

# STATISTICAL TABLES

This section of the County of Charleston South Carolina's annual comprehensive 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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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>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>	<u>2023</u>
Governmental Activities										
Net Investment in Capital Assets	\$ 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	\$ 170,927,754
Restricted	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	157,806,278
Unrestricted	(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)	76,015,485
Total Governmental Activities Net Position	<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>	<u>\$ 404,749,517</u>
Business-type Activities										
Net Investment in Capital Assets	\$ 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	\$ 67,889,158
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	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	47,770,512
Total Business-type Activities Net Position	<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>	<u>\$ 115,659,670</u>
Primary Government										
Net Investment in Capital Assets	\$ 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	\$ 238,816,912
Restricted	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	157,806,278
Unrestricted	(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)	123,785,997
Total Primary Government Net Position	<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>	<u>\$ 520,409,187</u>

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

**UNAUDITED**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Expenses</b>										
Governmental Activities:										
General Government	\$ 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	\$ 89,140,607
Public Safety	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	138,646,852
Judicial	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	35,594,796
Public Works	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	57,218,337
Health and Welfare	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	32,959,922
Economic Development	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	12,378,475
Culture and Recreation	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	58,494,683
Education	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	9,074,662
Interest and Fiscal Charges	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	20,344,876
Total Governmental Activities Expenses	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	453,853,210
Business-Type Activities:										
Biological Science Center	-	-	-	-	-	-	-	-	21,431	246,423
DOADAS	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	10,300,928
E 911 Communications	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	3,949,967
Environmental Management	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	43,433,662
Parking Garages	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	2,876,697
Public Safety Systems	422,102	379,728	441,029	668,590	568,449	865,670	742,500	650,061	729,376	885,655
Radio Communications	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	4,276,874
Revenue Collections	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	2,820,255
Total Business-Type Activities Expenses	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	68,790,461
Total Primary Government Expenses	\$ 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	\$ 522,643,671
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Services:										
General Government	\$ 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	\$ 24,495,225
Public Safety	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	25,535,998
Judicial	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	12,082,243
Public Works	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	8,398,511
Health and Welfare	189,629	148,364	351,291	241,946	233,216	12,307	175,884	281,858	509,595	1,173,556
Economic Development	-	-	2,970	8,400	11,500	52,499	23,593	2,326,578	7,523,525	7,477,395
Culture and Recreation	149,356	1,280,708	262,812	809,262	383,196	957,476	-	-	-	-
Operating Grants and Contributions	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	52,873,654
Capital Grants and Contributions	-	-	-	-	-	-	5,416,823	154,000	9,650	1,666,667
Total Governmental Activities Program Revenues	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	133,703,249

CONTINUED

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

**UNAUDITED**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Business-Type Activities:</b>										
Charges for Services:										
DAODAS	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	5,920,807
E 911 Communications	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	3,062,340
Environmental Management	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	37,524,862
Parking Garages	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	3,680,435
Public Safety Systems	150,000	324,550	375,066	495,198	594,558	854,331	938,142	1,068,063	742,425	780,793
Radio Communications	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	3,052,673
Revenue Collections	765,637	467,233	586,530	735,095	2,130,627	2,285,301	2,143,905	2,517,710	2,953,875	2,988,017
Operating Grants and Contributions	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	1,848,962
Capital Grants and Contributions	-	-	-	-	-	-	182,561	-	-	-
Total Business-type Activities Program Revenues	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	58,858,889
Total Primary Government Program Revenues	<u>\$ 111,640,582</u>	<u>\$ 120,603,709</u>	<u>\$ 125,001,730</u>	<u>\$ 125,287,804</u>	<u>\$ 150,451,474</u>	<u>\$ 135,527,885</u>	<u>\$ 159,506,116</u>	<u>\$ 151,361,347</u>	<u>\$ 190,962,931</u>	<u>\$ 192,562,138</u>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	\$ (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)	\$ (320,149,961)
Business-type Activities	3,266,131	5,337,139	(2,447,001)	(1,811,300)	(2,811,119)	(1,647,136)	(7,800,678)	(6,329,968)	(6,495,171)	(9,931,572)
Total Primary Government Net (Expense)/Revenue	<u>\$ (275,961,996)</u>	<u>\$ (268,173,143)</u>	<u>\$ (270,509,434)</u>	<u>\$ (278,781,588)</u>	<u>\$ (337,746,878)</u>	<u>\$ (311,341,434)</u>	<u>\$ (346,151,136)</u>	<u>\$ (342,703,257)</u>	<u>\$ (315,145,477)</u>	<u>\$ (330,081,533)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Taxes by Source:										
Property Tax	\$ 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	\$ 173,500,916
Local Option Sales Tax	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	94,158,394
Transportation Sales Tax	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	197,149,305
Accommodations Tax	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	28,038,158
Franchise Tax	771,276	826,616	876,716	893,135	873,401	842,899	853,482	824,295	806,863	749,029
Alcohol Beverage Tax	-	84,900	-	-	-	-	-	-	-	-
Merchants Inventory Tax and Manufacturer's Depreciation	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	2,892,028
Motor Carrier Tax	115,352	145,831	145,810	173,315	186,590	213,121	121,812	455,575	511,004	512,299
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	2,773,965
Unrestricted State Aid to Political Subdivisions	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	16,696,927
Unrestricted Investment Earnings	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	16,026,228
Gain on Sale of Capital Assets	-	-	313,118	(2,754,113)	-	45,728	-	13,614,940	-	-
Transfers	(2,507,996)	(1,436,924)	(2,294,434)	-	(2,536,460)	220,341	(2,765,607)	(2,150,313)	(2,136,702)	(2,215,061)
Special Items:										
Loss on Settlement of Lawsuit	-	-	-	-	(16,100,000)	-	-	-	-	-
Capital Asset Impairment	-	-	-	-	(11,900,000)	-	-	-	-	-
Total Governmental Activities	<u>243,926,126</u>	<u>257,694,310</u>	<u>286,585,385</u>	<u>308,011,361</u>	<u>345,982,859</u>	<u>397,270,080</u>	<u>401,567,969</u>	<u>453,340,700</u>	<u>484,045,559</u>	<u>530,282,188</u>

CONTINUED

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

**UNAUDITED**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Business-type activities:										
Alcoholic Beverage Tax	\$ 532,043	\$ 537,916	\$ 697,064	\$ 678,629	\$ 737,748	\$ 799,443	\$ 695,985	\$ 862,917	\$ 1,207,735	\$ 1,381,869
Merchants Inventory tax and Manufacturer's Depreciation	10,832	10,832	10,832	10,832	10,832	11,082	10,895	10,895	10,895	10,895
Unrestricted Investment Earnings	22,615	132,021	301,223	531,993	830,282	1,374,511	1,051,384	105,690	179,622	2,222,969
Gain on Sale of Capital Assets	5,226	85,328	13,658	273,813	214,335	147,823	549,155	643,916	1,296,756	2,960,845
Micellaneous	-	-	-	-	-	-	789,911	426,137	990,472	756,312
Transfers	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	2,215,061
Total Business-type Activities	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	9,547,951
Total Primary Government	<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>	<u>\$ 489,867,741</u>	<u>\$ 539,830,139</u>
<b>Change in Net Position:</b>										
Governmental Activities	\$ (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	\$ 210,132,227
Business-type Activities	6,344,843	7,540,160	870,210	2,438,080	1,518,538	465,382	(1,937,741)	(2,130,100)	(672,989)	(383,621)
Total Primary Government	<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>	<u>\$ 174,722,264</u>	<u>\$ 209,748,606</u>

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

**UNAUDITED**

	<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>	<u>2023</u>
General Fund										
Nonspendable - Inventories and prepaid assets	\$ 1,282,008	\$ 1,161,306	\$ 777,478	\$ 627,879	\$ 707,665	\$ 913,883	\$ 944,351	\$ 763,615	\$ 599,346	\$ 545,540
Assigned	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	34,096,274
Unassigned	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	101,546,534
Total General Fund	<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>	<u>\$ 136,188,348</u>
All Other Governmental Funds										
Nonspendable - Inventories and prepaid assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,850,000	\$ 14,850,000
Restricted - Debt Service	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	27,751,017
Restricted - Transportation Sales Tax	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	673,276,398
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	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	145,385,088
Committed - Transportation Sales Tax	-	25,563,498	25,448,811	26,304,952	-	-	-	-	-	-
Committed - Capital Project Funds	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	75,962,629
Unassigned	-	-	-	-	(16,585,445)	(16,285,605)	(21,126,238)	(799,606)	(195,680)	(199,862)
Total All Other Governmental Funds	<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>	<u>\$ 937,025,270</u>

The prepaid represents a mitigation credit purchase agreement for wetlands as part of the Transportation Sales Tax Projects.

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

**UNAUDITED**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Revenues</b>										
Taxes by Source:										
Property Tax	\$ 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	\$ 172,645,822
Local Option Sales Tax	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	94,158,394
Transportation Sales Tax	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	173,566,960
Accommodations Tax	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	28,038,158
Intergovernmental	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	91,623,912
Permits and Licenses	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	10,575,299
Fines and Forfeitures	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	1,649,320
Interest	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	45,644,257
Service Charges	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	42,938,187
Rental and Use of Property	591,338	644,959	534,951	127,187	335,674	484,076	243,914	170,617	97,934	196,102
Other Revenues	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	6,024,706
<b>Total Revenues</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>622,801,614</b>	<b>667,061,117</b>
<b>Expenditures</b>										
Current:										
General Government	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	89,535,534
Public Safety	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	127,880,578
Judicial	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	37,627,266
Public Works	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	58,904,473
Health and Welfare	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	31,039,049
Economic Development	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	12,588,850
Culture and Recreation	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	59,644,493
Education	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	9,074,662
Capital Outlay	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	31,420,616
Debt Service:										
Principal	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	90,193,184
Interest and Fiscal Charges	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	31,201,601
Bond Issuance Costs	926,665	-	696,450	-	1,507,091	-	529,443	-	1,551,746	11,388
<b>Total Expenditures</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>	<b>534,497,995</b>	<b>579,121,694</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(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	87,939,423

CONTINUED

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

**UNAUDITED**

	<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>	<u>2023</u>
<b>Other Financing Sources (Uses)</b>										
Lease Issuance	\$ 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	1,200,000
General Obligation Refunding Bonds Issued	29,190,000	-	102,930,000	-	16,440,000	-	-	-	-	-
Premium On Bonds Sold	9,356,441	-	20,857,982	-	31,640,003	-	14,083,191	-	31,746,512	-
Payment To Refunded Debt Escrow Agent	(33,404,536)	-	(121,786,215)	-	(130,737,060)	-	-	-	(74,714,333)	-
Subscription Based IT Arrangements Financing	-	-	-	-	-	-	-	-	-	1,773,740
Lease Financing	-	-	-	-	-	-	-	-	3,440,909	2,292,307
Settlement Loss On Lawsuit	-	-	-	-	(16,100,000)	-	-	-	-	-
Transfers In	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	169,768,883
Transfers Out	(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)	(178,378,017)
Proceeds From Sale of Capital Assets	99,828	32,684	408,784	16,970	19,481	51,801	529,254	19,569,660	32,495	48,592
Total Other Financing Sources (Uses)	<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>	<u>(3,294,495)</u>
 Net Change in Fund Balances	 <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>	 <u>\$ 84,644,928</u>
 Capital Asset Expenditures	 <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>	 <u>\$ 41,959,764</u>
Debt Service As A Percentage of Noncapital Expenditures	<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>	<u>22.6%</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>
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%
2023	4,769,813,454	429,985,249	309,862,863	5,509,661,566	213.6	103,249,479,283	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**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>County Direct Rates:</b>										
Charleston County Government Operating	40.7	44.7	44.7	44.7	44.7	44.7	41.2	41.2	41.2	41.7
Charleston County Government Debt Service	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	5.8
Park and Recreation Commission Operating	4.1	4.3	4.3	4.3	4.3	4.3	4.0	4.0	4.0	4.0
Park and Recreation Commission Debt Service	1.3	1.3	1.8	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	1.8	1.8	1.8	1.8
Trident Technical College Bonds	1.0	1.0	1.0	1.0	1.0	1.0	0.7	0.7	0.7	0.5
County School Board Operating	100.5	100.7	116.3	119.2	123.2	126.7	118.6	123.7	130.0	138.3
County School Board Debt Service	26.0	26.0	20.0	26.0	28.0	28.0	28.0	28.0	28.0	26.0
<b>Total Direct Rate</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>213.6</b>	<b>219.9</b>
<b>Fire District Rates:</b>	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	3.1-64.7
<b>City/Town Rates:</b>	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	17.9-105.8
<b>Public Service District Rates:</b>	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	62-101.9

**COUNTY OF CHARLESTON, SOUTH CAROLINA  
COMPUTATION OF DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF JUNE 30, 2023**

<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	\$ 829,628,344	100%	\$ 829,628,344
Overlapping:			
Park & Recreation Commission	43,615,000	100%	43,615,000
Public School Districts	695,488,562	100%	695,488,562
Subtotal	739,103,562	100%	739,103,562
Total	\$ 1,568,731,906	100%	\$ 1,568,731,906

**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	2023			2014		
		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Dominion Energy	Public Utility	\$ 88,442,180	1	1.61%	\$ 57,316,300	1	1.77%
Boeing	Manufacturing	63,146,888	2	1.15%	42,825,271	2	1.32%
Charleston Place, LLC	Hotel	15,133,520	3	0.27%	5,008,500	7	0.15%
Westrock Charleston Kraft	Manufacturing/Chemical	14,312,842	4	0.26%	14,097,805	3	0.44%
Mercedes Benz Vans, LLC	Automobile Manufacturing	13,695,824	5	0.25%	-		-
Trident Medical Center, LLC	Medical Center	11,882,870	6	0.22%	-		-
Mid-America Apartments	Apartment	10,018,670	7	0.18%	-		-
Kiawah Real Estate Co.	Real Estate	9,774,600	8	0.18%	7,876,700	4	0.24%
Berkeley Electric Co-Op	Public Utility	8,628,420	9	0.16%	-		-
Mount Pleasant Investments, LLC	Investment	7,172,580	10	0.13%	-		-
Charleston/North Charleston MSA	Retail	-		-	5,867,080	5	0.18%
East Cooper Community Hospital	Medical Center	-		-	5,629,353	10	0.17%
Northwood Mall CMBS	Retail	-		-	5,428,950	6	0.17%
Tanger Properties Limited	Retail	-		-	4,632,460	8	0.14%
Cummings	Manufacturing	-		-	4,078,647	9	0.13%
<b>Totals</b>		<u>\$ 242,208,394</u>		<u>4.40%</u>	<u>\$ 152,761,066</u>		<u>4.72%</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>
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%
2023	135,488,964	135,488,964	130,626,458	96.4%	2,445,301	133,071,759	98.2%

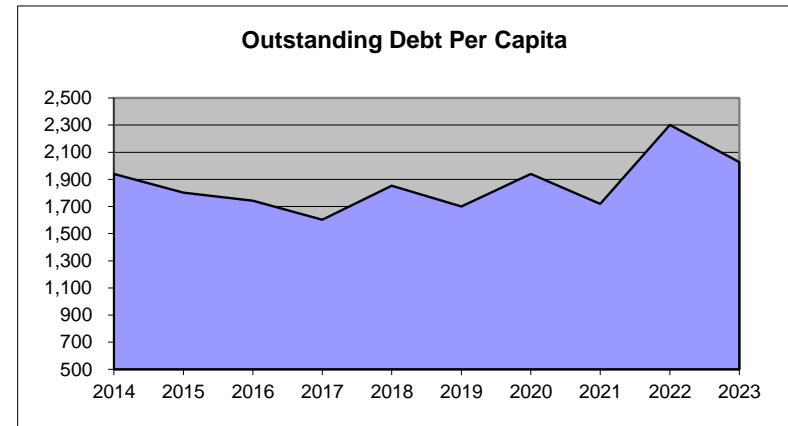
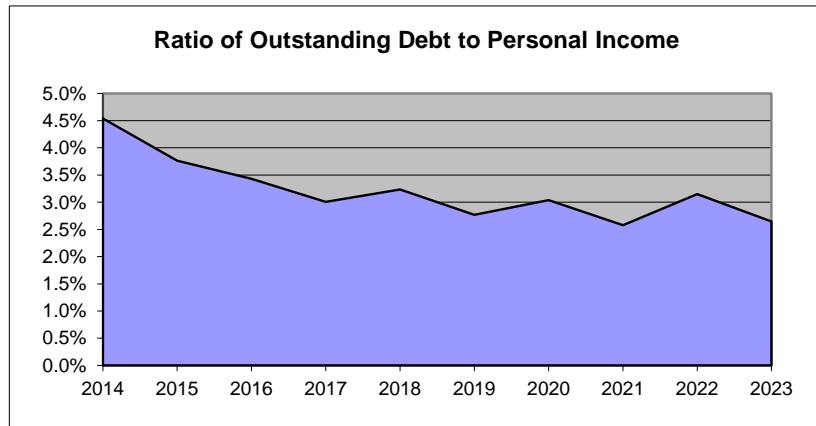
Source: This information was provided by the Charleston County Treasurer's Office.

**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	Special Source Revenue Bonds	Intergovernmental Note Payable	Leases	General Obligation Bonds	Leases			
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	110,790,177	14,877,949	3,008,318	18,771,655	3,681,983	950,528,755	3.2%	2,301
2023	708,194,970	103,918,234	12,730,456	3,406,727	17,915,537	4,143,686	850,309,610	2.6%	2,028

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**

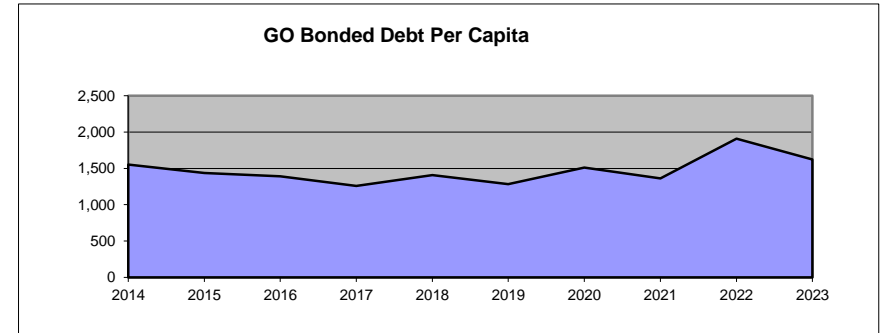
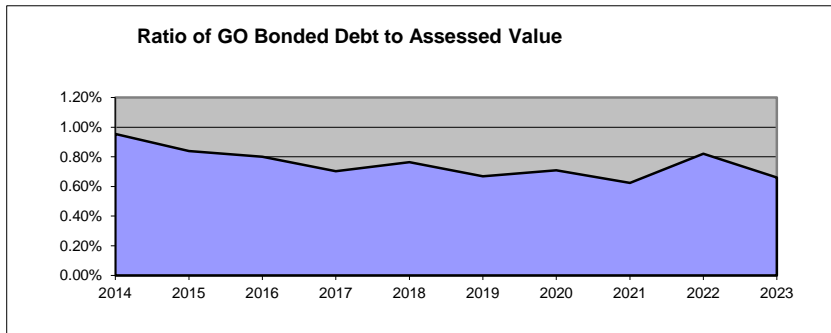
**UNAUDITED**

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
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
2023	419,279	103,249,479,283	708,194,970	27,751,017	680,443,953	0.66%	1,623

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**

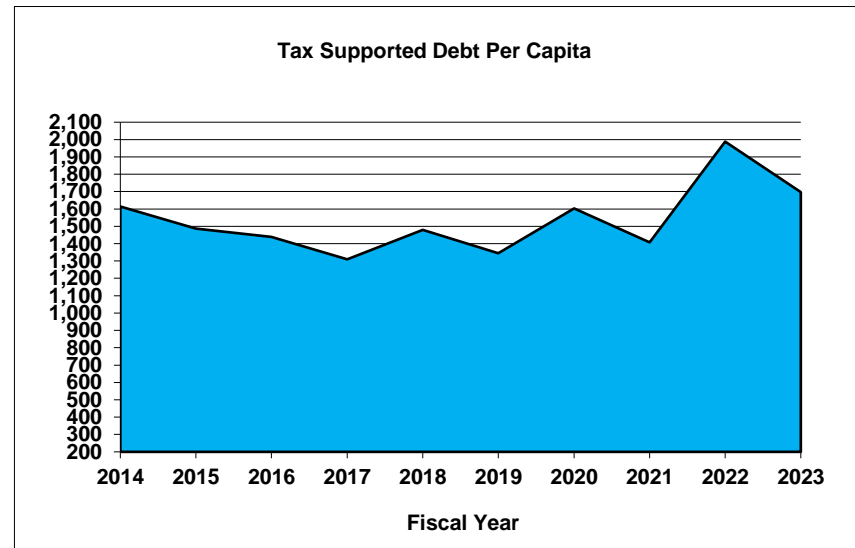
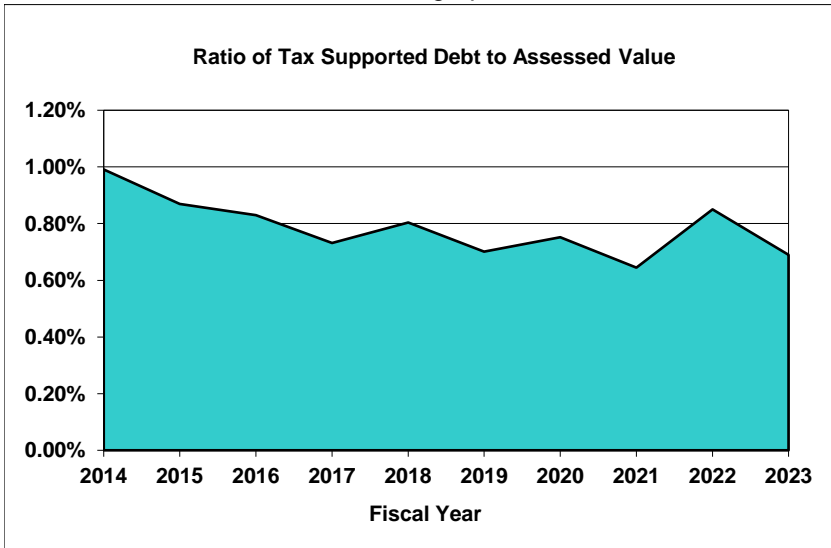
**UNAUDITED**

<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Assessed Value</u>	<u>General Obligation Bonds</u>	<u>Leases</u>	<u>Net Tax Supported Debt</u>	<u>Ratio of Tax Supported Debt to Assessed Value</u>	<u>Net Tax Supported Debt Per Capita</u>
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
2023	419,279	103,249,479,283	708,194,970	3,406,727	711,601,697	0.69%	1,697

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.

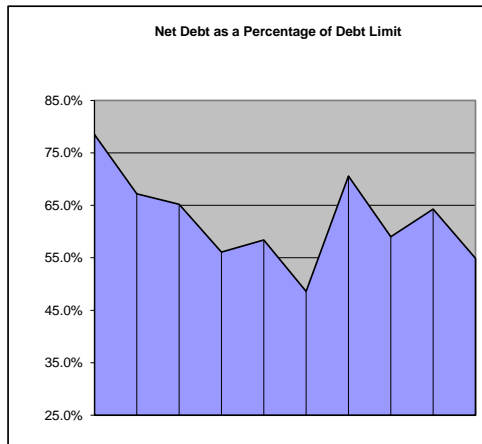




**COUNTY OF CHARLESTON, SOUTH CAROLINA  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

**UNAUDITED**

	<u>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>	<u>2023</u>
Debt Limit	\$ 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	\$ 440,772,925
Total Net Debt Applicable to Debt Limit	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	241,825,000
Legal Debt Margin	<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>	<u>\$ 147,784,997</u>	<u>\$ 198,947,925</u>
Total Net Debt Applicable to Debt Limit as a Percentage of Debt Limit	<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>	<u>64.3%</u>	<u>54.9%</u>



**Legal Debt Margin Calculation for Fiscal Year 2023**

Total Assessed Value	\$ 5,509,661,566
Debt Limit (8% of Total Assessed Value)	440,772,925
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	665,301,000
Less: Debt Issued Through Referendum	<u>(423,476,000)</u>
Total Amount of Debt Applicable to Debt Limit	<u>241,825,000</u>
Legal Debt Margin	<u>\$ 198,947,925</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

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

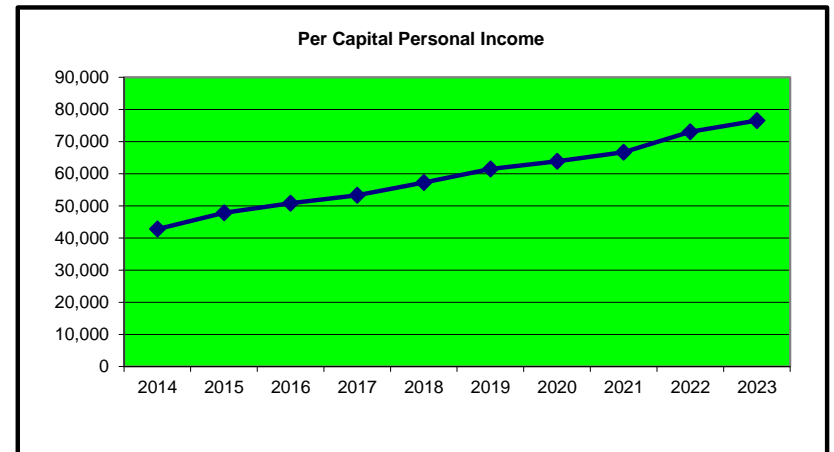
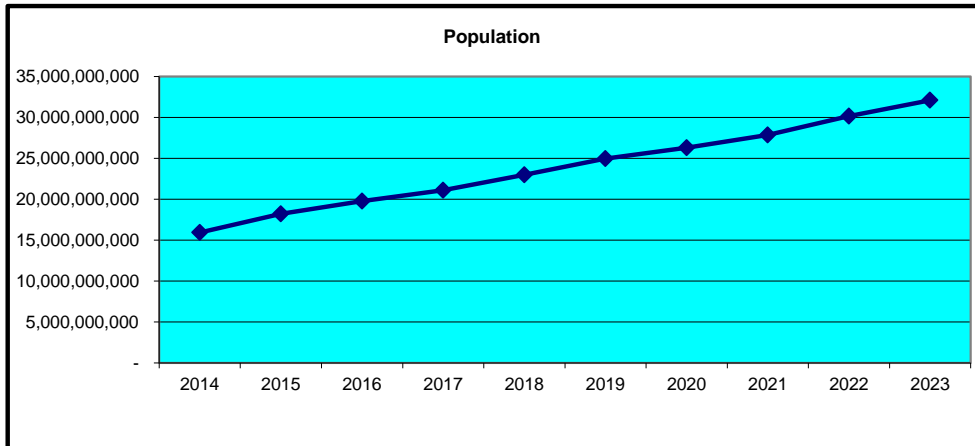
<b>Fiscal Year Ended June 30</b>	<b>Derived from Fee Agreements (1)</b>
2014	12,316,021
2015	14,899,943
2016	15,441,472
2017	17,216,233
2018	20,059,181
2019	21,672,338
2020	21,855,098
2021	26,630,375
2022	27,701,356
2023	23,925,512

(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>
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
2023	419,279	32,094,123,000	76,546	2.9%	37.6	46,994



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  
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION  
LAST TEN FISCAL YEARS**

**UNAUDITED**

<b>Function</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>	<b>2022</b>	<b>2023</b>
<b>General Government</b>										
Administrator	7.80	6.80	7.80	7.80	8.80	7.74	7.20	7.70	6.30	6.30
Assessor	55.00	58.00	58.00	62.00	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	8.00	8.00	8.00	8.00	8.00	7.00	7.00	8.00	7.00	7.00
Capital Projects	-	-	-	-	-	-	-	-	2.00	2.00
Community Development	6.50	4.50	4.50	5.00	1.90	1.90	1.90	1.90	2.00	2.00
Comm Revital & Housing Afford	-	-	-	-	-	-	-	1.00	1.00	1.00
Contracts & Procurement	17.00	18.00	18.00	19.00	20.00	19.00	19.00	18.00	19.00	19.00
County Council	12.00	12.00	12.00	12.00	12.00	12.00	14.00	14.00	14.00	14.00
Deputy Admin Community Services	-	-	-	-	3.00	3.00	3.00	3.00	3.00	2.75
Deputy Admin for Finance	4.00	4.00	4.00	4.00	4.00	5.00	6.00	6.00	6.00	5.00
Deputy Admin for General Services	3.00	3.00	3.00	3.00	3.00	3.00	4.00	5.00	5.00	5.00
Deputy Admin for Human Services	3.00	3.00	3.00	-	-	-	-	-	-	-
Deputy Admin for Public Safety	-	-	-	-	-	-	3.00	3.00	4.00	5.00
Deputy Admin for Public Services	-	-	-	3.00	4.00	4.00	3.00	3.00	3.00	3.00
Elections/Voter Registration	14.00	14.00	14.00	14.00	14.00	14.00	14.00	16.00	19.00	19.00
Facilities Management	95.50	101.25	104.00	106.00	119.00	123.75	121.75	121.75	133.75	134.35
Finance	11.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	11.00	12.00
Fleet Operations	26.50	26.75	27.00	29.00	29.00	29.25	29.25	32.25	31.25	31.25
Human Resources	16.00	17.00	17.00	18.00	21.00	21.06	25.00	26.00	27.00	27.00
Innovation	-	-	-	-	-	-	-	-	-	1.00
Internal Auditor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Internal Services	-	-	-	-	-	-	-	-	-	-
Legal	7.11	7.11	7.11	7.11	7.11	8.42	9.56	10.42	10.28	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	1.00	-	-	-	-	-	-	-
Nondepartmental	-	-	1.00	-	1.00	2.00	1.00	-	2.00	15.00
Planning & Zoning	20.60	21.20	22.20	24.20	24.20	24.40	24.40	24.40	28.00	28.00
Register of Deeds	27.00	27.00	27.00	27.00	27.00	27.00	27.00	31.00	33.00	33.00
Revenue Collections	26.00	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	26.00	25.00	25.00	28.00	29.00	29.00	29.00	29.00	20.00	20.00
Treasurer	22.00	22.00	23.00	24.00	24.00	24.00	24.00	24.00	25.00	25.00
<b>Total General Government</b>	<b>449.01</b>	<b>460.61</b>	<b>465.61</b>	<b>480.11</b>	<b>502.01</b>	<b>508.52</b>	<b>516.06</b>	<b>529.42</b>	<b>544.58</b>	<b>559.93</b>

Continued

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

**UNAUDITED**

<b>Function</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>	<b>2022</b>	<b>2023</b>
<b>Public Safety</b>										
Awendaw McClellanville Fire Dept.	-	-	-	-	29.13	29.13	29.00	29.00	29.00	29.00
Building Inspections	22.00	23.00	23.00	25.00	27.00	29.00	30.00	30.00	34.00	34.00
Consolidated Dispatch	160.00	160.00	160.00	165.00	171.50	173.00	170.00	167.00	173.00	172.00
Criminal Justice Coordination	-	-	-	-	-	-	-	-	14.00	13.00
Emergency Management	34.00	34.00	35.00	36.00	6.87	6.87	7.00	7.00	8.00	8.00
Emergency Medical Svcs.	152.50	167.50	218.50	217.50	216.00	216.00	216.00	260.00	272.00	272.00
Sheriff	835.74	837.74	866.74	879.74	878.74	873.25	863.25	864.25	821.25	803.25
Tri-County Biological Science Center	-	-	-	-	-	-	-	-	2.00	2.00
<b>Total Public Safety</b>	<b>1,204.24</b>	<b>1,222.24</b>	<b>1,303.24</b>	<b>1,323.24</b>	<b>1,329.24</b>	<b>1,327.25</b>	<b>1,315.25</b>	<b>1,357.25</b>	<b>1,353.25</b>	<b>1,333.25</b>
<b>Judicial</b>										
Clerk of Court	57.00	57.00	57.00	57.00	59.00	63.00	60.00	60.00	60.00	60.00
Coroner	10.00	11.00	12.00	13.00	15.00	16.00	19.00	20.00	22.00	25.00
Magistrates Courts	71.63	70.63	71.01	71.51	72.51	72.51	72.51	72.51	72.51	72.51
Master-In-Equity	8.00	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	22.50	22.50	22.50	24.50	24.50
Public Defender	54.00	54.00	55.00	64.00	64.00	65.00	65.00	65.00	69.00	69.00
Solicitor	101.00	103.00	107.00	115.00	111.00	113.00	112.00	112.00	116.00	114.00
<b>Total Judicial</b>	<b>321.43</b>	<b>324.43</b>	<b>331.81</b>	<b>350.31</b>	<b>351.31</b>	<b>360.01</b>	<b>358.01</b>	<b>359.01</b>	<b>371.01</b>	<b>372.01</b>
<b>Public Works</b>										
Environmental Management	123.40	120.30	123.40	113.80	107.80	112.60	111.10	104.60	75.00	74.00
Public Works	160.10	160.10	161.60	174.60	182.75	190.35	214.85	212.00	215.00	215.00
Transportation Development	23.11	23.11	23.21	25.21	21.95	23.40	-	-	-	-
<b>Total Public Works</b>	<b>306.61</b>	<b>303.51</b>	<b>308.21</b>	<b>313.61</b>	<b>312.50</b>	<b>326.35</b>	<b>325.95</b>	<b>316.60</b>	<b>290.00</b>	<b>289.00</b>

Continued

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

**UNAUDITED**

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Health and Welfare</b>										
Facilities	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	1.40
Community Development Grants	5.50	5.50	5.50	5.00	5.10	5.10	4.10	4.10	9.00	10.00
DAODAS	115.00	115.00	115.00	113.00	120.00	118.00	120.50	119.50	114.00	116.00
Housing and Neighborhood	-	-	-	-	-	-	-	-	8.00	11.25
Public Works	28.00	28.00	28.50	28.50	31.61	25.25	24.15	28.00	30.00	30.00
Veterans Affairs	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00
<b>Total Health and Welfare</b>	<b>154.50</b>	<b>154.50</b>	<b>155.00</b>	<b>152.50</b>	<b>162.71</b>	<b>155.35</b>	<b>155.75</b>	<b>158.60</b>	<b>168.00</b>	<b>174.65</b>
<b>Culture and Recreation</b>										
Greenbelt	1.30	1.30	1.20	1.20	2.20	2.20	2.30	2.30	3.70	3.70
<b>Total Culture and Recreation</b>	<b>1.30</b>	<b>1.30</b>	<b>1.20</b>	<b>1.20</b>	<b>2.20</b>	<b>2.20</b>	<b>2.30</b>	<b>2.30</b>	<b>3.70</b>	<b>3.70</b>
<b>Business-related Growth</b>										
Economic Development	5.00	5.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00
<b>Total Economic Development</b>	<b>5.00</b>	<b>5.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>9.00</b>	<b>9.00</b>
<b>Total</b>	<b>2,442.09</b>	<b>2,471.59</b>	<b>2,575.07</b>	<b>2,630.97</b>	<b>2,669.97</b>	<b>2,689.68</b>	<b>2,683.32</b>	<b>2,733.18</b>	<b>2,739.54</b>	<b>2,741.54</b>

Source: Charleston County Budget FY2024 Budget Narrative

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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>General Government</b>										
Auditor - Tax Notices Processed	651,050	586,801	622,507	659,238	680,000	648,191	671,931	717,044	687,204	735,143
Register of Deeds Documents Recorded	106,096	109,245	99,681	107,380	107,380	93,188	98,201	100,003	115,192	74,002
Zoning Applications Processed	<sup>1</sup> 1,957	1,610	1,714	1,638	1,700	2,151	1,831	2,598	2,832	2,949
Illegal Businesses Located	175	50	50	61	200	42	38	19	82	110
<b>Public Safety</b>										
Building Inspections Performed	19,054	21,410	22,927	30,544	30,000	31,652	33,110	33,588	37,381	36,500
Bad Check Warrants Served	6,702	1,792	8	162	160	135	53	33	17	2
Daily Costs Per Prisoner	55	55	55	55	55	55	67	67	67	67
<b>Judicial</b>										
Marriage Licenses Issued	4,600	5,026	5,273	4,597	4,800	4,750	3,956	5,566	6,046	6,776
Master-in-Equity Cases Disposed of	1,481	1,675	1,047	841	900	694	395	471	570	519
<b>Health and Welfare</b>										
Veterans Claims Filed	8,681	8,238	867	1,939	2,062	2,876	2,445	3,159	2,920	3,139
<b>Economic Development</b>										
Number of New Companies Relocating to Charleston	4	4	3	5	4	6	2	6	7	5
Number of New Jobs From Relocating Companies	348	188	782	103	192	256	381	852	1,730	437
Number of Expanding Employers in Charleston	3	5	2	12	14	7	9	12	11	8
Number of Jobs Resulting from Expansion	114	1,627	350	974	493	464	912	1,253	589	276
<b>Culture &amp; Recreation</b>										
Library Visits Per Capita	5.24	5.01	4.89	4.77	4.82	4.26	3.27	1.30	2.04	2.78
Library Cards In Use	264,289	264,113	262,034	264,271	266,914	203,106	202,509	285,002	189,999	227,136
<b>Parking Garages</b>										
Average Operating Revenue Per Space	2,732	3,039	2,973	3,024	3,116	3,124	2,402	2,380	2,890	2,922
Average Operating Expenditure Per Space	1,330	1,441	1,311	1,425	1,645	1,558	1,532	1,453	1,516	1,612

Sources: Charleston County Budget Performance Measures

<sup>1</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>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
General Government										
Automobiles	110	102	129	133	140	143	156	153	156	164
Buildings	104	111	112	111	114	116	118	111	111	112
Public Safety										
Police Cars	355	360	374	370	386	373	417	380	413	412
Fire Trucks	10	13	13	13	14	14	14	14	13	13
Ambulances	31	24	40	35	39	44	43	40	50	54
Judicial										
Magistrate Courts	15	13	13	9	9	9	9	9	9	9
Public Works										
Paved Streets (in Miles)	131	132	133	133	97.65	102.35	102.75	104.23	106.58	107.26
Ground Equipment	66	66	65	72	69	69	69	70	74	71
Heavy Trucks	37	37	39	43	39	38	34	32	33	36
Environmental Management										
Collection/Refuse Trucks	57	59	58	60	61	62	63	53	46	35
Ground Equipment	30	27	30	27	31	33	42	36	41	41
Culture & Recreation										
Libraries, Main and Branches	11	11	11	13	13	14	14	15	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	<u>\$ 1,177,551,098</u>	
Total expenditures	<u>\$ 728,016,792</u>	
Requirement is no less than 5 percent		<u><u>161.75%</u></u>

2. Ratio of annual debt service expenditures - Primary Government

Total debt service expenditures	<u>\$ 123,620,308</u>	
Total expenditures	<u>\$ 728,016,792</u>	
Requirement is no more than 20 percent		<u><u>16.98%</u></u>

2. Financial assurance limitation test:

Financial assurance limitation under financial test:

Total Revenue - Primary Government	\$ 821,505,328	
Maximum percent of revenue eligible for self-insured local government financial test		<u>43%</u>
Limitation on deferred cost of closure		\$ 353,247,291

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

Estimated costs from Note III.G. on landfill closure	\$ 55,272,075	
Less: Expenditures to date	(21,609,213)	
Restricted assets committed to closure	<u>(19,413,936)</u>	
Balance of closure costs being deferred		<u>\$ 14,248,926</u>
Additional permissible deferred cost		<u><u>\$ 338,998,365</u></u>

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