3	10.2 - 102.1	10.2 - 107.4	10.2 - 115.0	10.2 - 117.0	9.8 - 102.3	9.8 - 105.8
<b>Public Service District Rates:</b>	53.9 - 102.3	54.9 - 102.3	54.9 - 102.3	56.9 - 107.0	56.9 - 107.0	56.9 - 107.0	64.4 - 107.0	64.4 - 107.0	56.8 - 101.9	60.0 - 101.9

**COUNTY OF CHARLESTON, SOUTH CAROLINA  
COMPUTATION OF DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF JUNE 30, 2021**

<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	\$ 699,398,645	100%	\$ 699,398,645
<b>Overlapping:</b>			
Park & Recreation Commission	52,760,000	100%	52,760,000
Public School Districts	578,134,446	100%	578,134,446
<b>Subtotal</b>	<u>630,894,446</u>	<u>100%</u>	<u>630,894,446</u>
<b>Total</b>	<u>\$ 1,330,293,091</u>	<u>100%</u>	<u>\$ 1,330,293,091</u>

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

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

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

**UNAUDITED**

Taxpayer	Type of Business	2021			2012		
		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
SCE&G/Dominion Energy	Public Utility	\$ 75,685,610	1	1.55%	\$ 52,138,497	1	1.79%
Boeing	Manufacturing	68,747,003	2	1.41%	29,448,263	2	1.01%
Kapstone/Westrock Charleston Kraft	Manufacturing/Chemical	16,380,240	3	0.34%	14,698,076	3	0.50%
Mercedes Benz Vans LLC	Automobile Manufacturing	16,303,945	4	0.33%	-	-	-
Mid-America Apartments LP	Apartment	10,407,690	5	0.21%	-	-	-
Trident Medical Center LLC	Medical Center	10,322,910	6	0.21%	-	-	-
Kiawah Real Estate Co.	Real Estate	9,774,600	7	0.20%	7,876,700	5	0.27%
10 West Edge Owner	Apartment	8,048,940	8	0.17%	-	-	-
Berkeley Electric Co-Op	Public Utility	7,514,710	9	0.15%	5,987,530	8	0.21%
Tanger Charleston	Retail	6,354,690	10	0.13%	-	-	-
Charleston/North Charleston MSA	Utility	-	-	-	6,230,940	7	0.21%
Charleston Place LLC	Hotel	-	-	-	5,008,500	9	0.17%
Cummins Engine	Engine Fabrication	-	-	-	4,411,569	10	0.15%
East Cooper Community Hospital	Hospital	-	-	-	7,070,853	6	0.24%
BellSouth	Public Utility	-	-	-	12,565,760	4	0.43%
<b>Totals</b>		<u>\$ 229,540,338</u>		<u>4.71%</u>	<u>\$ 145,436,688</u>		<u>4.99%</u>

Source: Charleston County Auditor

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

**UNAUDITED**

<b>Fiscal Year Ended June 30</b>	<b>Original Tax Levy for Fiscal Year</b>	<b>Adjusted Tax Levy for Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
			<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
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%
2021	151,469,267	151,469,267	145,701,296	96.2%	2,944,233	148,645,529	98.1%

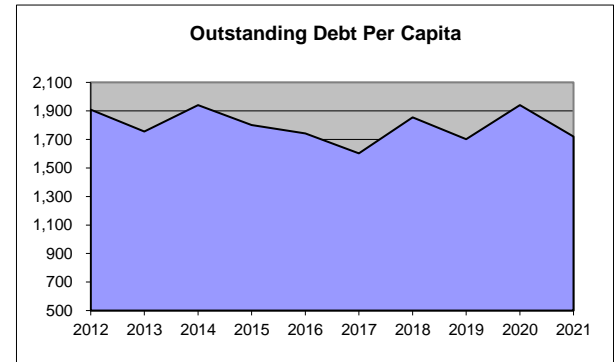
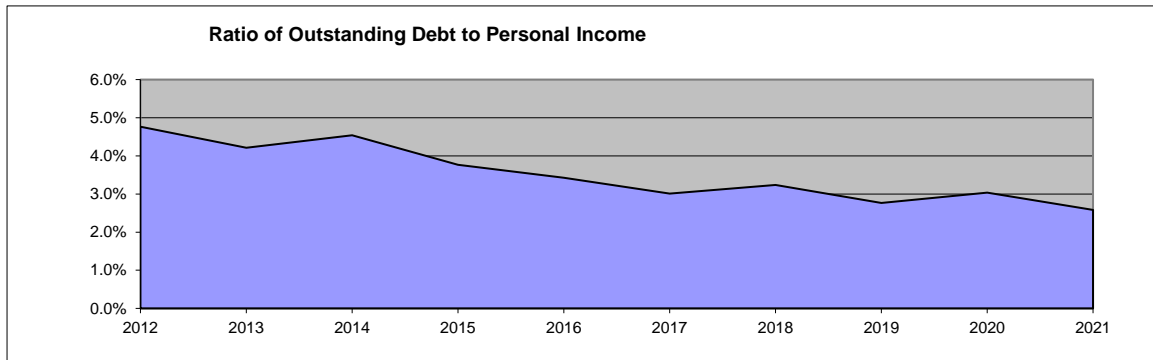
Source: This information was provided by the Charleston County Treasurer's Office.

**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			
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
2021	567,490,653	-	113,897,955	16,909,060	1,100,977	19,608,335	-	-	719,006,980	2.6%	1,720

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**

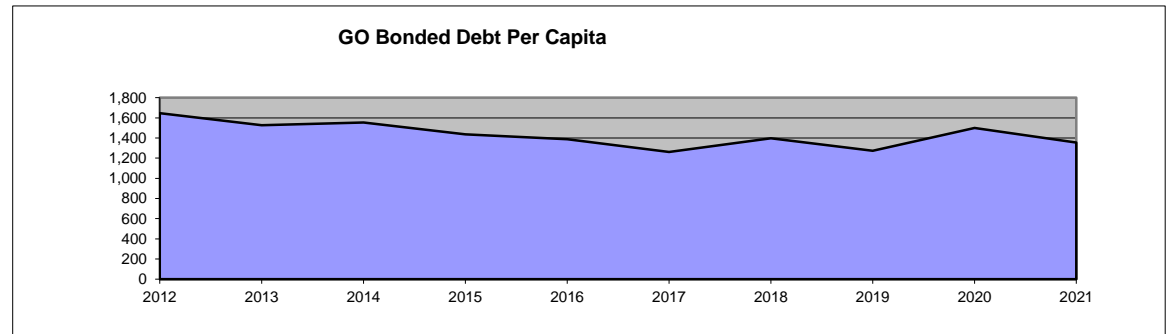
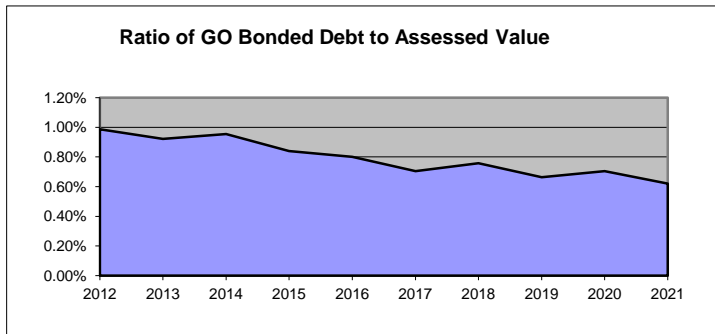
**UNAUDITED**

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
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
2021	417,981	91,240,937,439	587,098,988	21,573,901	565,525,087	0.62%	1,353

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**

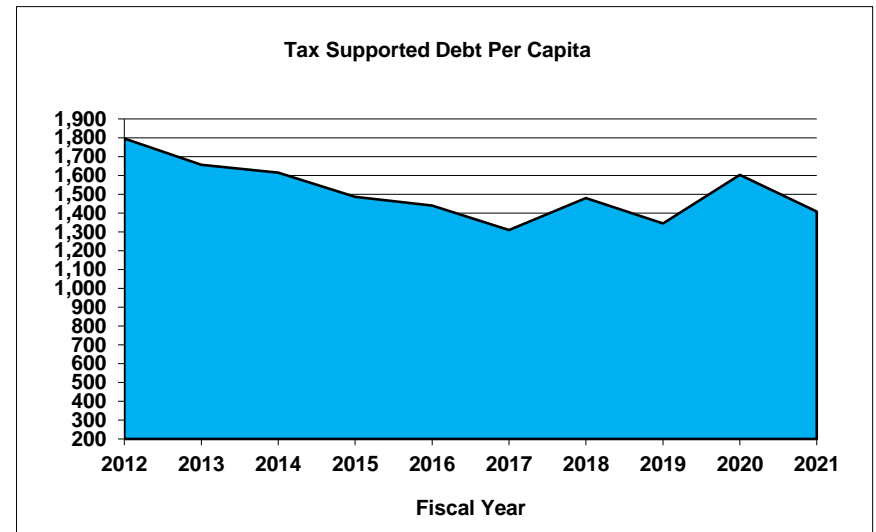
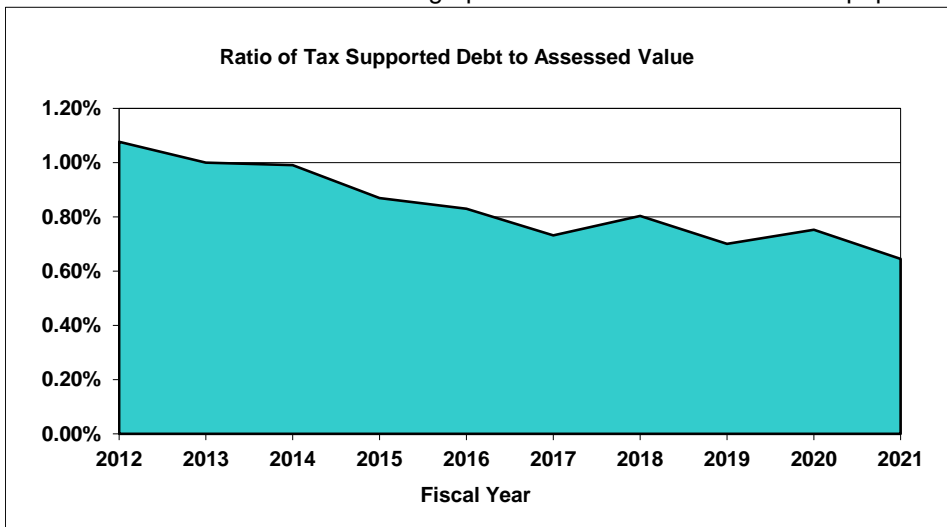
**UNAUDITED**

<b>Fiscal Year</b>	<b>Estimated Population</b>	<b>Assessed Value</b>	<b>General Obligation Bonds</b>	<b>Certificates of Participation</b>	<b>Capital Leases</b>	<b>Net Tax Supported Debt</b>	<b>Ratio of Tax Supported Debt to Assessed Value</b>	<b>Net Tax Supported Debt Per Capita</b>
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
2021	417,981	91,240,937,439	587,098,988	-	1,100,977	588,199,965	0.64%	1,407

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.

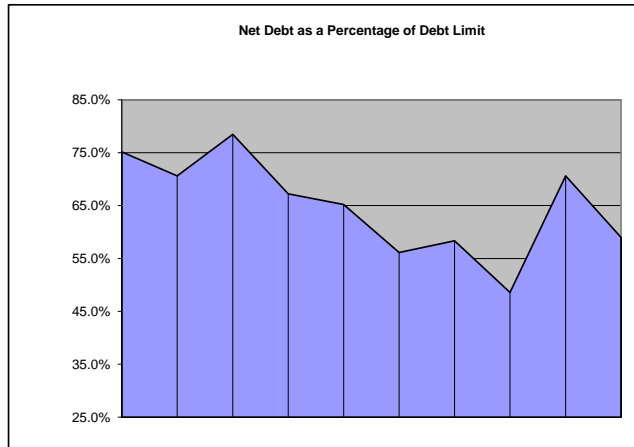
Note 3 See the Schedule for Demographic and Economic Statistics for population data.



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

**UNAUDITED**

	<u>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>	<u>2021</u>
Debt Limit	\$ 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	\$ 392,217,755
Total Net Debt Applicable to Debt Limit	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	231,390,000
Legal Debt Margin	<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>	<u>\$ 160,827,755</u>
Total Net Debt Applicable to Debt Limit as a Percentage of Debt Limit	<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>	<u>59.0%</u>



**Legal Debt Margin Calculation for Fiscal Year 2021**

Total Assessed Value	\$ 4,902,721,936
Debt Limit (8% of Total Assessed Value)	392,217,755
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	535,295,000
Less: Debt Issued Through Referendum	<u>(303,905,000)</u>
Total Amount of Debt Applicable to Debt Limit	<u>231,390,000</u>
Legal Debt Margin	<u>\$ 160,827,755</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

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

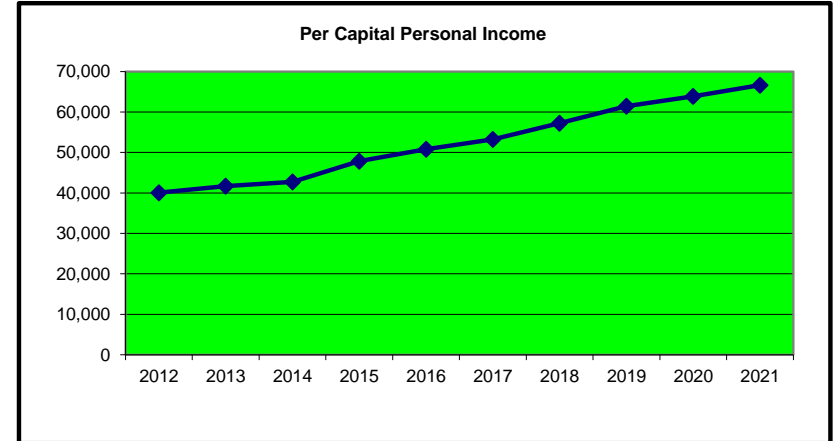
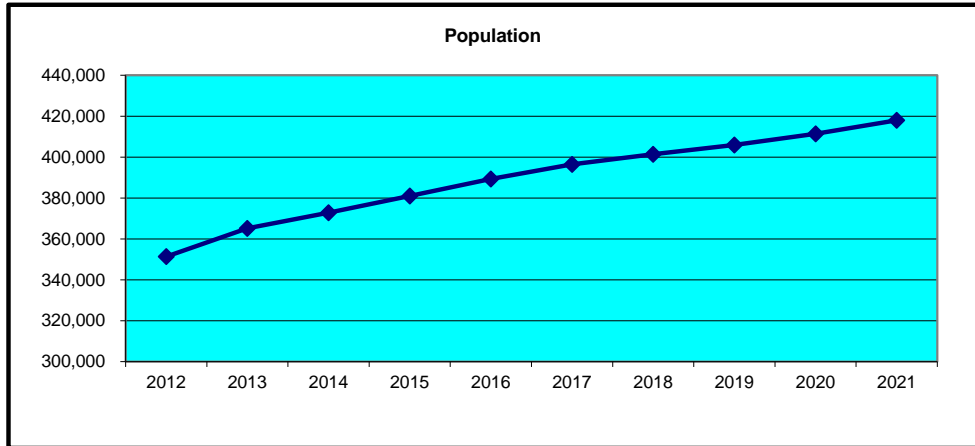
<b>Fiscal Year Ended June 30</b>	<b>Derived from Fee Agreements (1)</b>
2012	11,423,756
2013	12,178,308
2014	12,316,021
2015	14,899,943
2016	15,441,472
2017	17,216,233
2018	20,059,181
2019	21,672,338
2020	21,855,098
2021	26,630,375

(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**

<b>Fiscal Year Ended June 30</b>	<b>Population</b>	<b>Personal Income</b>	<b>Per Capita Personal Income</b>	<b>Unemployment Rate</b>	<b>Median Age</b>	<b>School Enrollment</b>
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
2021	417,981	27,860,889,000	66,656	3.9%	37.6	46,283



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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Administrator	5.90	5.90	7.80	7.80	8.80	7.60	8.80	7.80	7.20	7.50
Assessor	53.00	53.00	55.00	58.00	60.00	62.00	62.00	62.00	62.00	62.00
Auditor	31.00	31.00	31.00	31.00	31.00	32.00	32.00	32.00	32.00	32.00
Budget	7.00	7.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	8.00
County Council	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	14.00	14.00
Community Development	6.40	6.40	6.40	4.40	4.50	4.40	1.90	1.90	1.90	2.00
Comm Revital & Housing Afford	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1.00
Deputy Admin Community Services	-	-	-	-	-	-	-	-	3.00	3.00
Deputy Admin for Finance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	6.00	6.00
Deputy Admin for General Services	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	5.00
Deputy Admin for Public Safety	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
Deputy Admin Public Services	-	-	-	-	-	-	4.00	4.00	3.00	3.00
Elections/Voter Registration	10.00	10.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	19.00
Facilities Management	75.25	75.25	95.00	104.00	106.00	112.00	124.75	121.75	121.75	122.75
Finance	12.00	12.00	11.00	12.00	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	32.25
Human Resources	17.00	17.00	17.00	17.00	18.00	20.00	21.00	22.00	25.00	27.00
Internal Auditor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Internal Services	30.50	30.50	6.50	-	-	-	-	-	-	-
Legal	6.41	6.41	7.11	7.41	7.11	7.11	8.42	9.42	9.56	10.42
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	-	-
Procurement Services	14.00	14.00	15.00	15.00	19.00	20.00	20.00	19.00	19.00	18.00
Register of Deeds	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	33.00
Revenue Collections	25.00	25.00	26.00	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	6.00	6.00	6.00	6.00
Technology Services	25.25	25.25	25.00	25.00	28.00	28.00	30.00	29.00	29.00	29.00
Treasurer	20.00	20.00	22.00	23.00	23.00	24.00	24.00	24.00	24.00	25.00
Zoning/Planning	20.60	20.60	21.20	22.20	24.20	24.20	24.40	24.40	24.40	24.40
<b>Total General Government</b>	<b>418.31</b>	<b>418.31</b>	<b>453.51</b>	<b>463.81</b>	<b>478.61</b>	<b>489.31</b>	<b>512.52</b>	<b>510.52</b>	<b>519.06</b>	<b>538.32</b>

**CONTINUED**

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

**UNAUDITED**

<b>Function</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Public Safety										
Awendaw McClellanville Fire Dept.	-	-	-	-	-	-	-	-	29.00	29.00
Building Inspections	21.00	21.00	23.00	23.00	25.00	27.00	29.00	30.00	30.00	30.00
Consolidated Dispatch	120.00	120.00	160.00	160.00	164.00	179.00	172.00	173.00	170.00	167.00
Deputy Admin for Public Safety	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	14.00
Emergency Management	33.00	33.00	34.00	34.00	35.01	36.00	36.00	36.00	7.00	7.00
Emergency Medical Svcs.	151.50	151.50	167.50	218.50	218.50	216.00	216.00	216.00	216.00	280.00
Sheriff	836.74	836.74	835.74	860.74	862.74	873.74	869.25	874.25	864.25	809.25
Technology Services	-	-	1.00	-	-	-	-	-	-	-
<b>Total Public Safety</b>	<b>1,162.24</b>	<b>1,162.24</b>	<b>1,221.24</b>	<b>1,296.24</b>	<b>1,305.25</b>	<b>1,331.74</b>	<b>1,322.25</b>	<b>1,329.25</b>	<b>1,316.25</b>	<b>1,336.25</b>
Judicial										
Clerk of Court	57.00	57.00	57.00	57.00	57.00	61.00	61.00	63.00	60.00	60.00
Coroner	9.00	9.00	11.00	12.00	12.00	15.00	15.00	19.00	19.00	21.00
Magistrates Courts	68.63	68.63	71.63	70.70	71.01	72.51	72.51	72.51	72.51	72.51
Master-In-Equity	7.00	7.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00
Probate Courts	19.80	19.80	20.80	21.80	21.80	21.80	22.20	22.50	22.50	23.50
Public Defender	52.00	52.00	54.00	54.00	55.00	64.00	64.00	65.00	65.00	65.00
Solicitor	102.00	102.00	102.00	101.70	107.00	111.00	112.00	112.00	112.00	115.00
<b>Total Judicial</b>	<b>315.43</b>	<b>315.43</b>	<b>324.43</b>	<b>325.20</b>	<b>331.81</b>	<b>353.31</b>	<b>354.71</b>	<b>361.01</b>	<b>358.01</b>	<b>364.01</b>
Public Works										
Environmental Management	130.40	130.40	123.80	114.80	113.80	108.80	113.60	112.60	112.10	104.60
Procurement Services	3.00	3.00	3.00	3.00	-	-	-	-	-	-
Public Works	136.00	136.00	162.10	162.10	175.10	183.85	185.75	187.15	214.85	214.00
Transportation Development	21.41	21.41	23.11	23.21	25.21	30.21	27.00	27.00	-	-
<b>Total Public Works</b>	<b>290.81</b>	<b>290.81</b>	<b>312.01</b>	<b>303.11</b>	<b>314.11</b>	<b>322.86</b>	<b>326.35</b>	<b>326.75</b>	<b>326.95</b>	<b>318.60</b>

**CONTINUED**

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

**UNAUDITED**

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Health and Welfare										
Facilities	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Coppmunity Development	5.60	5.60	5.60	5.60	5.50	5.60	5.10	5.10	4.10	4.00
DAODAS	102.00	102.00	115.00	115.00	115.00	113.00	118.00	119.00	120.50	119.50
Public Works	20.00	20.00	28.00	28.00	28.00	25.25	25.25	24.85	24.15	28.00
Veterans Affairs	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Total Health and Welfare	<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>	<u>158.50</u>
Culture and Recreation										
Greenbelt	1.30	1.30	1.30	1.20	1.20	1.40	2.20	2.20	2.30	3.50
Total Culture and Recreation	<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>	<u>3.50</u>
Economic Development	5.00	5.00	5.00	10.00	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>10.00</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>2,325.69</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>	<u><u>2,729.18</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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Government</b>										
Auditor - Tax Notices Processed	583,240	560,097	651,050	586,801	622,507	659,238	680,000	648,191	671,931	717,044
Register of Deeds Documents Recorded	97,137	116,435	106,096	109,245	99,681	107,380	107,380	93,188	98,201	100,003
Zoning Applications Processed	1,327	2,864	<sup>3</sup> 1,957	1,610	1,714	1,638	1,700	2,151	1,831	2,598
Illegal Businesses Located	154	165	175	50	50	61	200	42	38	19
<b>Public Safety</b>										
Building Inspections Performed	19,400	20,804	19,054	21,410	22,927	30,544	30,000	31,652	33,110	33,588
Bad Check Warrants Served	<sup>1</sup> 0	6,078	6,702	1,792	8	162	160	135	53	33
Daily Costs Per Prisoner	55	55	55	55	55	55	55	55	67	67
<b>Judicial</b>										
Marriage Licenses Issued	4,200	4,500	4,600	5,026	5,273	4,597	4,800	4,750	3,956	5,566
Master-in-Equity Cases Disposed of	2,063	1,736	1,481	1,675	1,047	841	900	694	395	471
<b>Health and Welfare</b>										
Veterans Claims Filed	2,871	3,388	8,681	8,238	867	1,939	2,062	2,876	2,445	3,159
<b>Economic Development</b>										
Number of New Companies Relocating to Charleston	3	2	4	4	3	5	4	6	2	6
Number of New Jobs From Relocating Companies	360	203	348	188	782	103	192	256	381	852
Number of Expanding Employers in Charleston	5	7	3	5	2	12	14	7	9	12
Number of Jobs Resulting from Expansion	492	2,226	114	1,627	350	974	493	464	912	1,253
<b>Culture &amp; Recreation</b>										
Library Visits Per Capita	5.54	5.45	5.24	5.01	4.89	4.77	4.82	4.26	3.27	1.30
Library Cards In Use	<sup>2</sup> 269,552	284,328	264,289	264,113	262,034	264,271	266,914	203,106	202,509	285,002
<b>Parking Garages</b>										
Average Operating Revenue Per Space	2,264	2,463	2,732	3,039	2,973	3,024	3,116	3,124	2,402	2,380
Average Operating Expenditure Per Space	1,683	1,585	1,330	1,441	1,311	1,425	1,645	1,558	1,532	1,453

Sources: Charleston County Budget Performance Measures

<sup>1</sup> The Sheriff's Office did not perform this function in 2012. No indicators available.

<sup>2</sup> Library system was purged of old unused accounts in 2012.

<sup>3</sup> 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**

<b>Function</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
General Government										
Automobiles	118	114	110	102	129	133	140	143	156	153
Buildings	102	104	104	111	112	111	114	116	118	111
Public Safety										
Police Cars	333	351	355	360	374	370	386	373	417	380
Fire Trucks	10	11	10	13	13	13	14	14	14	14
Ambulances	25	30	31	24	40	35	39	44	43	40
Judicial										
Magistrate Courts	15	15	15	13	13	9	9	9	9	9
Public Works										
Paved Streets (in Miles)	131	131	131	132	133	133	97.65	102.35	102.75	104.23
Ground Equipment	69	68	66	66	65	72	69	69	69	70
Heavy Trucks	34	34	37	37	39	43	39	38	34	32
Environmental Management										
Collection/Refuse Trucks	47	59	57	59	58	60	61	62	63	53
Ground Equipment	27	30	30	27	30	27	31	33	42	36
Culture & Recreation										
Libraries, Main and Branches	11	11	11	11	11	13	13	14	14	15

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

Note 1. Charleston County owns 15 libraries and leases 4 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	\$ 727,734,700	
Total expenditures	\$ 678,838,930	
Requirement is no less than 5 percent		<u>107.20%</u>

2. Ratio of annual debt service expenditures - Primary Government

Total debt service expenditures	\$ 99,601,752	
Total expenditures	\$ 678,838,930	
Requirement is no more than 20 percent		<u>14.67%</u>

2. Financial assurance limitation test:

Financial assurance limitation under financial test:

Total Revenue - Primary Government	\$ 672,413,905	
Maximum percent of revenue eligible for self-insured local government financial test		<u>43%</u>
Limitation on deferred cost of closure		\$ 289,137,979

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

Estimated costs from Note III.G. on landfill closure	\$ 49,495,062	
Less: Expenditures to date	\$ (22,373,865)	
Restricted assets committed to closure	\$ (11,995,700)	
Balance of closure costs being deferred		<u>\$ 15,125,497</u>
Additional permissible deferred cost		<u>\$ 274,012,482</u>

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