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.

	Page Number
Financial Trends These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	175 - 181
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	182 - 186
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.	187 - 191
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	192 - 193
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	194 -202
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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 ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

UNAUDITED

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Governmental Activities										
Invested in Capital Assets, Net of Related Debt	(A)	(A)	$ 38,880,686	$ 40,126,334	$ 49,998,715	$ 57,359,439	$ 73,784,397	$ 89,153,294	$ 102,685,537	$ 99,409,429
Restricted	(A)	(A)	51,356,705	28,420,510	32,932,674	60,338,152	51,638,770	69,829,579	120,020,898	26,497,016
Unrestricted	(A)	(A)	65,557,470	41,986,611	33,263,298	11,749,363	37,628,366	26,178,518	(61,981,588)	(1,257,571)
Total Governmental Activities Net Assets	-	-	$ 155,794,861	$ 110,533,455	$ 116,194,687	$ 129,446,954	$ 163,051,533	$ 185,161,391	$ 160,724,847	$ 124,648,874
Business-type Activities										
Invested in Capital Assets, Net of Related Debt	(A)	(A)	$ 20,476,139	$ 22,345,734	$ 18,801,715	$ 20,241,171	$ 17,983,156	$ 24,637,561	$ 26,839,792	$ 27,790,358
Restricted	(A)	(A)	27,483,291	14,418,181	8,462,709	11,141,799	49,159,942	34,873,968	38,021,909	39,974,530
Unrestricted	(A)	(A)	7,081,588	25,676,672	38,441,936	42,327,249	15,023,549	36,781,998	40,032,892	35,882,091
Total Business-type Activities Net assets	-	-	$ 55,041,018	$ 62,440,587	$ 65,706,360	$ 73,710,219	$ 82,166,647	$ 96,293,527	$ 104,894,593	$ 103,646,979
Primary Government										
Invested in Capital Assets, Net of Related Debt	(A)	(A)	$ 59,356,825	$ 62,472,068	$ 68,800,430	$ 77,600,610	$ 91,767,553	$ 113,790,855	$ 129,525,329	$ 127,199,787
Restricted	(A)	(A)	78,839,996	42,838,691	41,395,383	71,479,951	100,798,712	104,703,547	158,042,807	66,471,546
Unrestricted	(A)	(A)	72,639,058	67,663,283	71,705,234	54,076,612	52,651,915	62,960,516	(21,948,696)	34,624,520
Total Primary Government Net Assets	-	-	$ 210,835,879	$ 172,974,042	$ 181,901,047	$ 203,157,173	$ 245,218,180	$ 281,454,918	$ 265,619,440	$ 228,295,853

(A) GASB 34 was not implemented until the 2002 fiscal year; net asset information is not available prior to that fiscal year.

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

UNAUDITED

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Expenses										
Governmental Activities:										
General Government	(A)	(A)	$ 40,355,391	$ 42,030,869	$ 44,073,903	$ 48,480,730	$ 54,974,087	$ 65,198,099	$ 65,852,893	$ 57,001,166
Public Safety	(A)	(A)	49,424,542	57,667,474	60,199,756	65,411,630	67,475,922	65,619,715	79,153,052	79,004,932
Judicial	(A)	(A)	13,274,645	15,150,950	16,303,000	17,626,761	19,042,092	20,545,790	22,201,442	28,605,375
Public Works	(A)	(A)	12,371,692	14,249,365	13,047,445	14,569,632	23,717,878	40,185,783	31,011,124	39,605,730
Health and Welfare	(A)	(A)	11,240,334	13,698,800	12,259,223	11,823,614	10,992,770	11,112,177	12,879,164	13,211,079
Economic Development	(A)	(A)	730,879	584,991	1,057,507	943,669	3,481,117	1,324,790	3,228,377	858,483
Culture and Recreation	(A)	(A)	14,145,906	14,744,185	17,464,877	16,731,110	18,133,308	21,307,239	53,822,207	48,254,152
Education	(A)	(A)	3,549,382	3,592,277	3,735,895	3,931,038	5,004,959	5,137,843	5,325,300	5,651,921
Interest and Fiscal Charges	(A)	(A)	9,931,428	10,697,842	9,306,029	10,107,693	10,453,449	9,311,104	18,461,680	20,934,569
Total Governmental Activities Expenses	(A)	(A)	155,024,199	172,416,753	177,447,635	189,625,877	213,275,582	239,742,540	291,935,239	293,127,407
Business-Type Activities:										
E 911	(A)	(A)	945,397	923,506	905,427	1,167,080	888,812	984,112	1,015,968	1,096,409
Environmental Management	(A)	(A)	26,371,802	26,266,186	27,252,627	29,335,704	32,430,587	30,229,939	39,064,678	43,209,125
Parking Garages	(A)	(A)	2,669,181	2,705,187	2,322,980	1,922,169	1,712,310	1,753,719	2,008,395	2,149,055
DOADAS	(A)	(A)	8,786,426	7,795,981	8,185,395	8,493,417	8,667,219	8,984,048	9,348,853	8,976,846
Revenue Collections	(A)	(A)	-	-	-	-	-	-	1,724,477	1,641,615
Radio Communications	(A)	(A)	-	-	-	-	-	1,800,430	1,973,647	2,153,163
Total Business-Type Activities Expenses	(A)	(A)	38,772,806	37,690,860	38,666,429	40,918,370	43,698,928	43,752,248	55,136,018	59,226,213
Total Primary Government Expenses	(A)	(A)	$ 193,797,005	$ 210,107,613	$ 216,114,064	$ 230,544,247	$ 256,974,510	$ 283,494,788	$ 347,071,257	$ 352,353,620
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	(A)	(A)	$ 10,150,792	$ 13,676,611	$ 15,440,672	$ 17,935,275	$ 19,041,161	$ 18,098,660	$ 16,034,883	$ 10,852,721
Public Safety	(A)	(A)	5,768,142	6,721,223	7,878,504	6,290,751	6,157,762	6,622,976	11,396,678	11,079,419
Judicial	(A)	(A)	5,494,170	5,900,661	7,292,551	7,253,058	7,778,889	7,641,424	8,319,231	9,285,809
Public Works	(A)	(A)	216,747	108,535	143,354	179,664	196,147	1,927,468	4,941,336	4,123,329
Health and Welfare	(A)	(A)	654,450	804,262	558,244	788,557	1,150,312	4,930,221	612,029	476,756
Culture and Recreation	(A)	(A)	79,220	68,828	66,441	73,303	201,705	179,007	4,003,383	1,767,195
Education	(A)	(A)	-	-	10,170	-	-	-	-	-
Operating Grants and Contributions	(A)	(A)	15,693,824	17,389,105	16,592,529	19,298,359	21,435,951	18,216,119	20,814,984	18,703,242
Capital Grants and Contributions	(A)	(A)	-	-	-	3,131,573	-	-	-	-
Total Governmental Activities Program Revenues	(A)	(A)	38,057,345	44,669,225	47,982,465	54,950,540	55,961,927	66,122,524	66,122,524	56,288,471

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

UNAUDITED

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Business-Type Activities:										
Charges for Services:										
E 911	(A)	(A)	$ 1,148,171	$ 1,120,349	$ 1,273,381	$ 1,940,631	$ 1,265,946	$ 1,379,569	$ 1,365,183	$ 1,429,854
Environmental Management	(A)	(A)	29,199,399	29,429,531	32,729,983	33,605,612	35,799,249	37,594,483	43,770,682	38,969,998
Parking Garage	(A)	(A)	2,720,599	2,833,338	8,290,653	2,008,933	2,066,315	2,424,078	2,501,491	2,698,693
DAODAS	(A)	(A)	4,374,792	3,707,126	3,783,036	5,519,478	4,113,731	6,361,075	4,475,009	4,700,331
Revenue Collections	(A)	(A)	-	-	-	-	-	-	1,071,795	464,550
Radio Communications	(A)	(A)	-	-	-	-	-	107,515	525,126	1,099,255
Operating Grants and Contributions	(A)	(A)	4,172,690	3,629,030	3,092,077	1,138,657	2,933,166	979,399	3,081,039	2,661,638
Capital Grants and Contributions	(A)	(A)	-	-	-	-	904,389	1,240	-	-
Total Business-type Activities Program Revenues	(A)	(A)	41,615,651	40,719,374	49,169,130	44,213,311	47,082,796	48,847,359	56,790,325	52,024,319
Total Primary Government Program Revenues	(A)	(A)	$ 79,672,996	$ 85,388,599	$ 97,151,595	$ 99,163,851	$ 103,044,723	$ 114,969,883	$ 122,912,849	$ 108,312,790
Net (Expense)/Revenue										
Governmental Activities	(A)	(A)	$ (116,966,854)	$ (127,747,528)	$ (129,465,170)	$ (134,675,337)	$ (157,313,655)	$ (173,620,016)	$ (173,620,016)	$ (236,838,936)
Business-type Activities	(A)	(A)	2,842,845	3,028,514	10,502,701	3,294,941	3,383,868	5,095,111	13,038,077	(7,201,894)
Total Primary Government Net (Expense)/Revenue	(A)	(A)	$ (114,124,009)	$ (124,719,014)	$ (118,962,469)	$ (131,380,396)	$ (153,929,787)	$ (168,524,905)	$ (160,581,939)	$ (244,040,830)
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Taxes by Source:										
Property Tax	(A)	(A)	$ 76,672,139	$ 76,262,067	$ 76,421,626	$ 77,341,114	$ 82,216,983	$ 82,289,668	$ 86,507,891	$ 96,621,772
Local Option Sales Tax	(A)	(A)	32,061,842	32,445,350	35,629,077	38,100,097	42,159,174	44,024,396	44,458,297	41,085,569
Transportation Sales Tax	(A)	(A)	-	-	-	5,870,000	37,116,336	39,521,307	40,097,074	37,469,812
Accommodations Tax	(A)	(A)	6,561,848	6,683,992	6,927,227	7,611,446	8,292,848	9,176,823	9,872,302	8,864,365
Franchise Tax	(A)	(A)	689,269	545,425	589,622	793,129	774,254	538,048	955,712	793,067
Merchants Inventory Tax and Manufacture's Depreciation	(A)	(A)	1,607,919	1,682,766	1,715,716	1,677,255	1,563,067	1,632,214	1,611,561	1,607,308
Motor Carrier Tax	(A)	(A)	171,651	132,567	77,160	108,871	116,292	129,110	140,426	138,236
State Aid to Political Subdivisions	(A)	(A)	13,839,678	13,654,987	13,781,116	13,959,555	14,603,288	16,098,226	17,864,865	17,036,681
Grants and Contributions not Restricted to Specific Program	(A)	(A)	217,231	-	-	-	-	-	-	-
Unrestricted Investment Earnings	(A)	(A)	3,957,860	727,946	469,755	2,495,650	5,757,314	5,421,959	3,749,245	1,173,784
Gain (Loss) on Sale of Capital Assets	(A)	(A)	181,165	(214,959)	387,618	-	514,247	-	-	-
Transfers	(A)	(A)	(2,816,345)	(2,509,762)	8,151,631	(3,289,535)	(3,601,887)	(5,052,023)	(3,881,034)	(4,337,551)
Total Governmental Activities	(A)	(A)	133,144,257	129,410,379	144,150,548	144,667,582	189,511,916	193,779,728	201,376,339	200,453,043

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

UNAUDITED

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Business-type activities:										
Property Taxes	(A)	(A)	$ -	$ 359	$ 48	$ 64	$ 65	$ -	$ -	$ -
Alcoholic Beverage Tax	(A)	(A)	481,219	514,357	528,466	542,927	523,037	505,366	542,927	542,927
Merchants Inventory tax and Manufacture's Depreciation	(A)	(A)	11,015	10,832	10,832	10,832	10,832	10,832	10,832	10,832
Unrestricted Investment Earnings	(A)	(A)	1,155,267	640,025	396,412	832,632	1,782,440	3,368,608	2,446,082	747,835
Gain (Loss) on Sale of Capital Assets	(A)	(A)	(111,664)	(22,975)	-	-	3,811	94,940	65,886	45,467
Transfers	(A)	(A)	2,816,345	2,509,762	(8,151,631)	3,289,535	3,601,887	5,052,023	3,881,034	4,337,551
Total Business-type Activities	(A)	(A)	4,352,182	3,652,360	(7,215,873)	4,675,990	5,922,072	9,031,769	6,946,761	5,684,612
Total Primary Government	(A)	(A)	$ 137,496,439	$ 133,062,739	$ 136,934,675	$ 149,343,572	$ 195,433,988	$ 202,811,497	$ 208,323,100	$ 206,137,655
Special Items			(224,758)	(7,573,526)	(9,151,217)	3,471,464	1,383,940	-	-	-
Change in Net Assets:										
Governmental Activities	(A)	(A)	15,952,645	(5,910,675)	5,534,161	13,463,709	33,582,201	20,159,712	27,756,323	(36,385,893)
Business-type Activities	(A)	(A)	7,195,027	6,680,874	3,286,828	7,970,931	9,305,940	14,126,880	19,984,838	(1,517,282)
Total Primary Government	(A)	(A)	$ 23,147,672	$ 770,199	$ 8,820,989	$ 21,434,640	$ 42,888,141	$ 34,286,592	$ 47,741,161	$ (37,903,175)

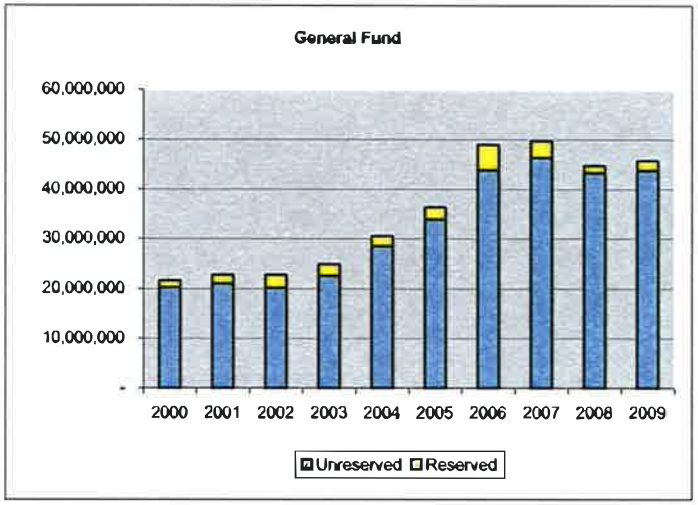
(A) GASB 34 was not implemented until the 2002 fiscal year; change in net asset information is not available prior to that fiscal year.

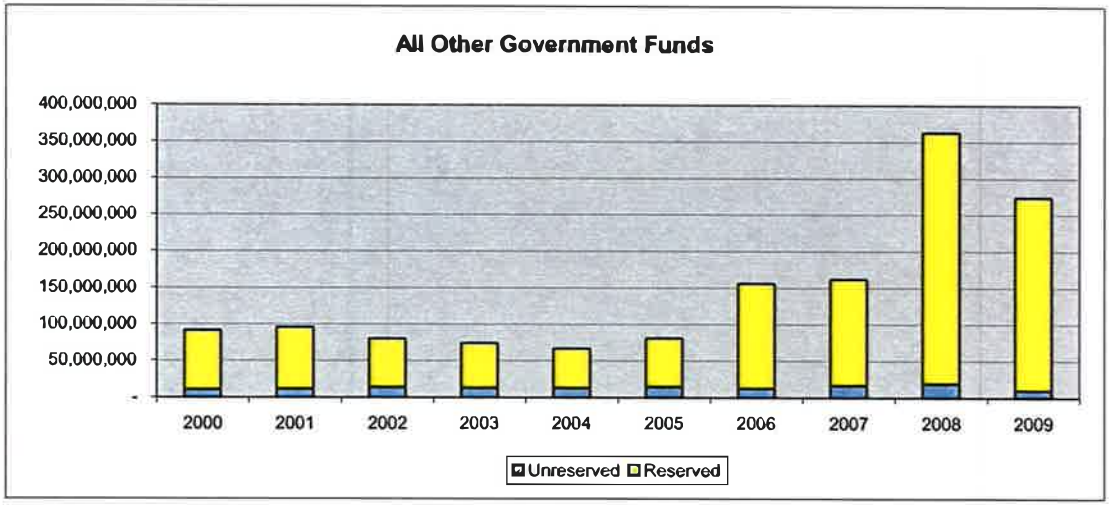
COUNTY OF CHARLESTON, SOUTH CAROLINA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

UNAUDITED

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund										
Reserved	$ 1,400,707	$ 1,738,607	$ 2,640,074	$ 2,327,895	$ 2,057,482	$ 2,470,102	$ 5,202,242	$ 3,367,810	$ 1,461,994	$ 2,035,197
Unreserved	20,251,529	21,037,076	20,142,964	22,571,681	28,453,427	33,899,138	43,731,980	46,333,758	43,266,383	43,676,650
Total General Fund	$ 21,652,236	$ 22,775,683	$ 22,783,038	$ 24,899,576	$ 30,510,909	$ 36,369,240	$ 48,934,222	$ 49,701,568	$ 44,728,377	$ 45,711,847
All Other Governmental Funds										
Reserved:										
Inventories and Prepaid Items	$ 7,905	$ -	$ -	$ 212,671	$ 204,652	$ 299,021	$ 11,603	$ 11,602	$ -	$ -
Encumbrances	42,770,830	29,748,490	14,947,995	15,093,314	7,163,103	5,628,457	13,318,333	9,008,571	11,406,709	48,296,368
Debt Service	5,599,228	7,515,689	10,226,831	9,212,186	11,951,945	26,279,539	18,953,106	18,252,403	19,702,506	17,263,879
Capital Projects Funds	32,543,827	46,940,375	41,147,186	37,062,341	34,782,398	34,058,613	32,685,664	22,441,838	82,345,276	27,529,136
Transportation and Road Sales Ta:	-	-	-	-	-	-	78,931,458	96,021,511	230,106,543	171,548,405
Unreserved, Reported in:										
Special Revenue Funds	10,337,025	11,411,114	13,383,688	12,427,657	12,505,052	14,384,176	12,042,386	16,128,286	18,760,941	9,386,959
Total All Other Governmental Funds	$ 91,258,815	$ 95,615,668	$ 79,705,700	$ 74,008,169	$ 66,607,150	$ 80,649,806	$ 155,942,550	$ 161,864,211	$ 362,321,975	$ 274,024,747

Note: The significant increase in reserved fund balance is due to the Transportation and Road Sales Tax Special Revenue Fund that was initiated in fiscal year 2006.





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

UNAUDITED

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues										
Taxes by Source:										
Property Tax	$ 63,329,697	$ 68,609,823	$ 76,617,795	$ 76,060,041	$ 76,637,031	$ 77,352,935	$ 82,395,793	$ 82,296,820	$ 84,190,895	$ 94,147,427
Local Option Sales Tax	30,894,479	32,065,271	32,061,842	32,445,350	35,629,077	38,100,097	42,159,174	44,024,396	44,458,297	41,085,569
Transportation Sales Tax	-	-	-	-	-	5,870,000	37,116,336	39,521,307	40,097,074	37,469,812
Intergovernmental	37,811,052	31,682,123	31,708,211	34,026,407	35,526,262	35,529,286	38,162,337	36,427,704	44,083,506	43,140,957
Permits and Licenses	17,049,868	18,404,737	19,395,825	21,240,225	23,974,732	28,134,114	5,039,668	5,290,740	5,700,779	4,439,742
Fines and Forfeitures	3,211,203	3,503,947	3,417,423	2,934,280	2,950,070	3,093,825	3,120,755	3,171,436	3,183,551	2,826,897
Interest	8,207,424	7,819,320	4,159,112	3,151,337	2,690,076	4,211,316	8,221,219	12,701,241	13,619,319	6,408,940
Service Charges	3,768,561	3,682,270	3,992,204	4,395,844	5,005,436	5,362,174	30,891,094	31,321,258	32,921,990	28,331,156
Rental and Use of Property	2,338,124	1,772,953	987,732	977,369	913,155	764,147	824,999	749,145	723,986	632,741
Other Revenues	2,439,107	3,525,675	2,168,314	2,151,627	2,429,717	15,712,452	3,195,766	2,912,098	5,356,322	5,695,690
Total Revenues	169,049,515	171,066,119	174,508,458	177,382,480	185,755,556	214,130,346	251,127,141	258,416,145	274,335,719	264,178,931
Expenditures										
Current:										
General Government	39,517,215	44,105,433	36,599,028	36,219,659	36,301,070	39,019,532	47,343,899	49,539,889	54,474,427	51,243,769
Public Safety	45,655,900	47,523,098	51,775,854	54,047,731	58,756,537	63,543,857	65,342,995	67,808,448	73,042,772	75,028,138
Judicial	-	-	13,288,448	13,741,592	14,573,036	16,001,052	17,593,865	19,349,156	20,946,565	23,390,831
Public Works	6,768,380	7,424,993	12,492,420	11,679,447	12,461,062	11,762,912	25,287,241	30,892,171	28,562,619	36,624,088
Health and Welfare	10,318,046	9,274,448	11,470,130	13,388,372	11,980,147	11,665,243	10,822,458	10,984,189	12,728,543	12,876,658
Economic Development	632,264	654,977	732,242	582,206	1,055,405	953,526	3,480,343	1,327,411	3,230,479	858,031
Culture and Recreation	13,297,032	13,615,973	13,804,030	14,061,914	15,121,758	16,029,300	17,427,709	20,501,703	53,428,524	47,899,154
Education	6,280,381	6,497,866	3,549,382	3,592,277	3,735,895	3,931,038	5,004,959	5,137,843	5,325,300	5,651,921
Capital Outlay	39,465,880	37,027,780	24,235,436	11,437,194	12,418,844	8,378,854	11,443,269	16,785,576	23,940,281	55,775,140
Debt Service:										
Principal	8,943,128	8,217,722	6,782,392	8,764,798	11,383,731	9,190,168	13,935,403	14,163,474	16,569,890	16,503,464
Interest and Fiscal Charges	6,928,247	9,239,501	9,957,303	9,583,270	10,445,027	9,675,723	9,437,517	8,906,724	15,476,402	21,410,902
Bond Issuance Costs	152,923	363,146	-	-	887,728	314,963	288,427	-	97,756	102,252
Total Expenditures	177,959,396	183,944,937	184,686,665	177,098,460	189,120,240	190,466,168	227,408,085	245,396,584	307,823,558	347,364,348
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,909,881)	(12,878,818)	(10,178,207)	284,020	(3,364,684)	23,664,178	23,719,056	13,019,561	(33,487,839)	(83,185,417)

(CONTINUED)

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

UNAUDITED

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Other Financing Sources (Uses)										
Capital Lease Proceeds	$ -	$ -	$ 679,887	$ 915,806	$ 431,614	$ 844,468	$ 841,831	$ 1,429,804	$ 100,539	$ 775,100
Sale of GO Transportation Sales Tax Bonds	-	-	-	-	-	-	65,000,000	-	150,000,000	-
Sale of General Obligation Bonds	-	-	-	-	-	-	-	-	75,000,000	-
Refunding General Obligation Bonds Issued	49,845,105	30,349,046	-	-	63,740,000	-	-	-	-	-
Refunding Certificates of participation Issued	-	-	-	-	38,527,153	16,139,845	-	-	-	-
Premium on Bonds Sold	-	-	-	-	2,753,332	707,763	1,978,623	-	10,789,016	-
Payment to Refunded Debt Escrow Agent	(29,243,355)	(5,859,135)	-	-	(100,978,948)	(16,749,287)	-	-	-	-
Transfers In	8,858,326	6,457,997	7,729,355	6,173,477	27,328,853	11,448,598	26,475,413	20,464,780	30,244,272	30,727,314
Transfers Out	(15,016,484)	(13,095,710)	(14,065,067)	(10,982,211)	(22,250,488)	(17,580,736)	(32,954,151)	(28,357,277)	(37,208,200)	(36,161,026)
Sale of Capital Assets	-	-	118,014	24,645	1,144,447	1,572,599	1,390,616	194,554	46,780	220,347
Total Other Financing Sources (Uses)	14,443,592	17,852,198	(5,537,811)	(3,868,283)	10,695,963	(3,616,750)	62,732,332	(6,268,139)	228,972,407	(4,438,265)
Special Item	-	-	-	-	(9,151,217)	-	1,383,940	-	-	-
Net Change in Fund Balances	$ 5,533,711	$ 4,973,380	$ (15,716,018)	$ (3,584,263)	$ (1,819,938)	$ 20,047,428	$ 87,835,328	$ 6,751,422	$ 195,484,568	$ (87,623,682)
Capital Asset Expenditures	$ 36,436,215	$ 33,296,043	$ 24,354,576	$ 12,453,729	$ 14,125,020	$ 10,692,730	$ 16,576,342	$ 15,664,602	$ 21,139,930	$ 52,710,904
Debt Service as a Percentage of Noncapital Expenditures	11.3%	11.8%	10.4%	11.1%	13.0%	10.7%	11.2%	10.0%	11.2%	12.9%

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
2000	766,283,307	185,778,620	171,560,857	1,123,622,784	213.9	18,410,141,885	6.10%
2001	1,145,417,703	192,723,669	180,661,249	1,518,802,621	180.0	28,595,317,583	5.31%
2002	1,297,211,547	201,808,305	172,330,164	1,671,350,016	180.2	29,666,989,206	5.63%
2003	1,347,982,940	208,482,465	169,956,308	1,726,421,713	187.7	30,851,205,551	5.60%
2004	1,394,103,212	210,193,376	173,309,334	1,777,605,922	191.9	32,425,619,687	5.48%
2005	2,041,172,452	213,698,050	164,182,170	2,419,052,672	161.3	46,536,987,902	5.20%
2006	2,197,536,874	194,576,361	153,380,326	2,545,493,561	160.8	47,282,058,031	5.38%
2007	2,308,701,112	210,195,223	159,335,124	2,678,231,459	168.0	49,446,157,317	5.42%
2008	2,525,310,042	215,663,434	175,326,815	2,916,300,291	177.0	52,960,945,426	5.51%
2009	2,567,170,930	225,355,873	167,364,803	2,959,891,606	181.0	55,081,538,273	5.37%

Source: Charleston County Auditor

Note: 1 Property in the county was last reassessed for fiscal year 2005. Tax rates are per $1,000 of assessed value.

Note: 2 For FY 1989, the State passed legislation that exempted business inventory from property tax. The assessed value of the exempted inventory for FY 1990 was approximately $209,000,000. In place of the property tax, the State now pays the County, through State shared revenues the amount of tax that was received in FY 1988. This amount is frozen for all future years at the FY 1988 level.

Note: 3 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% and 10.5% 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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
County Direct Rates:										
Charleston County Government Operating	69.2	69.2	53.8	50.8	50.8	51.3	40.2	40.2	40.2	40.2
Charleston County Government Debt Service	16.6	16.6	13.0	10.4	10.4	9.9	6.6	6.6	6.6	6.6
Park and Recreation Commission Operating	4.5	4.5	3.7	3.5	3.5	3.5	3.5	3.5	3.5	3.6
Park and Recreation Commission Debt Service	5.6	5.6	3.9	3.7	3.7	3.7	2.1	2.1	2.1	2.0
Trident Technical College	2.8	2.8	2.2	2.1	2.1	2.1	2.0	2.0	2.0	2.0
County School Board Operating	90.0	90.0	81.6	89.3	105.1	109.0	91.1	92.8	95.4	98.7
County School Board Debt Service	29.8	25.2	21.8	20.4	12.1	12.4	15.8	13.6	18.2	23.9
Total Direct Rate	218.5	213.9	180.0	180.2	187.7	191.9	161.3	160.8	168.0	177.0
Fire District Rates:	29.0 - 59.2	28.5 -59.2	23.8 - 51.5	21.8 - 50.9	23.2 - 50.9	23.9 - 51.5	16.5 - 40.3	16.5 - 40.3	12.0 - 41.5	12.0 - 42.7
City/Town Rates:	34.2 - 129.8	34.2 - 129.8	28.3 - 116.4	26.2 - 116.4	27.9 - 116.4	28.5 -116.4	17.9 - 115.5	18.5 - 92.8	22.4 - 92.8	22.2 - 92.8
Public Service District Rates:	82.2 - 97.0	85.7 - 104.4	77.4 - 104.6	72.1 - 104.5	74.2 - 104.5	74.2 - 111.4	55.2 - 111.2	55.2 - 108.4	51.6 - 102.3	55.2 - 102.3

Source: The above millage rates were provided by the Charleston County Auditor.

Note: Overlapping rates are those of local and county-wide governments that apply to property owners within the County of Charleston South Carolina. Not all overlapping rates apply to all of Charleston County property owners (i.e., the rates for fire/special purpose districts apply only to the proportion of the Charleston County's property owners whose property is located within the geographic boundaries of the fire/special purpose district).

COUNTY OF CHARLESTON, SOUTH CAROLINA
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
GENERAL OBLIGATION BONDS
AS OF JUNE 30, 2009

Name of Jurisdiction	Principal Balance	Percentage of Debt Applicable to this Jurisdiction	Jurisdiction's Share of Debt
County of Charleston	$ 353,265,000	100%	$ 353,265,000
Overlapping:			
Park & Recreation Commission	17,300,000	100%	17,300,000
Public School Districts	216,250,000	100%	216,250,000
Subtotal	233,550,000	100%	233,550,000
Total	$ 586,815,000	100%	$ 586,815,000

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

		2009			2000		
Taxpayer	**Type of Business**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
SCE & G	Electric and Gas Utility	$ 37,950,400	1	1.30%	$ 29,784,620	1	3.0%
Bell South	Telecommunications	19,096,780	2	0.65%	14,685,100	3	1.5%
MeadWestvaco	Paper and Chemicals	15,246,957	3	0.52%	26,679,690	2	2.6%
Kiawah Real Estate Co.	Real Estate	7,581,360	4	0.26%	-		
Berkeley Elecrtric Co-Op	Electric and Gas Utility	5,490,940	6	0.19%	3,298,730	5	0.3%
Charleston Place LLC	Hotels and Convention Center	5,380,080	5	0.18%	-		
Cellco	Telecommunications	5,343,430	7	0.18%	-		
North Charleston Joint Venture II	Retail	4,897,680	8	0.17%	2,229,160	7	0.2%
Cummins Engine	Engine Fabrication	4,554,020	9	0.16%	2,935,940	6	0.3%
IMI Mt Pleasant	Retail	4,048,260	10	0.14%	-		
Albright & Wilson	Chemicals	-			4,051,110	4	0.4%
Kiawah Resort Associates LP	Development	-			2,028,760	8	0.2%
Charleston Joint Venture	Retail	-			1,587,120	9	0.2%
Evening Post	News Media	-			1,426,180	10	0.1%
Totals		$109,589,907		3.8%	$ 88,706,410		8.8%

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
2000	59,000,991	59,000,991	56,322,447	95.5%	2,570,312	58,892,759	99.8%
2001	62,990,678	62,990,678	60,011,687	95.3%	2,852,024	62,863,711	99.8%
2002	69,979,712	69,979,712	66,574,527	95.1%	3,299,709	69,874,236	99.8%
2003	70,724,095	70,724,095	67,801,645	95.9%	2,791,054	70,592,699	99.8%
2004	73,504,819	73,504,819	70,729,990	96.2%	2,617,652	73,347,642	99.8%
2005	71,982,912	71,982,912	69,530,828	96.6%	2,307,656	71,838,484	99.8%
2006	75,825,360	75,825,360	73,525,524	97.0%	2,064,431	75,589,955	99.7%
2007	76,026,583	76,026,583	73,199,901	96.3%	1,130,317	74,330,218	97.8%
2008	78,854,461	78,854,461	75,500,629	95.7%	1,657,467	77,158,096	97.8%
2009	82,649,921	82,649,921	77,757,867	94.1%	3,794,320	81,552,187	98.7%

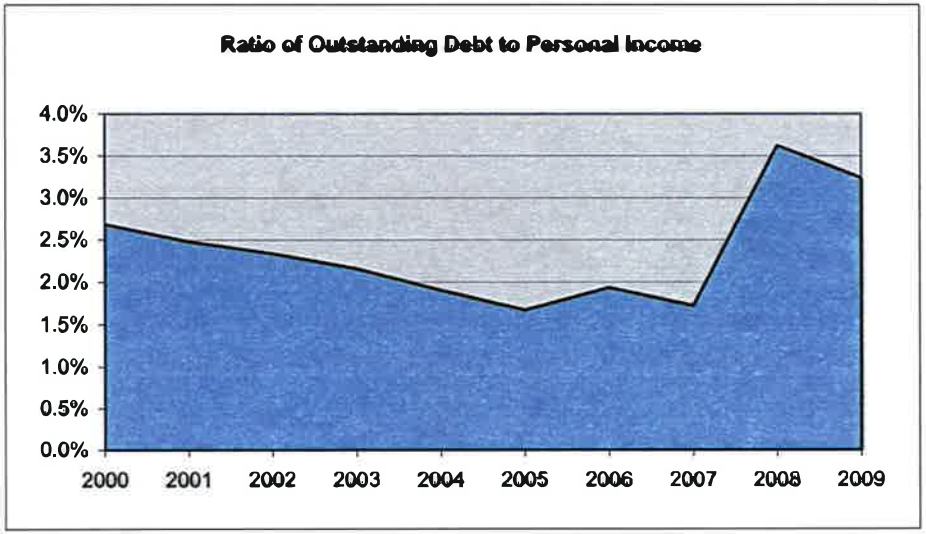
Source: This information was provided by the Charleston County Treasurer's Office.

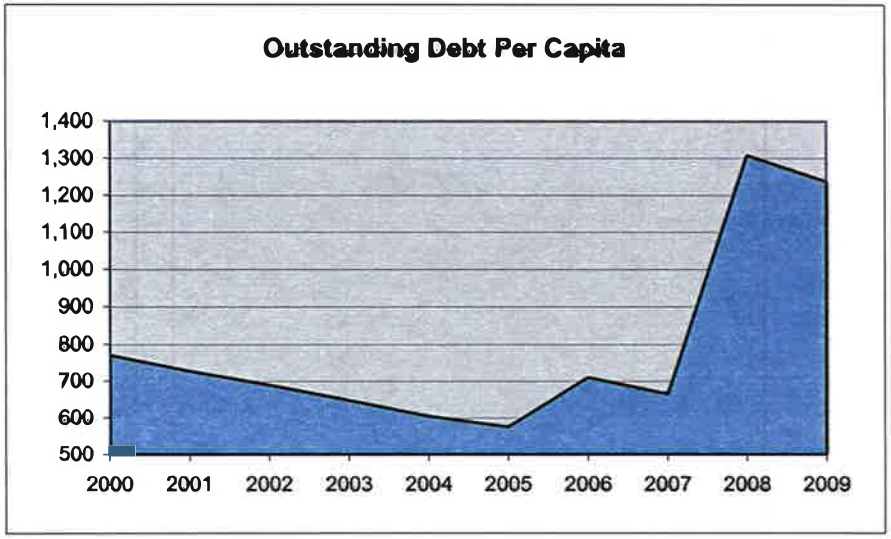
COUNTY OF CHARLESTON, SOUTH CAROLINA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

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	Capital Leases	Certificates of Participation	Revenue Bonds	Capital Leases			
2000	84,625,000	86,248,700	-	25,106,300	18,645,000	-	239,731,300	2.7%	771
2001	110,400,000	78,048,825	-	22,691,175	17,740,000	-	228,880,000	2.5%	728
2002	106,850,000	74,816,433	679,887	21,583,567	16,790,000	-	220,719,887	2.3%	690
2003	101,745,000	71,416,680	1,415,624	20,418,320	15,785,000	-	210,780,624	2.2%	649
2004	100,755,000	71,254,819	1,306,196	13,365,181	14,525,000	-	201,206,196	1.9%	605
2005	97,535,000	66,992,312	3,636,998	12,542,688	13,280,000	-	193,986,998	1.7%	576
2006	153,448,297	62,427,073	3,474,081	11,065,789	11,723,994	-	242,139,234	1.9%	711
2007	146,394,774	57,631,034	3,873,002	10,231,634	10,491,229	-	228,621,673	1.7%	666
2008	373,504,430	52,628,009	2,947,139	9,356,755	9,194,837	-	447,631,170	3.6%	1,309
2009	363,444,567	47,313,497	3,788,455	8,418,114	7,824,327		430,788,960	3.2%	1,238

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

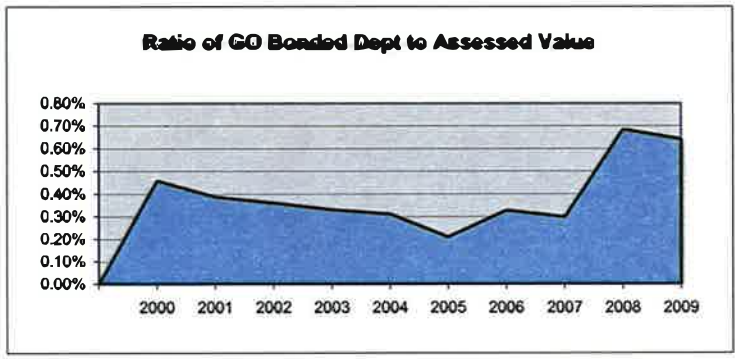
UNAUDITED

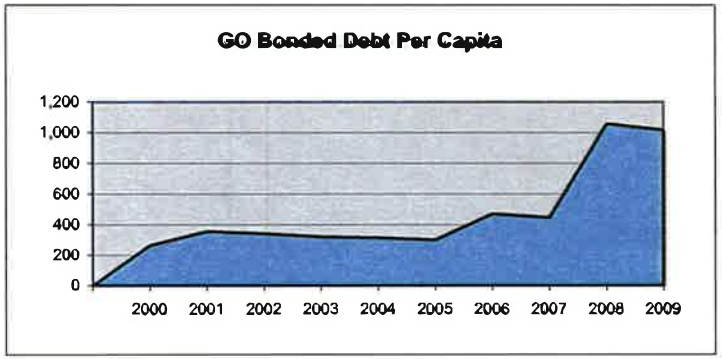
Fiscal Year	Estimated Population	Assessed Value	Gross G.O. Bonded Debt	Ratio of G.O. Bonded Debt to Assessed Value	G.O. Bonded Debt Per Capita
2000	319,921	18,410,141,885	84,625,000	0.46%	265
2001	309,969	28,595,317,583	110,400,000	0.39%	356
2002	312,365	29,666,989,206	106,850,000	0.36%	342
2003	316,611	30,851,205,551	101,745,000	0.33%	321
2004	321,014	32,425,619,687	100,755,000	0.31%	314
2005	324,224	46,536,987,902	97,535,000	0.21%	301
2006	329,482	47,282,058,031	155,025,000	0.33%	471
2007	331,917	49,446,157,317	147,470,000	0.30%	444
2008	342,973	52,960,945,426	362,730,000	0.68%	1,058
2009	348,046	55,081,538,273	353,265,000	0.64%	1,015

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.



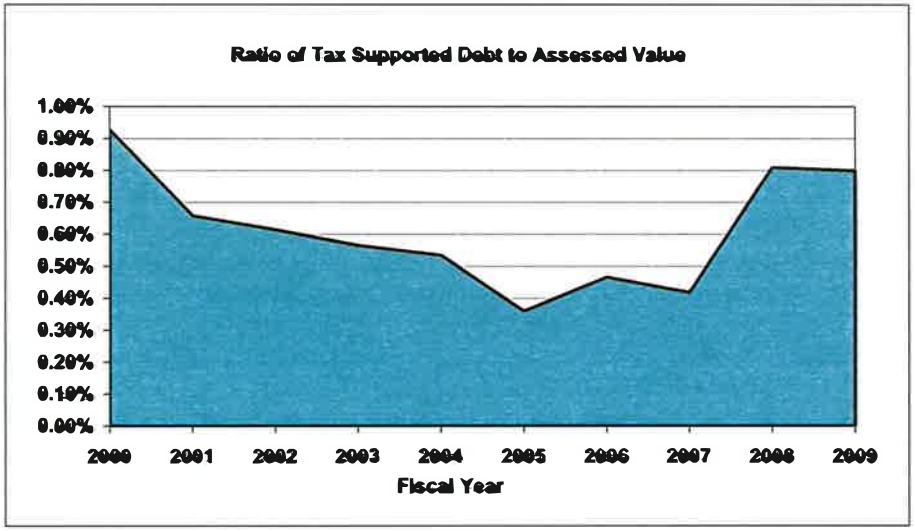


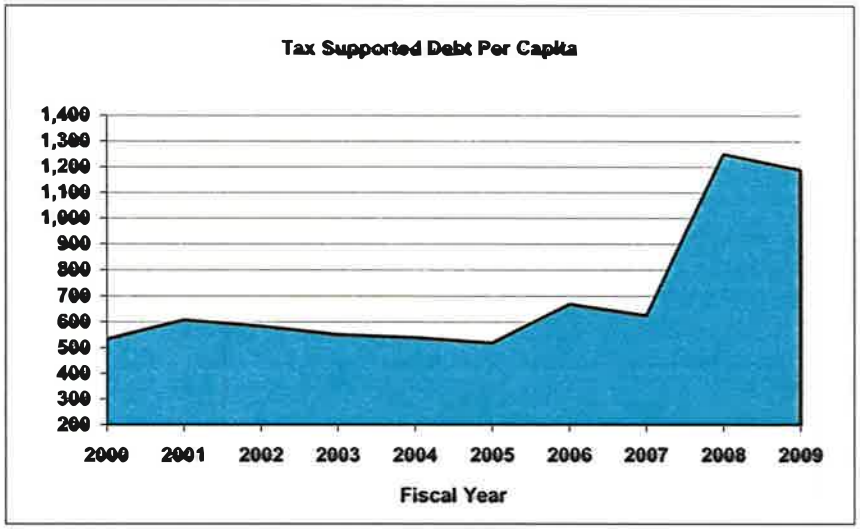
COUNTY OF CHARLESTON, SOUTH CAROLINA
RATIO OF TOTAL TAX SUPPORTED DEBT TO
ASSESSED VALUE AND TOTAL TAX SUPPORTED DEBT PER CAPITA
LAST TEN FISCAL YEARS

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
2000	319,921	$ 18,410,141,885	$ 84,625,000	$ 86,248,700	$ -	$ 170,873,700	0.93%	$ 534
2001	309,969	28,595,317,583	110,400,000	78,048,825	-	188,448,825	0.66%	608
2002	312,365	29,666,989,206	106,850,000	74,816,433	679,887	182,346,320	0.61%	584
2003	316,611	30,851,205,551	101,745,000	71,416,680	1,415,624	174,577,304	0.57%	551
2004	321,014	32,425,619,687	100,755,000	71,254,819	1,306,196	173,316,015	0.53%	540
2005	324,224	46,536,987,902	97,535,000	66,992,312	3,636,998	168,164,310	0.36%	519
2006	329,482	47,282,058,031	155,025,000	62,427,073	3,474,081	220,926,154	0.47%	671
2007	331,917	49,446,157,317	146,394,774	57,361,034	3,873,002	207,628,810	0.42%	626
2008	342,973	52,960,945,426	373,504,430	52,628,009	2,886,523	429,018,962	0.81%	1,251
2009	348,046	55,081,538,273	363,444,567	47,313,498	2,907,395	413,665,460	0.75%	1,189

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.

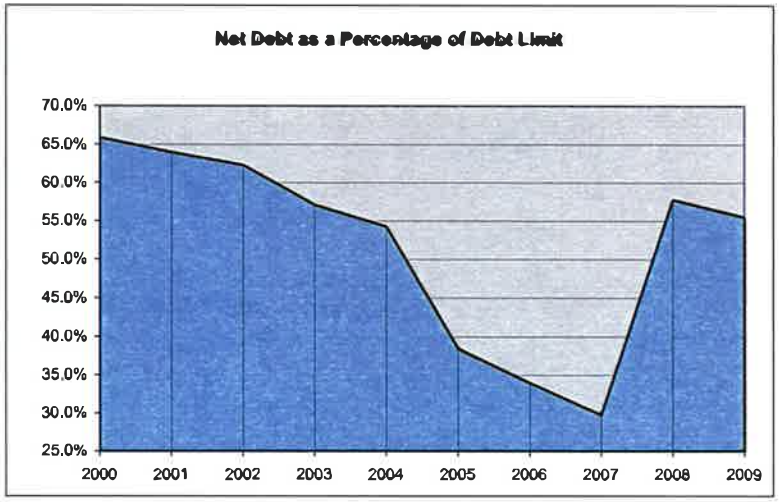




COUNTY OF CHARLESTON, SOUTH CAROLINA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

UNAUDITED

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt Limit	$92,332,405	$136,653,408	$135,820,190	$ 140,476,777	$ 144,634,276	$195,786,861	$205,995,772	$ 216,723,669	$ 235,740,344	$ 239,227,649
Total Net Debt Applicable to Debt Limit	60,875,000	87,400,000	84,600,000	80,245,000	78,558,957	75,338,957	69,974,368	64,575,697	136,260,341	132,862,801
Legal Debt Margin	31,457,405	49,253,408	51,220,190	60,231,777	66,075,319	120,447,904	136,021,404	152,147,972	99,480,003	106,364,848
Total Net Debt Applicable to Debt Limit as a Percentage of Debt Limit	65.9%	64.0%	62.3%	57.1%	54.3%	38.5%	34.0%	29.8%	57.8%	55.5%



Legal Debt Margin Calculation for Fiscal Year 2009

Total Assessed Value	$2,990,345,617
Debt Limit (8% of Total Assessed Value)	239,227,649
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	353,265,000
Less: Debt Issued Through Referendum	(220,402,199)
Total Amount of Debt Applicable to Debt Limit	132,862,801
Legal Debt Margin	$ 106,364,848

Note: Article ten X, Section fourteen (14) of the South Carolina Constitution of December 1, 1977, as amended, provides that no government shall incur any bonded debt which shall exceed eight percent of the assessed value of the property therein without voter approval.

COUNTY OF CHARLESTON, SOUTH CAROLINA
PLEDGED REVENUE COVERAGE
REVENUE BOND COVERAGE
ENVIRONMENTAL MANAGEMENT ENTERPRISE FUND

UNAUDITED

Fiscal Year	Gross Revenues	Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
2000	$ 30,313,065	$ 21,292,411	$ 9,020,654	$ 860,000	$ 1,153,540	$ 2,013,540	4.48
2001	30,937,885	23,767,198	7,170,687	905,000	1,101,599	2,006,599	3.57
2002	30,482,043	24,733,210	5,748,833	950,000	1,053,880	2,003,880	2.87
2003	30,172,896	23,621,983	6,550,913	1,005,000	1,002,579	2,007,579	3.26
2004	33,291,523	25,611,601	7,679,922	1,060,000	716,904	1,776,904	4.32
2005	34,588,461	27,570,465	7,017,996	1,161,955	703,308	1,865,263	3.76
2006	37,566,510	31,391,266	6,175,244	1,278,336	598,413	1,876,749	3.29
2007	40,753,403	29,554,141	11,199,262	1,232,765	344,985	1,577,750	7.10
2008	45,999,989	39,615,963	6,384,026	1,296,392	577,608	1,874,000	3.41
2009	39,875,189	42,880,897	(3,005,708)	1,370,510	506,740	1,877,250	-1.60

Note: 1 Details regarding the County of Charleston's outstanding debt can be found in the notes to the basic financial statements.

Note: 2 Gross revenues include interest, operating grants, and loss on disposal of capital assets.

Note: 3 Total operating expenses are exclusive of depreciation and amortization.

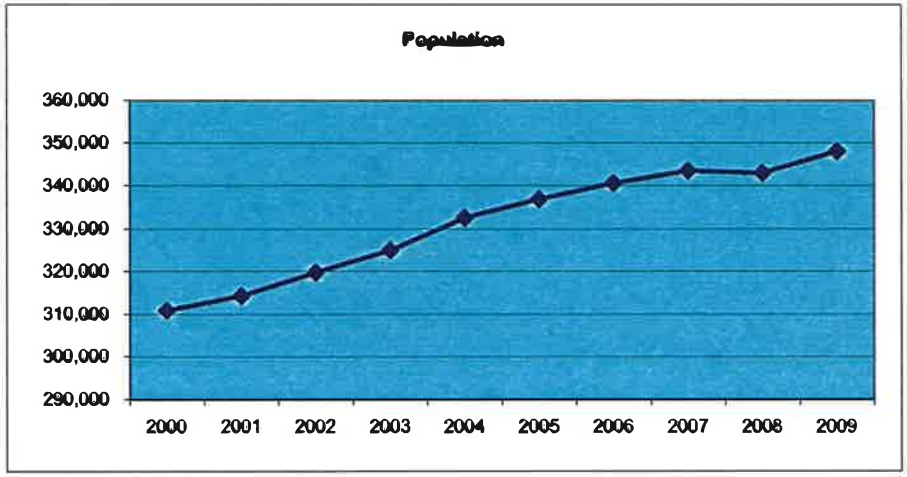
COUNTY OF CHARLESTON
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

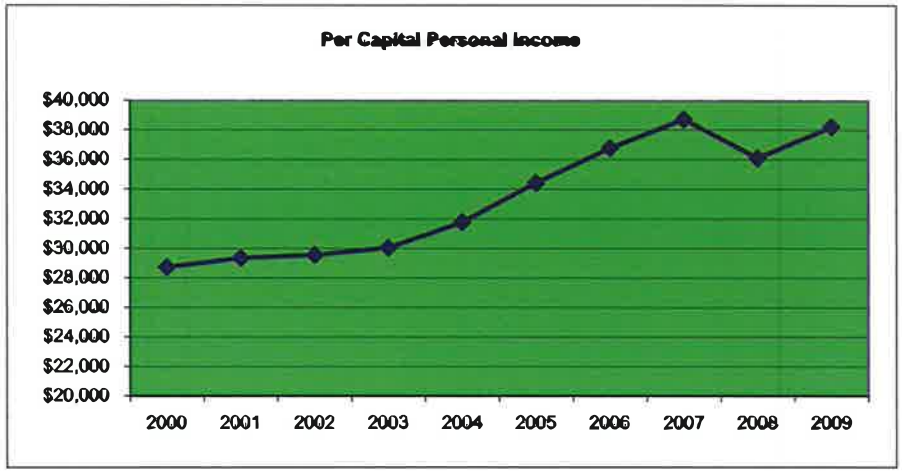
UNAUDITED

Fiscal Year Ended June 30	Population	Personal Income	Per Capita Personal Income	Unemployment Rate	Median Age	School Enrollment
2000	310,890	$ 8,924,061,000	$ 28,705	3.0%	31.8	43,212
2001	314,279	9,220,256,000	29,338	3.2%	31.9	41,864
2002	319,723	9,449,358,000	29,555	3.8%	33.9	41,830
2003	324,900	9,763,420,000	30,051	4.2%	34.5	43,783
2004	332,561	10,569,980,000	31,784	4.4%	35.3	41,870
2005	336,865	11,594,427,000	34,419	4.7%	35.5	41,912
2006	340,625	12,517,629,000	36,749	5.0%	36.2	48,500
2007	343,522	13,295,048,000	38,702	5.0%	36.0	43,247
2008	342,973	12,380,254,000	36,097	4.5%	36.0	42,488
2009	348,046	13,295,048,000	38,199	5.3%	36.0	42,215

The following Data Sources were used to develop this information:
South Carolina Office of Research and Statistics
SCIway - SC Internet Informaiton Highway
Charleston County Chamber of Commerce

Some of the statistics for Fiscal Year Ended June 30, 2004 and beyond are estimated from past year trend analysis.





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

UNAUDITED

County Employment for 2009	**161,263**
County Employment for 2000	**147,850**

	2009			2000		
Employer	**Number of Employees**	**Rank**	**Percentage of Total County Employment**	**Number of Employees**	**Rank**	**Percentage of Total County Employment**
Medical University of South Carolina (MUSC)	7,528	1	4.67%	8,000	1	5.41%
Charleston Air Force Base	6,971	2	4.32%	5,292	2	3.58%
Charleston County School District	5,132	3	3.18%	4,865	3	3.29%
Roper St. Francis Healthcare	3,800	4	2.36%	4,500	4	3.04%
JEM Restaurant Group Inc.	3,000	5	1.86%		-	-
Charleston County	2,150	6	1.33%	2,243	5	1.52%
Trident Medical Center (Trident Health System)	2,000	7	1.24%		-	-
Piggly Wiggly Carolina Co. Inc.	1,891	8	1.17%	1,800	7	1.22%
Force Protection, Inc.	1,800	9	1.12%		-	-
City of Charleston	1,700	10	1.05%	1,600	8	1.08%
Mead Westvaco				2,205	6	1.49%
Wal-Mart				1,560	9	1.06%
S.C. Electric & Gas Company				1,000	10	0.68%
Totals	35,972		22.19%	33,065		22.36%

Source: Charleston Metro Chamber of Commerce, Center for Business Research.

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

UNAUDITED

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
County Council	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Administrator	5.00	5.00	5.00	5.00	7.00	7.00	7.00	7.00	7.00	6.31
Assessor	49.00	49.00	44.00	44.00	44.00	47.00	47.00	47.00	49.00	53.00
Auditor	31.00	31.00	31.00	31.00	30.00	30.00	30.00	29.00	29.00	30.00
Budget	6.00	6.00	6.00	6.00	6.00	6.00	6.00	8.00	8.00	8.00
Capital Projects Admin.	20.00	20.00	20.00	20.00	17.00	17.00	17.00	16.00	14.00	12.00
Assist Admin for Finance	17.00	14.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00
Controller	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	15.00
Delinquent Tax	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	10.00
Assist Admin for Gen Svcs	-	-	-	-	-	-	-	-	-	4.00
Assist Admin for Human & Environmental Svcs	-	-	-	-	-	-	-	3.00	3.00	3.00
Assist Admin for Transportation & Emergency Management	-	-	-	-	-	-	-	-	-	0.05
Elections/Voter Registration	8.50	8.50	8.50	8.50	8.50	10.00	10.00	10.00	10.00	10.00
Facilities Management	-	-	-	-	70.00	70.00	70.00	63.00	63.00	63.00
Grants Administration	13.25	13.25	13.25	12.25	11.25	11.25	11.25	9.75	9.75	8.75
Human Resources	16.00	16.00	16.00	15.00	14.00	14.00	14.00	14.00	14.00	17.00
Internal Auditor	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Internal Services	153.80	157.40	156.00	149.60	77.60	76.60	72.60	68.60	68.60	67.80
Legal	5.84	5.84	5.84	5.56	5.56	5.56	5.56	6.56	6.42	8.42
Legislative Delegation	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Organization Development	-	-	-	-	-	-	-	4.00	4.00	4.35
Planning	24.00	24.00	25.00	25.00	25.00	25.00	26.00	24.00	24.00	24.00
Procurement Services	16.00	17.00	16.00	15.00	15.00	15.00	15.00	16.00	16.00	16.00
Radio Communications	2.00	2.00	3.00	3.00	3.00	3.00	3.00	-	-	-
Register Mesne Conveyance	29.25	30.00	30.00	30.00	30.00	30.00	30.00	33.00	33.00	32.00
Revenue Collections	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	22.00	22.00
Safety & Risk Management	3.00	3.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Technology Services	-	-	10.00	13.00	13.00	8.00	9.00	17.00	17.00	17.00
Treasurer	19.00	19.00	20.00	19.00	18.00	18.00	18.00	18.00	18.00	18.00
Other (No Longer Used)	1.75	7.00	6.00	6.00	-	-	-	-	-	-
Total General Government	468.39	475.99	473.59	465.91	453.91	452.41	450.41	451.91	467.77	475.68

(CONTINUED)

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

UNAUDITED

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public Safety										
Building Services	22.00	21.00	23.00	22.00	21.00	21.00	22.00	22.00	22.00	24.00
Consolidated Dispatch	-	-	-	-	-	-	-	-	-	1.00
Emergency Management	7.00	8.00	7.00	7.00	6.00	20.00	25.00	27.00	30.00	30.00
Emergency Medical	160.00	164.00	168.00	167.00	170.00	161.00	169.00	174.00	174.00	165.00
Planning	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-
Sheriff	665.31	673.31	674.31	702.31	741.31	777.31	779.31	780.31	792.31	808.11
Technology Services	-	-	-	-	-	-	-	-	-	2.00
Other (No Longer Used)	-	-	1.00	-	-	-	-	-	-	-
Total Public Safety	855.31	867.31	874.31	899.31	939.31	980.31	996.31	1,004.31	1,020.31	1,030.11
Judicial										
Clerk of Court	53.00	54.00	54.00	53.00	53.00	53.00	53.00	54.00	54.00	54.00
Coroner	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	8.00
Magistrates Courts	66.11	67.36	67.89	67.89	67.89	68.89	70.41	70.41	70.41	69.41
Master-In-Equity	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00
Probate Courts	18.30	18.30	18.30	19.30	19.30	19.30	19.30	19.30	20.30	20.30
Solicitor	67.00	72.00	74.00	77.00	79.00	79.00	81.00	88.00	91.00	93.00
Public Defender	-	-	-	-	-	-	-	-	-	52.00
Total Judicial	215.41	223.66	226.19	229.19	231.19	232.19	235.71	243.71	249.71	303.71
Public Works										
Administrator	-	-	-	-	-	-	-	-	-	0.07
Revenue Collections	12.00	12.00	12.00	11.00	11.00	12.00	12.00	13.00	-	-
Chief Deputy Administrator	-	-	-	-	-	-	1.00	1.00	1.00	-
Dep Admin Trans Sales Tax	-	-	-	-	-	-	-	-	-	6.95
Organizational Development	-	-	-	-	-	-	-	-	-	1.65
Public Works	174.00	174.00	173.00	162.00	159.00	159.00	161.00	168.00	176.00	164.00
Environmental Management	131.00	131.00	131.00	127.00	126.00	126.00	126.00	126.00	128.00	127.00
Total Public Works	317.00	317.00	316.00	300.00	296.00	297.00	300.00	308.00	305.00	299.67

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

UNAUDITED

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Health and Welfare										
DAODAS	181.50	169.50	170.50	125.00	131.00	131.00	131.00	133.00	137.00	129.00
Facilities Management	-	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Grants Administration	33.75	20.75	20.75	18.75	25.75	25.75	25.75	26.25	36.25	33.25
Public Works	29.00	29.00	29.00	26.00	24.00	24.00	24.00	23.00	23.00	24.00
Veterans Affairs	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	4.00	4.00
Total Health and Welfare	248.25	224.25	225.25	175.75	185.75	185.75	185.75	187.25	202.25	192.25
Culture and Recreation										
Revenue Collections	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Assist Admin for Transportation & Emergency Management	-	-	-	-	-	-	-	-	-	2.00
Planning	-	-	-	-	-	-	-	1.00	1.00	-
Total Culture and Recreation	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	1.00	2.00
Economic Development	2.00	2.00	2.00	1.00	2.00	2.00	2.00	2.00	3.00	3.00
Total Economic Development	2.00	2.00	2.00	1.00	2.00	2.00	2.00	2.00	3.00	3.00
Total	2,109.36	2,113.21	2,120.34	2,074.16	2,111.16	2,152.66	2,173.18	2,201.18	2,249.04	2,306.42

Source: Charleston County Budget Department

Note: 1 Includes the Authorized Full Time Employees for both Government and Business-type Activities

Note: 2 The detail information available prior to Fiscal Year 2000 does not provide for a viable comparison within the functions.

COUNTY OF CHARLESTON, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

UNAUDITED

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
Auditor - Tax Notices Processed	492,000	506,960	530,520	503,520	520,000	545,000	600,000	590,283	521,701	550,000
RMC Documents Recorded	104,525	105,000	110,000	143,674	142,244	143,500	147,569	133,772	116,770	84,711
Zoning Applications Processed	2,804	3,051	3,000	2,761	3,340	3,400	3,741	3,336	3,266	2,846
Illegal Businesses Located	-	567	563	982	998	831	714	278	346	86
Public Safety										
Building Inspections Performed	17,586	18,016	18,000	15,965	18,323	22,563	28,191	23,702	22,519	15,472
Bad Check Warrants Served	6,103	5,633	5,280	2,632	2,432	7,107	3,774	6,124	6,194	6,594
Daily Costs Per Prisoner	30	31	32	33	40	40	40	40	55	55
Judicial										
Marriage Licenses Issued	5,161	5,200	4,800	2,275	2,429	3,712	3,733	3,877	3,769	3,846
Master-in-Equity Cases Disposed of	771	605	640	833	1,323	1,248	718	998	1,390	2,227
Health and Welfare										
Veterans Claims Filed	7,134	7,200	7,300	7,318	7,438	8,505	8,038	9,215	9,215	10,254
Economic Development										
Number of New Companies Relocating to Charleston	10	1	1	6	1	4	5	1	4	0
Number of New Jobs From Relocating Companies	386	12	210	888	10	1,767	328	25	390	0
Number of Expanding Employers in Charleston	2	2	1	4	0	1	2	3	1	3
Number of Jobs Resulting from Expansion	220	340	15	141	0	180	300	268	30	320
Culture & Recreation										
Library Visits Per Capita	4.68	5.00	5.00	5.26	5.50	5.60	6.21	6.38	6.66	6.99
Library Cards In Use	243,570	265,675	265,955	309,033	247,821	277,688	350,320	329,189	355,481	310,417
Environmental Management										
Total Tons of Incinerated Waste	220,115	215,542	220,000	220,000	230,673	222,108	227,383	227,514	211,907	188,626
Parking Garages										
Average Operating Revenue Per Space	1,226	1,198	1,106	1,032	1,124	1,384	1,623	1,777	1,931	2,114
Average Operating Expenditure Per Space	587	569	781	1,059	1,091	685	945	1,115	984	1,852

Sources: Charleston County Budget Performance Measures

Note: Some of the operating indicators have not been documented for a full 10 years.

COUNTY OF CHARLESTON
CAPITAL BY FUNCTION
LAST TEN FISCAL YEARS

UNAUDITED

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
Automobiles	0	0	56	60	70	77	80	84	91	80
Buildings	0	0	21	21	21	28	28	28	44	97
Public Safety										
Police Cars	0	0	112	149	197	231	290	325	316	332
Fire Trucks	0	0	0	0	6	7	8	11	11	10
Ambulances	0	0	0	0	0	17	23	24	28	22
Judicial										
Magistrate Courts	0	0	13	14	14	14	14	15	15	15
Public Works										
Paved Streets (in Miles)	0	0	0	124	163	186	195	132	129	128
Ground Equipment	0	0	30	31	32	33	43	51	62	60
Heavy Trucks	0	0	17	20	21	21	25	29	35	35
Environmental Management										
Collection/Refuse Trucks	0	0	17	20	23	27	33	37	45	44
Ground Equipment	0	0	10	11	13	13	16	19	24	26
Culture & Recreation										
Libraries, Main and Branches	0	0	16	16	16	16	16	16	16	16

Note 1. GASB 34 was implemented in fiscal year 2002; detailed capital asset informaiton not available prior to that fiscal year.

Note 2. Town of James Island was created in 2007 creating a decrease in county owned infrastructure.

Note 3. Some indicators have been added through the years. Their number start in the year they were added.

Note 4. There was a review of buildings in fiscal year 2008 that reorganized the buildings and assigned more to the general government.

COUNTY OF CHARLESTON, SOUTH CAROLINA
USER FEE RATE HISTORY
LAST TEN FISCAL YEARS

UNAUDITED

	Residential		Non-Residential	
Fiscal Year Ended June 30	Single Family Residences (1)	Multi-Family Residences (2)	One-half Cubic Yard or Less Per Week (3)	More Than One-half Cubic Yard Per Week (4)
2009	99	70	86	172
2008	99	70	86	172
2007	89	63	78	155
2006	89	63	78	155
2005	89	63	78	155
2004	89	63	78	155
2003	89	63	78	155
2002	89	63	78	155
2001	89	63	78	155
2000	89	63	78	155

(1) Per residence.

(2) Per unit.

(3) Per property.

(4) Per average number of cubic yards per week.

COUNTY OF CHARLESTON, SOUTH CAROLINA
USER FEE BILLING HISTORY
LAST TEN FISCAL YEARS

UNAUDITED

Fiscal Year Ended June 30	User Fee Billed	User Fee Revenue	User Fee Applied to Payment of the Disposal Fee	User Fee Applied to Other Purposes	Net Unused User Fee	Year End Working Capital Balance (A)
2000	$ 19,233,423	$ 18,924,112	$ 6,098,808	$ 8,289,193	$ 4,536,111	$ 30,137,179
2001	20,159,507	20,212,264	6,897,169	8,430,582	4,884,513	35,021,692
2002	20,135,112	20,212,756	7,936,098	6,939,688	5,336,970	40,358,662
2003	21,093,317	20,689,423	7,006,550	11,517,490	2,165,383	42,524,045
2004	21,547,735	21,321,884	4,868,276	7,286,315	9,167,293	51,691,338
2005	22,808,943	21,802,327	6,347,904	22,689,167	(7,234,744)	44,456,594
2006	23,203,440	21,464,636	9,846,181	21,138,074	(8,759,515)	35,697,079
2007	23,539,944	23,174,604	10,636,050	10,159,150	2,379,404	38,076,483
2008	26,840,075	26,229,892	10,805,777	11,843,919	4,667,677	42,744,160
2009	27,398,662	26,708,365	11,676,865	24,631,637	(9,600,137)	33,144,023

(A) Working capital balance net of revenue bond related funds.

COUNTY OF CHARLESTON, SOUTH CAROLINA
DISPOSAL FEE HISTORY
LAST TEN FISCAL YEARS

UNAUDITED

	Gross Disposal Fee Trust			Sources Used To Pay Disposal Fee Trust					
Fiscal Year Ended June 30	Incinerator Operations	Debt Service	Total Disposal Fee	Steam Sales (1)	Electric Sales	Equity Payment	Interest Income	User Fee Applied to Disposal Fee	Total Sources Used to Pay Disposal Fee
2009	$ 11,000,707	$11,200,561	$ 22,203,268	$ 5,760,181	$ 4,590,673		$ 175,549	$11,676,865	$ 22,203,268
2008	10,676,239	11,865,294	22,541,533	5,984,861	5,312,276	-	438,619	10,805,777	22,541,533
2007	10,217,188	11,523,258	21,740,446	3,772,500	5,787,124	-	1,544,772	10,636,050	21,740,446
2006	9,742,483	10,015,279	19,757,762	3,430,833	4,698,308	-	1,782,440	9,846,181	19,757,762
2005	7,910,814	7,326,349	15,237,163	3,634,265	4,493,514	-	761,480	6,347,904	15,237,163
2004	7,719,190	5,769,142	13,488,332	3,498,333	4,856,830	-	263,893	4,868,276	13,487,332
2003	7,849,844	6,064,112	13,913,956	3,363,333	3,329,393	-	214,680	7,006,550	13,913,956
2002	8,364,178	6,518,299	14,882,477	3,302,912	3,288,578	-	354,889	7,936,098	14,882,477
2001	6,902,651	6,206,723	13,109,374	2,959,441	2,730,311	104,167	418,286	6,897,169	13,109,374
2000	6,849,886	6,271,086	13,120,972	3,595,295	2,547,428	437,500	441,941	6,098,808	13,120,972

(1) In April 1996 the United States Navy closed its base in Charleston, South Carolina.
Since that date the Navy has been making the minimum required payments under the Navy Steam Agreement.

COUNTY OF CHARLESTON, SOUTH CAROLINA
KEY FACILITY OPERATIONAL DATA (1)
SOLID WASTE ENTERPRISE FUND

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
MSW Processed (tons)	211,541	212,620	200,682	209,896	207,249	230,673	225,005	226,163	222,110	203,029
Ash Generated (wet tons)	56,127	53,890	54,920	55,813	55,013	55,643	55,700	58,557	58,335	50,700
Ash Generation Rate (percent of MSW)	26.5%	25.3%	27.4%	26.6%	26.5%	24.1%	24.8%	25.9%	26.3%	25.00%
Boiler Availability (percent of time)										
Unit A	89.3%	89.3%	82.4%	80.3%	87.5%	91.5%	89.6%	89.5%	88.6%	83.10%
Unit B	90.7%	90.6%	84.5%	81.7%	84.9%	94.5%	89.6%	91.7%	86.0%	81.70%
Facility Utilization (percent of design steaming rate)	90.5%	90.5%	84.7%	80.6%	87.2%	95.5%	92.4%	93.9%	91.2%	84.60%
Steam Sales (Mlbs)	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Electricity Sales (MWh)	45,893	49,168	49,908	54,826	66,557	72,767	66,106	69,853	67,027	59,593

(1) Facility Operating Years from December 1 through November 30 of the year listed.

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	Aa1
Standard & Poors Corporation	AAA
Fitch, Inc.	AA

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	$ 124,653,925	
Total expenditures	$ 453,888,680	
Requirement is no less than 5 percent		27.46%

2. Ratio of annual debt service expenditures - Primary Government

Total debt service expenditures	$ 41,736,997	
Total expenditures	$ 453,888,680	
Requirement is no more than 20 percent		9.20%

2. Financial assurance limitation test:

Financial assurance limitation under financial test:

Total Revenue - Primary Government	$ 358,445,314	
Maximum percent of revenue eligible for self-insured local government financial test	43%	
Limitation on deferred cost of closure		$ 154,131,485

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

Estimated costs from Note III.G. on landfill closure	$ 43,574,005	
Less: Expenditures to date	$ (22,001,005)	
Restricted assets committed to closure	$ (3,463,000)	
Balance of closure costs being deferred		$ 18,110,000
Additional permissible deferred cost		$ 136,021,485

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