

**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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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.	200 - 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
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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>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>	<u>2022</u>
Governmental Activities										
Net Investment in Capital Assets	\$ 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	\$ 146,330,969
Restricted	(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	140,095,332
Unrestricted	(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)	(91,809,011)
Total Governmental Activities Net Position	<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>	<u>\$ 194,617,290</u>
Business-type Activities										
Net Investment in Capital Assets	\$ 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	\$ 72,806,599
Restricted	57,336,068	-	-	-	-	-	-	-	-	-
Unrestricted	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	43,236,692
Total Business-type Activities Net Position	<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>	<u>\$ 116,043,291</u>
Primary Government										
Net Investment in Capital Assets	\$ 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	\$ 219,137,568
Restricted	(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	140,095,332
Unrestricted	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)	(48,572,319)
Total Primary Government Net Position	<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>	<u>\$ 310,660,581</u>

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

UNAUDITED

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental Activities:										
General Government	\$ 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	\$ 85,814,501
Public Safety	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	125,169,699
Judicial	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	36,173,213
Public Works	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	58,809,279
Health and Welfare	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	43,286,282
Economic Development	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	9,002,506
Culture and Recreation	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	49,883,150
Education	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	8,568,736
Interest and Fiscal Charges	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	24,421,814
Total Governmental Activities Expenses	332,936,424	345,900,839	347,960,013	347,960,913	355,386,470	435,768,912	394,247,926	446,791,040	436,576,489	441,129,180
Business-Type Activities:										
Biological Science Center	-	-	-	-	-	-	-	-	-	21,431
DOADAS	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	9,527,715
E 911 Communications	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	3,635,984
Environmental Management	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	42,199,615
Parking Garages	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	2,577,645
Public Safety Systems	-	422,102	379,728	441,029	668,590	568,449	865,670	742,500	650,061	729,376
Radio Communications	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	3,888,556
Revenue Collections	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	2,398,906
Total Business-Type Activities Expenses	40,808,480	41,701,739	40,816,839	47,550,251	48,682,922	52,429,440	52,621,393	58,866,212	57,488,115	64,979,228
Total Primary Government Expenses	\$ 373,744,904	\$ 387,602,578	\$ 388,776,852	\$ 395,511,164	\$ 404,069,392	\$ 488,198,352	\$ 446,869,319	\$ 505,657,252	\$ 494,064,604	\$ 506,108,408
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 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	\$ 24,879,028
Public Safety	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	21,632,179
Judicial	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	12,456,798
Public Works	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	6,362,959
Health and Welfare	309,820	189,629	148,364	351,291	241,946	233,216	12,307	175,884	281,858	509,595
Economic Development	-	-	-	2,970	8,400	11,500	52,499	23,593	-	7,523,525
Culture and Recreation	4,721,867	149,356	1,280,708	262,812	809,262	383,196	957,476	-	-	-
Operating Grants and Contributions	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	59,105,140
Capital Grants and Contributions	-	-	-	-	-	-	-	5,416,823	154,000	9,650
Total Governmental Activities Program Revenues	71,691,075	66,672,712	74,449,731	79,898,480	78,416,182	100,833,153	84,553,628	108,440,582	100,203,200	132,478,874

CONTINUED

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

UNAUDITED

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Business-Type Activities:										
Charges for Services:										
DAODAS	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	5,748,857
E 911 Communications	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	3,481,149
Environmental Management	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	37,712,474
Parking Garages	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	3,556,232
Public Safety Systems	-	150,000	324,550	375,066	495,198	594,558	854,331	938,142	1,068,063	742,425
Radio Communications	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	3,021,456
Revenue Collections	490,052	765,637	467,233	586,530	735,095	2,130,627	2,285,301	2,143,905	2,517,710	2,953,875
Operating Grants and Contributions	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	1,267,589
Capital Grants and Contributions	-	-	-	-	-	-	-	182,561	-	-
Total Business-type Activities Program Revenues	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	58,484,057
Total Primary Government Program Revenues	\$ 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	\$ 190,962,931
Net (Expense)/Revenue										
Governmental Activities	\$ (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)	\$ (308,650,306)
Business-type Activities	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)	(6,495,177)
Total Primary Government Net (Expense)/Revenue	\$ (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)	\$ (315,145,477)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes by Source:										
Property Tax	\$ 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	\$ 186,309,892
Local Option Sales Tax	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	88,244,796
Transportation Sales Tax	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	162,740,647
Accommodations Tax	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	25,587,541
Franchise Tax	791,536	771,276	826,616	876,716	893,135	873,401	842,899	853,482	824,295	806,863
Alcohol Beverage Tax	-	-	84,900	-	-	-	-	-	-	-
Merchants Inventory Tax and Manufacturer's										
Depreciation	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	1,879,602
Motor Carrier Tax	105,961	115,352	145,831	145,810	173,315	186,590	213,121	121,812	455,575	511,004
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	2,769,698
Unrestricted State Aid to Political Subdivisions	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	16,017,444
Unrestricted Investment Earnings	769,780	1,293,748	1,200,970	1,180,393	892,626	1,878,509	3,701,010	4,261,100	525,059	1,314,774
Gain on Sale of Capital Assets	-	-	-	313,118	(2,754,113)	-	45,728	-	13,614,940	-
Transfers	(196,329)	(2,507,996)	(1,436,924)	(2,294,434)	-	(2,536,460)	220,341	(2,765,607)	(2,150,313)	(2,136,702)
Special Items:										
Loss on Settlement of Lawsuit	-	-	-	-	-	(16,100,000)	-	-	-	-
Capital Asset Impairment	-	-	-	-	-	(11,900,000)	-	-	-	-
Total Governmental Activities	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	484,045,559

CONTINUED

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

UNAUDITED

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Business-type activities:										
Alcoholic Beverage Tax	\$ 469,405	\$ 532,043	\$ 537,916	\$ 697,064	\$ 678,629	\$ 737,748	\$ 799,443	\$ 695,985	\$ 862,917	\$ 1,207,735
Merchants Inventory tax and Manufacturer's Depreciation	10,832	10,832	10,832	10,832	10,832	10,832	11,082	10,895	10,895	10,895
Unrestricted Investment Earnings	34,210	22,615	132,021	301,223	531,993	830,282	1,374,511	1,051,384	105,690	179,622
Gain on Sale of Capital Assets	19,902	5,226	85,328	13,658	273,813	214,335	147,823	549,155	643,916	1,296,756
Micellaneous	-	-	-	-	-	-	-	789,911	426,137	990,472
Transfers	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	2,136,702
Total Business-type Activities	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	5,822,182
Total Primary Government	\$ 224,086,185	\$ 247,004,838	\$ 259,897,331	\$ 289,902,596	\$ 312,260,741	\$ 350,312,516	\$ 399,382,598	\$ 407,430,906	\$ 457,540,568	\$ 489,867,741
Change in Net Position:										
Governmental Activities	\$ (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	\$ 175,395,253
Business-type Activities	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)	(672,989)
Total Primary Government	\$ (34,663,414)	\$ (28,957,158)	\$ (8,275,812)	\$ 19,393,162	\$ 33,479,153	\$ 12,565,638	\$ 88,041,164	\$ 61,279,770	\$ 114,837,311	\$ 174,722,264

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

UNAUDITED

	<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>	<u>2022</u>
General Fund										
Nonspendable - Inventories and prepaid assets	\$ 923,453	\$ 1,282,008	\$ 1,161,306	\$ 777,478	\$ 627,879	\$ 707,665	\$ 913,883	\$ 944,351	\$ 763,615	\$ 599,346
Assigned	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	30,348,330
Unassigned	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	103,491,628
Total General Fund	<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>	<u>\$ 134,439,304</u>
All Other Governmental Funds										
Nonspendable - Inventories and prepaid assets	-	-	-	-	-	-	-	-	-	\$ 14,850,000
Restricted - Debt Service	\$ 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	\$ 29,658,423
Restricted - Transportation Sales Tax	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	590,826,118
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	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	123,125,933
Committed - Transportation Sales Tax	-	-	25,563,498	25,448,811	26,304,952	-	-	-	-	-
Committed - Capital Project Funds	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	95,864,592
Unassigned	-	-	-	-	-	(16,585,445)	(16,285,605)	(21,126,238)	(799,606)	(195,680)
Total All Other Governmental Funds	<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>	<u>\$ 854,129,386</u>

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

UNAUDITED

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes by Source:										
Property Tax	\$ 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	\$ 186,064,594
Local Option Sales Tax	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	88,244,796
Transportation Sales Tax	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	162,740,647
Accommodations Tax	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	25,587,541
Intergovernmental	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	93,976,192
Permits and Licenses	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	8,279,978
Fines and Forfeitures	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	2,089,084
Interest	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	3,746,795
Service Charges	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	46,303,778
Rental and Use of Property	587,533	591,338	644,959	534,951	127,187	335,674	484,076	243,914	170,617	97,934
Other Revenues	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	5,670,275
Total Revenues	295,471,507	317,350,893	338,599,094	373,009,016	393,668,287	481,419,599	482,466,400	509,355,300	545,745,696	622,801,614
Expenditures										
Current:										
General Government	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	84,687,044
Public Safety	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	117,663,908
Judicial	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	35,519,017
Public Works	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	57,992,762
Health and Welfare	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	43,269,705
Economic Development	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	10,378,818
Culture and Recreation	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	47,085,016
Education	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	8,568,736
Capital Outlay	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	50,080,272
Debt Service:										
Principal	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	48,855,470
Interest and Fiscal Charges	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	28,845,501
Bond Issuance Costs	837,882	926,665	-	696,450	-	1,507,091	-	529,443	-	1,551,746
Total Expenditures	355,270,590	366,548,636	371,783,465	382,122,579	383,811,680	486,819,251	462,496,714	498,641,769	529,569,265	534,497,995
Excess (Deficiency) of Revenues Over (Under) Expenditures	(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	88,303,619

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

UNAUDITED

	<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>	<u>2022</u>
Other Financing Sources (Uses)										
Capital Lease Issuance	\$ 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	-	-	-	-
Refunding of Special Source Revenue Bonds	-	-	-	-	-	-	-	-	-	73,545,000
Transportation Sales Tax Refunding										
Bonds Issued	-	-	-	-	-	97,600,000	-	-	-	-
General Obligation Bonds Issued	-	-	-	20,875,000	-	103,205,000	-	125,509,505	-	249,570,000
General Obligation Refunding Bonds Issued	129,770,000	29,190,000	-	102,930,000	-	16,440,000	-	-	-	-
Premium On Bonds Sold	23,983,718	9,356,441	-	20,857,982	-	31,640,003	-	14,083,191	-	31,746,512
Payment To Refunded Debt Escrow Agent	(152,862,692)	(33,404,536)	-	(121,786,215)	-	(130,737,060)	-	-	-	(74,714,333)
Lease Financing	-	-	-	-	-	-	-	-	-	3,440,909
Settlement Loss On Lawsuit	-	-	-	-	-	(16,100,000)	-	-	-	-
Transfers In	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	142,791,997
Transfers Out	(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)	(149,551,190)
Proceeds From Sale of Capital Assets	478,115	99,828	32,684	408,784	16,970	19,481	51,801	529,254	19,569,660	32,495
Total Other Financing Sources (Uses)	<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>	<u>276,861,390</u>
Net Change in Fund Balances	<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>	<u>\$ 365,165,009</u>
Capital Asset Expenditures	<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>	<u>\$ 55,226,743</u>
Debt Service As A										
Percentage of Noncapital Expenditures	<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>	<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
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%
2022	4,484,140,748	400,133,870	259,781,746	5,144,056,364	207.3	96,642,738,084	5.32%

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
County Direct Rates:										
Charleston County Government Operating	40.7	40.7	44.7	44.7	44.7	44.7	44.7	41.2	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	4.1	4.1	4.3	4.3	4.3	4.3	4.3	4.0	4.0	4.0
Park and Recreation Commission Debt Service	1.3	1.3	1.3	1.8	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	1.8	1.8	1.8
Trident Technical College Bonds	0.5	1.0	1.0	1.0	1.0	1.0	1.0	0.7	0.7	0.7
County School Board Operating	100.5	100.5	100.7	116.3	119.2	123.2	126.7	118.6	123.7	130.0
County School Board Debt Service	26.0	26.0	26.0	20.0	26.0	28.0	28.0	28.0	28.0	28.0
Total Direct Rate	181.1	181.6	186.0	196.1	205.0	211.0	214.5	202.2	207.3	213.6
Fire District Rates:	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	3.8-61.8
City/Town Rates:	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	17.9-105.8
Public Service District Rates:	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	60-101.9

**COUNTY OF CHARLESTON, SOUTH CAROLINA
COMPUTATION OF DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2022**

<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	\$ 744,250,000	100%	\$ 744,250,000
Overlapping:			
Park & Recreation Commission	56,440,000	100%	56,440,000
Public School Districts	584,265,993	100%	584,265,993
Subtotal	640,705,993	100%	640,705,993
Total	\$ 1,384,955,993	100%	\$ 1,384,955,993

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	2022			2013		
		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	\$ 78,411,320	1	1.52%	\$ 53,339,630	1	1.65%
Boeing	Manufacturing	62,819,723	2	1.22%	34,877,551	2	1.08%
Kapstone/Westrock Charleston Kraft	Manufacturing/Chemical	16,694,819	3	0.32%	14,479,482	3	0.45%
Mercedes Benz Vans, LLC	Automobile Manufacturing	15,018,623	4	0.29%	-	-	-
Trident Medical Center, LLC	Medical Center	11,174,460	5	0.22%	-	-	-
Mid-America Apartments	Apartment	10,375,370	6	0.20%	-	-	-
Kiawah Real Estate Co.	Real Estate	9,774,600	7	0.19%	7,876,700	5	0.24%
CR Mount Pleasant	Real Estate	8,196,110	8	0.16%	-	-	-
Berkeley Electric Co-Op	Public Utility	8,037,530	9	0.16%	-	-	-
Mount Pleasant Investments, LLC	Investment	6,943,980	10	0.13%	-	-	-
BellSouth	Public Utility	-	-	-	12,138,160	4	0.37%
Kinder Morgan	Energy Infrastructure	-	-	-	6,322,123	6	0.20%
Charleston/North Charleston MSA	Retail	-	-	-	6,208,460	7	0.19%
East Cooper Community Hospital	Medical Center	-	-	-	6,320,353	8	0.20%
Northwood Mall CMBS	Retail	-	-	-	5,428,950	9	0.17%
Charleston Place, LLC	Hotel	-	-	-	5,008,500	10	0.15%
Totals		<u>\$ 227,446,535</u>		<u>4.42%</u>	<u>\$ 151,999,909</u>		<u>4.69%</u>

Source: Charleston County Auditor

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

UNAUDITED

Fiscal Year Ended June 30	Original Tax Levy for Fiscal Year	Adjusted Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2013	91,424,352	91,424,352	86,267,951	94.4%	4,668,706	90,936,657	99.5%
2014	95,016,978	95,016,978	89,976,201	94.7%	3,608,746	93,584,947	98.5%
2015	97,657,553	97,657,553	93,450,651	95.7%	2,931,531	96,382,182	98.7%
2016	119,272,881	119,272,881	114,645,679	96.1%	2,985,063	117,630,742	98.6%
2017	123,685,619	123,685,619	118,881,801	96.1%	2,062,894	120,944,695	97.8%
2018	126,556,746	126,556,746	121,593,745	96.1%	2,248,689	123,842,434	97.9%
2019	132,765,335	132,765,335	127,346,650	95.9%	3,511,135	130,857,785	98.6%
2020	139,385,253	139,385,253	134,082,254	96.2%	1,496,766	135,579,020	97.3%
2021	151,469,267	151,469,267	145,701,296	96.2%	3,885,343	149,586,639	98.8%
2022	146,421,167	146,421,167	141,830,300	96.9%	2,232,939	144,063,239	98.4%

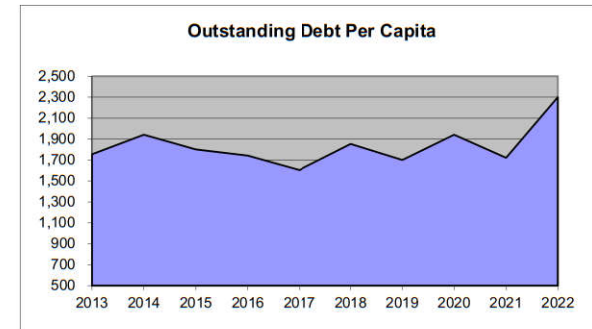
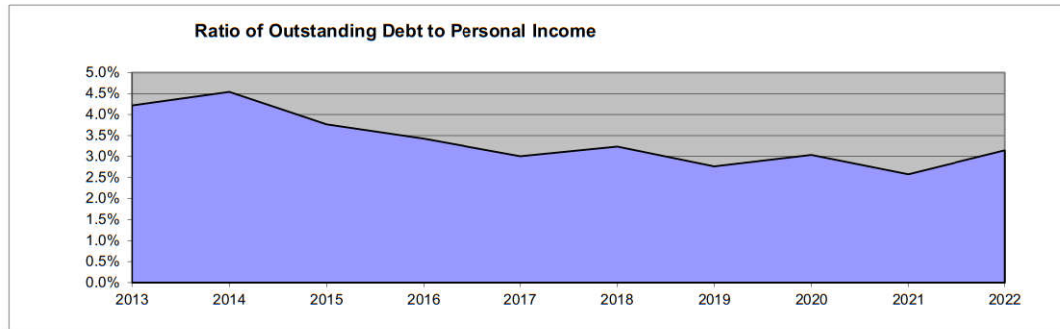
Source: This information was provided by the Charleston County Treasurer's Office.

**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	Capital Leases			
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
2022	799,398,673	-	110,320,000	14,877,949	3,008,318	18,771,655	-	-	3,681,983	950,058,578	3.1%	2,300

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**

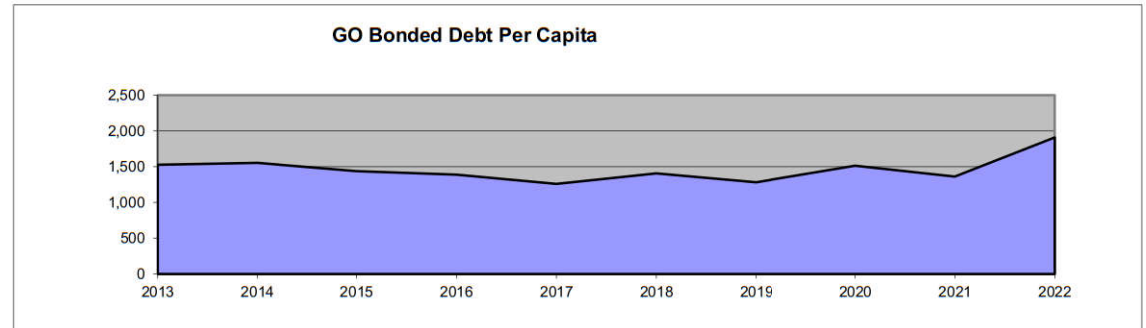
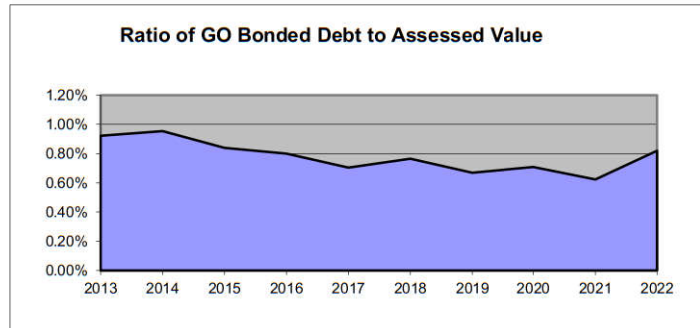
UNAUDITED

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
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	18,435,369	499,315,162	0.70%	1,259
2018	401,438	73,948,565,572	592,392,438	27,178,627	565,213,811	0.76%	1,408
2019	405,905	77,880,168,294	542,750,837	22,120,562	520,630,275	0.67%	1,283
2020	411,406	87,669,478,677	657,591,882	35,704,891	621,886,991	0.71%	1,512
2021	417,981	91,240,937,439	587,098,988	17,631,281	569,467,707	0.62%	1,362
2022	413,024	96,642,738,084	818,170,328	29,658,423	788,511,905	0.82%	1,909

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**

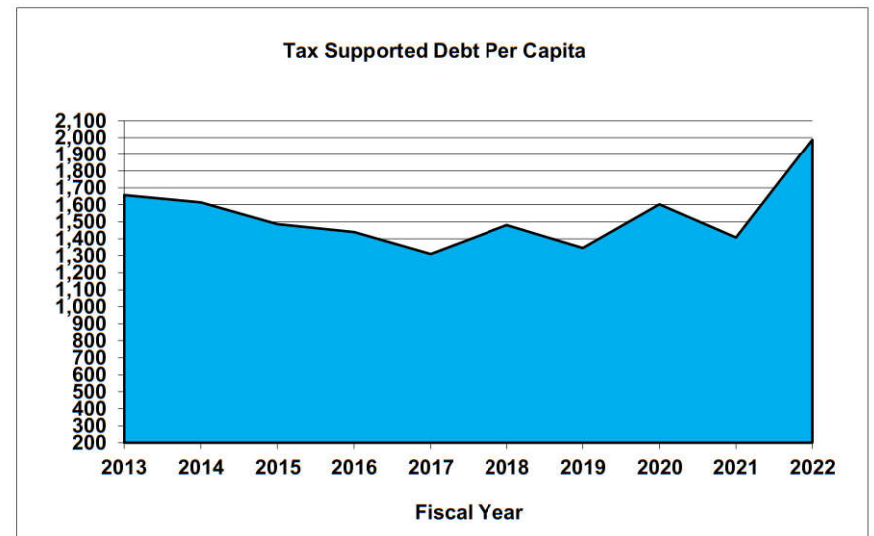
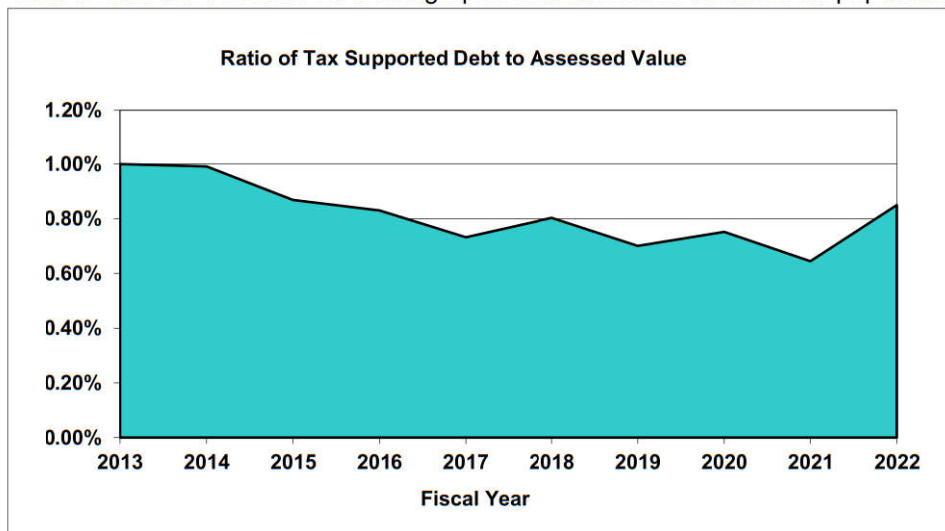
UNAUDITED

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
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
2022	413,024	96,642,738,084	818,170,328	-	3,008,318	821,178,646	0.85%	1,988

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.

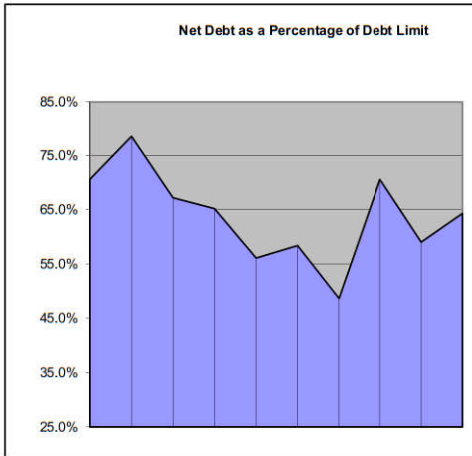
Note 3 See the Schedule for Demographic and Economic Statistics for population data.



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

UNAUDITED

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt Limit	\$ 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	\$ 413,679,997
Total Net Debt Applicable to Debt Limit	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	265,895,000
Legal Debt Margin	\$ 78,085,783	\$ 57,495,722	\$ 93,863,641	\$ 103,381,745	\$ 135,495,820	\$ 133,588,684	\$ 174,541,101	\$ 111,060,462	\$ 160,827,755	\$ 147,784,997
Total Net Debt Applicable to Debt Limit as a Percentage of Debt Limit	70.6%	78.5%	67.2%	65.2%	56.1%	58.4%	48.6%	70.6%	59.0%	64.3%



Legal Debt Margin Calculation for Fiscal Year 2022

Total Assessed Value	\$ 5,170,999,961
Debt Limit (8% of Total Assessed Value)	413,679,997
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	744,250,000
Less: Debt Issued Through Referendum	<u>(478,355,000)</u>
Total Amount of Debt Applicable to Debt Limit	<u>265,895,000</u>
Legal Debt Margin	<u>\$ 147,784,997</u>

Note: Article Ten X, Section fourteen (14) of the South Carolina Constitution of December 1, 1977, as amended, provides that no government shall incur any bonded debt which shall exceed eight

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

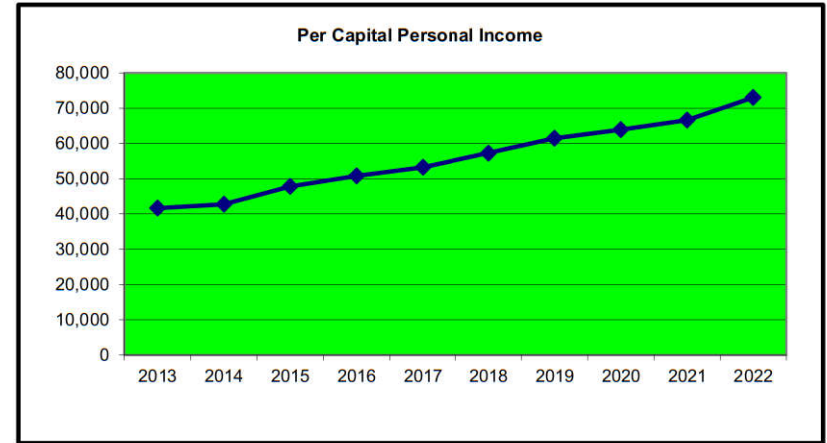
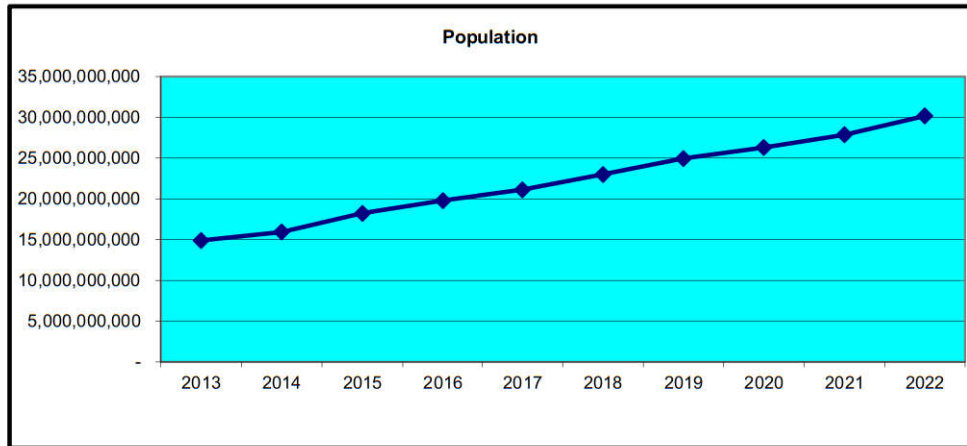
Fiscal Year Ended June 30	Derived from Fee Agreements (1)
2013	12,178,308
2014	12,316,021
2015	14,899,943
2016	15,441,472
2017	17,216,233
2018	20,059,181
2019	21,672,338
2020	21,855,098
2021	26,630,375
2022	27,701,356

(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
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
2022	413,024	30,164,082,000	73,032	2.9%	37.6	46,946



The following Data Sources were used to develop this information:

- US Census
- Federal Reserve Economic Data (FRED)
- Charleston Regional Development Alliance
- Charleston County School District - 45 Day Enrollment
- Bureau of Labor Statistics, SC Dept of Employment & Workforce

**COUNTY OF CHARLESTON, SOUTH CAROLINA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

UNAUDITED

County Employment for 2022 213,701
County Employment for 2013 182,933

Employer	2022			2013		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Joint Base Charleston	22,000	1	10.29%	22,000	1	12.03%
Medical University of South Carolina (MUSC)	17,000	2	7.96%	13,245	2	7.24%
Charleston County School District	6,000	3	2.81%	5,300	4	2.90%
Roper St. Francis Healthcare	6,000	4	2.81%	5,100	5	2.79%
Boeing Charleston	5,700	5	2.67%	6,000	3	3.28%
Trident Health Systems	3,100	6	1.45%	2,500	7	1.37%
R. H. Johnson VA Medical Center	3,000	7	1.40%	-	-	-
Walmart, Inc.	3,000	8	1.40%	2,300	8	1.26%
County of Charleston	2,600	9	1.22%	2,330	9	1.27%
College of Charleston	2,000	10	0.94%	2,000	10	1.09%
JEM Restaurant Group, Inc.	-		-	3,000	6	1.64%
Totals	70,400		32.94%	63,775		34.86%

Source: Charleston Metro Chamber of Commerce, Center for Business Research.
Charleston Regional Development Alliance
SC Department of Employment and Workforce

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

UNAUDITED

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Administrator	5.90	7.80	7.80	8.80	7.60	8.80	7.80	7.20	7.50	6.30
Assessor	53.00	55.00	58.00	60.00	62.00	62.00	62.00	62.00	62.00	62.00
Auditor	31.00	31.00	31.00	31.00	32.00	32.00	32.00	32.00	32.00	32.00
Budget	7.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	8.00	7.00
Capitol Projects	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2.00
County Council	12.00	12.00	12.00	12.00	12.00	12.00	12.00	14.00	14.00	14.00
Community Development	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	1.00	-
Deputy Admin Community Services	-	-	-	-	-	-	-	3.00	3.00	3.00
Deputy Admin for Finance	4.00	4.00	4.00	4.00	4.00	4.00	5.00	6.00	6.00	6.00
Deputy Admin for General Services	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	5.00	5.00
Deputy Admin for Public Safety	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	5.00
Deputy Admin Public Services	-	-	-	-	-	4.00	4.00	3.00	3.00	3.00
Elections/Voter Registration	10.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	19.00	19.00
Facilities Management	75.25	95.00	104.00	106.00	112.00	124.75	121.75	121.75	122.75	135.75
Finance	12.00	11.00	12.00	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	31.25
Human Resources	17.00	17.00	17.00	18.00	20.00	21.00	22.00	25.00	27.00	27.00
Internal Auditor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Internal Services	30.50	6.50	-	-	-	-	-	-	-	-
Legal	6.41	7.11	7.41	7.11	7.11	8.42	9.42	9.56	10.42	10.28
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	-	-	16.00
Procurement Services	14.00	15.00	15.00	19.00	20.00	20.00	19.00	19.00	18.00	19.00
Register of Deeds	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	33.00	33.00
Revenue Collections	25.00	26.00	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	6.00	6.00	6.00	6.00	6.00
Technology Services	25.25	25.00	25.00	28.00	28.00	30.00	29.00	29.00	29.00	20.00
Treasurer	20.00	22.00	23.00	23.00	24.00	24.00	24.00	24.00	25.00	25.00
Zoning/Planning	20.60	21.20	22.20	24.20	24.20	24.40	24.40	24.40	24.40	28.00
Total General Government	418.31	453.51	463.81	478.61	489.31	512.52	510.52	519.06	538.32	559.58

CONTINUED

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

UNAUDITED

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety										
Awendaw McClellanville Fire Dept.	-	-	-	-	-	-	-	29.00	29.00	29.00
Biological Science Center	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2.00
Building Inspections	21.00	23.00	23.00	25.00	27.00	29.00	30.00	30.00	30.00	34.00
Consolidated Dispatch	120.00	160.00	160.00	164.00	179.00	172.00	173.00	170.00	167.00	173.00
Deputy Admin for Public Safety	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	14.00	-
Emergency Management	33.00	34.00	34.00	35.01	36.00	36.00	36.00	7.00	7.00	7.00
Emergency Medical Svcs.	151.50	167.50	218.50	218.50	216.00	216.00	216.00	216.00	280.00	272.00
Sheriff	836.74	835.74	860.74	862.74	873.74	869.25	874.25	864.25	809.25	807.25
Technology Services	-	1.00	-	-	-	-	-	-	-	-
Total Public Safety	1,162.24	1,221.24	1,296.24	1,305.25	1,331.74	1,322.25	1,329.25	1,316.25	1,336.25	1,324.25
Judicial										
Clerk of Court	57.00	57.00	57.00	57.00	61.00	61.00	63.00	60.00	60.00	60.00
Coroner	9.00	11.00	12.00	12.00	15.00	15.00	19.00	19.00	21.00	22.00
Deputy Admin for Public Safety	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	13.00
Magistrates Courts	68.63	71.63	70.70	71.01	72.51	72.51	72.51	72.51	72.51	72.51
Master-In-Equity	7.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00
Probate Courts	19.80	20.80	21.80	21.80	21.80	22.20	22.50	22.50	23.50	24.50
Public Defender	52.00	54.00	54.00	55.00	64.00	64.00	65.00	65.00	65.00	69.00
Solicitor	102.00	102.00	101.70	107.00	111.00	112.00	112.00	112.00	115.00	116.00
Total Judicial	315.43	324.43	325.20	331.81	353.31	354.71	361.01	358.01	364.01	384.01
Public Works										
Environmental Management	130.40	123.80	114.80	113.80	108.80	113.60	112.60	112.10	104.60	75.00
Procurement Services	3.00	3.00	3.00	-	-	-	-	-	-	-
Public Works	136.00	162.10	162.10	175.10	183.85	185.75	187.15	214.85	214.00	214.75
Transportation Development	21.41	23.11	23.21	25.21	30.21	27.00	27.00	-	-	-
Total Public Works	290.81	312.01	303.11	314.11	322.86	326.35	326.75	326.95	318.60	289.75

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

UNAUDITED

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Health and Welfare										
Facilities	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	-
Copmmunity Development	5.60	5.60	5.60	5.50	5.60	5.10	5.10	4.10	4.00	11.00
DAODAS	102.00	115.00	115.00	115.00	113.00	118.00	119.00	120.50	119.50	114.00
Housing and Neighborhood	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	9.00
Public Works	20.00	28.00	28.00	28.00	25.25	25.25	24.85	24.15	28.00	30.25
Veterans Affairs	4.00	5.00	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>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>	<u>169.25</u>
Culture and Recreation										
Greenbelt	1.30	1.30	1.20	1.20	1.40	2.20	2.20	2.30	3.50	3.70
Total Culture and Recreation	<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>	<u>3.70</u>
Economic Development	5.00	5.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00
Total Economic Development	<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>	<u>9.00</u>
Total	<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>	<u><u>2,739.54</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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Auditor - Tax Notices Processed	560,097	651,050	586,801	622,507	659,238	680,000	648,191	671,931	717,044	687,204
Register of Deeds Documents Recorded	116,435	106,096	109,245	99,681	107,380	107,380	93,188	98,201	100,003	115,192
Zoning Applications Processed	2,864	¹ 1,957	1,610	1,714	1,638	1,700	2,151	1,831	2,598	2,832
Illegal Businesses Located	165	175	50	50	61	200	42	38	19	82
Public Safety										
Building Inspections Performed	20,804	19,054	21,410	22,927	30,544	30,000	31,652	33,110	33,588	37,381
Bad Check Warrants Served	6,078	6,702	1,792	8	162	160	135	53	33	17
Daily Costs Per Prisoner	55	55	55	55	55	55	55	67	67	67
Judicial										
Marriage Licenses Issued	4,500	4,600	5,026	5,273	4,597	4,800	4,750	3,956	5,566	6,046
Master-in-Equity Cases Disposed of	1,736	1,481	1,675	1,047	841	900	694	395	471	570
Health and Welfare										
Veterans Claims Filed	3,388	8,681	8,238	867	1,939	2,062	2,876	2,445	3,159	2,920
Economic Development										
Number of New Companies Relocating to Charleston	2	4	4	3	5	4	6	2	6	7
Number of New Jobs From Relocating Companies	203	348	188	782	103	192	256	381	852	1,730
Number of Expanding Employers in Charleston	7	3	5	2	12	14	7	9	12	11
Number of Jobs Resulting from Expansion	2,226	114	1,627	350	974	493	464	912	1,253	589
Culture & Recreation										
Library Visits Per Capita	5.45	5.24	5.01	4.89	4.77	4.82	4.26	3.27	1.30	2.04
Library Cards In Use	284,328	264,289	264,113	262,034	264,271	266,914	203,106	202,509	285,002	189,999
Parking Garages										
Average Operating Revenue Per Space	2,463	2,732	3,039	2,973	3,024	3,116	3,124	2,402	2,380	2,890
Average Operating Expenditure Per Space	1,585	1,330	1,441	1,311	1,425	1,645	1,558	1,532	1,453	1,516

Sources: Charleston County Budget Performance Measures

¹ 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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Automobiles	114	110	102	129	133	140	143	156	153	156
Buildings	104	104	111	112	111	114	116	118	111	111
Public Safety										
Police Cars	351	355	360	374	370	386	373	417	380	413
Fire Trucks	11	10	13	13	13	14	14	14	14	13
Ambulances	30	31	24	40	35	39	44	43	40	50
Judicial										
Magistrate Courts	15	15	13	13	9	9	9	9	9	9
Public Works										
Paved Streets (in Miles)	131	131	132	133	133	97.65	102.35	102.75	104.23	106.58
Ground Equipment	68	66	66	65	72	69	69	69	70	74
Heavy Trucks	34	37	37	39	43	39	38	34	32	33
Environmental Management										
Collection/Refuse Trucks	59	57	59	58	60	61	62	63	53	46
Ground Equipment	30	30	27	30	27	31	33	42	36	41
Culture & Recreation										
Libraries, Main and Branches	11	11	11	11	13	13	14	14	15	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	\$ 1,067,289,725	
Total expenditures	<u>\$ 677,743,835</u>	
Requirement is no less than 5 percent		<u>157.48%</u>

2. Ratio of annual debt service expenditures - Primary Government

Total debt service expenditures	\$ 81,377,130	
Total expenditures	<u>\$ 677,743,835</u>	
Requirement is no more than 20 percent		<u>12.01%</u>

2. Financial assurance limitation test:

Financial assurance limitation under financial test:

Total Revenue - Primary Government	\$ 759,310,865	
Maximum percent of revenue eligible for self-insured local government financial test		<u>43%</u>
Limitation on deferred cost of closure		\$ 326,503,672

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

Estimated costs from Note III.G. on landfill closure	\$ 54,915,696	
Less: Expenditures to date	\$ (35,122,903)	
Restricted assets committed to closure	<u>\$ (18,291,273)</u>	
Balance of closure costs being deferred		<u>\$ 1,501,520</u>
Additional permissible deferred cost		<u>\$ 325,002,152</u>

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