

CHARLESTON COUNTY, SOUTH CAROLINA

ANNUAL CITIZENS FINANCIAL REPORT RESILIENCE IN A YEAR

FISCAL YEAR ENDED JUNE 30, 2021

PICTURED: FINANCE PROFESSIONALS ON NATIONAL ACCOUNTING DAY

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A MESSAGE FROM THE

DEPUTY ADMINISTRATOR OF FINANCE

To the Citizens of Charleston County:

We present Charleston County's Annual Citizens Financial Report for the fiscal year ended June 30, 2021. This report is written to communicate to its readers an understanding of the County's financial condition in a simple, transparent manner. The information is derived from the County's Annual Comprehensive Financial Report that was audited by Scott & Company LLC.

The County was deliberate in building precautionary measures to budgeting and spending during the COVID-19 pandemic. Due to these efforts, the County persevered with minimal impact to our financial outlook and the services provided to the citizens. We are pleased to inform citizens that Charleston County is a Government Finance Officers Association (GFOA) Triple Crown Winner for Achievement for Excellence in Financial Reporting, Popular Financial Reporting, and the Distinguished Budget Presentation award for fiscal year 2020. Charleston County Government maintains the highest bond rating (AAA) with all three financial rating agencies. This consistency in financial management benefits the citizens of Charleston County in lower taxes, and the government in better interest rates when borrowing money for capital projects.

This report includes the highlights of the County's finances over the past fiscal year 2021. This report displays where the money comes from for operations and where the money goes when carrying out the mission of the County. Demographic, economic, and performance information is included with the financial highlights to be helpful and informative to our citizens. For the Annual Comprehensive Report and other financial reports, please visit the County's website at www.charlestoncounty.org.

Sincerely,

Chief Financial Officer
Deputy Administrator of Finance

Polis Piterlein



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

Charleston County

South Carolina

For its Annual Financial Report for the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO

ABOUT US



» TOTAL POPULATION 417,981



» MEDIAN AGE 37.6



» AVERAGE HOUSEHOLD INCOME \$101,495



» MEDIAN HOME VALUE \$353,559



» 91.7% OF POPULATION 25+ WITH HIGH SCHOOL DIPLOMA OR GED.



» 43.6% OF POPULATION 25+ WITH BACHELOR'S DEGREE OR HIGHER



Charleston County has maintained the highest financial rating a government can achieve from the financial rating agencies for the last 10 years. The highest credit rating benefits citizens with lower taxes and better interest rates for the County when borrowing money.

10 Largest Employers in Charleston County | Number of Employees

- 1. JOINT BASE CHARLESTON | 22,000
- 2. MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC) | 16,000
- 3. ROPER ST. FRANCIS HEALTHCARE | 6,000
- 4. CHARLESTON COUNTY SCHOOL DISTRICT | 5,900
- **5.** BOEING CHARLESTON | 5,700
- 6. COUNTY OF CHARLESTON 2,700

- 7. TRIDENT HEALTH SYSTEMS 2.600
- 8. WALMART, INC. | 2,300
- 9. COLLEGE OF CHARLESTON 2,000
- 10. U.S. POSTAL SERVICE | 2,000

16 MUNICIPALITIES:

- » City of Charleston
- » City of Folly Beach
- » City of North Charleston
- » City of Isle of Palms
- » Town of Awendaw
- » Town of Hollywood
- » Town of James Island
- » Town of Kiawah Island

- » Town of Lincolnville
- » Town of McClellanville
- » Town of Meggett
- » Town of Mount Pleasant
- » Town of Ravenel
- » Town of Rockville
- » Town of Seabrook Island
- » Town of Sullivan's Island

TOURISM AWARDS:

No. 1 City in the U.S.

TravelandLeisure.com

The 25 Best Cities in the World

TravelandLeisure.com



CNTraveler.com

20 Most Popular Places to Vacation in America NewsWeek.com

15 Best Places To Retire in the SouthSouthernLiving.com

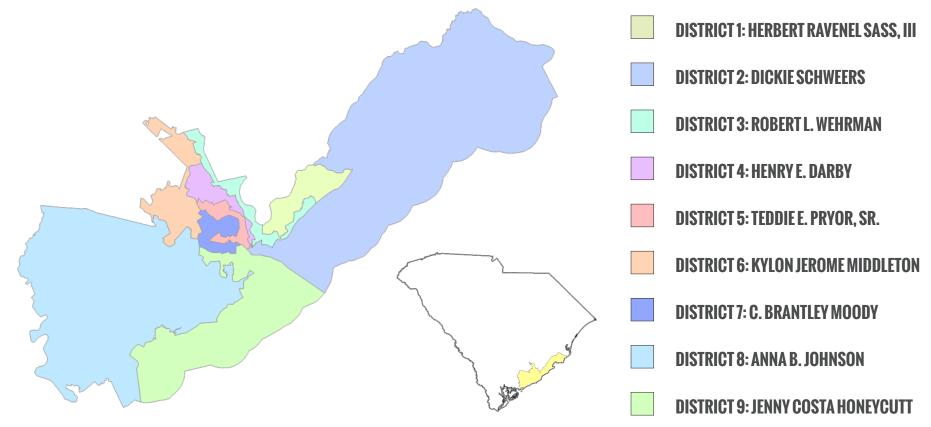


CHARLESTON COUNTY COUNCIL

harleston County Council members are elected to represent individual districts and serves as the legislative, policy-making body of county government through the adoption of ordinances and resolutions. Council annually approves budgets for the County's general fund, environmental management fund, 2004 and 2016 transportation sales tax, and several other special revenue funds. Charleston County operates under the Council-Administrator form of government. The Administrator is hired by the Council to carry out the directives and policies of Council.

FROM LEFT TO RIGHT (back row) Jenny Costa Honeycutt, C. Brantley Moody, Kylon Jerome Middleton, Henry E. Darby, Robert L. Wehrman, Dickie Schweers, Herbert Ravenel Sass, III, Anna B. Johnson, (front row) Clerk of Council Kristen Salisbury, Chairman Teddie E. Pryor, Sr., Administrator William L. Tuten, Attorney Natalie Ham





EIGHT ELECTED OFFICIALS

AUDITOR PETER J. TECKLENBURG



CLERK OF COURT
JULIE J. ARMSTRONG



CORONER BOBBI JO O'NEAL



REGISTER OF DEEDS MICHAEL MILLER



PROBATE JUDGE IRVIN G. CONDON



SHERIFF KRISTIN GRAZIANO



SOLICITOR SCARLETT A. WILSON



TREASURER MARY TINKLER



SIXAPPOINTED OFFICIALS

DIRECTOR OF ELECTIONS ISAAC CRAMER



CHIEF MAGISTRATE JOANNA SUMMEY



LIBRARY DIRECTOR ANGELA CRAIG



MASTER-IN-EQUITY MIKELL SCARBOROUGH



PUBLIC DEFENDER ASHLEY PENNINGTON



VETERANS AFFAIRS DAVID LEBLANC. SR.



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FINANCIALS

THE COUNTY'S ADHERENCE TO ITS FINANCIAL POLICIES, SPECIFICALLY MATCHING RECURRING REVENUE WITH RECURRING EXPENDITURES, ENABLED THE COUNTY TO CONTINUE PROVIDING SERVICES WHILE MAINTAINING THE COUNTY'S STRONG FINANCIAL POSITION."

Budget Director Mack Gile

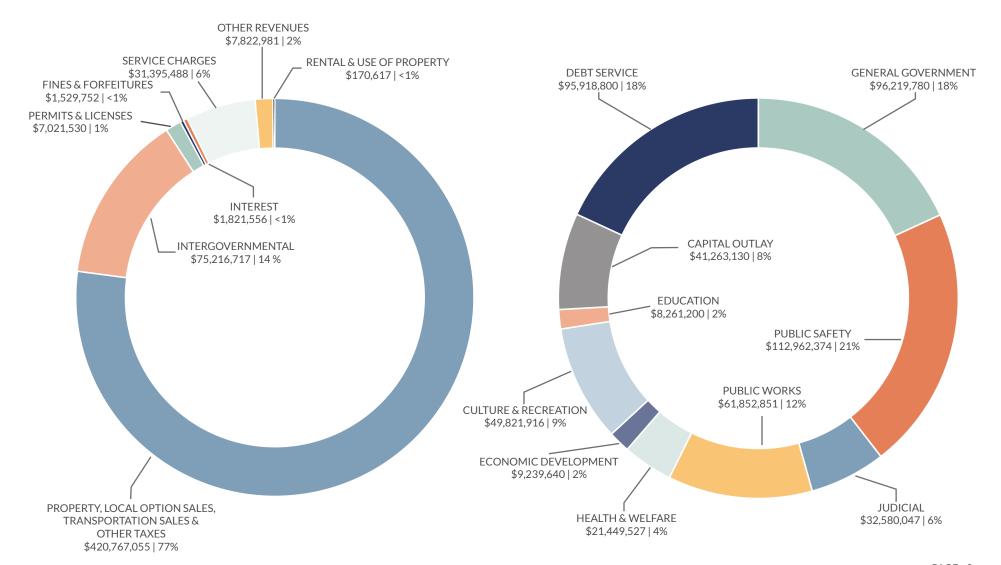
REVENUES	FISCAL YEAR 2019	FISCAL YEAR 2020	FISCAL YEAR 2021
PROPERTY, LOCAL OPTION SALES, TRANSPORTATION SALES, AND OTHER TAXES	\$375,003,999	\$379,792,508	\$420,767,055
INTERGOVERNMENTAL	\$52,834,390	\$74,441,354	\$75,216,717
PERMITS AND LICENSES	\$6,812,455	\$6,021,901	\$7,021,530
FINES AND FORFEITURES	\$2,306,825	\$1,719,007	\$1,529,752
INTEREST	\$9,664,269	\$10,444,501	\$1,821,556
SERVICE CHARGES	\$30,173,968	\$30,809,851	\$31,395,488
RENTAL AND USE OF PROPERTY	\$484,076	\$243,914	\$170,617
OTHER REVENUES	\$5,186,418	\$5,882,264	\$7,822,981
TOTAL REVENUES	\$482,466,400	\$509,355,300	\$545,745,696

EXPENDITURES	FISCAL YEAR 2019	FISCAL YEAR 2020	FISCAL YEAR 2021
GENERAL GOVERNMENT	\$84,904,532	\$84,377,752	\$96,219,780
PUBLIC SAFETY	\$109,835,878	\$117,771,738	\$112,962,374
JUDICIAL	\$31,809,574	\$32,671,977	\$32,580,047
PUBLIC WORKS	\$51,713,932	\$71,203,815	\$61,852,851
HEALTH AND WELFARE	\$5,697,777	\$7,499,547	\$21,449,527
ECONOMIC DEVELOPMENT	\$6,197,411	\$15,077,901	\$9,239,640
CULTURE AND RECREATION	\$35,686,624	\$52,402,594	\$49,821,916
EDUCATION	\$7,451,651	\$7,825,694	\$8,261,200
CAPITAL OUTLAY	\$53,851,878	\$35,085,555	\$41,263,130
DEBT SERVICE	\$75,347,457	\$74,725,196	\$95,918,800
TOTAL EXPENDITURES	\$462,496,714	\$498,641,769	\$529,569,265

REVENUES & EXPENDITURES

Fiscal Year 2021 Revenue Sources

Fiscal Year 2021 Expenditures



WHAT MAKES OUR EMPLOYEES **RESILIENT** IS THEIR ABILITY TO ADAPT, PIVOT, AND PERSEVERE. THEY DISPLAYED THIS THROUGH SOME OF THE MOST CHALLENGING TIMES WE'VE EVER ENCOUNTERED WHILE CONTINUING TO DELIVER EXCELLENT SERVICES TO THIS COMMUNITY."

Charleston County Administrator William L. Tuten

CHARLESTON COUNTY PUBLIC LIBRARY



harleston County Public Library provided integral services to residents most affected by the pandemic through various partnerships:

- » Educated consumers about Emergency Broadband Benefits with the Federal Communications Commission
- » Distributed over 13,000 pounds of food with the Lowcountry Food Bank and Charleston County School District
- » Placed book boxes at bus stops for riders with Charleston Area Regional Transportation Authority

The libraries hosted several County sponsored events at their various locations and new Mobile Library throughout fiscal year 2021. They collaborated with departments and offices such as Board of Elections, Emergency Management, and Community Development to provide citizens access to voting, vaccines, and emergency rental assistance.

PICTURED: MOBILE LIBRARY

BOARD OF ELECTIONS AND VOTER REGISTRATION

n October 30, 2020, Charleston County Board of Elections and Voter Registration procured a Satellite Voting Unit (SVU). This mobile voting trailer vastly expanded the department's outreach efforts to inform, educate, and interact with voters. The SVU also provided more accessible absentee voting to those who live in rural areas and municipalities located a great distance from North Charleston, where the office is located.

\$102,000 grant awarded by the Center for Tech and Civic Life purchased the unit.

LETHE SATELLITE VOTING UNIT IS AN INNOVATIVE AND RESILIENT TOOL TO PROVIDE VOTING OPPORTUNITIES FOR ALL ELIGIBLE CHARLESTON COUNTY VOTERS. WE'VE ALREADY EXPERIENCED THE SUCCESS OF THE TRAILER BY INCREASING ABSENTEE VOTER TURNOUT FOR SPECIAL MUNICIPAL ELECTIONS AND HAVE FACILITATED NEW PARTNERSHIPS WITH LOCAL ORGANIZATIONS."

Board of Elections Executive Director Isaac Cramer



PROBATE COURT 冬

robate Court now offers electronic filing, becoming the first Probate Court in South Carolina to offer such services online. The filing system, called EZ-Filing, makes it possible for every customer to send the court their documents electronically. Visit www.ez-filing.net/southcarolina for details.

TREASURER'S OFFICE (\$\inf\$)



n December 2020, the Charleston County Treasurer's Office implemented a pay-by-phone system for taxpayers. Within the first six months, 3,819 residents opted to pay their taxes over the phone.

ASSESSOR'S OFFICE



he Assessor's Office, along with a dedicated team from Technology Services, implemented an online application for the 4% Legal Residence Exemption. The entire process, designing the online form, testing, and going live, was accomplished in two months. Approximately 10% of all applications received are now handled through the online process. This number is expected to increase as more taxpayers learn about this convenient service.

ECONOMIC DEVELOPMENT

NEW COMPANIES RECRUITED

- » Juliska
- » Daye North America
- » Vigilent Labs
- » Ray-Mont Logistics
- » M.C. Dean, Inc.
- » Breeze Airways

EXISTING COMPANY EXPANSIONS

- » Cantey Tech Consulting
- » Lineage Logistics
- » Driverge Vehicle Innovations
- » Defense Engineering Services
- » Carver Maritime, LLC
- » Vikor Scientific
- » Omatic Software
- » T-Mobile
- » Mercedes-Benz Vans
- » Bourne Group
- » Charleston Coffee Roasters
- » Cummins Turbo Technologies



» 2,105 NEW JOBS



» \$289 MILLION IN CAPITAL INVESTMENT



» \$113 MILLION IN NEW ANNUAL PAYROLL







iawah Island, a sea barrier island located within Charleston County, hosted the 2021 PGA Championship at the Ocean Course at Kiawah Island Golf Resort on May 20 - 23. This event highlighted the Charleston area as a tourist destination and provided a much-needed boost to the local economy during the COVID-19 pandemic. While the pandemic limited attendance at the Championship, the event had a significant impact on the Charleston area economy.

- Total economic impact: \$59.8 million
- Estimated revenues in local and state tax: \$8.1 million
- Global broadcast to more than a half-billion households: \$160 million in media exposure for Kiawah Island

CONTRIBUTING DEPARTMENTS & OFFICES

Consolidated Dispatch Center

Deputy Administrator of Public Services

Economic Development

Emergency Management

Emergency Medical Services

Public Works

Sheriff's Office

Zoning & Planning

PHOTO BY DARREN CARROLL

PUBLIC SAFETY

harleston County Council allocated \$1.4 million for the purchase of the Unified Mobile Command. The unit's first deployment was during the PGA Championship to provide on-site public safety assistance for a major event. The unit allows for multiple public safety agencies in the area to work together managing emergency situations and improving public safety communication.

STRATEGICALLY PLACING CHARLESTON COUNTY IN A FORWARD-THINKING POSITION TO RESPOND TO FUTURE CHALLENGES AND IMPROVE THE OVERALL PUBLIC SAFETY ENVIRONMENT FOR OUR CITIZENS AND VISITORS."

CARD COLLEGE TO THE PUBLIC SHEET

Deputy County Administrator of Public Safety Eric Watson



FEATURES AND DETAILS:

- » Ability to house four 9-1-1 call-takers and two supervisors
- » A conference room that holds 11 people
- » Equiped with a full camera system, remote camera system, one forwardlooking infrared camera, and other advanced computerized technology that will be beneficial during search and rescue incidents
- » 48 feet long, weighs 47,000 pounds, and has four slide out features

PICTURED: UNIFIED MOBILE COMMAND UNIT

EMERGENCY MANAGEMENT

n February 2021, Charleston County Emergency Management renewed their partnership with Fetter Health Care Network (a 501c3 non-profit) to develop the COVID-19 Rural Vaccination Program. This program made COVID-19 vaccines available to the County's rural population. Charleston County is large geographically and three of the major hospitals are all centrally located. Some residents in rural areas, like Edisto Island or McClellanville, would have to drive nearly an hour to reach a hospital vaccine site.

3,708 residents inoculated through the COVID-19 Rural Vaccination Program

grural vaccination clinics between February-June 2021



(LEFT) CHARLESTON COUNTY COUNCIL VICE CHAIRWOMAN ANNA B. JOHNSON AT A RURAL VACCINE CLINIC

CONSOLIDATED DISPATCH CENTER

785,589 calls for service to 9-1-1

EMERGENCY MEDICAL SERVICES

ounty Council approved an \$8.3 million budget increase for EMS. This crucial funding created 44 new positions and the purchase of four additional ambulances. This means serving more people in an emergency medical situation in a timely manner, ultimately saving lives.

14% increase in geographic coverage of the County

69,860 calls responded to for medical service

Positive Air Purifying Respirators purchased to provide sustainable protection of EMTs and paramedics from COVID-19



GENERAL SERVICES



BUILDING INSPECTIONS

n September 2020, Charleston County officially became a Class 3 Community in the National Flood Insurance Program's Community Rating System (CRS). The Class 3 rating represents a 35% discount on citizens' flood insurance, the highest flood insurance discount on the east coast. Activities included public outreach on hazards, flood insurance promotion, map information services, open space preservation, higher regulatory standards, stormwater management, and flood and dam warning and response. The County Community Rating System discount went into effect on October 1, 2020.

Charleston County is in the top of the National Flood Insurance Program's Community Rating System and one of seven counties in the country with a Class 3 rating.

RESILIENCE BY SIGNIFICANTLY EXCEEDING NATIONAL FLOOD INSURANCE PROGRAM REQUIREMENTS AND UNDERTAKING A SERIES OF MEANINGFUL ACTIVITIES TO PROTECT ITS CITIZENS FROM LOSSES CAUSED BY FLOODING."

Building Inspections Director Hakim Bayyoud

PICTURED: TEA FARM CREEK

CAPITAL PROJECTS

Awendaw Fire Station #7

Total Square Footage: 3,983

Total Project Cost: \$2,636,659

Construction Start Date: June 27, 2019

Grand Opening: September 1, 2020

Purpose: To expand fire and EMS service capabilities to better serve the Awendaw, McClellanville, and surrounding unincorporated areas.

BEES FERRY WEST ASHLEY LIBRARY

Total Square Footage: 20,000

Total Project Cost: \$12,500,000

Construction Start Date:

December 1, 2018

Grand Opening: October 2, 2020

Purpose: To accommodate the County's population growth over the past 30 years and future planned development. Funding approved by voters via referendum.

3887 LEEDS AVENUE

Total Square Footage: 13,974

Total Project Cost: \$1,760,491

Construction Start Date: May 4, 2020

Grand Opening: November 1, 2020

Purpose: To repurpose the vacant Detention Center Work Camp, consolidating all functions of the South Carolina Department of Juvenile Justice into one facility on the Corrections Campus.







CAPITAL PROJECTS CONTINUED...

Material Recovery Facility

Total Square Footage: 89,709

Total Project Cost: \$29,267,627

Construction Start: September 10, 2019

Grand Opening: December 1, 2020

Purpose: The new Material Recovery Facility includes state-of-the-art processing equipment including optical sorting machines which will produce high-quality material and reduce labor costs, a fully automated scale (the first of its kind for recycling centers in South Carolina), and the capacity to process all of Charleston County's recyclables.



GUMMUNITY SERVICES

DEPARTMENT OF ALCOHOL AND OTHER DRUG ABUSE SERVICES

ACCOMPLISHMENTS

- **2,283** people treated
- 23 community Narcan trainings offered
- **1.196** doses of Narcan distributed

Charleston County's Department of Alcohol and Other Drug Abuse Services (DAODAS) partnered with the State of South Carolina DAODAS and Department of Mental Health to implement SC HOPES, a 24/7 hotline for individuals whose mental health and substance use disorders have been exacerbated due to the stresses of the pandemic.

GREENBELT PROGRAM

In FY21, County Council approved 14 Greenbelt projects:

- **\$3,706,891** to Rural Projects
- **\$5,712,754** to Urban Projects
- **\$9,419,645** allocated in FY21 to protect 2,350 acres

This funding cycle included one of the largest rural property acquisitions for protection to date. The 2,101-acre Willtown tract, located near Adams Run, SC borders the ACE Basin National Wildlife Refuge and contributes to a 29-mile contiguous corridor of natural wildlife habitats. Permanent protection of this property will prevent development and support agricultural, forestry, and recreational uses.

> PICTURED: WILLTOWN TRACT



COMMUNITY DEVELOPMENT

ACCOMPLISHMENTS

\$1.852.645

- » 53 emergency repair projects
- 84 well and septic upgrades/maintenance
- Built 3 sidewalks
- Demolished 3 dilapidated houses
- » Provided public services to over 2,000 lowto-moderate income individuals

Home Investment Partnership: \$809,261

- » Affordable housing construction of 2 rental units
- » Rehabilitated 8 units

Emergency Solutions Grant: \$155,411

- Provided rapid re-housing to 17 households
- Provided shelter to 133 homeless individuals

Charleston County received \$12.4 million in Emergency Rental Assistance Funding. Community Development Block Grant: Between April 12 and June 30, 2021, Community Development allocated almost \$3 million to 478 households.

> HUD provided \$4.3 million to Charleston County from the Coronavirus Aid, Relief, and Economic Security (CARES) Act to prevent, prepare for, and respond to the coronavirus pandemic (COVID-19).

- » Food Bank: 42.474 individuals
- Hotel/Motel vouchers: 19 households
- Legal Services: 115 individuals
- Meals on Wheels: 59 individuals
- Prescription Assistance: 44 individuals
- Rent/Mortgage/Utility assistance: 584 households
- Homelessness prevention: 132 households
- Rapid Rehousing: 89 households
- Shelter: 226 individuals

MAGISTRATES COURTS

agistrates Courts helped renters facing eviction and landlords by collaborating with the Community Development Department to inform residents about the Emergency Rental Assistance Program.

- Set off Debt Collection: **\$87,350** in outstanding fines through State Taxes
- Collection of Fines: \$1,071,339 in fines and fees
- Case Disposition: **26,003** cases
- **PAGE 20**

C COMMUNITY DEVELOPMENT FOUND **RESILIENCE** IN HELPING LANDLORDS AND THEIR RENTERS UTILITY ASSISTANCE DUE TO THE PANDFMIC."

> Community Development Director Jean Sullivan



PUBLIC SERVICES

PUBLIC WORKS

harleston County's Transportation Sales
Tax and a portion of the South Carolina gas
tax, referred to as "C" funds, allocated by the
Charleston County Transportation Committee (CTC) are
used to fund transportation infrastructure improvements.
Completed Transportation Improvements:

- » Installed **2,300** linear feet of new sidewalk
- » Paved 3 miles of unpaved roads
- » Completed $\mathbf{5}$ new intersection improvements
- » Resurfaced **46** miles of road
- » **134** miles of preservation treatments

Total Expenditures:

\$4,631,000 TST | \$2,803,000 "C" Funds

In the spring of 2021, Charleston County's Pavement Management Program used a new paving technology, Titanium Dioxide, while applying preservation treatment to roads. This new additive is designed to cool the streets and reduce the urban heat island effect, decompose toxins in vehicle exhaust, and add years to the road's life. Treated streets will reflect more light and lower the amount of toxins put into the environment. The pilot program received attention from national environmental publications.

INNOVATION CAN PROVIDE **RESILIENT** ROADS FOR LESS COST TO THE TAXPAYER. THE PUBLIC WORKS DEPARTMENT'S PAVEMENT MANAGEMENT PROGRAM HAS DEVELOPED EXTENSIVE PAVEMENT PRESERVATION TREATMENTS TO KEEP ROADS IN GOOD CONDITION AT A REDUCED COST."

Public Works Director Steve Thigpen

FLEET OPERATIONS

leet Operations provides and maintains vehicles for County operations, including automobiles, ambulances, trucks, recycling vehicles, and heavy equipment such as back-hoes, loaders, motor graders, and bulldozers. It also repairs, maintains, and fuels County vehicles and those of some agencies that have intergovernmental relationships with the County.

- » **736** vehicles in fleet
- » **8,693** work orders for service
- » **\$0.42** average cost per mile to operate a vehicle
- » \$915 average cost per work order

RESILIENCE FOR FLEET MEANT ADAPTING TO COVID-19 PANDEMIC RELATED SHORTAGES. WITHOUT NECESSARY PARTS AND SUPPLIES, LACK OF COMPUTER CHIPS, AND DELAYS IN NEW VEHICLE ASSEMBLY LINE PRODUCTION, WE RESORTED TO ENGINE REPLACEMENTS FOR CRITICAL EMERGENCY RESPONSE VEHICLES TO SUPPORT FOR OUR CITIZENS."

Fleet Operations Director Mike Filan

RECIPIENT OF THE GOVERNMENT FLEET MANAGEMENT ALLIANCE CERTIFICATION IN 2020-21



CONNECT WITH US

This brochure is intended to provide a brief summary of Charleston County Government operations for the fiscal year ended June 30, 2021. A copy of the County's Comprehensive Annual Financial Report is available at charleston county.org/financial-reports.php.

This report is a summary and certain financial statements, including all GAAP required disclosures, are omitted.



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125K Members

Charleston County Government



Text 843-800-4121 to report issues like missed recycling, potholes, mosquitoes, etc.