

**STATISTICAL TABLES
(UNAUDITED)**



STATISTICAL TABLES

This section of the County of Charleston South Carolina’s comprehensive annual financial report presents detailed trend and other information as a context for understanding what the information in the basic financial statements, notes to the basic financial statements, required supplementary information and other supplementary information says about the County’s overall financial health.

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Financial Trends These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time.	180 - 186
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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>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Governmental Activities										
Net Investment in Capital Assets	\$ 49,998,715	\$ 57,359,439	\$ 73,784,397	\$ 89,153,294	\$ 102,685,537	\$ 99,409,429	\$ 98,333,460	\$ 109,879,879	\$ 113,295,767	\$ 93,885,285
Restricted	32,932,674	60,338,152	51,638,770	69,829,579	120,020,898	26,497,016	31,716,002	133,951,227	297,250,879	(138,560,395)
Unrestricted	33,263,298	11,749,363	37,628,366	26,178,518	(61,981,588)	(1,257,571)	(41,322,471)	(205,897,191)	(428,921,260)	(11,589,346)
Total Governmental Activities Net Position	<u>\$116,194,687</u>	<u>\$ 129,446,954</u>	<u>\$ 163,051,533</u>	<u>\$ 185,161,391</u>	<u>\$ 160,724,847</u>	<u>\$ 124,648,874</u>	<u>\$ 88,726,991</u>	<u>\$ 37,933,915</u>	<u>\$ (18,374,614)</u>	<u>\$ (56,264,456)</u>
Business-type Activities										
Net Investment in Capital Assets	\$ 18,801,715	\$ 20,241,171	\$ 17,983,156	\$ 24,637,561	\$ 26,839,792	\$ 27,790,358	\$ 30,486,244	\$ 32,625,114	\$ 38,035,202	\$ 41,685,714
Restricted	8,462,709	11,141,799	49,159,942	34,873,968	38,021,909	39,974,530	41,832,681	48,107,916	54,181,917	57,336,068
Unrestricted	38,441,936	42,327,249	15,023,549	36,781,998	40,032,892	35,882,091	30,461,308	29,145,836	27,593,816	24,015,581
Total Business-type Activities Net Position	<u>\$ 65,706,360</u>	<u>\$ 73,710,219</u>	<u>\$ 82,166,647</u>	<u>\$ 96,293,527</u>	<u>\$ 104,894,593</u>	<u>\$ 103,646,979</u>	<u>\$ 102,780,233</u>	<u>\$ 109,878,866</u>	<u>\$ 119,810,935</u>	<u>\$ 123,037,363</u>
Primary Government										
Net Investment in Capital Assets	\$ 68,800,430	\$ 77,600,610	\$ 91,767,553	\$ 113,790,855	\$ 129,525,329	\$ 127,199,787	\$ 128,819,704	\$ 142,504,993	\$ 151,330,969	\$ 135,570,999
Restricted	41,395,383	71,479,951	100,798,712	104,703,547	158,042,807	66,471,546	73,548,683	182,059,143	351,432,796	(81,224,327)
Unrestricted	71,705,234	54,076,612	52,651,915	62,960,516	(21,948,696)	34,624,520	(10,861,163)	(176,751,355)	(401,327,444)	12,426,235
Total Primary Government Net Position	<u>\$181,901,047</u>	<u>\$ 203,157,173</u>	<u>\$ 245,218,180</u>	<u>\$ 281,454,918</u>	<u>\$ 265,619,440</u>	<u>\$ 228,295,853</u>	<u>\$ 191,507,224</u>	<u>\$ 147,812,781</u>	<u>\$ 101,436,321</u>	<u>\$ 66,772,907</u>

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

UNAUDITED

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenses										
Governmental Activities:										
General Government	\$ 44,073,903	\$ 48,480,730	\$ 54,974,087	\$ 65,198,099	\$ 65,852,893	\$ 57,001,166	\$ 51,006,419	\$ 55,667,451	\$ 60,157,225	\$ 62,312,191
Public Safety	60,199,756	65,411,630	67,475,922	65,619,715	79,153,052	79,004,932	77,890,858	82,516,821	86,501,938	96,642,229
Judicial	16,303,000	17,626,761	19,042,092	20,545,790	22,201,442	28,605,375	25,578,697	26,116,113	26,577,935	26,996,074
Public Works	13,047,445	14,569,632	23,717,878	40,185,783	31,011,124	39,605,730	56,597,207	80,325,185	92,740,984	75,871,851
Health and Welfare	12,259,223	11,823,614	10,992,770	11,112,177	12,879,164	13,211,079	16,552,891	7,903,090	7,173,509	7,455,826
Economic Development	1,057,507	943,669	3,481,117	1,324,790	3,228,377	858,483	6,078,107	1,457,107	4,314,493	1,699,728
Culture and Recreation	17,464,877	16,731,110	18,133,308	21,307,239	53,822,207	48,254,152	41,390,976	38,886,387	30,820,517	26,936,941
Education	3,735,895	3,931,038	5,004,959	5,137,843	5,325,300	5,651,921	5,719,553	5,884,830	6,642,621	10,033,030
Interest and Fiscal Charges	9,306,029	10,107,693	10,453,449	9,311,104	18,461,680	20,934,569	21,109,522	20,739,273	26,019,356	24,988,554
Total Governmental Activities Expenses	<u>177,447,635</u>	<u>189,625,877</u>	<u>213,275,582</u>	<u>239,742,540</u>	<u>291,935,239</u>	<u>293,127,407</u>	<u>301,924,230</u>	<u>319,496,257</u>	<u>340,948,578</u>	<u>332,936,424</u>
Business-Type Activities:										
DOADAS	8,185,395	8,493,417	8,667,219	8,984,048	9,348,853	8,976,846	8,407,723	7,802,742	7,760,727	7,691,351
E 911 Communications	905,427	1,167,080	888,812	984,112	1,015,968	1,096,409	1,199,876	1,564,753	1,616,207	2,083,438
Environmental Management	27,252,627	29,335,704	32,430,587	30,229,939	39,064,678	43,209,125	33,738,089	19,920,437	21,278,034	24,543,597
Parking Garages	2,322,980	1,922,169	1,712,310	1,753,719	2,008,395	2,149,055	1,969,322	1,967,543	1,974,977	2,067,862
Radio Communications	-	-	-	1,800,430	1,973,647	2,153,163	2,226,905	2,226,407	2,469,246	3,058,029
Revenue Collections	-	-	-	-	1,724,477	1,641,615	1,721,430	1,483,346	1,320,851	1,364,203
Total Business-Type Activities Expenses	<u>38,666,429</u>	<u>40,918,370</u>	<u>43,698,928</u>	<u>43,752,248</u>	<u>55,136,018</u>	<u>59,226,213</u>	<u>40,855,622</u>	<u>27,162,486</u>	<u>28,659,315</u>	<u>40,808,480</u>
Total Primary Government Expenses	<u>\$ 216,114,064</u>	<u>\$ 230,544,247</u>	<u>\$ 256,974,510</u>	<u>\$ 283,494,788</u>	<u>\$ 347,071,257</u>	<u>\$ 352,353,620</u>	<u>\$ 342,779,852</u>	<u>\$ 346,658,743</u>	<u>\$ 369,607,893</u>	<u>\$ 373,744,904</u>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 15,440,672	\$ 17,935,275	\$ 19,041,161	\$ 18,098,660	\$ 16,034,883	\$ 10,852,721	\$ 9,697,135	\$ 13,632,343	\$ 9,999,742	\$ 16,937,093
Public Safety	7,878,504	6,290,751	6,157,762	6,622,976	11,396,678	11,079,419	11,478,288	19,420,040	12,539,246	16,546,185
Judicial	7,292,551	7,253,058	7,778,889	7,641,424	8,319,231	9,285,809	8,892,660	8,379,703	7,738,371	8,442,110
Public Works	143,354	179,664	196,147	1,927,468	4,941,336	4,123,329	1,939,108	1,780,797	8,821,907	1,767,564
Health and Welfare	558,244	788,557	1,150,312	4,930,221	612,029	476,756	412,732	233,266	250,352	309,820
Culture and Recreation	66,441	73,303	201,705	179,007	4,003,383	1,767,195	912,786	882,902	511,170	4,721,867
Education	10,170	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions	16,592,529	19,298,359	21,435,951	18,216,119	20,814,984	18,703,242	29,232,648	15,639,213	25,771,280	22,966,436
Capital Grants and Contributions	-	3,131,573	-	-	-	-	-	396,000	2,620,425	-
Total Governmental Activities Program Revenues	<u>47,982,465</u>	<u>54,950,540</u>	<u>55,961,927</u>	<u>57,615,875</u>	<u>66,122,524</u>	<u>56,288,471</u>	<u>62,565,357</u>	<u>60,364,264</u>	<u>68,252,493</u>	<u>71,691,075</u>

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

UNAUDITED	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Business-Type Activities:										
Charges for Services:										
DAODAS	\$ 3,783,036	\$ 5,519,478	\$ 4,113,731	\$ 6,361,075	\$ 4,475,009	\$ 4,700,331	\$ 6,124,605	\$ 5,095,135	\$ 5,916,198	\$ 6,230,481
E 911 Communications	1,273,381	1,940,631	1,265,946	1,379,569	1,365,183	1,429,854	2,070,562	1,690,605	1,747,860	2,244,167
Environmental Management	32,729,983	33,605,612	35,799,249	37,594,483	43,770,682	38,969,998	30,790,268	27,092,882	29,223,218	28,784,638
Parking Garages	8,290,653	2,008,933	2,066,315	2,424,078	2,501,491	2,698,693	2,556,854	2,807,563	2,902,769	3,245,683
Radio Communications	-	-	-	107,515	525,126	1,099,255	846,525	1,137,250	1,272,530	1,543,965
Revenue Collections	-	-	-	-	1,071,795	464,550	528,649	497,742	629,551	490,052
Operating Grants and Contributions	3,092,077	1,138,657	2,933,166	979,399	3,081,039	2,661,638	284,416	768,317	779,097	765,244
Capital Grants and Contributions	-	-	904,389	1,240	-	-	-	-	-	-
Total Business-type Activities Program Revenues	<u>49,169,130</u>	<u>44,213,311</u>	<u>47,082,796</u>	<u>48,847,359</u>	<u>56,790,325</u>	<u>52,024,319</u>	<u>43,201,879</u>	<u>39,089,494</u>	<u>42,471,223</u>	<u>43,304,230</u>
Total Primary Government Program Revenues	<u>\$ 97,151,595</u>	<u>\$ 99,163,851</u>	<u>\$ 103,044,723</u>	<u>\$ 106,463,234</u>	<u>\$ 122,912,849</u>	<u>\$ 108,312,790</u>	<u>\$ 105,767,236</u>	<u>\$ 99,453,758</u>	<u>\$ 110,723,716</u>	<u>\$ 114,995,305</u>
Net (Expense)/Revenue										
Governmental Activities	\$ (129,465,170)	\$ (134,675,337)	\$ (157,313,655)	\$ (182,126,665)	\$ (225,812,715)	\$ (236,838,936)	\$ (239,358,873)	\$ (259,131,993)	\$ (272,696,085)	\$ (261,245,349)
Business-type Activities	10,502,701	3,294,941	3,383,868	5,095,111	1,654,307	(7,201,894)	2,346,257	11,927,008	13,811,908	2,495,750
Total Primary Government Net (Expense)/Revenue	<u>\$ (118,962,469)</u>	<u>\$ (131,380,396)</u>	<u>\$ (153,929,787)</u>	<u>\$ (177,031,554)</u>	<u>\$ (224,158,408)</u>	<u>\$ (244,040,830)</u>	<u>\$ (237,012,616)</u>	<u>\$ (247,204,985)</u>	<u>\$ (258,884,177)</u>	<u>\$ (258,749,599)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes by Source:										
Property Tax	\$ 76,421,626	\$ 77,341,114	\$ 82,216,983	\$ 82,289,668	\$ 86,507,891	\$ 96,621,772	\$ 104,955,894	\$ 106,384,010	\$ 107,176,522	\$ 105,803,544
Local Option Sales Tax	35,629,077	38,100,097	42,159,174	44,024,396	44,458,297	41,085,569	39,955,809	41,340,224	46,044,345	47,280,580
Transportation Sales Tax	-	5,870,000	37,116,336	39,521,307	40,097,074	37,469,812	36,292,922	37,930,907	40,672,545	42,527,427
Accommodations Tax	6,927,227	7,611,446	8,292,848	9,176,823	9,872,302	8,864,365	8,851,895	9,927,318	11,010,862	11,987,748
Franchise Tax	589,622	793,129	774,254	538,048	955,712	793,067	825,465	578,864	754,091	791,536
Merchants Inventory Tax and Manufacture's Depreciation	1,715,716	1,677,255	1,563,067	1,632,214	1,611,561	1,607,308	1,385,891	1,440,092	1,395,507	1,402,584
Motor Carrier Tax	77,160	108,871	116,292	129,110	140,426	138,236	120,432	111,247	92,429	105,961
Unrestricted State Aid to Political Subdivisions	13,781,116	13,959,555	14,603,288	16,098,226	17,864,865	17,036,681	14,223,422	12,111,216	10,779,692	12,882,676
Unrestricted Investment Earnings	469,755	2,495,650	5,757,314	5,421,959	3,749,245	1,173,784	1,318,508	837,142	1,276,697	769,780
Gain (Loss) on Sale of Capital Assets	387,618	-	514,247	-	-	-	-	-	239,152	-
Transfers	8,151,631	(3,289,535)	(3,601,887)	(5,052,023)	(3,881,034)	(4,337,551)	(4,493,248)	(2,322,103)	(3,054,286)	(196,329)
Total Governmental Activities	<u>144,150,548</u>	<u>144,667,582</u>	<u>189,511,916</u>	<u>193,779,728</u>	<u>201,376,339</u>	<u>200,453,043</u>	<u>203,436,990</u>	<u>208,338,917</u>	<u>216,387,556</u>	<u>223,355,507</u>

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

UNAUDITED	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Business-type activities:										
Property Taxes	\$ 48	\$ 64	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alcoholic Beverage Tax	528,466	542,927	523,037	505,366	542,927	542,927	542,927	537,486	594,682	469,405
Merchants Inventory tax and Manufacture's Depreciation	10,832	10,832	10,832	10,832	10,832	10,832	10,832	10,832	10,832	10,832
Unrestricted Investment Earnings	396,412	832,632	1,782,440	3,368,608	2,446,082	747,835	102,188	85,303	31,880	34,210
Gain (Loss) on Sale of Capital Assets	-	-	3,811	94,940	65,886	45,467	45,525	18,643	189,208	19,902
Transfers	(8,151,631)	3,289,535	3,601,887	5,052,023	3,881,034	4,337,551	4,493,248	2,322,103	3,054,286	196,329
Total Business-type Activities	(7,215,873)	4,675,990	5,922,072	9,031,769	6,946,761	5,684,612	5,194,720	2,974,367	3,880,888	730,678
Total Primary Government	<u>\$ 136,934,675</u>	<u>\$ 149,343,572</u>	<u>\$ 195,433,988</u>	<u>\$ 202,811,497</u>	<u>\$ 208,323,100</u>	<u>\$ 206,137,655</u>	<u>\$ 208,631,710</u>	<u>\$ 211,313,284</u>	<u>\$ 220,268,444</u>	<u>\$ 224,086,185</u>
Special Items	\$ (9,151,217)	\$ 3,471,464	\$ 1,383,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Net Position:										
Governmental Activities	5,534,161	13,463,709	33,582,201	11,653,063	(24,436,376)	(36,385,893)	(35,921,883)	(50,793,076)	(56,308,529)	(37,889,842)
Business-type Activities	3,286,828	7,970,931	9,305,940	14,126,880	8,601,068	(1,517,282)	7,540,977	14,901,375	17,692,796	3,226,428
Total Primary Government	<u>\$ 8,820,989</u>	<u>\$ 21,434,640</u>	<u>\$ 42,888,141</u>	<u>\$ 25,779,943</u>	<u>\$ (15,835,308)</u>	<u>\$ (37,903,175)</u>	<u>\$ (28,380,906)</u>	<u>\$ (35,891,701)</u>	<u>\$ (38,615,733)</u>	<u>\$ (34,663,414)</u>

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

UNAUDITED

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General Fund										
Reserved	\$ 2,057,482	\$ 2,470,102	\$ 5,202,242	\$ 3,367,810	\$ 1,461,994	\$ 2,035,197	\$ 2,727,154	-	-	-
Unreserved	28,453,427	33,899,138	43,731,980	46,333,758	43,266,383	43,676,650	49,868,870	-	-	-
Nonspendable - inventory	-	-	-	-	-	-	-	1,080,137	935,078	923,453
Assigned	-	-	-	-	-	-	-	10,093,341	12,579,028	11,469,914
Unassigned	-	-	-	-	-	-	-	41,175,155	42,944,449	40,799,184
Total General Fund	<u>\$ 30,510,909</u>	<u>\$ 36,369,240</u>	<u>\$ 48,934,222</u>	<u>\$ 49,701,568</u>	<u>\$ 44,728,377</u>	<u>\$ 45,711,847</u>	<u>\$ 52,596,024</u>	<u>\$ 52,348,633</u>	<u>\$ 56,458,555</u>	<u>\$ 53,192,551</u>
All Other Governmental Funds										
Reserved:										
Inventories and Prepaid Items	\$ 204,652	\$ 299,021	\$ 11,603	\$ 11,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Encumbrances	7,163,103	5,628,457	13,318,333	9,008,571	11,406,709	48,296,368	60,767,518	-	-	-
Debt Service	11,951,945	26,279,539	18,953,106	18,252,403	19,702,506	17,263,879	20,672,652	-	-	-
Capital Projects Funds	34,782,398	34,058,613	32,685,664	22,441,838	82,345,276	27,529,136	39,387,522	-	-	-
Transportation and Road Sales Tax	-	-	78,931,458	96,021,511	230,106,543	171,548,405	109,412,393	-	-	-
Unreserved, Reported in:										
Special Revenue Funds	12,505,052	14,384,176	12,042,386	16,128,286	18,760,941	9,386,959	10,096,927	-	-	-
Restricted - Debt Service	-	-	-	-	-	-	-	19,694,980	19,122,743	17,516,049
Restricted - Transportation Sales Tax	-	-	-	-	-	-	-	90,159,784	213,333,488	168,524,165
Restricted - Special Revenue Funds	-	-	-	-	-	-	-	24,096,463	22,863,714	19,671,944
Committed - Capital Project Funds	-	-	-	-	-	-	-	37,748,923	41,930,934	31,871,717
Total All Other Governmental Funds	<u>\$ 66,607,150</u>	<u>\$ 80,649,806</u>	<u>\$ 155,942,550</u>	<u>\$ 161,864,211</u>	<u>\$ 362,321,975</u>	<u>\$ 274,024,747</u>	<u>\$ 240,337,012</u>	<u>\$ 171,700,150</u>	<u>\$ 297,250,879</u>	<u>\$ 237,583,875</u>

GASB 54 was implemented fiscal year 2011; fund balance information is not available for prior fiscal years.

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

UNAUDITED

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Revenues										
Taxes by Source:										
Property Tax	\$ 76,637,031	\$ 77,352,935	\$ 82,395,793	\$ 82,296,820	\$ 84,190,895	\$ 94,147,427	\$ 102,001,515	\$ 104,625,890	\$ 106,334,895	\$ 105,984,756
Local Option Sales Tax	35,629,077	38,100,097	42,159,174	44,024,396	44,458,297	41,085,569	39,955,809	41,340,224	46,044,345	47,280,580
Transportation Sales Tax	-	5,870,000	37,116,336	39,521,307	40,097,074	37,469,812	36,292,922	37,930,907	40,672,545	42,527,427
Intergovernmental	35,526,262	35,529,286	38,162,337	36,427,704	44,083,506	43,140,957	49,794,898	42,499,737	51,449,921	49,978,461
Permits and Licenses	23,974,732	28,134,114	5,039,668	5,290,740	5,700,779	4,439,742	3,985,696	3,883,031	4,215,705	4,363,426
Fines and Forfeitures	2,950,070	3,093,825	3,120,755	3,171,436	3,183,551	2,826,897	3,148,433	2,546,099	2,744,848	2,834,281
Interest	2,690,076	4,211,316	8,221,219	12,701,241	13,619,319	6,408,940	2,781,824	1,691,902	2,072,291	1,415,303
Service Charges	5,005,436	5,362,174	30,891,094	31,321,258	32,921,990	28,331,156	29,905,313	32,021,795	33,092,628	35,361,690
Rental and Use of Property	913,155	764,147	824,999	749,145	723,986	632,741	663,862	618,864	610,801	587,533
Other Revenues	2,429,717	15,712,452	3,195,766	2,912,098	5,356,322	5,695,690	6,356,037	9,838,439	5,286,895	5,138,050
Total Revenues	185,755,556	214,130,346	251,127,141	258,416,145	274,335,719	264,178,931	274,886,309	276,996,888	292,524,874	295,471,507
Expenditures										
Current:										
General Government	36,301,070	39,019,532	47,343,899	49,539,889	54,474,427	51,243,769	48,173,320	50,423,995	55,735,812	54,046,865
Public Safety	58,756,537	63,543,857	65,342,995	67,808,448	73,042,772	75,028,138	71,750,504	77,281,411	82,715,371	86,776,620
Judicial	14,573,036	16,001,052	17,593,865	19,349,156	20,946,565	23,390,831	23,894,465	23,801,633	24,845,144	25,740,844
Public Works	12,461,062	11,762,912	25,287,241	30,892,171	28,562,619	36,624,088	55,001,817	79,237,736	90,687,146	74,671,729
Health and Welfare	11,980,147	11,665,243	10,822,458	10,984,189	12,728,543	12,876,658	16,366,568	7,858,271	7,118,808	7,221,233
Economic Development	1,055,405	953,526	3,480,343	1,327,411	3,230,479	858,031	6,121,263	1,473,821	4,297,764	1,689,704
Culture and Recreation	15,121,758	16,029,300	17,427,709	20,501,703	53,428,524	47,899,154	42,786,960	40,394,034	33,975,501	28,348,070
Education	3,735,895	3,931,038	5,004,959	5,137,843	5,325,300	5,651,921	5,719,553	5,833,110	6,642,621	10,033,030
Capital Outlay	12,418,844	8,378,854	11,443,269	16,785,576	23,940,281	55,775,140	42,040,219	12,706,413	23,016,677	13,791,125
Debt Service:										
Principal	11,383,731	9,190,168	13,935,403	14,163,474	16,569,890	16,503,464	19,671,318	18,910,800	18,302,723	25,231,675
Interest and Fiscal Charges	10,445,027	9,675,723	9,437,517	8,906,724	15,476,402	21,410,902	20,983,775	21,716,423	25,323,973	26,881,813
Bond Issuance Costs	887,728	314,963	288,427	-	97,756	102,252	413,848	-	1,474,750	837,882
Total Expenditures	189,120,240	190,466,168	227,408,085	245,396,584	307,823,558	347,364,348	352,923,610	339,637,647	374,136,290	355,270,590
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,364,684)	23,664,178	23,719,056	13,019,561	(33,487,839)	(83,185,417)	(78,037,301)	(62,640,759)	(81,611,416)	(57,648,783)

(CONTINUED)

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

UNAUDITED

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Other Financing Sources (Uses)										
Capital Lease Proceeds	\$ 431,614	\$ 844,468	\$ 841,831	\$ 1,429,804	\$ 100,539	\$ 775,100	\$ 702,710	\$ 632,831	\$ 299,650	\$ 712,056
Sale of GO Transportation Sales Tax Bonds	-	-	65,000,000	-	150,000,000	-	-	-	167,000,000	-
Sale of General Obligation Bonds	-	-	-	-	75,000,000	-	50,000,000	-	27,100,000	-
Refunding General Obligation Bonds Issued	63,740,000	-	-	-	-	-	20,775,000	-	32,095,000	129,770,000
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	-	6,493,791	-	27,995,947	23,983,718
Payment to Refunded Debt Escrow Agent	(100,978,948)	(16,749,287)	-	-	-	-	(21,447,212)	-	(36,334,680)	(152,862,692)
Transfers In	27,328,853	11,448,598	26,475,413	20,464,780	30,244,272	30,727,314	29,771,504	69,527,149	33,566,665	44,932,048
Transfers Out	(22,250,488)	(17,580,736)	(32,954,151)	(28,357,277)	(37,208,200)	(36,161,026)	(35,529,299)	(76,474,112)	(40,697,894)	(50,147,172)
Proceeds from Sale of Capital Assets	1,144,447	1,572,599	1,390,616	194,554	46,780	220,347	467,250	70,524	247,378	478,115
Total Other Financing Sources (Uses)	10,695,963	(3,616,750)	62,732,332	(6,268,139)	228,972,407	(4,438,265)	51,233,744	(6,243,608)	211,272,066	(3,133,927)
Special Item	(9,151,217)	-	1,383,940	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ (1,819,938)	\$ 20,047,428	\$ 87,835,328	\$ 6,751,422	\$ 195,484,568	\$ (87,623,682)	\$ (26,803,557)	\$ (68,884,367)	\$ 129,660,650	\$ (60,782,710)
Capital Asset Expenditures	\$ 14,125,020	\$ 10,692,730	\$ 16,576,342	\$ 15,664,602	\$ 21,139,930	\$ 52,710,904	\$ 42,611,071	\$ 14,204,807	\$ 28,282,000	\$ 17,270,045
Debt Service as a Percentage of Noncapital Expenditures	13.0%	10.7%	11.2%	10.0%	11.2%	12.9%	13.2%	12.5%	13.0%	15.7%

**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
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%
2010	2,530,782,359	236,859,543	156,340,695	2,923,982,597	181.0	54,571,987,194	5.36%
2011	2,729,144,416	234,746,374	155,001,548	3,118,892,338	179.5	58,181,179,259	5.36%
2012	2,748,065,264	241,398,440	141,452,040	3,130,915,744	180.3	58,596,835,791	5.34%
2013	2,834,713,312	236,854,152	168,553,108	3,240,120,572	180.3	60,515,482,331	5.35%

Source: Charleston County Auditor

Note: 1 Property in the county was last reassessed for fiscal year 2010. 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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
County Direct Rates:										
Charleston County Government Operating	50.8	51.3	40.2	40.2	40.2	40.2	40.2	40.2	39.1	39.9
Charleston County Government Debt Service	10.4	9.9	6.6	6.6	6.6	6.6	6.6	6.6	6.1	6.1
Park and Recreation Commission Operating	3.5	3.5	3.5	3.5	3.5	3.6	3.7	3.7	3.6	4.0
Park and Recreation Commission Debt Service	3.7	3.7	2.1	2.1	2.1	2.0	1.9	1.9	1.8	1.4
Trident Technical College	2.1	2.1	2.0	2.0	2.0	2.0	2.0	2.0	2.4	1.9
Trident Technical College Bonds	-	-	-	-	-	-	-	-	-	0.5
County School Board Operating	105.1	109.0	91.1	92.8	95.4	98.7	98.7	98.7	98.6	100.5
County School Board Debt Service	12.1	12.4	15.8	13.6	18.2	23.9	27.9	27.9	27.9	26.0
Total Direct Rate	187.7	191.9	161.3	160.8	168.0	177.0	181.0	181.0	179.5	180.3
Fire District Rates:	23.2 - 50.9	23.9 - 51.5	16.7 - 38.0	16.7 - 40.3	12.0 - 41.5	12.0 - 42.7	12.0 - 47.7	12.0 - 48.4	11.2 - 48.6	11.2- 51.3
City/Town Rates:	27.9 - 116.4	28.5 -116.4	17.9 - 115.5	18.5 - 92.8	22.4 - 92.8	22.2 - 92.8	22.2 - 92.8	22.2 - 92.8	22.9 - 90.0	22.9 - 94.0
Public Service District Rates:	74.2 - 104.5	74.2 - 111.4	55.2 - 111.2	55.2 - 102.3	51.6 - 102.3	55.2 - 102.3	57.6 - 102.3	57.6 - 102.3	53.9 - 102.3	53.9 - 102.3

**COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMPUTATION OF DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
 GENERAL OBLIGATION BONDS
 AS OF JUNE 30, 2013**

<u>Name of Jurisdiction</u>	<u>Principal Balance</u>	<u>Percentage of Debt Applicable to this Jurisdiction</u>	<u>Jurisdiction's Share of Debt</u>
County of Charleston	\$ 540,345,000	100%	\$ 540,345,000
Overlapping:			
Park & Recreation Commission	38,275,000	100%	38,275,000
Public School Districts	199,965,000	100%	199,965,000
Subtotal	238,240,000	100%	238,240,000
Total	\$ 778,585,000	100%	\$ 778,585,000

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

Taxpayer	Type of Business	2013			2004		
		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
SC Electric & Gas	Public Utility	\$ 53,339,630	1	1.83%	\$ 36,034,580	1	3.6%
Boeing	Manufacturing	34,877,551	2	1.20%	-		-
Kapstone Kraft	Manufacturing/Chemical	14,479,482	3	0.50%	18,182,025	3	1.8%
Bell South	Public Utility	12,138,160	4	0.42%	18,626,550	2	1.8%
Kiawah Real Estate Co.	Real Estate	7,876,700	5	0.27%	4,642,630	5	0.5%
Kinder Morgan		6,322,123	6	0.22%	-		-
Charleston/North Charleston MSA	Retail	6,208,460	7	0.21%	3,560,100	8	-
East Cooper Community Hospital	Hospital	6,320,353	8	0.22%	-		-
Northwood Mall CMBS		5,428,950	9	0.19%	-		-
Charleston Place LLC	Hotel	5,008,500	10	0.17%	5,573,310	4	0.6%
Berkeley Electric Co-Op	Public Utility	-		-	4,550,220	6	0.5%
Celco	Telecommunications	-		-	4,416,040	7	0.4%
G and I III	Developer/PropertyManager	-		-	3,384,430	9	0.3%
Rhodia	Manufacturer - Chemicals	-		-	3,022,340	10	0.3%
Totals		<u>\$ 151,999,909</u>		<u>5.21%</u>	<u>\$ 101,992,225</u>		<u>9.8%</u>

Source: Charleston County Auditor

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

UNAUDITED

Fiscal Year Ended June 30	Original Tax Levy for Fiscal Year	Adjusted Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2004	73,504,819	73,504,819	70,729,990	96.2%	2,690,655	73,420,645	99.9%
2005	71,982,912	71,982,912	69,530,828	96.6%	2,363,092	71,893,920	99.9%
2006	75,825,360	75,825,360	73,525,524	97.0%	2,220,927	75,746,451	99.9%
2007	76,026,583	76,026,583	73,199,901	96.3%	2,720,159	75,920,060	99.9%
2008	78,854,461	78,854,461	75,500,629	95.7%	3,211,492	78,712,121	99.8%
2009	82,649,921	82,649,921	77,757,867	94.1%	4,705,819	82,463,686	99.8%
2010	92,300,468	92,300,468	86,401,791	93.6%	5,896,803	92,298,594	100.0%
2011	93,003,512	93,003,512	87,880,320	94.5%	4,523,125	92,403,445	99.4%
2012	92,854,478	92,854,478	86,833,723	93.5%	5,519,312	92,353,035	99.5%
2013	91,424,352	91,424,352	86,267,951	94.4%	2,286,225	88,554,176	96.9%

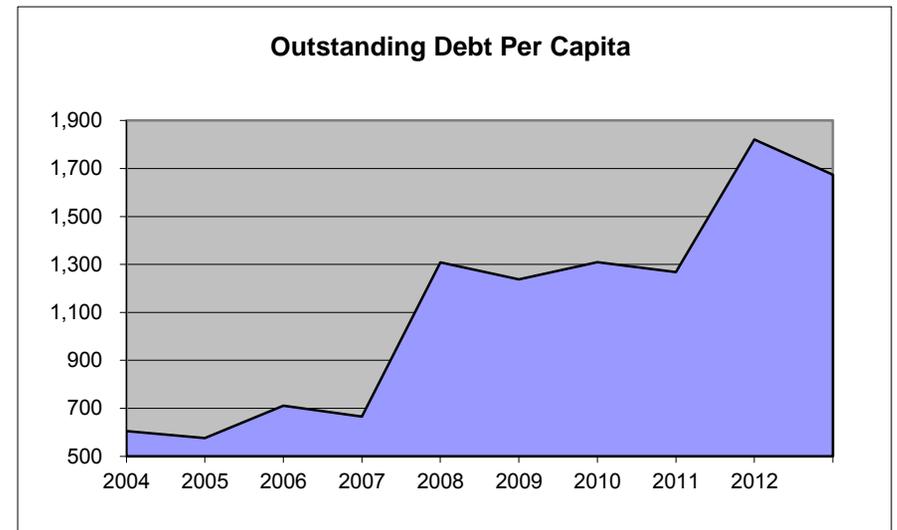
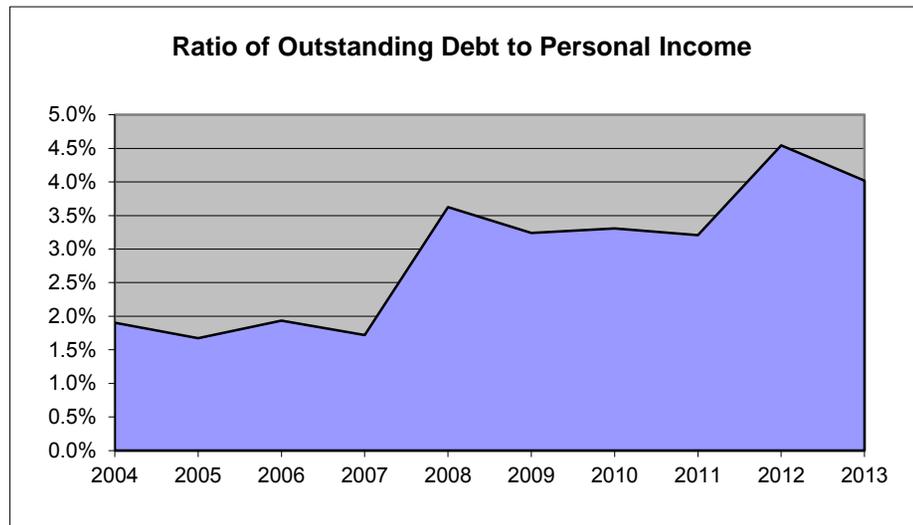
Source: This information was provided by the Charleston County Treasurer's Office.

**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			
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
2010	406,590,609	41,756,721	3,070,072	7,421,883	6,374,140	-	465,213,425	3.3%	1,309
2011	394,957,209	35,245,570	2,810,433	6,252,256	4,843,673	-	444,109,141	3.2%	1,268
2012	597,380,150	31,582,499	2,038,252	5,609,545	3,232,288	-	639,842,734	4.5%	1,821
2013	575,303,035	27,990,569	1,577,179	4,967,151	1,534,306	-	611,372,240	4.0%	1,674

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**

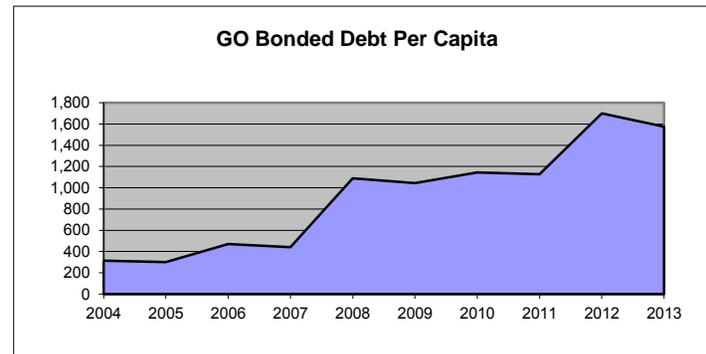
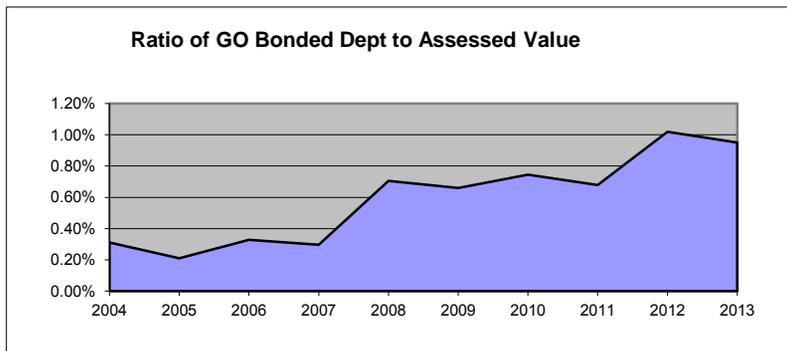
UNAUDITED

Fiscal Year	Estimated Population	Assessed Value	G.O. Bonded Debt	Ratio of G.O. Bonded Debt to Assessed Value	G.O. Bonded Debt Per Capita
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	146,394,774	0.30%	441
2008	342,973	52,960,945,426	373,504,430	0.71%	1,089
2009	348,046	55,081,538,273	363,444,567	0.66%	1,044
2010	355,276	54,571,987,194	406,590,609	0.75%	1,144
2011	350,209	58,181,179,259	394,957,209	0.68%	1,128
2012	351,336	58,596,835,791	597,380,150	1.02%	1,700
2013	365,162	60,515,482,331	575,303,035	0.95%	1,575

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**

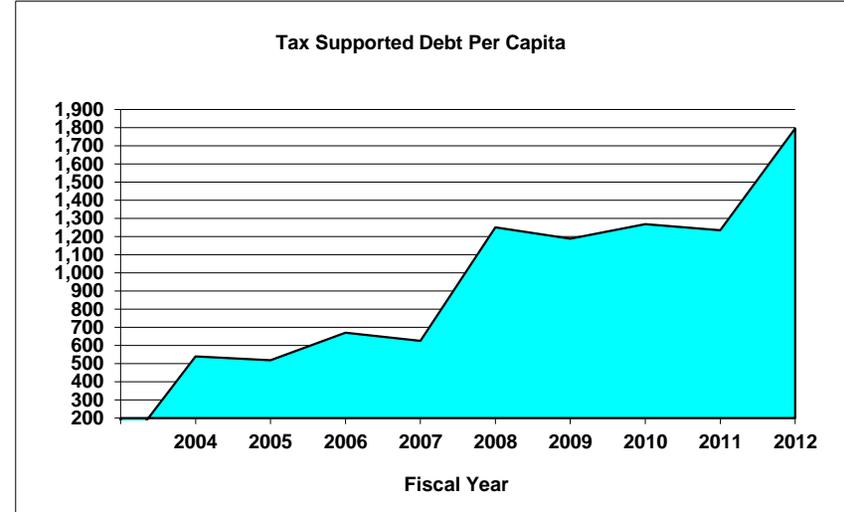
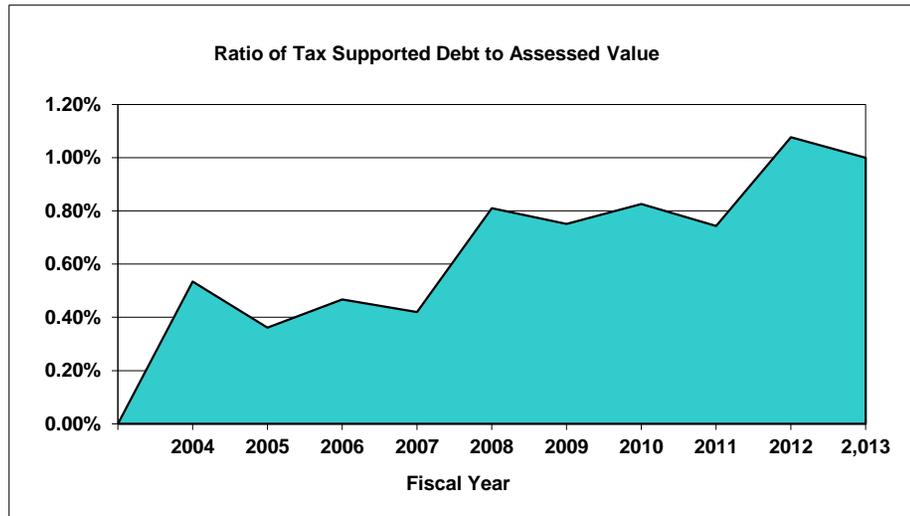
UNAUDITED

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
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
2010	355,276	54,571,987,194	406,590,609	41,756,721	2,360,292	450,707,622	0.83%	1,269
2011	350,209	58,181,179,259	394,957,209	35,245,570	2,283,608	432,486,387	0.74%	1,235
2012	351,336	58,596,835,791	597,380,150	31,582,499	2,038,252	631,000,901	1.08%	1,796
2013	365,162	60,515,482,331	575,303,035	27,990,569	1,577,179	604,870,783	1.00%	1,656

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.

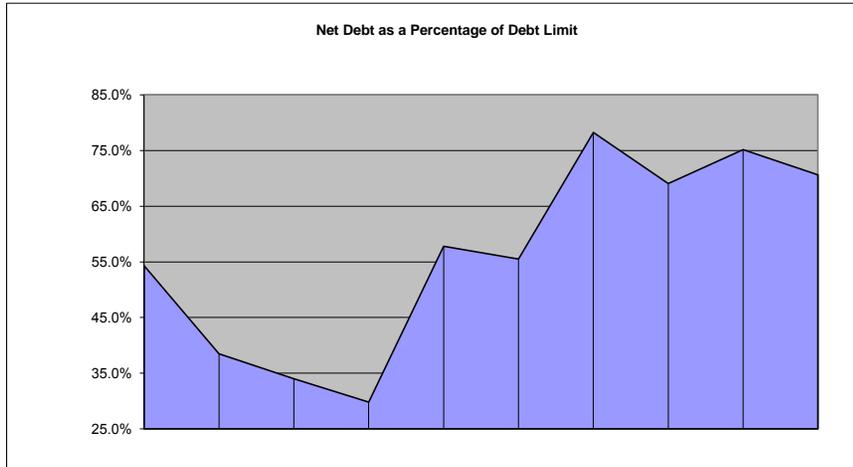
Note 3 See the Schedule for Demographic and Economic Statistics for population data.



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

UNAUDITED

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Debt Limit	\$ 144,634,276	\$ 195,786,861	\$ 205,995,772	\$ 216,723,669	\$ 235,740,344	\$ 239,227,649	\$ 235,980,407	\$ 251,666,874	\$ 257,590,000	\$ 265,880,783
Total Net Debt Applicable to Debt Limit	78,558,957	75,338,957	69,974,368	64,575,697	136,260,341	132,862,801	184,650,000	173,825,000	193,600,000	187,795,000
Legal Debt Margin	<u>\$ 66,075,319</u>	<u>\$ 120,447,904</u>	<u>\$ 136,021,404</u>	<u>\$ 152,147,972</u>	<u>\$ 99,480,003</u>	<u>\$ 106,364,848</u>	<u>\$ 51,330,407</u>	<u>\$ 77,841,874</u>	<u>\$ 63,990,000</u>	<u>\$ 78,085,783</u>
Total Net Debt Applicable to Debt Limit as a Percentage of Debt Limit	<u>54.3%</u>	<u>38.5%</u>	<u>34.0%</u>	<u>29.8%</u>	<u>57.8%</u>	<u>55.5%</u>	<u>78.2%</u>	<u>69.1%</u>	<u>75.2%</u>	<u>70.6%</u>



Legal Debt Margin Calculation for Fiscal Year 2012

Total Assessed Value	\$ 3,323,509,786
Debt Limit (8% of Total Assessed Value)	265,880,783
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	540,345,000
Less: Debt Issued Through Referendum	(352,550,000)
Total Amount of Debt Applicable to Debt Limit	<u>187,795,000</u>
Legal Debt Margin	<u>\$ 78,085,783</u>

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

**COUNTY OF CHARLESTON, SOUTH CAROLINA
 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			Coverage
				Principal	Interest	Total	
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	1,245,000	620,262	1,865,262	3.76
2006	37,566,510	31,391,266	6,175,244	1,225,000	651,750	1,876,750	3.29
2007	40,753,403	29,554,141	11,199,262	1,275,000	602,750	1,877,750	5.96
2008	45,999,989	39,615,963	6,384,026	1,335,000	539,000	1,874,000	3.41
2009	39,875,189	42,880,897	(3,005,708)	1,405,000	472,250	1,877,250	-1.60
2010	31,007,576	33,276,013	(2,268,437)	1,480,000	402,000	1,882,000	-1.21
2011	27,288,187	19,130,053	8,158,134	1,555,000	328,000	1,883,000	4.33
2012	29,579,086	20,512,271	9,066,815	1,630,000	250,250	1,880,250	4.82
2013	28,931,564	24,270,398	4,661,166	1,710,000	168,750	1,878,750	2.48

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.

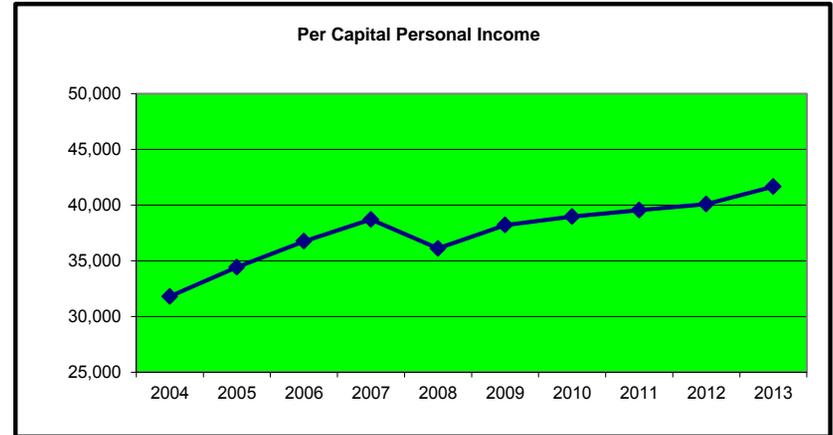
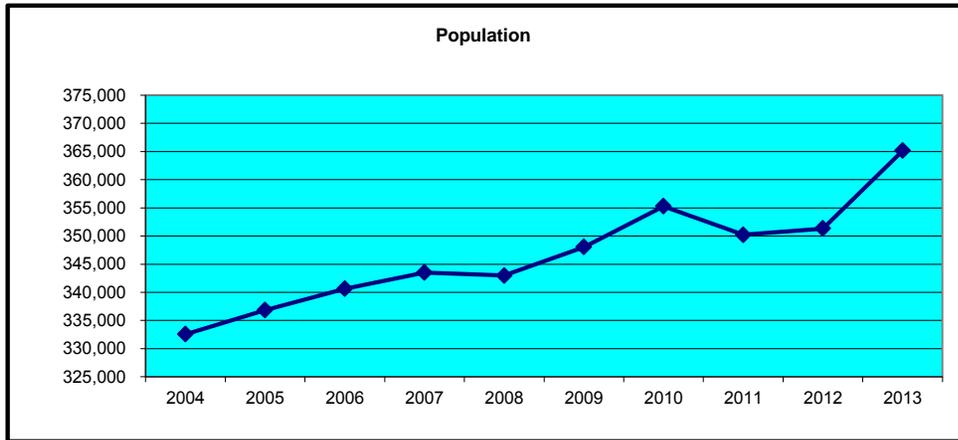
Note: 3 Total operating expenses are exclusive of depreciation and amortization.

**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
2004	332,561	10,569,980,000	31,784	4.4%	35.3	43,814
2005	336,865	11,594,427,000	34,419	4.7%	35.5	43,465
2006	340,625	12,517,629,000	36,749	5.0%	36.2	43,335
2007	343,522	13,295,048,000	38,702	5.0%	36.0	42,742
2008	342,973	12,380,254,000	36,097	4.5%	36.0	42,303
2009	348,046	13,295,048,000	38,199	5.3%	36.0	42,482
2010	355,276	13,844,611,000	38,969	8.6%	36.9	42,942
2011	350,209	13,845,863,000	39,536	9.4%	36.0	43,796
2012	351,336	14,079,924,000	40,075	7.8%	35.0	45,076
2013	365,162	14,900,450,000	41,656	7.2%	35.7	45,278

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



The following Data Sources were used to develop this information:

- South Carolina Office of Research and Statistics
- Charleston County Chamber of Commerce
- Charleston County School District - 45 Day Enrollment
- South Carolina Association of Counties

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

UNAUDITED

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
Administrator	7.00	7.00	7.00	7.00	7.00	6.31	5.31	6.80	5.90	5.90
Assessor	44.00	47.00	47.00	47.00	49.00	53.00	51.00	53.00	53.00	53.00
Assist Cty Admin Community Svcs	11.25	11.25	11.25	9.75	9.75	8.75	8.15	7.40	6.40	6.40
Assist Cty Admin Trans. & PW								0.10	0.10	0.10
Auditor	30.00	30.00	30.00	29.00	29.00	30.00	29.00	31.00	31.00	31.00
Budget	6.00	6.00	6.00	8.00	8.00	8.00	7.00	8.00	7.00	7.00
County Council	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	12.00	12.00
Delinquent Tax	12.00	12.00	12.00	12.00	12.00	10.00	10.00	-	-	-
Deputy Admin for Finance	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Deputy Admin for General Svcs	-	-	-	-	-	4.00	4.00	3.00	3.00	3.00
Deputy Admin for Human Svcs	-	-	-	3.00	3.00	3.00	3.00	4.00	3.00	3.00
Elections/Voter Registration	8.50	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Facilities Mgmt.	17.00	17.00	17.00	16.00	14.00	12.00	11.00	62.00	75.25	75.25
Finance	14.00	14.00	14.00	14.00	14.00	15.00	13.00	13.00	12.00	12.00
Human Resources	14.00	14.00	14.00	14.00	14.00	17.00	15.00	16.00	17.00	17.00
Internal Auditor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Internal Services	77.60	76.60	72.60	68.60	68.60	67.80	61.80	60.00	30.50	30.50
Legal	5.56	5.56	5.56	6.56	6.42	8.42	7.42	6.67	6.41	6.41
Legislative Delegation	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Nondepartmental								12.00	4.00	4.00
Organization Development	-	-	-	4.00	4.00	4.35	3.35	-	-	-
Procurement Services	15.00	15.00	15.00	16.00	16.00	16.00	15.00	14.00	14.00	14.00
Radio Communications	3.00	3.00	3.00	-	-	-	-	-	-	-
Register Mesne Conveyance	30.00	30.00	30.00	33.00	33.00	32.00	27.00	27.00	27.00	27.00
Revenue Collections	6.00	6.00	6.00	6.00	22.00	22.00	22.00	30.00	25.00	25.00
Safety & Risk Management	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00
Technology Services	13.00	8.00	9.00	17.00	17.00	17.00	16.00	16.00	25.25	25.25
Treasurer	18.00	18.00	18.00	18.00	18.00	18.00	18.00	19.00	20.00	20.00
Zoning/Planning	25.00	25.00	26.00	24.00	24.00	24.00	22.00	21.00	20.60	20.60
Total General Government	383.91	382.41	380.41	388.91	404.77	412.63	385.03	444.97	422.41	422.41

(CONTINUED)

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

UNAUDITED

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public Safety										
Building Inspections	21.00	21.00	22.00	22.00	22.00	24.00	21.00	22.00	21.00	21.00
Consolidated Dispatch	-	-	-	-	-	1.00	72.50	100.25	120.00	120.00
Emergency Management	6.00	20.00	25.00	27.00	30.00	30.00	24.50	34.00	33.00	33.00
Emergency Medical Svcs.	170.00	161.00	169.00	174.00	174.00	165.00	139.50	134.00	151.50	151.50
Planning	1.00	1.00	1.00	1.00	2.00	-	-	-	-	-
Sheriff	741.31	777.31	779.31	780.31	792.31	808.11	834.11	828.74	836.74	836.74
Technology Services	-	-	-	-	-	2.00	2.00	-	-	-
Other (No Longer Used)	-	-	-	-	-	-	-	-	-	-
Total Public Safety	<u>939.31</u>	<u>980.31</u>	<u>996.31</u>	<u>1,004.31</u>	<u>1,020.31</u>	<u>1,030.11</u>	<u>1,093.61</u>	<u>1,118.99</u>	<u>1,162.24</u>	<u>1,162.24</u>
Judicial										
Clerk of Court	53.00	53.00	53.00	54.00	54.00	54.00	55.00	56.00	57.00	57.00
Coroner	6.00	6.00	6.00	6.00	7.00	8.00	8.00	8.00	9.00	9.00
Magistrates Courts	67.89	68.89	70.41	70.41	70.41	69.41	68.39	68.13	68.63	68.63
Master-In-Equity	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00
Probate Courts	19.30	19.30	19.30	19.30	20.30	20.30	19.30	19.30	19.80	19.80
Public Defender	-	-	-	-	-	52.00	52.00	52.00	52.00	52.00
Solicitor	79.00	79.00	81.00	88.00	91.00	93.00	96.00	111.00	102.00	102.00
Total Judicial	<u>231.19</u>	<u>232.19</u>	<u>235.71</u>	<u>243.71</u>	<u>249.71</u>	<u>303.71</u>	<u>305.69</u>	<u>321.43</u>	<u>315.43</u>	<u>315.43</u>
Public Works										
Administrator	-	-	-	-	-	0.69	0.69	0.69	0.30	0.30
Revenue Collections	11.00	12.00	12.00	13.00	-	-	-	-	-	-
Chief Deputy Administrator	-	-	1.00	1.00	1.00	-	-	-	-	-
Environmental Management	126.00	126.00	126.00	126.00	128.00	127.00	134.20	132.26	130.40	130.40
Organizational Development	-	-	-	-	-	1.65	1.65	-	-	-
Procurement Svcs.	-	-	-	-	-	-	-	2.00	3.00	3.00
Public Works	159.00	159.00	161.00	168.00	176.00	164.00	150.00	138.02	136.00	136.00
Transportation Development	-	-	-	-	-	-	-	21.63	21.41	21.41
Total Public Works	<u>296.00</u>	<u>297.00</u>	<u>300.00</u>	<u>308.00</u>	<u>305.00</u>	<u>293.34</u>	<u>286.54</u>	<u>294.60</u>	<u>291.11</u>	<u>291.11</u>

(CONTINUED)

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

UNAUDITED

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Health and Welfare										
Facilities	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00
Copmmunity Services	25.75	25.75	25.75	26.25	36.25	33.25	33.85	5.60	5.60	5.60
DAODAS	131.00	131.00	131.00	133.00	137.00	129.00	111.00	107.00	102.00	102.00
Public Works	24.00	24.00	24.00	23.00	23.00	24.00	20.00	20.00	20.00	20.00
Veterans Affairs	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Total Health and Welfare	<u>185.75</u>	<u>185.75</u>	<u>185.75</u>	<u>187.25</u>	<u>202.25</u>	<u>192.25</u>	<u>170.85</u>	<u>138.60</u>	<u>132.60</u>	<u>132.60</u>
Culture and Recreation										
Assist Admin for Transportation & Emergency Management	-	-	-	-	-	2.00	1.80	-	-	-
Greenbelt								2.00	1.30	1.30
Planning	-	-	-	1.00	1.00	-	-	-	-	-
Revenue Collections	3.00	3.00	3.00	3.00	-	-	-	-	-	-
Total Culture and Recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>1.80</u>	<u>2.00</u>	<u>1.30</u>	<u>1.30</u>
Economic Development	2.00	2.00	2.00	2.00	3.00	3.00	3.00	5.00	5.00	5.00
Total Economic Development	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
Total	<u>2,038.16</u>	<u>2,079.66</u>	<u>2,100.18</u>	<u>2,135.18</u>	<u>2,186.04</u>	<u>2,237.04</u>	<u>2,246.52</u>	<u>2,325.59</u>	<u>2,330.09</u>	<u>2,330.09</u>

Source: Charleston County Budget Department

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

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

UNAUDITED

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
Auditor - Tax Notices Processed	520,000	545,000	600,000	590,283	521,701	550,000	575,000	585,470	583,240	560,097
RMC Documents Recorded	142,244	143,500	147,569	133,772	116,770	84,711	90,890	87,894	97,137	116,435
Zoning Applications Processed	3,340	3,400	3,741	3,336	3,266	2,846	2,500	1,206	1,327	2,684
Illegal Businesses Located	998	831	714	278	346	86	117	172	154	165
Public Safety										
Building Inspections Performed	18,323	22,563	28,191	23,702	22,519	15,472	12,577	17,634	19,400	20,804
Bad Check Warrants Served	2,432	7,107	3,774	6,124	6,194	6,594	9,107 ¹	0 ¹	0	6,078
Daily Costs Per Prisoner	40	40	40	40	55	55	55	55	55	55
Judicial										
Marriage Licenses Issued	2,429	3,712	3,733	3,877	3,769	3,846	3,764	4,000	4,200	4,500
Master-in-Equity Cases Disposed of	1,323	1,248	718	998	1,390	2,227	3,560	3,459	2,063	1,736
Health and Welfare										
Veterans Claims Filed	7,438	8,505	8,038	9,215	9,215	10,254	10,688	522	2,871	3,388
Economic Development										
Number of New Companies Relocating to Charleston	1	4	5	1	4	0	1	3	3	2
Number of New Jobs From Relocating Companies	10	1,767	328	25	390	0	30	120	360	203
Number of Expanding Employers in Charleston	0	1	2	3	1	3	3	4	5	7
Number of Jobs Resulting from Expansion	0	180	300	268	30	320	4,275	323	492	2,226
Culture & Recreation										
Library Visits Per Capita	5.50	5.60	6.21	6.38	6.66	6.99	7.01	6.05	5.54	5.45
Library Cards In Use	247,821	277,688	350,320	329,189	355,481	310,417	326,600 ²	284,617 ²	269,552	284,328
Environmental Management										
Total Tons of Incinerated Waste	230,673	222,108	227,383	227,514	211,907	188,626	69,215	n/a	n/a	n/a
Parking Garages										
Average Operating Revenue Per Space	1,124	1,384	1,623	1,777	1,913	2,114	2,043	2,287	2,264	2,463
Average Operating Expenditure Per Space	1,091	685	945	1,115	984	1,852	1,179	1,742	1,683	1,585

Sources: Charleston County Budget Performance Measures

¹ The Sheriff's Office no longer performs this function. The Solicitor's "Worthless Check" Unit now performs this functions. No indicators available.

² Library system was purged of old unused accounts in 2012.

**COUNTY OF CHARLESTON
CAPITAL ASSETS BY FUNCTION
LAST TEN FISCAL YEARS**

UNAUDITED

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
Automobiles	70	77	80	84	91	80	79	92	118	114
Buildings	21	28	28	28	44	97	99	104	102	104
Public Safety										
Police Cars	197	231	290	325	316	332	324	336	333	351
Fire Trucks	6	7	8	11	11	10	10	10	10	11
Ambulances	0	17	23	24	28	22	23	24	25	30
Judicial										
Magistrate Courts	14	14	14	15	15	15	15	15	15	15
Public Works										
Paved Streets (in Miles)	163	186	195	132	129	128	129	129	131	131
Ground Equipment	32	33	43	51	62	60	65	67	69	68
Heavy Trucks	21	21	25	29	35	35	35	35	34	34
Environmental Management										
Collection/Refuse Trucks	23	27	33	37	45	44	48	44	47	59
Ground Equipment	13	13	16	19	24	26	25	26	27	30
Culture & Recreation										
Libraries, Main and Branches	16	16	16	16	16	16	11	11	11	11

Note 1. Town of James Island was created in 2007 creating a decrease in county owned infrastructure.

Note 2. Some indicators have been added through the years.

Note 3. There was a review of buildings in fiscal year 2008 that reorganized the buildings and assigned more to the general government.

Note 4. Charleston County owns 11 libraries and leases 5 libraries.

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

UNAUDITED

Fiscal Year Ended June 30	Residential		Non-Residential	
	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)
2004	89	63	78	155
2005	89	63	78	155
2006	89	63	78	155
2007	89	63	78	155
2008	99	70	86	172
2009	99	70	86	172
2010	99	70	86	172
(5) 2011	99	70	86	172
2012	99	70	86	172
2013	99	70	86	172

(1) Per residence.

(2) Per unit.

(3) Per property.

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

(5) In 2011 County Council approved a one time \$25.00 credit for all Single Family and Multi-Family Residences.

**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)
2013	\$ 26,867,096	\$ 27,044,577	-	\$ 26,983,852	\$ 60,725	\$ 45,277,344
2012	26,328,706	26,407,988	-	23,809,469	2,598,519	45,216,619
2011	23,734,852	23,737,170	(350,000)	17,960,181	6,126,989	42,618,100
2010	27,815,338	27,111,689	13,772,426	9,992,175	3,347,088	36,491,111
2009	27,398,662	26,708,365	11,676,865	24,631,637	(9,600,137)	33,144,023
2008	26,840,075	26,229,892	10,805,777	11,843,919	4,667,677	42,744,160
2007	23,539,944	23,174,604	10,636,050	10,159,150	2,379,404	38,076,483
2006	23,203,440	21,464,636	9,846,181	21,138,074	(8,759,515)	35,697,079
2005	22,808,943	21,802,327	6,347,904	22,689,167	(7,234,744)	44,456,594
2004	21,547,735	21,321,884	4,868,276	7,286,315	9,167,293	51,691,338

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

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

UNAUDITED

Fiscal Year Ended June 30	Gross Disposal Fee Trust			Sources Used To Pay Disposal Fee Trust					
	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
2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2012	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-
2010	4,886,407	10,372,142	15,258,549	630,618	583,305	-	272,200	13,772,426	15,258,549
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

(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.

The Incinerator was demolished in December 2010.

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**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 Corporation	AAA
Fitch, Inc.	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	\$ 129,577,229
Total expenditures	<u>\$ 450,635,559</u>

Requirement is no less than 5 percent 28.75%

2. Ratio of annual debt service expenditures - Primary Government

Total debt service expenditures	\$ 56,099,182
Total expenditures	<u>\$ 450,635,559</u>

Requirement is no more than 20 percent 12.45%

2. Financial assurance limitation test:

Financial assurance limitation under financial test:

Total Revenue - Primary Government	\$ 388,312,317
Maximum percent of revenue eligible for self-insured local government financial test	<u>43%</u>

Limitation on deferred cost of closure \$ 166,974,296

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

Estimated costs from Note III.G. on landfill closure	\$ 45,925,005
Less: Expenditures to date	\$ (22,120,005)
Restricted assets committed to closure	<u>\$ (5,917,000)</u>

Balance of closure costs being deferred \$ 17,888,000

Additional permissible deferred cost \$ 149,086,296

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