

2011 LOCAL GOVERNMENT

FINANCE REPORT

FISCAL YEARS 2004-05 To 2010-11

NOVEMBER 2012

OFFICE OF RESEARCH & STATISTICS
SOUTH CAROLINA BUDGET & CONTROL BOARD

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OFFICE OF RESEARCH & STATISTICS
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South Carolina - State Total

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	11,423,087,564	13,073,271,944	13,456,517,932	13,052,981,328	13,185,646,420	13,729,611,101	13,714,300,759	3.1%	-0.1%
Revenues from Local Sources	7,290,198,033	8,679,528,860	8,897,905,528	7,632,519,684	7,958,591,451	8,401,548,386	8,472,055,863	2.5%	0.8%
Current Property Taxes	3,515,806,273	3,846,831,188	4,184,451,598	4,082,471,168	4,377,601,963	4,590,179,930	4,692,179,526	4.9%	2.2%
Current Real & Personal Property Taxes	3,392,669,279	3,694,928,599	4,030,261,696	3,897,406,051	4,191,565,904	4,371,101,614	4,472,882,791	4.7%	2.3%
Fee In Lieu of Property Tax (excl. Schools)	45,466,562	60,000,078	61,818,055	73,953,000	72,099,650	79,429,712	82,327,521	10.4%	3.6%
All Other	77,670,433	91,902,512	92,371,848	111,112,118	113,936,409	139,648,604	136,969,214	9.9%	-1.9%
Local Options Sales Tax	149,902,299	231,802,436	236,799,134	240,279,236	235,821,426	242,246,150	231,238,012	7.5%	-4.5%
Local Hospitality Tax	95,998,507	114,767,802	127,255,687	143,056,011	143,440,977	141,689,847	149,446,539	7.7%	5.5%
Local Accommodations Tax	35,606,422	38,633,142	41,139,422	42,893,633	40,230,373	38,699,841	43,436,918	3.4%	12.2%
Capital Projects/Transportation Tax	41,513,332	109,397,983	142,089,962	227,454,793	231,243,836	258,863,941	277,254,679	37.2%	7.1%
Licenses, fees, Charges, Bonds, etc.	3,451,371,199	4,338,096,309	4,166,169,725	2,896,364,843	2,930,252,875	3,129,868,676	3,078,500,188	-1.9%	-1.6%
Licenses & Permits	432,097,060	508,509,429	532,737,215	540,358,346	498,578,738	484,768,121	501,148,840	2.5%	3.4%
Service Revenue & Charges	1,054,142,957	1,142,185,235	1,256,365,362	1,288,218,741	1,214,165,254	1,177,334,676	1,176,178,560	1.8%	-0.1%
Bonds & Leases	1,651,886,636	2,261,869,933	1,858,431,109	544,607,661	738,520,756	1,044,898,534	920,116,821	-9.3%	-11.9%
Miscellaneous	313,244,545	425,531,712	518,636,039	523,180,094	478,988,128	422,867,346	481,055,967	7.4%	13.8%
Revenues from State Sources	3,226,749,575	3,442,033,628	3,586,708,676	4,426,342,759	4,175,057,762	3,849,876,423	3,797,960,932	2.8%	-1.3%
Reimbursements for Property Tax Relief (Tier 1)	244,942,599	244,802,371	244,973,390	250,424,853	250,748,071	250,788,873	250,507,981	0.4%	-0.1%
Homestead Exemption (Tier 2) /1	132,046,034	137,567,595	146,908,796	138,156,265	145,307,186	146,578,535	148,182,013	1.9%	1.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	536,153,463	561,166,624	599,487,108	607,952,438	0.0%	1.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	30,057,420	27,205,359	23,255,391	22,485,269	0.0%	-3.3%
State-Shared Taxes	309,979,025	326,510,785	352,202,418	377,470,915	365,871,558	322,811,316	293,168,999	-0.9%	-9.2%
Manufacturer's Depreciation Reimbursement	34,358,277	38,957,127	42,958,117	40,371,463	43,751,364	45,174,646	46,441,757	5.2%	2.8%
State Grants	795,927,932	737,674,860	761,412,825	899,416,289	874,458,339	886,815,530	918,755,491	2.4%	3.6%
Education Finance Act (EFA)	1,093,602,433	1,367,031,099	1,428,268,922	1,525,925,496	1,352,160,493	1,111,018,919	1,035,007,416	-0.9%	-6.8%
Education Improvement Act (EIA)	527,649,360	529,527,421	551,771,519	579,782,633	509,629,693	423,681,696	432,723,962	-3.3%	2.1%
Education Lottery	88,243,915	59,962,370	58,212,689	48,583,963	44,759,075	40,264,409	42,735,605	-11.4%	6.1%
Revenues from Federal Sources	809,227,127	837,988,929	842,332,979	863,420,530	905,256,651	1,316,772,295	1,299,805,764	8.2%	-1.3%
Revenues from Other Local Sources	96,912,829	113,720,526	129,570,749	130,698,355	146,740,556	161,413,997	144,478,201	6.9%	-10.5%
Total Expenditures (School Dist., Counties, & Cities)	10,299,965,960	11,631,319,198	12,571,387,634	13,426,494,773	14,162,961,199	14,110,815,677	13,805,279,907	5.0%	-2.2%
Administration	3,073,262,824	3,432,646,187	3,639,868,599	3,974,927,589	4,108,296,534	3,964,820,391	3,892,134,466	4.0%	-1.8%
Instruction	3,162,557,663	3,337,013,367	3,507,546,431	3,751,694,831	3,856,430,613	3,790,357,644	3,688,607,446	2.6%	-2.7%
Public Safety	1,091,172,821	1,204,860,651	1,257,272,852	1,355,449,950	1,419,814,816	1,493,973,918	1,510,640,650	5.6%	1.1%
Transportation	351,493,793	333,361,186	356,684,487	403,105,536	411,919,762	395,023,141	407,249,323	2.5%	3.1%
Health & Human Services	198,697,073	204,936,889	219,665,295	241,585,088	246,530,812	244,628,836	238,945,554	3.1%	-2.3%
Environment & Housing	347,835,608	363,941,124	364,293,751	443,881,023	428,188,706	418,334,194	424,886,976	3.4%	1.6%
Recreation & Culture	232,984,914	282,948,652	306,661,852	327,099,078	338,852,106	340,362,965	363,264,351	7.7%	6.7%
Debt Service/Interest on Debt /4	610,139,338	998,023,306	1,074,498,167	1,094,810,889	1,186,218,824	1,407,118,070	1,436,207,295	15.3%	2.1%
Land Purchase & Facility Construction	1,081,177,101	1,236,761,850	1,537,355,855	1,532,031,986	1,780,116,034	1,662,121,357	1,429,191,545	4.8%	-14.0%
All Other	150,644,825	236,825,986	307,540,345	301,908,803	386,592,991	394,075,160	414,152,301	18.4%	5.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

South Carolina - State Total

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Districts, Counties, & Cities	3,495,878,573	3,829,662,904	4,166,080,985	4,065,064,528	4,360,090,649	4,572,337,538	4,674,516,407	5.0%	2.2%
School District Total	2,236,240,270	2,438,390,568	2,645,579,745	2,488,584,723	2,680,129,265	2,812,396,947	2,864,313,674	4.2%	1.8%
County Total	894,911,534	1,034,659,340	1,144,475,982	1,178,419,278	1,248,532,933	1,310,599,947	1,337,602,779	6.9%	2.1%
Cities Total	364,726,769	356,612,997	376,025,258	398,060,527	431,428,450	449,340,645	472,599,954	4.4%	5.2%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	16,192,514,457	18,092,887,350	19,101,908,265	19,896,968,801	21,026,484,625	21,706,375,114	21,790,451,443	5.1%	0.4%
Owner Occupied (4% assessment ratio)	4,534,053,450	5,304,972,421	5,636,274,748	6,053,201,977	6,528,965,854	6,995,185,875	7,259,196,455	8.2%	3.8%
Agricultural (Private) (4%)	90,298,990	92,511,499	93,443,362	97,794,133	104,734,819	104,737,476	103,835,538	2.4%	-0.9%
Agricultural (Corporate) (6%)	24,364,330	21,976,878	21,300,617	20,755,072	26,964,480	18,987,648	24,455,707	0.1%	28.8%
Commercial/Rental (6%)	5,338,895,499	6,458,403,352	7,102,170,451	7,432,424,288	8,041,296,636	8,407,894,980	8,305,998,843	7.6%	-1.2%
Personal Property (Vehicles) /6	2,058,025,300	1,955,674,220	1,951,652,358	1,899,992,907	1,839,535,797	1,649,225,836	1,585,607,520	-4.3%	-3.9%
Other Personal Property County (10.5%)	240,695,170	259,879,264	293,753,802	324,640,336	345,571,173	356,538,507	336,644,891	5.8%	-5.6%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	1,154,131,654	1,123,995,361	1,070,925,510	1,040,883,590	1,022,551,931	994,239,242	971,248,011	-2.8%	-2.3%
Utility (10.5%)	1,347,756,372	1,403,885,972	1,433,199,122	1,415,195,967	1,450,616,341	1,501,680,164	1,540,187,375	2.2%	2.6%
Business Personal (10.5%)	656,421,094	689,959,017	691,480,859	738,073,327	769,844,104	760,052,414	731,890,479	1.8%	-3.7%
Motor Carrier (9.5%)	53,269,598	57,920,868	61,651,009	65,852,486	66,892,707	59,970,603	52,444,663	-0.3%	-12.5%
Fee-in-Lieu and Joint Industrial Park /7	717,548,544	733,965,708	754,280,547	814,139,868	836,003,785	864,019,749	886,799,231	3.6%	2.6%
Total Average Millage Rates /2	277.8	278.5	290.2	297.6	298.6	295.2	296.2	1.1%	0.3%
School Districts /3	153.2	148.3	151.3	164.6	166.1	168.7	170.8	1.8%	1.2%
Counties /4	54.9	56.4	59.3	58.1	58.8	59.5	60.5	1.6%	1.7%
Cities & Special Purpose Districts /5	69.7	73.8	79.5	74.8	73.7	67.0	64.9	-1.2%	-3.2%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	3,495,878,573	3,829,662,904	4,166,080,985	4,065,064,528	4,360,090,649	4,563,199,593	4,665,902,530	4.9%	2.3%
Owner Occupied	705,666,081	846,183,557	954,965,686	590,424,854	699,930,151	802,037,370	888,939,372	3.9%	10.8%
Agricultural (Private)	23,141,920	24,152,207	24,718,119	27,021,859	28,778,741	29,416,338	29,397,448	4.1%	-0.1%
Agricultural (Corporate)	5,619,559	5,589,966	5,367,331	5,458,832	6,916,491	5,239,172	6,267,414	1.8%	19.6%
Commercial/Rental	1,176,792,102	1,388,594,026	1,563,956,353	1,717,346,365	1,887,422,938	1,995,066,731	2,018,654,041	9.4%	1.2%
Personal Property (Vehicles)	501,397,745	467,057,815	478,609,639	489,203,018	478,404,116	439,224,782	421,229,362	-2.9%	-4.1%
Other Personal Property County	53,220,791	57,507,010	66,503,298	77,470,813	83,051,318	86,224,585	82,204,683	7.5%	-4.7%
Manufacturing	340,089,514	340,720,924	337,197,056	357,407,574	350,592,811	357,568,779	356,314,179	0.8%	-0.4%
Utility	338,666,793	348,405,675	363,712,813	383,356,396	393,846,778	416,085,174	430,323,630	4.1%	3.4%
Business Personal	162,452,372	160,826,896	168,648,913	188,222,074	197,927,468	197,935,972	193,129,259	2.9%	-2.4%
Motor Carrier	12,998,473	13,923,081	15,291,319	17,104,139	17,454,457	16,028,753	13,899,267	1.1%	-13.3%
Fee-in-Lieu and Joint Industrial Park	175,833,223	176,701,746	187,110,458	212,048,604	215,765,378	218,371,934	225,543,873	4.2%	3.3%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

South Carolina - State Total

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	7,796,563,387	8,846,993,899	8,879,327,706	8,183,372,631	8,366,760,462	8,741,537,417	8,682,999,125	1.8%	-0.7%
Revenues from Local Sources	4,401,009,439	5,246,758,245	5,153,761,995	3,663,683,200	4,009,497,806	4,352,276,294	4,306,069,252	-0.4%	-1.1%
Current Property Taxes	2,256,167,970	2,455,558,852	2,663,950,358	2,505,991,363	2,697,640,579	2,830,239,339	2,881,976,793	4.2%	1.8%
Current Real & Personal Property Taxes	2,248,608,611	2,446,203,866	2,654,906,189	2,494,012,759	2,687,377,838	2,820,929,894	2,874,036,204	4.2%	1.9%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	7,559,359	9,354,986	9,044,169	11,978,604	10,262,741	9,309,445	7,940,589	0.8%	-14.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,144,841,469	2,791,199,393	2,489,811,637	1,157,691,837	1,311,857,227	1,522,036,955	1,424,092,459	-6.6%	-6.4%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	375,651,584	365,470,758	454,141,131	451,086,618	385,546,644	328,034,670	295,959,477	-3.9%	-9.8%
Bonds & Leases	1,651,886,636	2,261,869,933	1,858,431,109	544,607,661	738,520,756	1,044,898,534	920,116,821	-9.3%	-11.9%
Miscellaneous	117,303,249	163,858,702	177,239,397	161,997,558	187,789,827	149,103,751	208,016,161	10.0%	39.5%
Revenues from State Sources	2,738,203,608	2,919,101,779	3,027,723,476	3,805,136,421	3,595,975,909	3,298,641,826	3,293,167,464	3.1%	-0.2%
Reimbursements for Property Tax Relief (Tier 1)	244,942,599	244,802,371	244,973,390	250,424,853	250,748,071	250,788,873	250,507,981	0.4%	-0.1%
Homestead Exemption (Tier 2) /1	83,205,447	85,044,211	91,138,235	81,458,110	81,478,607	81,479,342	81,514,359	-0.3%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	536,153,463	561,166,624	599,487,108	607,952,438	n/a	1.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	30,057,420	27,205,359	23,255,391	22,485,269	n/a	-3.3%
State-Shared Taxes	20,138,079	19,888,040	19,875,177	19,986,104	20,002,399	19,439,022	20,378,150	0.2%	4.8%
Manufacturer's Depreciation Reimbursement	20,312,322	23,008,509	23,113,595	22,882,135	25,597,080	27,705,754	29,577,220	6.5%	6.8%
State Grants 4/	660,109,453	589,837,758	610,369,949	709,882,244	723,228,508	721,521,312	770,285,063	2.6%	6.8%
Education Finance Act (EFA)	1,093,602,433	1,367,031,099	1,428,268,922	1,525,925,496	1,352,160,493	1,111,018,919	1,035,007,416	-0.9%	-6.8%
Education Improvement Act (EIA)	527,649,360	529,527,421	551,771,519	579,782,633	509,629,693	423,681,696	432,723,962	-3.3%	2.1%
Education Lottery	88,243,915	59,962,370	58,212,689	48,583,963	44,759,075	40,264,409	42,735,605	-11.4%	6.1%
Revenues from Federal Sources	657,350,340	681,133,875	697,842,235	714,553,010	761,286,747	1,090,619,297	1,083,762,409	8.7%	-0.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	6,819,371,421	7,456,087,186	8,101,160,044	8,462,591,529	8,810,006,794	8,704,095,084	8,485,491,106	3.7%	-2.5%
Administration	2,200,255,765	2,381,646,539	2,548,464,870	2,765,554,277	2,824,237,173	2,771,429,230	2,747,231,456	3.8%	-0.9%
Instruction	3,162,557,663	3,337,013,367	3,507,546,431	3,751,694,831	3,856,430,613	3,790,357,644	3,688,607,446	2.6%	-2.7%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	10,714,662	13,806,200	14,360,420	16,468,602	17,195,958	16,097,827	17,316,992	8.3%	7.6%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	9,657,344	10,132,988	9,351,415	10,214,392	10,222,996	11,075,338	8,921,864	-1.3%	-19.4%
Debt Service/Interest on Debt	534,298,327	753,165,312	770,744,465	768,564,521	773,180,213	882,488,977	971,149,807	10.5%	10.0%
Purchase of Land & Facility Construction	849,487,204	902,498,962	1,183,223,096	1,076,052,635	1,238,105,519	1,128,796,632	923,937,258	1.4%	-18.1%
All Other	52,400,456	57,823,818	67,469,347	74,042,271	90,634,322	103,849,436	128,326,283	16.1%	23.6%

1/ FY 2001 the exemption was increased from \$20,000 to \$50,000

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

South Carolina - State Total

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	2,275,307,421	2,686,973,789	2,938,311,522	3,118,781,239	3,101,911,389	3,199,190,597	3,244,370,077	6.1%	1.4%
Revenues from Local Sources	1,759,440,210	2,133,888,563	2,359,846,067	2,494,607,337	2,498,229,906	2,570,389,336	2,643,835,509	7.0%	2.9%
Current Property Taxes	894,911,534	1,034,659,340	1,144,475,982	1,178,419,278	1,248,532,933	1,310,599,947	1,337,602,779	6.9%	2.1%
Current Real & Personal Property Taxes	797,245,105	912,555,777	1,022,911,746	1,031,380,838	1,100,544,331	1,135,099,917	1,161,797,815	6.5%	2.4%
Fee In Lieu of Property Tax	40,921,242	53,615,939	53,481,530	64,597,005	61,691,578	68,787,087	70,356,969	9.5%	2.3%
All Other	56,745,188	68,487,623	68,082,707	82,441,435	86,297,024	106,712,943	105,447,995	10.9%	-1.2%
Local Options Sales Tax	86,557,669	147,850,343	147,782,640	148,108,798	149,190,343	141,248,861	141,925,744	8.6%	0.5%
Local Hospitality Tax	32,924,810	43,892,298	46,970,450	56,817,658	56,244,756	53,764,682	57,006,204	9.6%	6.0%
Local Accommodations Tax	17,342,043	17,176,649	18,071,220	18,714,659	17,613,460	17,350,461	19,456,895	1.9%	12.1%
Capital Projects/Transportation Tax	41,513,332	107,109,726	134,577,779	217,275,349	221,676,894	242,935,927	268,354,744	36.5%	10.5%
Licenses, fees, Charges, Bonds, etc.	686,190,821	783,200,207	867,967,996	875,271,596	804,971,519	804,489,458	819,489,142	3.0%	1.9%
Licenses & Permits	99,910,819	130,804,018	126,415,544	116,532,286	85,211,184	85,421,063	85,310,351	-2.6%	-0.1%
Service Revenue & Charges	474,813,546	507,338,988	531,143,481	548,079,165	550,559,809	564,298,279	587,550,226	3.6%	4.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	111,466,455	145,057,201	210,408,970	210,660,145	169,200,526	154,770,116	146,628,565	4.7%	-5.3%
Revenues from State Sources	377,038,433	395,111,303	427,836,927	473,905,849	449,199,013	419,534,968	386,753,645	0.4%	-7.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	34,922,722	39,055,267	41,982,103	42,332,305	48,744,292	49,583,983	51,066,483	6.5%	3.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0		
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0		
State-Shared Taxes	216,937,078	228,590,337	250,062,573	267,809,435	259,652,603	225,583,091	199,149,235	-1.4%	-11.7%
Manufacturer's Depreciation Reimbursement	11,926,451	13,804,022	17,501,511	15,207,943	15,771,790	15,496,172	14,728,722	3.6%	-5.0%
State Grants	113,252,182	113,661,677	118,290,739	148,556,166	125,030,327	128,871,722	121,809,205	1.2%	-5.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	89,805,546	96,380,541	79,294,997	83,273,508	83,860,065	129,090,443	118,640,672	4.8%	-8.1%
Revenues from Other Local Sources	49,023,232	61,593,382	71,333,531	66,994,544	70,622,405	80,175,850	73,354,198	6.9%	-8.5%
Total Expenditures (County only)	2,232,357,606	2,512,204,161	2,681,452,766	2,936,634,269	3,258,816,239	3,387,095,516	3,252,976,699	6.5%	-4.0%
Administration	600,081,642	672,895,965	705,039,162	763,370,868	834,827,740	806,396,192	762,613,339	4.1%	-5.4%
Instruction	0	0	0	0	0	0	0		n/a
Public Safety	612,390,562	684,378,708	729,192,886	780,900,377	819,777,731	862,838,453	857,929,320	5.8%	-0.6%
Transportation	263,739,261	247,520,247	262,106,079	310,463,959	318,925,732	314,771,329	331,209,583	3.9%	5.2%
Health & Human Services	184,508,945	186,170,422	201,355,736	221,189,571	222,517,273	218,468,415	212,131,096	2.4%	-2.9%
Environment & Housing	197,617,506	213,692,000	210,161,907	255,915,085	251,413,608	249,442,587	252,553,049	4.2%	1.2%
Recreation & Culture	112,601,086	117,912,240	127,778,579	144,168,394	148,626,615	138,984,198	149,674,774	4.9%	7.7%
Debt Service/Interest on Debt	54,349,188	133,069,171	144,402,751	172,645,110	237,581,428	322,521,025	273,047,772	30.9%	-15.3%
Land Purchase & Facility Construction	150,068,568	154,629,473	151,940,376	156,853,951	249,210,238	278,929,949	219,041,132	6.5%	-21.5%
All Other	57,000,848	101,935,936	149,475,290	131,126,954	175,935,874	194,743,369	194,776,634	22.7%	0.0%

South Carolina - State Total

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	1,351,216,756	1,539,304,256	1,638,878,704	1,750,827,458	1,716,974,568	1,788,883,087	1,808,717,611	5.0%	1.1%
Revenues from Local Sources	1,129,748,384	1,298,882,052	1,384,297,467	1,474,229,147	1,450,863,738	1,478,882,756	1,522,151,102	5.1%	2.9%
Current Property Taxes	364,726,769	356,612,997	376,025,258	398,060,527	431,428,450	449,340,645	472,599,954	4.4%	5.2%
Current Real & Personal Property Taxes	346,815,563	336,168,955	352,443,761	372,012,454	403,643,735	415,071,804	437,048,772	3.9%	5.3%
Fee In Lieu of Property Tax	4,545,320	6,384,139	8,336,525	9,355,995	10,408,072	10,642,625	11,970,552	17.5%	12.5%
All Other	13,365,886	14,059,903	15,244,972	16,692,078	17,376,643	23,626,216	23,580,630	9.9%	-0.2%
Local Options Sales Tax	63,344,630	83,952,093	89,016,494	92,170,438	86,631,083	100,997,289	89,312,268	5.9%	-11.6%
Local Hospitality Tax	63,073,697	70,875,504	80,285,237	86,238,354	87,196,221	87,925,165	92,440,335	6.6%	5.1%
Local Accommodations Tax	18,264,379	21,456,493	23,068,202	24,178,974	22,616,913	21,349,380	23,980,023	4.6%	12.3%
Capital Projects/Transportation Tax	0	2,288,257	7,512,183	10,179,444	9,566,942	15,928,014	8,899,935	n/a	-44.1%
Licenses, fees, Charges, Bonds, etc.	620,338,909	763,696,709	808,390,093	863,401,409	813,424,129	803,342,264	834,918,587	5.1%	3.9%
Licenses & Permits	332,186,241	377,705,411	406,321,671	423,826,060	413,367,554	399,347,057	415,838,489	3.8%	4.1%
Service Revenue & Charges	203,677,827	269,375,489	271,080,750	289,052,958	278,058,801	285,001,728	292,668,857	6.2%	2.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	84,474,841	116,615,809	130,987,672	150,522,392	121,997,775	118,993,479	126,411,241	6.9%	6.2%
Revenues from State Sources	111,507,534	127,820,546	131,148,273	147,300,489	129,882,840	131,699,629	118,039,823	1.0%	-10.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	13,917,865	13,468,117	13,788,457	14,365,849	15,084,286	15,515,210	15,601,171	1.9%	0.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes	72,903,868	78,032,409	82,264,667	89,675,376	86,216,556	77,789,202	73,641,614	0.2%	-5.3%
Manufacturer's Depreciation Reimbursement	2,119,504	2,144,596	2,343,011	2,281,385	2,382,494	1,972,721	2,135,815	0.1%	8.3%
State Grants	22,566,297	34,175,425	32,752,137	40,977,879	26,199,504	36,422,495	26,661,223	2.8%	-26.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	62,071,241	60,474,513	65,195,747	65,594,012	60,109,839	97,062,555	97,402,683	7.8%	0.4%
Revenues from Other Local Sources	47,889,597	52,127,144	58,237,218	63,703,811	76,118,151	81,238,148	71,124,003	6.8%	-12.4%
Total Expenditures (Cities only)	1,248,236,933	1,663,027,851	1,788,774,824	2,027,268,976	2,094,138,166	2,019,625,076	2,066,812,102	8.8%	2.3%
Administration	272,925,417	378,103,683	386,364,567	446,002,444	449,231,621	386,994,970	382,289,671	5.8%	-1.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	478,782,259	520,481,943	528,079,966	574,549,573	600,037,084	631,135,465	652,711,330	5.3%	3.4%
Transportation	87,754,532	85,840,939	94,578,408	92,641,577	92,994,030	80,251,812	76,039,740	-2.4%	-5.2%
Health & Human Services	3,473,466	4,960,267	3,949,139	3,926,915	6,817,581	10,062,594	9,497,466	18.3%	-5.6%
Environment & Housing	150,218,102	150,249,124	154,131,844	187,965,938	176,775,098	168,891,606	172,333,927	2.3%	2.0%
Recreation & Culture	110,726,484	154,903,425	169,531,858	172,716,292	180,002,495	190,303,429	204,667,713	10.8%	7.5%
Debt Service/Interest on Debt	21,491,823	111,788,823	159,350,951	153,601,258	175,457,183	202,108,068	192,009,716	44.0%	-5.0%
Purchase of Land & Facility Construction	81,621,329	179,633,415	202,192,383	299,125,400	292,800,277	254,394,776	286,213,155	23.3%	12.5%
All Other	41,243,521	77,066,233	90,595,707	96,739,578	120,022,795	95,482,355	91,049,384	14.1%	-4.6%

South Carolina - State Total

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues									
Total Revenues	2,292,092,619	2,487,355,427	2,706,440,370	2,529,503,005	2,688,323,114	2,861,275,146	2,885,472,040	3.9%	0.8%
Owner Occupied	473,978,996	570,477,162	643,439,716	242,759,718	302,776,876	373,808,316	418,119,664	-2.1%	11.9%
Agricultural (Private)	14,780,087	14,773,507	15,083,990	16,868,585	18,185,431	18,640,632	18,527,210	3.8%	-0.6%
Agricultural (Corporate)	3,559,328	3,364,465	3,225,606	3,348,392	4,318,394	3,216,567	3,926,200	1.6%	22.1%
Commercial/Rental	784,832,598	903,687,852	1,024,341,651	1,157,324,872	1,245,993,015	1,346,339,618	1,341,957,627	9.4%	-0.3%
Personal Property (Vehicles)	330,909,283	308,176,665	313,701,512	329,523,032	321,387,023	296,420,600	282,152,672	-2.6%	-4.8%
Other Personal Property	35,160,608	37,860,912	44,004,084	52,447,454	55,485,634	58,737,523	55,094,507	7.8%	-6.2%
Manufacturing	193,307,163	186,561,876	181,199,536	190,165,980	187,393,684	187,927,885	184,160,659	-0.8%	-2.0%
Utility	224,235,343	228,168,844	237,697,910	255,817,155	262,602,344	278,317,841	285,320,668	4.1%	2.5%
Business Personal	106,392,868	106,632,360	111,130,889	127,656,754	133,125,469	134,355,885	129,761,930	3.4%	-3.4%
Motor Carrier	8,432,922	8,990,116	9,760,779	11,098,397	11,387,621	10,428,390	9,042,332	1.2%	-13.3%
Fee-in-Lieu and Joint Industrial Park	116,503,424	118,661,668	122,854,697	142,492,666	145,667,624	153,081,888	157,408,572	5.1%	2.8%

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues									
Total Revenues	913,262,966	1,052,299,083	1,166,820,892	1,203,452,363	1,267,407,037	1,346,438,825	1,359,112,441	6.9%	0.9%
Owner Occupied	255,035,843	302,862,500	342,713,903	361,527,949	390,630,447	430,268,982	448,601,834	9.9%	4.3%
Agricultural (Private)	6,126,690	7,124,512	7,342,524	7,862,363	8,272,332	8,525,675	8,409,641	5.4%	-1.4%
Agricultural (Corporate)	1,536,948	1,705,418	1,648,505	1,645,493	2,168,359	1,592,743	1,997,876	4.5%	25.4%
Commercial/Rental	288,459,762	373,492,536	423,610,693	433,342,139	468,049,732	504,541,889	502,170,634	9.7%	-0.5%
Personal Property (Vehicles)	117,807,351	114,630,251	121,115,415	117,587,299	113,416,375	104,871,602	100,272,267	-2.7%	-4.4%
Other Personal Property	12,754,918	14,969,232	17,662,259	19,160,944	20,520,686	21,784,305	20,737,202	8.4%	-4.8%
Manufacturing	69,815,933	65,538,629	66,857,988	67,533,731	65,670,901	66,063,106	64,388,283	-1.3%	-2.5%
Utility	80,056,311	89,418,338	94,173,344	96,234,381	98,054,853	104,187,297	108,495,495	5.2%	4.1%
Business Personal	38,582,798	39,317,597	42,271,152	44,505,792	46,388,902	46,750,366	45,439,995	2.8%	-2.8%
Motor Carrier	3,300,248	3,602,131	4,153,132	4,570,591	4,575,853	4,269,434	3,686,117	1.9%	-13.7%
Fee-in-Lieu and Joint Industrial Park	39,786,163	39,637,939	45,271,977	49,481,681	49,658,596	53,583,425	54,913,096	5.5%	2.5%

Abbeville County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	45,477,653	50,361,470	50,375,872	54,825,493	51,274,989	57,750,656	50,442,232	1.7%	-12.7%
Revenues from Local Sources	20,054,283	23,092,588	21,738,268	23,759,705	22,196,106	28,336,946	23,657,318	2.8%	-16.5%
Current Property Taxes	12,977,774	14,471,646	13,444,107	13,221,525	12,756,678	13,056,641	13,132,120	0.2%	0.6%
Current Real & Personal Property Taxes	12,413,845	13,821,370	12,732,840	12,569,208	11,933,984	12,454,933	11,819,343	-0.8%	-5.1%
Fee In Lieu of Property Tax (only Counties and Cities)	292,381	227,815	296,361	134,663	126,555	134,169	839,312	19.2%	525.6%
All Other	271,548	422,462	414,906	517,654	696,139	467,540	473,465	9.7%	1.3%
Local Options Sales Tax	1,123,705	888,901	1,053,032	1,585,003	1,304,367	1,268,669	1,518,717	5.1%	19.7%
Local Hospitality Tax	0	0	0	0	44,255	185,841	183,349	n/a	-1.3%
Local Accommodations Tax	779	32,278	902	2,826	0	0	124,782	133.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,952,025	7,699,763	7,240,227	8,950,351	8,090,806	13,825,795	8,698,350	6.5%	-37.1%
Licenses & Permits	1,396,462	1,550,219	2,265,380	2,371,473	2,269,744	2,147,603	2,144,540	7.4%	-0.1%
Service Revenue & Charges	3,763,307	5,430,587	3,967,202	3,901,556	4,943,380	5,678,262	5,698,849	7.2%	0.4%
Bonds & Leases	0	0	0	1,265,000	0	5,155,000	0	n/a	n/a
Miscellaneous	792,256	718,957	1,007,645	1,412,322	877,682	844,930	854,961	1.3%	1.2%
Revenues from State Sources	20,699,295	22,360,962	22,782,883	25,922,539	23,789,068	20,883,430	19,486,430	-1.0%	-6.7%
Reimbursements for Property Tax Relief (Tier 1)	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,250,026	1,306,183	1,391,584	1,286,574	1,246,270	1,271,571	1,326,031	1.0%	4.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,343,755	1,458,724	1,613,724	1,651,752	n/a	2.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,156,245	1,041,276	886,276	848,248	n/a	-4.3%
State-Shared Taxes (Aid to Subdivisions) /2	1,731,470	1,865,176	2,171,710	2,372,706	2,025,207	2,068,625	1,766,785	0.3%	-14.6%
Manufacturer's Depreciation Reimbursement	555,433	642,127	585,492	490,096	648,325	394,136	227,622	-13.8%	-42.2%
State Grants	4,883,221	5,428,481	5,338,167	5,537,901	5,511,383	4,760,466	4,450,393	-1.5%	-6.5%
Education Finance Act (EFA)	6,728,004	8,357,117	8,442,198	8,768,941	7,363,272	5,747,455	5,008,079	-4.8%	-12.9%
Education Improvement Act (EIA)	3,742,873	3,179,436	3,346,769	3,355,051	2,869,688	2,545,192	2,608,003	-5.8%	2.5%
Education Lottery	486,313	260,487	185,009	289,315	302,968	274,031	277,561	-8.9%	1.3%
Revenues from Federal Sources	4,470,829	4,441,008	5,093,509	4,659,383	4,825,185	7,972,003	6,304,938	5.9%	-20.9%
Revenues from Other Local Sources	253,246	466,912	761,212	483,866	464,630	558,276	993,546	25.6%	78.0%
Total Expenditures (School Dist., Counties, & Cities)	46,660,533	53,167,336	50,448,605	50,997,668	50,437,993	51,001,533	52,853,978	2.1%	3.6%
Administration	14,187,658	18,178,652	16,546,751	17,579,580	16,972,489	16,218,457	15,577,699	n/a	n/a
Instruction	17,570,531	18,222,910	18,228,135	19,160,074	18,771,487	18,664,501	16,865,811	1.6%	-4.0%
Public Safety	6,099,630	7,550,716	5,527,209	6,011,073	5,552,169	6,227,445	6,224,619	-0.7%	-9.6%
Transportation	1,454,421	1,944,605	1,157,150	1,030,441	1,096,735	877,111	1,681,658	0.3%	0.0%
Health & Human Services	1,627,646	1,589,865	2,174,693	2,721,874	2,631,112	2,686,416	1,880,665	2.4%	91.7%
Environment & Housing	2,090,414	1,369,855	384,332	346,035	621,559	564,352	854,070	2.4%	-30.0%
Recreation & Culture	722,937	677,088	640,702	437,001	542,318	479,262	1,218,903	-13.9%	51.3%
Debt Service/Interest on Debt /4	1,911,010	2,951,310	3,383,465	2,412,195	3,249,282	2,943,071	3,194,524	9.1%	154.3%
Land Purchase & Facility Construction	691,189	555,201	1,610,631	624,874	170,418	1,629,361	1,717,477	8.9%	8.5%
All Other	305,097	127,134	795,537	674,521	830,424	711,557	3,638,552	16.4%	5.4%
								51.2%	411.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

Abbeville County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Districts, Counties, & Cities	12,977,774	14,471,646	13,444,107	13,221,525	12,756,678	13,056,641	13,132,120	0.2%	0.6%
School District Total	8,522,293	8,699,743	8,564,715	8,152,406	7,419,131	7,400,493	7,593,201	-1.9%	2.6%
County Total	2,933,214	4,288,845	3,869,474	3,947,563	4,190,067	4,436,928	4,459,271	7.2%	0.5%
Cities Total	1,522,267	1,483,058	1,009,918	1,121,556	1,147,480	1,219,220	1,079,648	-5.6%	-11.4%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	57,243,060	57,467,088	54,965,442	58,031,782	58,776,400	57,205,029	54,551,893	-0.8%	-4.6%
Owner Occupied (4% assessment ratio)	17,983,110	18,091,270	18,445,810	18,613,610	19,927,160	20,095,020	20,396,170	2.1%	1.5%
Agricultural (Private) (4%)	1,039,680	1,048,930	1,066,911	1,084,450	1,120,840	1,129,960	1,159,350	1.8%	2.6%
Agricultural (Corporate) (6%)	309,000	287,500	269,720	235,340	233,600	242,910	227,850	-5.0%	-6.2%
Commercial/Rental (6%)	8,759,748	8,867,579	8,800,536	9,347,189	10,666,730	11,192,380	11,264,431	4.3%	0.6%
Personal Property (Vehicles) /6	9,402,294	8,789,269	8,382,405	7,931,430	7,754,313	6,850,836	6,410,768	-6.2%	-6.4%
Other Personal Property County (10.5%)	543,470	553,530	690,055	678,560	677,740	762,630	606,710	1.9%	-20.4%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	9,999,000	9,640,510	8,995,640	10,014,735	8,053,000	6,249,410	4,033,910	-14.0%	-35.5%
Utility (10.5%)	4,953,100	5,244,460	5,131,456	7,124,383	7,166,125	7,265,232	7,504,650	7.2%	3.3%
Business Personal (10.5%)	1,149,124	1,262,854	1,237,144	1,148,624	1,292,214	1,276,204	1,420,704	3.6%	11.3%
Motor Carrier (9.5%)\\	284,782	331,220	234,476	291,017	305,332	282,560	232,688	-3.3%	-17.7%
Fee-in-Lieu and Joint Industrial Park /7	2,819,752	3,349,966	1,711,289	1,562,444	1,579,346	1,857,887	1,294,662	-12.2%	-30.3%
Total Average Millage Rates /2									
School Districts /3	329.5	342.9	361.0	345.2	349.9	370.8	362.2	1.6%	-2.3%
Counties /4	172.0	174.4	179.9	186.4	173.5	180.7	193.7	2.0%	7.2%
Cities & Special Purpose Districts /5	53.8	78.8	73.5	74.4	77.1	83.8	76.2	6.0%	-9.0%
	103.7	89.7	107.6	84.4	99.3	106.3	92.3	-1.9%	-13.2%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	12,977,774	14,471,646	13,444,107	13,221,525	12,756,678	13,056,641	13,132,120	0.2%	0.6%
Owner Occupied	2,221,177	2,683,343	2,609,337	1,512,997	1,620,354	1,810,090	1,903,976	-2.5%	5.2%
Agricultural (Private)	277,113	307,959	307,877	318,413	317,643	338,360	352,629	4.1%	4.2%
Agricultural (Corporate)	82,360	84,408	77,833	69,100	66,202	72,738	69,303	-2.8%	-4.7%
Commercial/Rental	2,334,794	2,603,464	2,539,556	2,744,498	3,022,922	3,351,495	3,426,198	6.6%	2.2%
Personal Property (Vehicles)	2,506,056	2,580,473	2,418,896	2,328,806	2,197,551	2,051,444	1,949,904	-4.1%	-4.9%
Other Personal Property County	144,855	162,513	199,128	199,237	192,070	228,365	184,537	4.1%	-19.2%
Manufacturing	2,957,481	3,058,207	2,892,218	3,075,165	2,408,753	2,005,519	2,066,269	-5.8%	3.0%
Utility	1,320,183	1,539,740	1,480,776	2,091,843	2,030,860	2,175,533	2,282,620	9.6%	4.9%
Business Personal	306,284	370,766	357,001	337,256	366,210	382,152	432,122	5.9%	13.1%
Motor Carrier	75,905	97,244	67,662	85,448	86,530	84,611	70,775	-1.2%	-16.4%
Fee-in-Lieu and Joint Industrial Park	751,567	983,529	493,824	458,761	447,582	556,334	393,785	-10.2%	-29.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Abbeville County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	31,211,884	31,887,043	32,811,714	36,712,556	33,144,532	37,589,717	30,864,385	-0.2%	-17.9%
Revenues from Local Sources	10,147,391	10,565,903	10,480,224	11,260,624	9,226,977	14,297,094	9,263,754	-1.5%	-35.2%
Current Property Taxes	8,522,293	8,699,743	8,564,715	8,152,406	7,419,131	7,400,493	7,593,201	-1.9%	2.6%
Current Real & Personal Property Taxes	8,522,293	8,699,743	8,559,132	8,144,279	7,407,176	7,394,523	7,586,447	-1.9%	2.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	5,583	8,127	11,955	5,970	6,754	n/a	13.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,625,098	1,866,160	1,915,509	3,108,218	1,807,846	6,896,601	1,670,553	0.5%	-75.8%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,340,943	1,489,469	1,457,497	1,388,707	1,289,395	1,252,043	1,294,364	-0.6%	3.4%
Bonds & Leases	0	0	0	1,265,000	0	5,155,000	0	n/a	n/a
Miscellaneous	284,155	376,691	458,012	454,511	518,451	489,558	376,189	4.8%	-23.2%
Revenues from State Sources	17,521,815	17,636,091	18,648,514	21,763,949	20,001,822	17,561,799	16,474,071	-1.0%	-6.2%
Reimbursements for Property Tax Relief (Tier 1)	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	0.0%	0.0%
Homestead Exemption (Tier 2) /1	757,041	771,361	837,366	687,279	687,279	687,279	687,279	-1.6%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,343,755	1,458,724	1,613,724	1,651,752	n/a	2.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,156,245	1,041,276	886,276	848,248	n/a	-4.3%
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	31,963	31,963	n/a	0.0%
Manufacturer's Depreciation Reimbursement	351,326	369,588	371,398	293,793	402,072	225,226	107,325	-17.9%	-52.3%
State Grants 4/	4,134,303	3,376,147	4,143,819	4,547,615	4,554,588	4,228,698	3,931,906	-0.8%	-7.0%
Education Finance Act (EFA)	6,728,004	8,357,117	8,442,198	8,768,941	7,363,272	5,747,455	5,008,079	-4.8%	-12.9%
Education Improvement Act (EIA)	3,742,873	3,179,436	3,346,769	3,355,051	2,869,688	2,545,192	2,608,003	-5.8%	2.5%
Education Lottery	486,313	260,487	185,009	289,315	302,968	274,031	277,561	-8.9%	1.3%
Revenues from Federal Sources	3,542,678	3,685,049	3,682,976	3,687,983	3,915,733	5,730,824	5,126,560	6.4%	-10.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	30,553,984	32,718,292	33,163,622	35,307,929	33,913,165	32,954,954	31,161,284	0.3%	-5.4%
Administration	10,699,454	12,448,881	12,775,851	13,869,110	13,235,101	12,524,790	12,378,363	2.5%	-1.2%
Instruction	17,570,531	18,222,910	18,228,135	19,160,074	18,771,487	18,664,501	16,865,811	-0.7%	-9.6%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	24,919	43,529	14,800	8,844	26,723	20,600	30,589	3.5%	48.5%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	0	2,941	-226	3,841	2,694	1,500	0	n/a	n/a
Debt Service/Interest on Debt	1,864,612	1,857,633	1,853,997	1,894,223	1,790,025	1,573,482	1,562,855	-2.9%	-0.7%
Purchase of Land & Facility Construction	394,468	131,878	291,065	371,837	87,005	169,735	313,240	-3.8%	84.5%
All Other	0	10,520	0	0	130	346	10,426	n/a	2913.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Abbeville County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	8,949,805	11,718,138	10,938,641	11,120,391	11,740,193	12,636,781	12,574,928	5.8%	-0.5%
Revenues from Local Sources	6,015,164	8,428,981	6,671,649	7,104,709	8,094,737	9,076,032	9,474,677	7.9%	4.4%
Current Property Taxes	2,933,214	4,288,845	3,869,474	3,947,563	4,190,067	4,436,928	4,459,271	7.2%	0.5%
Current Real & Personal Property Taxes	2,538,457	3,766,338	3,250,805	3,388,432	3,492,557	3,922,930	3,225,284	4.1%	-17.8%
Fee In Lieu of Property Tax	181,361	166,192	253,132	97,490	90,050	94,346	806,812	28.2%	755.2%
All Other	213,396	356,316	365,537	461,641	607,460	419,653	427,175	12.3%	1.8%
Local Options Sales Tax (1%)	897,416	643,789	655,852	1,104,708	846,596	775,403	1,159,127	4.4%	49.5%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	124,782	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,184,534	3,496,347	2,146,323	2,052,438	3,058,074	3,863,701	3,731,497	9.3%	-3.4%
Licenses & Permits	327,552	236,649	378,111	312,171	232,727	252,776	174,359	-10.0%	-31.0%
Service Revenue & Charges	1,711,320	3,122,552	1,663,767	1,661,234	2,774,793	3,489,319	3,411,938	12.2%	-2.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	145,662	137,146	104,445	79,033	50,554	121,606	145,200	-0.1%	19.4%
Revenues from State Sources	2,409,949	3,094,972	2,696,063	3,068,544	3,021,456	2,494,159	2,112,467	-2.2%	-15.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	329,128	407,533	425,788	470,096	429,720	450,777	505,228	7.4%	12.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,385,475	1,512,206	1,734,650	1,889,344	1,573,372	1,622,872	1,370,297	-0.2%	-15.6%
Manufacturer's Depreciation Reimbursement	120,197	181,770	152,999	137,503	180,022	102,952	54,494	-12.4%	-47.1%
State Grants	575,149	993,463	382,627	571,601	838,342	317,559	182,447	-17.4%	-42.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	464,757	184,393	921,062	583,763	211,283	636,511	197,537	-13.3%	-69.0%
Revenues from Other Local Sources	59,935	9,792	649,867	363,375	412,717	430,078	790,247	53.7%	83.7%
Total Expenditures (County only)	10,870,223	10,982,522	9,046,046	8,974,918	8,909,821	9,004,487	13,048,028	3.1%	44.9%
Administration	2,706,745	4,134,459	2,901,455	2,659,798	2,666,742	2,561,436	2,098,089	-4.2%	-18.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,794,272	2,780,317	3,215,149	3,067,829	2,889,151	3,166,467	3,240,146	-2.6%	2.3%
Transportation	657,611	1,168,139	0	0	0	0	749,984	2.2%	n/a
Health & Human Services	1,602,727	1,546,336	2,159,893	2,713,030	2,604,389	2,665,816	1,850,076	2.4%	-30.6%
Environment & Housing	1,521,265	334,046	0	0	0	0	338,807	-22.1%	n/a
Recreation & Culture	310,782	171,832	201,312	35,750	130,639	111,243	164,719	-10.0%	48.1%
Debt Service/Interest on Debt	0	505,907	0	0	0	0	248,768	n/a	n/a
Land Purchase & Facility Construction	253,451	338,997	0	0	0	0	912,533	23.8%	n/a
All Other	23,370	2,489	568,237	498,511	618,900	499,525	3,444,906	129.8%	589.6%

Abbeville County

	FY 05 /1	FY 06 /1	FY 07 /1	FY 08	FY 09 /1	FY 10 /1	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	5,315,964	6,756,289	6,625,517	6,992,546	6,390,264	7,524,158	7,002,919	4.7%	-6.9%
Revenues from Local Sources	3,891,728	4,097,704	4,586,395	5,394,372	4,874,392	4,963,820	4,918,887	n/a	n/a
Current Property Taxes	1,522,267	1,483,058	1,009,918	1,121,556	1,147,480	1,219,220	1,079,648	4.0%	-0.9%
Current Real & Personal Property Taxes	1,353,095	1,355,289	922,903	1,036,497	1,034,251	1,137,480	1,007,612	-5.6%	-11.4%
Fee In Lieu of Property Tax	111,020	61,623	43,229	37,173	36,505	39,823	32,500	-4.8%	-11.4%
All Other	58,152	66,146	43,786	47,886	76,724	41,917	39,536	-18.5%	-18.4%
Local Options Sales Tax	226,289	245,112	397,180	480,295	457,771	493,266	359,590	-6.2%	-5.7%
Local Hospitality Tax	0	0	0	0	44,255	185,841	183,349	8.0%	-27.1%
Local Accommodations Tax	779	32,278	902	2,826	0	0	0	n/a	-1.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	-100.0%	n/a
Licenses, fees, Charges, Bonds, etc.	2,142,393	2,337,256	3,178,395	3,789,695	3,224,886	3,065,493	3,296,300	n/a	n/a
Licenses & Permits	1,068,910	1,313,570	1,887,269	2,059,302	2,037,017	1,894,827	1,970,181	7.4%	7.5%
Service Revenue & Charges	711,044	818,566	845,938	851,615	879,192	936,900	992,547	10.7%	4.0%
Bonds & Leases	0	0	0	0	0	0	0	5.7%	5.9%
Miscellaneous	362,439	205,120	445,188	878,778	308,677	233,766	333,572	n/a	n/a
Revenues from State Sources	767,531	1,629,899	1,438,306	1,090,046	765,790	827,472	899,892	-1.4%	42.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	2.7%	8.8%
Homestead Exemption (Tier 2)	163,857	127,289	128,430	129,199	129,271	133,515	133,524	n/a	n/a
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	-3.4%	0.0%
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	345,995	352,970	437,060	483,362	451,835	413,790	364,525	n/a	n/a
Manufacturer's Depreciation Reimbursement	83,910	90,769	61,095	58,800	66,231	65,958	65,803	0.9%	-11.9%
State Grants	173,769	1,058,871	811,721	418,685	118,453	214,209	336,040	-4.0%	-0.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	11.6%	56.9%
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	463,394	571,566	489,471	387,637	698,169	1,604,668	980,841	n/a	n/a
Revenues from Other Local Sources	193,311	457,120	111,345	120,491	51,913	128,198	203,299	13.3%	-38.9%
Total Expenditures (Cities only)	5,236,326	9,466,522	8,238,937	6,714,821	7,615,007	9,042,092	8,644,666	8.7%	-4.4%
Administration	781,459	1,595,312	869,445	1,050,672	1,070,646	1,132,231	1101247	5.9%	-2.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,305,358	4,770,399	2,312,060	2,943,244	2,663,018	3,060,978	2984473	4.4%	-2.5%
Transportation	796,810	776,466	1,157,150	1,030,441	1,096,735	877,111	931674	2.6%	6.2%
Health & Human Services	0	0	0	0	0	0	0	2.6%	6.2%
Environment & Housing	569,149	1,035,809	384,332	346,035	621,559	564,352	515263	n/a	n/a
Recreation & Culture	412,155	502,315	439,616	397,410	408,985	366,519	1054184	-1.6%	-8.7%
Debt Service/Interest on Debt	46,398	587,770	1,529,468	517,972	1,459,257	1,369,589	1382901	16.9%	187.6%
Purchase of Land & Facility Construction	43,270	84,326	1,319,566	253,037	83,413	1,459,626	491704	76.1%	1.0%
All Other	281,727	114,125	227,300	176,010	211,394	211,686	183220	49.9%	-66.3%

* Cities Included: Abbeville, Calhoun Falls, Donalds, Due West & Lowndesville

/1 In FY 05-07 & 09-10, Donalds was excluded

Abbeville County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	8,522,293	8,699,743	8,564,715	8,152,406	7,419,131	7,400,493	7,593,201	-1.9%	2.6%
Owner Occupied	1,770,650	1,832,986	1,995,905	804,185	677,397	695,218	977,108	-9.4%	40.5%
Agricultural (Private)	178,797	182,923	191,906	202,160	194,506	204,168	224,570	3.9%	10.0%
Agricultural (Corporate)	53,140	50,137	48,515	43,871	40,538	43,891	44,135	-3.0%	0.6%
Commercial/Rental	1,506,438	1,546,419	1,582,958	1,742,476	1,851,060	2,022,311	2,181,963	6.4%	7.9%
Personal Property (Vehicles)	1,616,939	1,532,763	1,507,749	1,478,554	1,345,651	1,237,853	1,241,790	-4.3%	0.3%
Other Personal Property	93,462	96,530	124,121	126,495	117,612	137,797	117,522	3.9%	-14.7%
Manufacturing	1,719,556	1,681,211	1,618,052	1,866,918	1,397,484	1,129,184	781,384	-12.3%	-30.8%
Utility	851,798	914,583	922,998	1,328,107	1,243,579	1,312,729	1,453,679	9.3%	10.7%
Business Personal	197,618	220,229	222,526	214,123	224,245	230,593	275,196	5.7%	19.3%
Motor Carrier	48,975	57,762	42,175	54,251	52,986	51,055	45,073	-1.4%	-11.7%
Fee-in-Lieu and Joint Industrial Park	484,921	584,201	307,811	291,266	274,073	335,695	250,781	-10.4%	-25.3%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	3,080,981	4,530,187	4,042,129	4,320,169	4,529,737	4,793,359	4,157,688	5.1%	-13.3%
Owner Occupied	967,901	1,426,152	1,356,495	1,385,688	1,535,732	1,683,814	1,554,500	8.2%	-7.7%
Agricultural (Private)	55,958	82,688	78,460	80,732	86,380	94,682	88,360	7.9%	-6.7%
Agricultural (Corporate)	16,631	22,664	19,835	17,520	18,003	20,354	17,366	0.7%	-14.7%
Commercial/Rental	471,474	699,040	647,187	695,850	822,056	937,839	858,522	10.5%	-8.5%
Personal Property (Vehicles)	506,058	692,867	616,438	590,454	597,604	574,050	488,598	-0.6%	-14.9%
Other Personal Property	29,251	43,635	50,746	50,515	52,232	63,903	46,241	7.9%	-27.6%
Manufacturing	538,174	759,971	661,535	745,546	620,623	523,654	307,446	-8.9%	-41.3%
Utility	266,590	413,426	377,365	530,374	552,274	608,773	571,969	13.6%	-6.0%
Business Personal	61,849	99,552	90,979	85,509	99,587	106,936	108,279	9.8%	1.3%
Motor Carrier	15,328	26,110	17,243	21,665	23,531	23,676	17,734	2.5%	-25.1%
Fee-in-Lieu and Joint Industrial Park	151,767	264,081	125,847	116,316	121,716	155,677	98,673	-6.9%	-36.6%

Aiken County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	310,121,190	341,309,311	384,410,472	390,595,602	389,854,422	385,651,603	385,933,041	3.7%	0.1%
Revenues from Local Sources	167,237,780	199,818,745	235,918,209	218,725,060	225,030,470	220,264,932	226,722,866	5.2%	2.9%
Current Property Taxes	94,292,909	104,301,122	108,562,923	106,711,777	113,733,646	116,278,050	122,341,791	4.4%	5.2%
Current Real & Personal Property Taxes	90,582,738	99,775,477	103,546,826	101,502,104	108,076,710	110,262,624	116,115,451	4.2%	5.3%
Fee In Lieu of Property Tax (only Counties and Citi	1,563,220	2,294,252	2,624,051	2,812,972	3,288,407	3,458,026	3,475,732	14.2%	0.5%
All Other	2,146,951	2,231,393	2,392,047	2,396,701	2,368,529	2,557,400	2,750,607	4.2%	7.6%
Local Options Sales Tax	3,654,256	1,091,724	1,346,848	1,125,512	151,335	133,390	22,648	-57.1%	-83.0%
Local Hospitality Tax	407,943	426,148	457,960	488,614	499,310	506,172	511,537	3.8%	1.1%
Local Accommodations Tax	437,025	549,407	565,032	638,328	579,535	619,961	658,490	7.1%	6.2%
Capital Projects/Transportation Tax	0	17,166,039	23,024,217	26,655,341	25,330,625	24,907,601	25,630,455	n/a	2.9%
Licenses, fees, Charges, Bonds, etc.	68,445,647	76,284,305	101,961,229	83,105,488	84,736,019	77,819,758	77,557,945	2.1%	-0.3%
Licenses & Permits	13,225,465	14,607,953	15,467,010	16,428,841	15,904,977	15,209,992	15,548,236	2.7%	2.2%
Service Revenue & Charges	27,713,224	29,815,119	34,047,721	34,819,073	32,912,206	33,073,551	32,527,200	2.7%	-1.7%
Bonds & Leases	12,585,238	11,840,412	22,261,976	13,303,075	14,007,262	14,372,188	14,449,952	2.3%	0.5%
Miscellaneous	14,921,720	20,020,821	30,184,522	18,554,499	21,911,574	15,164,027	15,032,557	0.1%	-0.9%
Revenues from State Sources	112,070,660	117,058,888	122,885,219	145,560,230	134,469,547	119,211,061	119,780,411	1.1%	0.5%
Reimbursements for Property Tax Relief (Tier 1)	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,555,075	1,881,464	2,002,705	4,826,481	4,904,710	5,018,861	5,095,784	21.9%	1.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	12,641,582	13,448,045	14,427,311	14,714,567	n/a	2.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	158,672	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	9,274,878	10,069,608	10,872,011	12,010,750	11,611,308	9,886,567	8,541,329	-1.4%	-13.6%
Manufacturer's Depreciation Reimbursement	308,824	348,337	412,036	435,420	550,615	416,718	429,293	5.6%	3.0%
State Grants	30,271,788	25,452,421	27,242,590	31,153,566	28,730,663	28,560,608	31,741,816	0.8%	11.1%
Education Finance Act (EFA)	42,791,229	52,862,734	54,764,824	56,952,873	50,574,570	42,098,976	37,707,971	-2.1%	-10.4%
Education Improvement Act (EIA)	17,799,167	16,695,446	17,799,229	17,965,216	15,073,524	10,510,449	11,749,928	-6.7%	11.8%
Education Lottery	1,922,200	1,601,378	1,644,323	1,426,843	1,428,611	144,071	1,493,551	-4.1%	936.7%
Revenues from Federal Sources	24,343,641	22,942,883	24,348,812	24,891,423	24,411,477	40,494,144	36,092,431	6.8%	-10.9%
Revenues from Other Local Sources	6,469,108	1,488,795	1,258,232	1,418,888	5,942,928	5,681,466	3,337,333	-10.4%	-41.3%
Total Expenditures (School Dist., Counties, & Cities)	320,743,699	365,926,857	401,444,995	405,300,761	399,714,315	383,081,891	380,332,047	2.9%	-0.7%
Administration	103,316,378	128,679,492	130,675,315	121,866,296	115,390,907	111,858,571	115,662,653	1.9%	3.4%
Instruction	107,244,627	110,862,900	117,747,268	123,903,381	123,469,804	116,822,688	117,379,669	1.5%	0.5%
Public Safety	25,703,160	30,010,124	31,153,977	35,009,304	36,398,342	35,472,263	37,382,708	6.4%	5.4%
Transportation	8,257,960	6,611,195	8,519,371	21,138,523	18,692,066	10,977,060	9,922,666	3.1%	-9.6%
Health & Human Services	4,615,043	4,803,801	5,942,064	4,876,286	4,914,452	5,471,464	5,238,064	2.1%	-4.3%
Environment & Housing	10,851,720	13,991,888	15,064,431	15,587,467	15,983,424	14,305,305	14,519,344	5.0%	1.5%
Recreation & Culture	9,097,651	10,511,031	12,238,938	13,434,562	13,111,571	12,361,850	11,750,736	4.4%	-4.9%
Debt Service/Interest on Debt /4	13,124,825	14,751,383	29,853,529	21,506,702	19,368,680	22,016,938	21,560,481	8.6%	-2.1%
Land Purchase & Facility Construction	23,071,447	22,805,131	22,422,916	31,434,757	34,179,419	26,668,036	20,823,286	-1.7%	-21.9%
All Other	15,460,888	22,899,912	27,827,186	16,543,483	18,205,650	27,127,716	26,092,440	9.1%	-3.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Aiken County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Districts, Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	94,292,909	104,301,122	108,562,923	106,711,777	113,733,646	116,278,050	122,341,791	4.4%	5.2%
County Total	60,046,528	62,561,582	65,860,292	59,507,379	64,096,741	65,030,610	69,407,771	2.4%	6.7%
Cities Total	21,930,296	29,174,211	29,436,250	33,238,989	34,844,042	36,089,005	37,471,284	9.3%	3.8%
	12,316,085	12,565,329	13,266,381	13,965,409	14,792,863	15,158,435	15,462,736	3.9%	2.0%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	464,900,912	480,980,471	484,903,095	521,326,115	554,201,798	563,773,131	576,358,646	3.6%	2.2%
Owner Occupied (4% assessment ratio)	149,125,261	160,989,241	161,212,408	185,110,616	195,549,309	204,812,414	211,839,978	6.0%	3.4%
Agricultural (Private) (4%)	2,729,360	2,799,190	2,208,277	4,998,720	5,433,580	5,860,550	6,058,760	14.2%	3.4%
Agricultural (Corporate) (6%)	409,200	295,950	711,480	408,690	271,050	255,390	263,050	-7.1%	3.0%
Commercial/Rental (6%)	99,228,452	104,703,634	111,621,747	127,689,798	137,854,975	143,143,359	147,266,130	6.8%	2.9%
Personal Property (Vehicles) /6	73,608,188	71,740,450	67,739,488	66,276,190	64,166,771	58,027,306	56,764,026	-4.2%	-2.2%
Other Personal Property County (10.5%)	4,967,510	6,257,220	5,392,170	5,573,540	6,928,290	7,817,540	7,600,880	7.3%	-2.8%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	47,076,620	46,473,580	46,737,530	43,257,820	47,376,210	47,902,400	47,892,190	0.3%	0.0%
Utility (10.5%)	44,371,380	44,720,370	45,795,520	44,216,720	45,973,269	47,512,817	49,411,235	1.8%	4.0%
Business Personal (10.5%)	17,118,420	18,579,330	16,800,090	17,162,730	18,816,664	17,937,180	18,098,600	0.9%	0.9%
Motor Carrier (9.5%)\	890,356	959,155	1,080,237	1,233,636	1,276,233	1,098,755	942,328	1.0%	-14.2%
Fee-in-Lieu and Joint Industrial Park /7	25,376,165	23,462,351	25,604,148	25,397,655	30,555,447	29,405,420	30,221,469	3.0%	2.8%
Total Average Millage Rates /2									
School Districts /3	267.7	273.2	277.6	282.4	286.6	283.2	275.7	0.5%	-2.6%
Counties /4	146.7	147.0	152.6	154.0	154.6	155.4	160.1	1.5%	3.0%
Cities & Special Purpose Districts /5	47.0	59.7	59.2	62.3	60.8	61.8	62.9	5.0%	1.8%
	74.0	66.5	65.8	66.1	71.2	66.0	52.7	-5.5%	-20.2%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	94,292,909	104,301,122	108,562,923	106,711,777	113,733,646	116,278,050	122,341,791	4.4%	5.2%
Owner Occupied	23,154,401	27,470,612	28,445,135	20,371,937	21,820,766	23,417,038	26,007,114	2.0%	11.1%
Agricultural (Private)	601,364	652,021	528,676	1,241,845	1,342,659	1,459,632	1,543,433	17.0%	5.7%
Agricultural (Corporate)	90,160	68,936	170,333	101,532	66,978	63,608	67,010	-4.8%	5.3%
Commercial/Rental	21,863,143	24,388,847	26,723,001	31,722,300	34,064,519	35,651,376	37,515,164	9.4%	5.2%
Personal Property (Vehicles)	16,218,194	16,710,660	16,217,291	16,465,162	15,855,867	14,452,318	14,460,295	-1.9%	0.1%
Other Personal Property County	1,094,498	1,457,508	1,290,922	1,384,649	1,712,008	1,947,042	1,936,279	10.0%	-0.6%
Manufacturing	11,935,677	13,119,445	13,813,331	13,559,622	14,995,259	15,388,628	15,675,981	4.6%	1.9%
Utility	9,776,408	10,416,814	10,963,757	10,984,872	11,360,180	11,833,573	12,587,216	4.3%	6.4%
Business Personal	3,771,725	4,327,724	4,022,055	4,263,781	4,649,673	4,467,446	4,610,510	3.4%	3.2%
Motor Carrier	196,173	223,418	258,616	306,475	315,362	273,657	240,052	3.4%	-12.3%
Fee-in-Lieu and Joint Industrial Park	5,591,166	5,465,137	6,129,806	6,309,604	7,550,374	7,323,733	7,698,738	5.5%	5.1%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Aiken County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	200,495,120	205,704,789	225,592,921	232,366,576	230,475,805	227,893,208	231,311,498	2.4%	1.5%
Revenues from Local Sources	81,708,433	83,670,070	97,923,575	82,513,163	90,642,693	87,752,919	92,531,127	2.1%	5.4%
Current Property Taxes	60,046,528	62,561,582	65,860,292	59,507,379	64,096,741	65,030,610	69,407,771	2.4%	6.7%
Current Real & Personal Property Taxes	60,046,528	62,561,582	65,860,292	59,507,379	64,096,741	65,030,610	69,407,771	2.4%	6.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	21,661,905	21,108,488	32,063,283	23,005,784	26,545,952	22,722,309	23,123,356	1.1%	1.8%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	6,882,393	7,446,681	8,011,018	7,862,170	6,687,512	6,782,818	6,538,511	-0.9%	-3.6%
Bonds & Leases	12,585,238	11,840,412	22,261,976	13,303,075	14,007,262	14,372,188	14,449,952	2.3%	0.5%
Miscellaneous	2,194,274	1,821,395	1,790,289	1,840,539	5,851,178	1,567,303	2,134,893	-0.5%	36.2%
Revenues from State Sources	97,274,322	101,405,359	104,927,868	126,365,303	116,845,067	103,064,332	104,398,438	1.2%	1.3%
Reimbursements for Property Tax Relief (Tier 1)	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	0.0%	0.0%
Homestead Exemption (Tier 2) /1	0	0	0	2,659,778	2,659,778	2,659,778	2,659,778	n/a	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	12,641,582	13,448,045	14,427,311	14,714,567	n/a	2.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	158,672	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0	0	n/a	n/a
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	26,614,226	22,098,301	22,571,992	26,571,511	25,513,039	25,076,247	27,766,471	0.7%	10.7%
Education Finance Act (EFA)	42,791,229	52,862,734	54,764,824	56,952,873	50,574,570	42,098,976	37,707,971	-2.1%	-10.4%
Education Improvement Act (EIA)	17,799,167	16,695,446	17,799,229	17,965,216	15,073,524	10,510,449	11,749,928	-6.7%	11.8%
Education Lottery	1,922,200	1,601,378	1,644,323	1,426,843	1,428,611	144,071	1,493,551	-4.1%	936.7%
Revenues from Federal Sources	21,512,365	20,629,360	22,741,478	23,488,110	22,988,045	37,075,957	34,381,933	8.1%	-7.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	199,321,998	198,767,932	231,831,487	236,020,784	227,169,062	217,049,879	224,350,226	2.0%	3.4%
Administration	62,731,658	67,113,839	71,373,460	76,414,754	77,887,110	71,515,345	74,014,943	2.8%	3.5%
Instruction	107,244,627	110,862,900	117,747,268	123,903,381	123,469,804	116,822,688	117,379,669	1.5%	0.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	141,479	175,989	169,771	155,292	159,381	196,495	248,043	9.8%	26.2%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	21,993	3,421	4,207	0	0	5,823	4,982	-21.9%	-14.4%
Debt Service/Interest on Debt	12,346,435	10,108,796	25,073,208	15,461,890	13,821,177	14,610,716	15,289,118	3.6%	4.6%
Purchase of Land & Facility Construction	15,354,798	9,087,346	16,065,371	18,217,001	9,882,368	11,937,388	15,364,667	0.0%	28.7%
All Other	1,481,008	1,415,641	1,398,202	1,868,466	1,949,222	1,961,424	2,048,804	5.6%	4.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Aiken County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	62,304,631	85,870,433	98,776,811	92,445,864	96,757,535	93,280,970	94,288,183	7.1%	1.1%
Revenues from Local Sources	44,152,502	71,910,168	83,351,410	76,014,618	78,897,226	77,169,370	78,852,973	10.1%	2.2%
Current Property Taxes	21,930,296	29,174,211	29,436,250	33,238,989	34,844,042	36,089,005	37,471,284	9.3%	3.8%
Current Real & Personal Property Taxes	19,019,010	25,473,608	25,199,699	28,785,062	30,025,767	30,857,325	32,030,723	9.1%	3.8%
Fee In Lieu of Property Tax	1,057,855	1,788,276	2,117,452	2,306,035	2,781,435	2,950,998	2,968,649	18.8%	0.6%
All Other	1,853,431	1,912,327	2,119,100	2,147,892	2,036,840	2,280,682	2,471,911	4.9%	8.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (1%)	79,785	134,412	148,698	196,141	147,484	153,989	170,257	13.5%	10.6%
Capital Projects/Transportation Tax (1%)	0	16,599,539	15,630,816	17,147,195	17,002,363	16,940,089	17,303,620	n/a	2.1%
Licenses, fees, Charges, Bonds, etc.	22,142,421	26,002,006	38,135,646	25,432,293	26,903,337	23,986,287	23,907,812	1.3%	-0.3%
Licenses & Permits	2,077,173	2,483,809	2,688,696	2,609,926	2,425,400	2,179,618	2,249,637	1.3%	3.2%
Service Revenue & Charges	10,359,777	9,528,471	12,237,144	12,458,916	11,615,722	11,183,659	11,609,064	1.9%	3.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	9,705,471	13,989,726	23,209,806	10,363,451	12,862,215	10,623,010	10,049,111	0.6%	-5.4%
Revenues from State Sources	12,054,009	12,297,205	14,533,560	15,299,912	13,985,500	12,747,920	12,479,308	0.6%	-2.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	993,789	1,325,590	1,381,247	1,534,296	1,608,575	1,675,755	1,729,460	9.7%	3.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	7,332,709	7,947,199	8,616,651	9,624,129	9,165,290	7,752,414	6,589,441	-1.8%	-15.0%
Manufacturer's Depreciation Reimbursement	285,239	317,651	377,622	384,870	497,894	365,614	375,504	4.7%	2.7%
State Grants	3,442,273	2,706,765	4,158,039	3,756,618	2,713,740	2,954,137	3,784,903	1.6%	28.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	422,421	1,094,553	415,473	574,144	645,506	977,978	678,092	8.2%	-30.7%
Revenues from Other Local Sources	5,675,698	568,507	476,368	557,189	3,229,303	2,385,703	2,277,810	-14.1%	-4.5%
Total Expenditures (County only)	79,605,218	112,689,086	115,995,180	103,952,668	98,919,318	101,265,125	97,995,737	3.5%	-3.2%
Administration	35,442,565	54,413,928	52,820,952	37,982,296	29,812,403	31,914,629	34,032,696	-0.7%	6.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	13,481,321	14,359,515	14,855,204	15,400,487	17,000,882	17,019,211	17,257,653	4.2%	1.4%
Transportation	2,459,658	2,824,300	4,130,525	16,268,287	13,177,022	5,329,216	4,151,749	9.1%	-22.1%
Health & Human Services	4,473,564	4,627,812	5,747,684	4,694,347	4,722,135	5,274,969	4,990,021	1.8%	-5.4%
Environment & Housing	4,556,540	5,493,788	5,434,953	6,226,070	5,964,449	5,393,095	5,514,115	3.2%	2.2%
Recreation & Culture	3,425,037	3,299,556	3,977,936	3,496,088	3,519,135	3,966,017	3,377,100	-0.2%	-14.8%
Debt Service/Interest on Debt	679,223	2,701,178	3,478,995	4,902,532	4,458,127	4,673,303	3,682,799	32.5%	-21.2%
Land Purchase & Facility Construction	6,676,350	4,710,090	31,112	1,937,483	5,137,932	4,217,803	2,106,754	-17.5%	-50.1%
All Other	8,410,960	20,258,919	25,517,819	13,045,078	15,127,233	23,476,882	22,882,850	18.2%	-2.5%

Aiken County

	FY 05 /1	FY 06 /1	FY 07 /1 /2	FY 08 /1	FY 09 /1	FY 10 /1	FY 11 /1	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	47,321,439	49,734,089	60,040,740	65,783,162	62,621,082	64,477,424	60,333,360	4.1%	-6.4%
Revenues from Local Sources	41,376,845	44,238,507	54,643,224	60,197,279	55,490,551	55,342,643	55,338,766	5.0%	0.0%
Current Property Taxes	12,316,085	12,565,329	13,266,381	13,965,409	14,792,863	15,158,435	15,462,736	3.9%	2.0%
Current Real & Personal Property Taxes	11,517,200	11,740,287	12,486,835	13,209,663	13,954,202	14,374,689	14,676,957	4.1%	2.1%
Fee In Lieu of Property Tax	505,365	505,976	506,599	506,937	506,972	507,028	507,083	0.1%	0.0%
All Other	293,520	319,066	272,947	248,809	331,689	276,718	278,696	-0.9%	0.7%
Local Options Sales Tax	3,654,256	1,091,724	1,346,848	1,125,512	151,335	133,390	22,648	-57.1%	-83.0%
Local Hospitality Tax	407,943	426,148	457,960	488,614	499,310	506,172	511,537	3.8%	1.1%
Local Accommodations Tax	357,240	414,995	416,334	442,187	432,051	465,972	488,233	5.3%	4.8%
Capital Projects/Transportation Tax	0	566,500	7,393,401	9,508,146	8,328,262	7,967,512	8,326,835	n/a	4.5%
Licenses, fees, Charges, Bonds, etc.	24,641,321	29,173,811	31,762,300	34,667,411	31,286,730	31,111,162	30,526,777	3.6%	-1.9%
Licenses & Permits	11,148,292	12,124,144	12,778,314	13,818,915	13,479,577	13,030,374	13,298,599	3.0%	2.1%
Service Revenue & Charges	10,471,054	12,839,967	13,799,559	14,497,987	14,608,972	15,107,074	14,379,625	5.4%	-4.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	3,021,975	4,209,700	5,184,427	6,350,509	3,198,181	2,973,714	2,848,553	-1.0%	-4.2%
	0								
Revenues from State Sources	2,742,329	3,356,324	3,423,791	3,895,015	3,638,980	3,398,809	2,902,665	1.0%	-14.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	561,286	555,874	621,458	632,407	636,357	683,328	706,546	3.9%	3.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,942,169	2,122,409	2,255,360	2,386,621	2,446,018	2,134,153	1,951,888	0.1%	-8.5%
Manufacturer's Depreciation Reimbursement	23,585	30,686	34,414	50,550	52,721	51,104	53,789	14.7%	5.3%
State Grants	215,289	647,355	512,559	825,437	503,884	530,224	190,442	-2.0%	-64.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	2,408,855	1,218,970	1,191,861	829,169	777,926	2,440,209	1,032,406	-13.2%	-57.7%
Revenues from Other Local Sources	793,410	920,288	781,864	861,699	2,713,625	3,295,763	1,059,523	4.9%	-67.9%
Total Expenditures (Cities only)	41,816,483	54,469,839	53,618,328	65,327,309	73,625,935	64,766,887	57,986,084	5.6%	-10.5%
Administration	5,142,155	7,151,725	6,480,903	7,469,246	7,691,394	8,428,597	7,615,014	6.8%	-9.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	12,221,839	15,650,609	16,298,773	19,608,817	19,397,460	18,453,052	20,125,055	8.7%	9.1%
Transportation	5,798,302	3,786,895	4,388,846	4,870,236	5,515,044	5,647,844	5,770,917	-0.1%	2.2%
Health & Human Services	0	0	24,609	26,647	32,936	0	0	n/a	n/a
Environment & Housing	6,295,180	8,498,100	9,629,478	9,361,397	10,018,975	8,912,210	9,005,229	6.1%	1.0%
Recreation & Culture	5,650,621	7,208,054	8,256,795	9,938,474	9,592,436	8,390,010	8,368,654	6.8%	-0.3%
Debt Service/Interest on Debt	99,167	1,941,409	1,301,326	1,142,280	1,089,376	2,732,919	2,588,564	72.2%	-5.3%
Purchase of Land & Facility Construction	1,040,299	9,007,695	6,326,433	11,280,273	19,159,119	10,512,845	3,351,865	21.5%	-68.1%
All Other	5,568,920	1,225,352	911,165	1,629,939	1,129,195	1,689,410	1,160,786	-23.0%	-31.3%

* Cities Included: Aiken, Burnetttown, Jackson, Monetta, New Ellenton, North Augusta, Perry, Salley, Wagener & Windsor.

/1 In FY 05-11 Windsor was excluded

/2 In FY 07 Monetta was excluded

Aiken County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	60,046,528	62,561,582	65,860,292	59,507,379	64,096,741	65,030,610	69,407,771	2.4%	6.7%
Owner Occupied	13,726,951	15,519,576	16,457,363	7,722,299	8,640,855	9,251,249	11,051,609	-3.5%	19.5%
Agricultural (Private)	400,356	411,510	337,036	769,920	840,156	910,678	969,953	15.9%	6.5%
Agricultural (Corporate)	60,024	43,508	108,589	62,948	41,911	39,685	42,112	-5.7%	6.1%
Commercial/Rental	14,555,334	15,392,512	17,036,144	19,667,227	21,315,535	22,243,228	23,575,984	8.4%	6.0%
Personal Property (Vehicles)	10,797,223	10,546,585	10,338,664	10,208,089	9,921,652	9,016,937	9,087,410	-2.8%	0.8%
Other Personal Property	728,660	919,876	822,974	858,456	1,071,272	1,214,777	1,216,833	8.9%	0.2%
Manufacturing	6,905,438	6,832,095	7,133,263	6,662,720	7,325,447	7,443,615	7,667,109	1.8%	3.0%
Utility	6,508,619	6,574,355	6,989,490	6,810,413	7,108,520	7,383,077	7,910,295	3.3%	7.1%
Business Personal	2,511,017	2,731,353	2,564,095	2,643,463	2,909,487	2,787,281	2,897,423	2.4%	4.0%
Motor Carrier	130,602	141,006	164,870	190,009	197,335	170,737	150,858	2.4%	-11.6%
Fee-in-Lieu and Joint Industrial Park	3,722,305	3,449,207	3,907,804	3,911,835	4,724,572	4,569,345	4,838,186	4.5%	5.9%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	21,866,230	28,711,525	28,700,046	32,467,250	33,671,182	34,813,762	36,232,094	8.8%	4.1%
Owner Occupied	7,013,983	9,610,050	9,541,708	11,528,355	11,880,828	12,647,447	13,317,066	11.3%	5.3%
Agricultural (Private)	128,373	167,094	130,702	311,311	330,124	361,897	380,877	19.9%	5.2%
Agricultural (Corporate)	19,246	17,666	42,110	25,452	16,468	15,771	16,536	-2.5%	4.9%
Commercial/Rental	4,667,128	6,250,152	6,606,576	7,952,290	8,375,541	8,839,298	9,257,708	12.1%	4.7%
Personal Property (Vehicles)	3,462,100	4,282,456	4,009,309	4,127,562	3,898,528	3,583,266	3,568,402	0.5%	-0.4%
Other Personal Property	233,643	373,517	319,147	347,110	420,936	482,744	477,820	12.7%	-1.0%
Manufacturing	2,214,210	2,774,182	2,766,263	2,694,019	2,878,397	2,958,039	3,010,685	5.3%	1.8%
Utility	2,086,971	2,669,526	2,710,508	2,753,738	2,793,160	2,933,981	3,106,178	6.9%	5.9%
Business Personal	805,151	1,109,070	994,350	1,068,864	1,143,229	1,107,645	1,137,747	5.9%	2.7%
Motor Carrier	41,877	57,256	63,936	76,829	77,539	67,850	59,238	6.0%	-12.7%
Fee-in-Lieu and Joint Industrial Park	1,193,547	1,400,556	1,515,437	1,581,720	1,856,432	1,815,825	1,899,836	8.1%	4.6%

Allendale County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	31,846,215	36,978,679	36,852,400	34,359,799	34,506,152	40,148,976	33,865,598	1.0%	-15.7%
Revenues from Local Sources	13,596,029	14,900,240	15,401,609	14,107,257	15,334,009	21,809,209	15,765,857	2.5%	-27.7%
Current Property Taxes	10,188,107	9,713,598	9,699,604	9,706,139	10,711,922	10,916,907	10,795,081	1.0%	-1.1%
Current Real & Personal Property Taxes	9,566,168	9,192,799	8,972,153	9,056,072	9,381,824	9,742,994	9,839,367	0.5%	1.0%
Fee In Lieu of Property Tax (only Counties and Cities)	18,614	67,933	259,468	189,131	261,808	400,777	611,182	78.9%	52.5%
All Other	603,324	452,866	467,983	460,936	1,068,290	773,136	344,532	-8.9%	-55.4%
Local Options Sales Tax	593,228	541,577	596,490	497,737	634,914	635,472	735,650	3.7%	15.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	38,573	56,731	1,318	1,552	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	1,121,423	1,547,383	366,616	472,930	512,997	441,850	n/a	-13.9%
Licenses, fees, Charges, Bonds, etc.	2,776,121	3,466,911	3,556,814	3,535,213	3,514,243	9,743,833	3,793,276	5.3%	-61.1%
Licenses & Permits	604,065	600,966	771,865	516,533	724,899	624,398	787,402	4.5%	26.1%
Service Revenue & Charges	1,252,990	1,324,092	1,663,564	2,000,179	2,056,911	1,950,818	2,152,753	9.4%	10.4%
Bonds & Leases	0	0	0	0	0	6,376,144	251,980	n/a	-96.0%
Miscellaneous	919,066	1,541,853	1,121,385	1,018,501	732,433	792,473	601,141	-6.8%	-24.1%
Revenues from State Sources	15,105,107	15,239,878	15,591,529	16,408,955	15,153,950	13,029,056	12,238,952	-3.4%	-6.1%
Reimbursements for Property Tax Relief (Tier 1)	413,385	413,385	413,385	413,385	413,385	413,385	413,385	0.0%	0.0%
Homestead Exemption (Tier 2) /1	527,884	517,309	591,804	668,959	634,200	621,449	622,720	2.8%	0.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	317,589	372,262	449,967	468,408	n/a	4.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	2,182,411	2,127,738	2,050,033	2,031,592	n/a	-0.9%
State-Shared Taxes (Aid to Subdivisions)	1,014,243	1,079,993	974,836	1,271,765	1,419,326	1,104,955	990,848	-0.4%	-10.3%
Manufacturer's Depreciation Reimbursement	314,594	300,940	325,460	344,101	769,379	169,417	322,792	0.4%	90.5%
State Grants	4,675,869	4,769,119	5,092,224	3,016,925	3,287,475	3,110,233	2,137,670	-12.2%	-31.3%
Education Finance Act (EFA)	3,250,252	3,250,252	3,800,618	3,800,618	3,583,777	3,000,077	2,461,207	-4.5%	-18.0%
Education Improvement Act (EIA)	1,697,752	1,697,752	4,352,016	4,352,016	2,486,322	1,940,763	2,543,299	7.0%	31.0%
Education Lottery	3,211,128	3,211,128	41,186	41,186	60,086	168,777	247,031	-34.8%	46.4%
Revenues from Federal Sources	3,050,090	6,838,561	5,859,262	3,457,594	3,869,922	4,917,087	5,247,259	9.5%	6.7%
Revenues from Other Local Sources	94,989	0	0	385,993	148,271	393,624	613,530	36.5%	55.9%
Total Expenditures (School Dist., Counties, & Cities)	32,022,492	31,996,726	29,668,297	32,197,863	31,619,158	39,570,745	33,796,553	0.9%	-14.6%
Administration	12,917,469	12,949,405	13,748,579	15,296,535	12,136,312	12,138,122	12,365,407	-0.7%	1.9%
Instruction	10,026,563	10,026,563	9,476,507	9,476,507	10,566,430	10,483,911	10,005,734	0.0%	-4.6%
Public Safety	2,526,882	3,139,735	3,426,387	3,109,629	3,014,732	3,355,939	3,624,204	6.2%	8.0%
Transportation	292,595	235,598	1,053,721	525,408	488,086	475,686	539,021	10.7%	13.3%
Health & Human Services	338,326	0	0	685,338	646,791	155,795	490,845	6.4%	215.1%
Environment & Housing	1,183,465	1,321,114	387,130	1,492,134	1,932,320	1,750,868	1,229,699	0.6%	-29.8%
Recreation & Culture	244,375	131,755	109,830	128,209	120,448	108,889	121,065	-11.0%	11.2%
Debt Service/Interest on Debt /4	425,438	752,504	681,897	675,982	683,244	1,729,712	1,816,337	27.4%	5.0%
Land Purchase & Facility Construction	2,896,542	2,986,553	0	24,000	140,851	7,456,357	1,385,640	-11.6%	-81.4%
All Other	1,170,836	453,499	784,246	784,121	1,889,944	1,915,466	2,218,601	11.2%	15.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Allendale County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Districts, Counties, & Cities	10,188,107	9,713,598	9,699,604	9,706,139	10,711,922	10,916,907	10,795,081	1.0%	-1.1%
School District Total	5,440,407	5,440,407	4,750,574	4,750,574	5,747,018	5,787,575	5,822,245	1.1%	0.6%
County Total	3,823,175	3,429,520	4,164,333	4,269,196	4,291,328	4,162,664	4,283,071	1.9%	2.9%
Cities Total	924,525	843,671	784,697	686,369	673,576	966,668	689,765	-4.8%	-28.6%
Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	24,663,924	24,382,713	22,265,846	22,143,491	21,182,894	20,669,276	24,765,917	0.1%	19.8%
Owner Occupied (4% assessment ratio)	3,658,480	3,559,410	3,613,760	3,587,230	3,576,790	3,567,280	3,543,050	-0.5%	-0.7%
Agricultural (Private) (4%)	1,054,440	1,057,190	1,055,240	1,034,340	1,040,370	1,034,450	1,038,110	-0.3%	0.4%
Agricultural (Corporate) (6%)	451,010	453,910	452,560	501,010	493,900	506,660	506,690	2.0%	0.0%
Commercial/Rental (6%)	2,260,520	2,349,150	2,385,850	2,450,990	2,497,140	2,627,090	2,631,600	2.6%	0.2%
Personal Property (Vehicles) /6	2,563,577	2,423,840	2,254,490	2,201,340	1,993,490	1,692,334	1,709,410	-6.5%	1.0%
Other Personal Property County (10.5%)	155,290	89,030	100,000	91,240	66,980	50,300	56,287	-15.6%	11.9%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	5,721,300	10,379,930	8,346,840	6,107,870	6,615,722	6,280,100	7,979,990	5.7%	27.1%
Utility (10.5%)	8,040,550	3,227,280	3,032,064	5,331,817	3,946,754	4,259,938	6,737,600	-2.9%	58.2%
Business Personal (10.5%)	606,527	689,070	883,480	680,925	793,500	492,120	408,370	-6.4%	-17.0%
Motor Carrier (9.5%)\	29,510	31,183	18,842	34,009	35,528	36,284	32,090	1.4%	-11.6%
Fee-in-Lieu and Joint Industrial Park /7	122,720	122,720	122,720	122,720	122,720	122,720	122,720	0.0%	0.0%
Total Average Millage Rates /2	531.0	578.7	527.0	616.0	590.0	590.0	594.5	1.9%	0.8%
School Districts /3	237.3	240.1	231.9	247.5	308.4	321.8	270.7	2.2%	-15.9%
Counties /4	163.5	146.7	187.1	199.0	204.0	195.5	159.6	-0.4%	-18.4%
Cities & Special Purpose Districts /5	130.1	191.9	108.0	169.5	77.6	72.7	164.2	4.0%	125.8%
Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	10,188,107	9,713,598	9,699,604	9,706,139	10,711,922	10,916,907	10,795,081	1.0%	-1.1%
Owner Occupied	706,826	613,252	690,093	368,604	584,429	586,422	167,649	-21.3%	-71.4%
Agricultural (Private)	475,011	458,572	495,033	509,939	582,978	600,619	489,942	0.5%	-18.4%
Agricultural (Corporate)	203,174	196,890	212,304	247,002	276,760	294,175	239,135	2.8%	-18.7%
Commercial/Rental	1,018,333	1,018,978	1,119,247	1,208,360	1,399,287	1,525,333	1,241,998	3.4%	-18.6%
Personal Property (Vehicles)	1,154,857	1,051,376	1,057,623	1,085,281	1,117,064	982,598	806,766	-5.8%	-17.9%
Other Personal Property County	69,956	38,618	46,912	44,982	37,533	29,205	26,565	-14.9%	-9.0%
Manufacturing	2,595,982	4,570,380	4,175,127	3,200,366	3,968,967	4,047,109	4,377,383	9.1%	8.2%
Utility	3,622,158	1,399,880	1,422,398	2,628,634	2,211,587	2,473,392	3,179,848	-2.1%	28.6%
Business Personal	273,232	298,894	414,457	335,702	444,642	285,733	192,732	-5.7%	-32.5%
Motor Carrier	13,294	13,526	8,839	16,767	19,908	21,067	15,145	2.2%	-28.1%
Fee-in-Lieu and Joint Industrial Park	55,284	53,232	57,570	60,502	68,767	71,253	57,918	0.8%	-18.7%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Allendale County

	FY 05	FY 06 /5	FY 07	FY 08 /6	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	22,713,670	22,713,670	19,834,541	22,344,079	22,367,883	27,681,314	22,792,354	0.1%	-17.7%
Revenues from Local Sources	6,164,003	6,164,003	5,502,685	5,502,685	6,629,714	12,913,857	6,891,114	1.9%	-46.6%
Current Property Taxes	5,440,407	5,440,407	4,750,574	4,750,574	5,747,018	5,787,575	5,822,245	1.1%	0.6%
Current Real & Personal Property Taxes	5,367,537	5,367,537	4,750,574	4,750,574	5,747,018	5,753,405	5,822,245	1.4%	1.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	72,870	72,870	0	0	0	34,170	0	-100.0%	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	723,596	723,596	752,111	752,111	882,696	7,126,282	1,068,869	6.7%	-85.0%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	317,087	317,087	420,858	420,858	328,047	270,220	399,370	3.9%	47.8%
Bonds & Leases	0	0	0	0	0	6,376,144	251,980	n/a	-96.0%
Miscellaneous	406,509	406,509	331,253	331,253	554,649	479,918	417,519	0.4%	-13.0%
Revenues from State Sources	13,549,560	13,549,560	11,242,454	13,751,992	12,303,488	10,496,774	10,714,836	-3.8%	2.1%
Reimbursements for Property Tax Relief (Tier 1)	413,385	413,385	413,385	413,385	413,385	413,385	413,385	0.0%	0.0%
Homestead Exemption (Tier 2) /1	274,109	274,109	304,127	313,665	313,665	313,665	313,665	2.3%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	317,589	372,262	449,967	468,408	n/a	4.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	2,182,411	2,127,738	2,050,033	2,031,592	n/a	-0.9%
State-Shared Taxes (Aid to Subdivisions)	40,045	40,045	30,430	30,430	108,493	21,110	38,886	-0.5%	84.2%
Manufacturer's Depreciation Reimbursement	166,992	166,992	177,794	177,794	598,806	21,860	159,907	-0.7%	631.5%
State Grants 4/	4,495,897	4,495,897	2,122,898	2,122,898	2,238,954	2,117,137	2,037,456	-12.4%	-3.8%
Education Finance Act (EFA)	3,250,252	3,250,252	3,800,618	3,800,618	3,583,777	3,000,077	2,461,207	-4.5%	-18.0%
Education Improvement Act (EIA)	1,697,752	1,697,752	4,352,016	4,352,016	2,486,322	1,940,763	2,543,299	7.0%	31.0%
Education Lottery	3,211,128	3,211,128	41,186	41,186	60,086	168,777	247,031	-34.8%	46.4%
Revenues from Federal Sources	3,000,107	3,000,107	3,089,402	3,089,402	3,434,681	4,270,683	5,186,404	9.6%	21.4%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	23,680,637	23,680,637	20,791,894	20,791,894	20,355,561	27,561,158	21,670,235	-1.5%	-21.4%
Administration	10,310,976	10,310,976	10,768,086	10,768,086	9,157,213	9,318,468	9,625,732	-1.1%	3.3%
Instruction	10,026,563	10,026,563	9,476,507	9,476,507	10,566,430	10,483,911	10,005,734	0.0%	-4.6%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	11,898	88,775	90,956	n/a	2.5%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	416	416	72	72	0	0	0	-100.0%	n/a
Debt Service/Interest on Debt	422,430	422,430	438,076	438,076	449,537	1,412,828	1,574,615	24.5%	11.5%
Purchase of Land & Facility Construction	2,860,258	2,860,258	0	0	125,249	6,199,021	316,184	-30.7%	-94.9%
All Other	59,994	59,994	109,153	109,153	45,234	58,155	57,014	-0.8%	-2.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

5/ Figures for the Allendale County School district are from FY 2004-2005; As of the date of publication of this document, the State Department of Education had not received the audit financial statements for the FY 2005-2006 year.

6/ Figures for the Allendale County School district are from FY 2007-06. As of the date of publication of this document, the State Department of Education had not received the audit financial statements for the FY 2007-2008 year.

Allendale County

	FY 05 (est.) /1	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	6,186,531	11,129,541	13,746,873	9,161,588	8,989,424	8,729,202	8,111,689	4.6%	-7.1%
Revenues from Local Sources	4,970,862	6,130,624	7,151,148	6,318,193	6,328,131	6,236,641	6,324,252	4.1%	1.4%
Current Property Taxes	3,823,175	3,429,520	4,164,333	4,269,196	4,291,328	4,162,664	4,283,071	1.9%	2.9%
Current Real & Personal Property Taxes	3,417,454	3,005,678	3,520,842	3,710,159	3,066,762	3,480,925	3,425,079	0.0%	-1.6%
Fee In Lieu of Property Tax	18,614	67,933	259,468	189,131	261,808	400,777	611,182	78.9%	52.5%
All Other	387,106	355,909	384,023	369,906	962,758	280,962	246,810	-7.2%	-12.2%
Local Options Sales Tax (1%)	325,000	200,000	200,000	200,000	300,000	300,000	400,000	3.5%	33.3%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	36,540	0	0	0	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	1,121,423	1,547,383	366,616	472,930	512,997	441,850	n/a	-13.9%
Licenses, fees, Charges, Bonds, etc.	786,147	1,379,681	1,239,432	1,482,381	1,263,873	1,260,980	1,199,331	7.3%	-4.9%
Licenses & Permits	0	150,596	79,932	1,060	184,110	9,773	36,208	n/a	270.5%
Service Revenue & Charges	380,602	325,620	510,397	892,794	1,003,991	1,101,360	1,058,757	18.6%	-3.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	405,545	903,465	649,103	588,527	75,772	149,847	104,366	-20.2%	-30.4%
Revenues from State Sources	1,165,686	1,254,082	3,977,841	2,202,402	2,449,929	2,098,937	1,140,734	-0.4%	-45.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	228,369	216,243	260,542	326,200	291,095	278,420	279,733	3.4%	0.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	609,743	662,255	699,272	828,314	939,740	679,864	597,902	-0.3%	-12.1%
Manufacturer's Depreciation Reimbursement	147,602	133,948	147,666	166,307	170,573	147,557	162,885	1.7%	10.4%
State Grants	179,972	241,636	2,870,361	881,581	1,048,521	993,096	100,214	-9.3%	-89.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	49,983	3,744,835	2,617,884	255,000	63,093	0	33,173	-6.6%	n/a
Revenues from Other Local Sources	0	0	0	385,993	148,271	393,624	613,530	n/a	55.9%
Total Expenditures (County only)	5,171,884	4,510,617	5,396,196	8,032,587	7,562,948	7,962,399	9,124,121	9.9%	14.6%
Administration	1,653,914	1,842,898	2,390,223	3,810,953	2,058,316	1,900,875	2,083,281	3.9%	9.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,462,408	1,980,849	2,270,681	1,968,012	1,763,906	2,198,660	2,543,649	9.7%	15.7%
Transportation	96,446	202,150	223,631	308,135	216,127	218,968	315,777	21.9%	44.2%
Health & Human Services	338,326	0	0	685,338	634,893	67,020	398,064	2.7%	493.9%
Environment & Housing	328,878	0	0	411,736	929,961	357,901	337,949	0.5%	-5.6%
Recreation & Culture	232,206	111,314	100,284	110,156	119,395	103,022	117,858	-10.7%	14.4%
Debt Service/Interest on Debt	0	0	0	159,627	79,898	103,474	200,531	n/a	93.8%
Land Purchase & Facility Construction	0	0	0	24,000	15,602	1,257,336	1,069,456	n/a	-14.9%
All Other	1,059,705	373,406	411,377	554,630	1,744,850	1,755,143	2,057,556	11.7%	17.2%

/1 05 estimate based upon 10 year compound growth rate (1994-2004)

Allendale County

	FY 05	FY 06	FY 07	FY 08	FY 09 /1	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	2,946,014	3,135,468	3,270,986	2,854,132	3,148,845	3,738,460	2,961,555	0.1%	-20.8%
Revenues from Local Sources	2,461,164	2,605,613	2,747,776	2,286,379	2,376,164	2,658,711	2,550,491	0.6%	-4.1%
Current Property Taxes	924,525	843,671	784,697	686,369	673,576	966,668	689,765	-4.8%	-28.6%
Current Real & Personal Property Taxes	781,177	819,584	700,737	595,339	568,044	508,664	592,043	-4.5%	16.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	143,348	24,087	83,960	91,030	105,532	458,004	97,722	-6.2%	-78.7%
Local Options Sales Tax	268,228	341,577	396,490	297,737	334,914	335,472	335,650	3.8%	0.1%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	2,033	56,731	1,318	1,552	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,266,378	1,363,634	1,565,271	1,300,721	1,367,674	1,356,571	1,525,076	3.1%	12.4%
Licenses & Permits	604,065	450,370	691,933	515,473	540,789	614,625	751,194	3.7%	22.2%
Service Revenue & Charges	555,301	681,385	732,309	686,527	724,873	579,238	694,626	3.8%	19.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	107,012	231,879	141,029	98,721	102,012	162,708	79,256	-4.9%	-51.3%
	0								
Revenues from State Sources	389,861	436,236	371,234	454,561	400,533	433,345	383,382	-0.3%	-11.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	25,406	26,957	27,135	29,094	29,440	29,364	29,322	2.4%	-0.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	364,455	377,693	245,134	413,021	371,093	403,981	354,060	-0.5%	-12.4%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	0	31,586	98,965	12,446	0	0	0	n/a	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	0	93,619	151,976	113,192	372,148	646,404	27,682	n/a	-95.7%
Revenues from Other Local Sources	94,989	0	0	0	0	0	0	-100.0%	n/a
Total Expenditures (Cities only)	3,169,971	3,805,472	3,480,207	3,373,382	3,700,649	4,047,188	3,002,197	-0.9%	-25.8%
Administration	952,579	795,531	590,270	717,496	920,783	918,779	656,394	-6.0%	-28.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,064,474	1,158,886	1,155,706	1,141,617	1,250,826	1,157,279	1,080,555	0.3%	-6.6%
Transportation	196,149	33,448	830,090	217,273	271,959	256,718	223,244	2.2%	-13.0%
Health & Human Services	0	0	0	0	0	0	1,825	n/a	n/a
Environment & Housing	854,587	1,321,114	387,130	1,080,398	1,002,359	1,392,967	891,750	0.7%	-36.0%
Recreation & Culture	11,753	20,025	9,474	17,981	1,053	5,867	3,207	-19.5%	-45.3%
Debt Service/Interest on Debt	3,008	330,074	243,821	78,279	153,809	213,410	41,191	54.7%	-80.7%
Purchase of Land & Facility Construction	36,284	126,295	0	0	0	0	0	-100.0%	n/a
All Other	51,137	20,099	263,716	120,338	99,860	102,168	104,031	12.6%	1.8%

* Cities Included: Allendale, Fairfax, Sycamore & Ulmer.

/1 In FY 09 Ulmer was excluded

Allendale County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	5,440,407	5,440,407	4,750,574	4,750,574	5,747,018	5,787,575	5,822,245	1.1%	0.6%
Owner Occupied	454,927	441,157	424,729	157,033	317,411	284,522	77,297	-25.6%	-72.8%
Agricultural (Private)	250,263	253,810	244,734	256,047	320,843	332,864	281,012	2.0%	-15.6%
Agricultural (Corporate)	107,044	108,975	104,959	124,023	152,316	163,032	137,159	4.2%	-15.9%
Commercial/Rental	536,517	563,983	553,333	606,734	770,102	845,341	712,364	4.8%	-15.7%
Personal Property (Vehicles)	608,445	581,915	522,868	544,934	614,779	544,557	462,731	-4.5%	-15.0%
Other Personal Property	36,857	21,374	23,192	22,586	20,656	16,185	15,237	-13.7%	-5.9%
Manufacturing	1,357,906	2,492,009	1,935,823	1,511,983	2,040,245	2,020,801	2,160,153	8.0%	6.9%
Utility	1,908,362	774,804	703,205	1,319,874	1,217,153	1,370,756	1,823,842	-0.8%	33.1%
Business Personal	143,955	165,432	204,899	168,561	244,710	158,354	110,544	-4.3%	-30.2%
Motor Carrier	7,004	7,486	4,370	8,419	10,957	11,675	8,687	3.7%	-25.6%
Fee-in-Lieu and Joint Industrial Park	29,127	29,463	28,462	30,379	37,846	39,489	33,220	2.2%	-15.9%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	4,032,930	3,577,830	4,165,407	4,406,265	4,320,615	4,040,307	3,951,622	-0.3%	-2.2%
Owner Occupied	598,218	522,295	676,048	713,812	729,548	697,311	565,325	-0.9%	-18.9%
Agricultural (Private)	172,417	155,128	197,410	205,820	212,201	202,208	165,640	-0.7%	-18.1%
Agricultural (Corporate)	73,747	66,605	84,663	99,694	100,739	99,039	80,847	1.5%	-18.4%
Commercial/Rental	369,630	344,706	446,335	487,715	509,335	513,528	419,895	2.1%	-18.2%
Personal Property (Vehicles)	419,184	355,665	421,761	438,038	406,607	330,807	272,752	-6.9%	-17.5%
Other Personal Property	25,392	13,064	18,708	18,156	13,662	9,832	8,981	-15.9%	-8.7%
Manufacturing	935,520	1,523,113	1,561,494	1,215,386	1,349,390	1,227,597	1,273,278	5.3%	3.7%
Utility	1,314,753	473,559	567,227	1,060,962	805,008	832,707	1,075,044	-3.3%	29.1%
Business Personal	99,176	101,112	165,278	135,495	161,848	96,197	65,159	-6.8%	-32.3%
Motor Carrier	4,825	4,576	3,525	6,767	7,247	7,093	5,120	1.0%	-27.8%
Fee-in-Lieu and Joint Industrial Park	20,067	18,007	22,958	24,420	25,031	23,989	19,581	-0.4%	-18.4%

Anderson County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	363,932,137	430,889,787	440,958,754	428,679,920	546,937,182	512,855,951	438,515,456	3.2%	-14.5%
Revenues from Local Sources	202,356,351	249,209,482	249,473,152	211,092,079	338,770,320	302,004,448	219,995,349	1.4%	-27.2%
Current Property Taxes	129,615,079	139,289,367	139,092,898	130,359,626	137,871,132	142,241,367	142,731,796	1.6%	0.3%
Current Real & Personal Property Taxes	123,378,026	128,655,769	132,387,632	125,407,316	132,690,907	136,498,321	136,826,316	1.7%	0.2%
Fee In Lieu of Property Tax (only Counties and Cities)	3,528,216	7,007,990	3,270,226	1,654,809	1,994,112	2,130,491	2,122,330	-8.1%	-0.4%
All Other	2,708,838	3,625,607	3,435,040	3,297,500	3,186,113	3,612,555	3,783,150	5.7%	4.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	1,477,104	1,691,219	1,909,319	2,228,277	2,368,446	2,342,658	2,483,178	9.0%	6.0%
Local Accommodations Tax	565,475	95,353	91,159	169,232	116,683	106,386	2,118	-60.6%	-98.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	70,698,693	108,133,543	108,379,776	78,334,944	198,414,059	157,314,037	74,778,257	0.9%	-52.5%
Licenses & Permits	14,484,954	15,913,070	18,970,534	19,667,696	15,933,249	13,418,898	13,289,707	-1.4%	-1.0%
Service Revenue & Charges	29,262,346	33,802,556	37,094,727	35,321,636	35,722,493	33,886,941	32,628,213	1.8%	-3.7%
Bonds & Leases	17,765,498	45,534,025	33,843,260	1,850,708	134,655,213	100,373,715	17,358,703	-0.4%	-82.7%
Miscellaneous	9,185,895	12,883,892	18,471,255	21,494,904	12,103,104	9,634,483	11,501,634	3.8%	19.4%
Revenues from State Sources	134,187,422	145,084,096	155,271,511	185,271,185	173,623,033	155,399,501	163,286,402	3.3%	5.1%
Reimbursements for Property Tax Relief (Tier 1)	7,969,571	7,983,133	7,969,571	9,943,419	9,943,419	9,943,419	9,943,419	3.8%	0.0%
Homestead Exemption (Tier 2) /1	6,874,521	6,916,309	7,980,885	8,025,668	8,028,745	8,230,722	8,585,191	3.8%	4.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	17,765,375	18,777,021	20,224,993	20,591,656	n/a	1.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	10,406,902	10,510,579	12,217,521	13,136,589	12,470,300	10,134,469	9,355,501	-1.8%	-7.7%
Manufacturer's Depreciation Reimbursement	1,810,618	1,892,690	2,211,625	2,189,919	2,202,192	2,511,418	2,509,881	5.6%	-0.1%
State Grants	32,708,647	32,323,037	35,082,249	37,953,373	37,437,331	35,180,568	47,057,764	6.2%	33.8%
Education Finance Act (EFA)	50,489,186	63,616,138	68,275,651	73,145,113	66,156,256	53,490,044	47,873,232	-0.9%	-10.5%
Education Improvement Act (EIA)	21,436,435	19,407,459	19,390,099	21,195,988	16,852,149	14,133,345	15,547,754	-5.2%	10.0%
Education Lottery	2,491,542	2,434,751	2,143,910	1,915,742	1,755,620	1,550,523	1,822,004	-5.1%	17.5%
Revenues from Federal Sources	27,257,198	36,302,527	35,996,349	31,907,310	33,903,837	54,037,158	53,731,264	12.0%	-0.6%
Revenues from Other Local Sources	131,166	293,683	217,742	409,346	639,993	1,414,844	1,502,441	50.1%	6.2%
Total Expenditures (School Dist., Counties, & Cities)	370,081,438	403,696,536	426,221,344	472,516,413	477,425,313	486,465,889	519,131,792	5.8%	6.7%
Administration	125,155,915	129,290,879	138,707,452	144,488,140	145,193,187	130,700,725	126,910,911	0.2%	-2.9%
Instruction	127,989,246	134,263,369	140,875,057	152,452,535	152,963,591	148,343,710	141,434,885	1.7%	-4.7%
Public Safety	32,172,332	43,073,808	37,231,278	48,192,255	41,611,201	45,944,409	45,985,036	6.1%	0.1%
Transportation	12,822,252	11,034,695	12,153,562	11,537,232	12,904,653	11,296,824	9,967,274	-4.1%	-11.8%
Health & Human Services	6,997,407	8,242,757	6,552,234	7,148,911	7,320,843	6,066,612	6,362,583	-1.6%	4.9%
Environment & Housing	9,183,300	9,505,656	9,487,993	10,173,245	9,985,191	11,697,905	11,185,528	3.3%	-4.4%
Recreation & Culture	7,753,103	6,242,872	10,351,643	11,520,649	10,108,220	9,793,495	9,660,011	3.7%	-1.4%
Debt Service/Interest on Debt /4	24,324,782	32,311,112	35,010,661	35,344,767	35,220,628	43,740,078	40,897,913	9.0%	-6.5%
Land Purchase & Facility Construction	22,003,065	25,277,684	33,082,864	48,871,802	51,561,675	72,938,623	120,789,221	32.8%	65.6%
All Other	1,680,036	4,453,704	2,768,600	2,786,877	10,556,124	5,943,508	5,938,430	23.4%	-0.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Anderson County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Districts, Counties, & Cities	129,615,079	139,289,367	139,092,898	130,359,626	137,871,132	142,241,367	142,731,796	1.6%	0.3%
School District Total	84,942,379	84,929,729	88,412,369	81,058,267	84,861,007	88,554,715	88,334,853	0.7%	-0.2%
County Total	31,216,154	40,199,223	37,136,703	35,227,636	37,648,817	39,446,598	39,961,895	4.2%	1.3%
Cities Total	13,456,546	14,160,415	13,543,826	14,073,723	15,361,308	14,240,054	14,435,048	1.2%	1.4%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	552,151,371	555,849,425	569,358,079	581,880,247	652,820,062	659,558,811	666,076,006	3.2%	1.0%
Owner Occupied (4% assessment ratio)	170,422,730	176,515,090	181,894,730	191,054,580	229,218,140	240,004,331	246,842,491	6.4%	2.8%
Agricultural (Private) (4%)	1,997,030	2,064,690	2,095,720	2,243,660	2,429,480	2,519,550	2,594,340	4.5%	3.0%
Agricultural (Corporate) (6%)	87,160	85,200	79,760	75,470	64,160	44,800	44,790	-10.5%	0.0%
Commercial/Rental (6%)	147,269,180	152,073,610	162,906,270	166,501,690	195,394,150	198,339,930	202,931,610	5.5%	2.3%
Personal Property (Vehicles) /6	83,027,126	81,090,227	77,910,373	74,828,360	70,603,868	63,474,085	61,070,580	-5.0%	-3.8%
Other Personal Property County (10.5%)	6,445,990	6,514,110	6,589,727	7,280,400	6,627,990	7,923,343	7,708,670	3.0%	-2.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	26,213,380	26,655,858	26,874,129	27,430,147	26,122,088	27,627,118	31,904,842	3.3%	15.5%
Utility (10.5%)	44,852,600	44,231,090	44,919,840	45,239,910	48,697,667	47,779,450	48,659,678	1.4%	1.8%
Business Personal (10.5%)	20,878,490	21,489,610	22,230,850	22,852,720	23,786,170	23,680,590	23,337,750	1.9%	-1.4%
Motor Carrier (9.5%)\	262,865	290,180	326,410	376,300	401,849	249,304	299,015	2.2%	19.9%
Fee-in-Lieu and Joint Industrial Park /7	50,694,820	44,839,760	43,530,270	43,997,010	49,474,500	47,916,310	40,682,240	-3.6%	-15.1%

Total Average Millage Rates /2	305.1	315.2	329.4	318.1	328.2	331.1	334.6	1.5%	1.0%
School Districts /3	168.3	167.2	169.3	186.9	174.0	180.0	178.5	1.0%	-0.9%
Counties /4	53.8	64.3	63.7	62.3	58.8	61.1	61.8	2.3%	1.1%
Cities & Special Purpose Districts /5	83.0	83.8	96.4	68.8	95.4	90.1	94.4	2.2%	4.8%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	129,615,079	139,289,367	139,092,898	130,359,626	137,871,132	142,241,367	142,731,796	1.6%	0.3%
Owner Occupied	28,654,556	31,839,178	32,537,013	18,257,536	23,863,318	26,558,190	27,486,148	-0.7%	3.5%
Agricultural (Private)	509,721	546,700	558,654	634,058	642,431	681,918	700,040	5.4%	2.7%
Agricultural (Corporate)	22,247	22,560	21,262	21,328	16,966	12,125	12,086	-9.7%	-0.3%
Commercial/Rental	37,588,943	40,266,873	43,425,737	47,053,355	51,668,373	53,680,828	54,757,781	6.5%	2.0%
Personal Property (Vehicles)	21,191,819	21,471,509	20,768,478	21,146,484	18,669,888	17,179,301	16,478,899	-4.1%	-4.1%
Other Personal Property County	1,645,273	1,724,841	1,756,616	2,057,440	1,752,650	2,144,458	2,080,059	4.0%	-3.0%
Manufacturing	10,218,911	14,066,073	10,434,032	9,406,565	8,901,615	9,607,788	10,731,331	0.8%	11.7%
Utility	11,448,165	11,711,747	11,974,230	12,784,792	12,877,198	12,931,538	13,130,019	2.3%	1.5%
Business Personal	5,329,020	5,690,135	5,926,052	6,458,176	6,289,813	6,409,167	6,297,311	2.8%	-1.7%
Motor Carrier	67,094	76,835	87,011	106,342	106,262	67,474	80,684	3.1%	19.6%
Fee-in-Lieu and Joint Industrial Park	12,939,331	11,872,914	11,603,814	12,433,549	13,082,617	12,968,580	10,977,438	-2.7%	-15.4%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Anderson County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	260,489,470	300,602,730	300,186,927	289,418,793	421,706,720	385,703,116	299,626,134	2.4%	-22.3%
Revenues from Local Sources	121,604,794	150,685,897	143,388,063	102,435,520	239,882,057	206,895,694	123,002,491	0.2%	-40.5%
Current Property Taxes	84,942,379	84,929,729	88,412,369	81,058,267	84,861,007	88,554,715	88,334,853	0.7%	-0.2%
Current Real & Personal Property Taxes	84,600,015	84,586,017	87,977,239	80,576,000	84,365,550	88,140,408	87,959,912	0.7%	-0.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	342,364	343,712	435,130	482,267	495,457	414,307	374,941	1.5%	-9.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	36,662,415	65,756,168	54,975,694	21,377,253	155,021,050	118,340,979	34,667,638	-0.9%	-70.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	13,933,411	15,442,570	17,342,206	15,474,510	16,107,094	14,303,848	13,119,086	-1.0%	-8.3%
Bonds & Leases	17,765,498	45,534,025	33,843,260	1,850,708	134,655,213	100,373,715	17,358,703	-0.4%	-82.7%
Miscellaneous	4,963,506	4,779,573	3,790,228	4,052,035	4,258,743	3,663,416	4,189,849	-2.8%	14.4%
Revenues from State Sources	115,405,883	125,446,935	131,606,367	162,065,153	152,274,259	136,110,744	136,708,003	2.9%	0.4%
Reimbursements for Property Tax Relief (Tier 1)	7,969,571	7,983,133	7,969,571	9,943,419	9,943,419	9,943,419	9,943,419	3.8%	0.0%
Homestead Exemption (Tier 2) /1	4,464,258	4,554,778	4,809,804	4,494,303	4,494,303	4,494,303	4,494,303	0.1%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	17,765,375	18,777,021	20,224,993	20,591,656	n/a	1.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	528,539	513,999	528,539	533,906	519,715	0	526,343	-0.1%	n/a
Manufacturer's Depreciation Reimbursement	1,178,292	1,246,691	1,385,354	1,349,167	1,359,275	1,102,709	1,573,301	4.9%	42.7%
State Grants 4/	26,848,060	25,689,986	27,103,439	31,722,140	32,416,501	31,171,408	34,335,991	4.2%	10.2%
Education Finance Act (EFA)	50,489,186	63,616,138	68,275,651	73,145,113	66,156,256	53,490,044	47,873,232	-0.9%	-10.5%
Education Improvement Act (EIA)	21,436,435	19,407,459	19,390,099	21,195,988	16,852,149	14,133,345	15,547,754	-5.2%	10.0%
Education Lottery	2,491,542	2,434,751	2,143,910	1,915,742	1,755,620	1,550,523	1,822,004	-5.1%	17.5%
Revenues from Federal Sources	23,478,793	24,469,898	25,192,497	24,918,120	29,550,404	42,696,678	39,915,640	9.2%	-6.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	247,117,087	265,371,931	290,450,881	319,712,464	312,177,684	333,329,341	361,525,749	6.5%	8.5%
Administration	86,151,061	94,281,334	100,632,031	104,112,831	104,512,871	101,211,351	98,030,841	2.2%	-3.1%
Instruction	127,989,246	134,263,369	140,875,057	152,452,535	152,963,591	148,343,710	141,434,885	1.7%	-4.7%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	170,989	189,681	184,353	172,758	189,437	208,197	83,300	-11.3%	-60.0%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	396,578	292,207	161,578	160,258	153,073	91,817	53,283	-28.4%	-42.0%
Debt Service/Interest on Debt	22,252,276	20,563,399	22,375,196	21,623,419	22,111,836	23,911,435	24,006,093	1.3%	0.4%
Purchase of Land & Facility Construction	8,476,901	13,569,590	24,255,294	39,172,089	31,133,581	58,558,273	96,789,275	50.1%	65.3%
All Other	1,680,036	2,212,351	1,967,372	2,018,574	1,113,295	1,004,558	1,128,072	-6.4%	12.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Anderson County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	66,787,392	89,653,162	94,767,344	93,136,103	80,880,988	80,954,734	89,530,266	5.0%	10.6%
Revenues from Local Sources	49,523,553	65,245,387	71,123,291	71,141,944	61,002,483	60,878,736	62,394,647	3.9%	2.5%
Current Property Taxes	31,216,154	40,199,223	37,136,703	35,227,636	37,648,817	39,446,598	39,961,895	4.2%	1.3%
Current Real & Personal Property Taxes	26,165,413	30,811,330	31,427,686	31,079,096	33,462,793	34,255,911	35,041,038	5.0%	2.3%
Fee In Lieu of Property Tax	3,186,063	6,648,522	3,238,453	1,651,969	1,991,612	2,063,610	2,082,336	-6.8%	0.9%
All Other	1,864,679	2,739,370	2,470,564	2,496,570	2,194,412	3,127,077	2,838,521	7.3%	-9.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (3%)	482,609	0	0	0	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	17,824,790	25,046,164	33,986,588	35,914,308	23,353,666	21,432,138	22,432,752	3.9%	4.7%
Licenses & Permits	4,891,850	4,548,562	4,659,703	4,338,169	3,257,661	3,734,800	3,810,963	-4.1%	2.0%
Service Revenue & Charges	10,271,512	14,373,695	15,820,052	15,140,306	14,388,258	14,369,804	13,322,867	4.4%	-7.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,661,428	6,123,907	13,506,833	16,435,833	5,707,747	3,327,534	5,298,922	12.2%	59.2%
Revenues from State Sources	15,894,534	17,641,485	20,937,945	19,153,411	17,648,845	16,398,550	23,400,075	6.7%	42.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,699,893	2,168,250	2,378,184	2,682,680	2,711,131	2,900,816	3,253,908	11.4%	12.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	8,276,849	8,343,084	9,999,019	10,682,574	10,260,842	8,665,129	7,511,765	-1.6%	-13.3%
Manufacturer's Depreciation Reimbursement	613,176	626,177	706,547	715,659	720,468	1,282,241	815,642	4.9%	-36.4%
State Grants	5,304,616	6,503,974	7,854,195	5,072,499	3,956,404	3,550,364	11,818,760	14.3%	232.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,369,305	6,596,473	2,573,001	2,595,707	1,985,616	2,801,991	2,840,032	12.9%	1.4%
Revenues from Other Local Sources	0	169,818	133,107	245,041	244,044	875,457	895,513	n/a	2.3%
Total Expenditures (County only)	82,985,430	93,884,014	92,797,619	103,141,746	108,901,862	103,270,633	107,654,763	4.4%	4.2%
Administration	23,526,534	25,950,925	23,080,380	22,955,591	26,583,831	23,226,830	22,251,077	-0.9%	-4.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	18,578,568	29,267,871	23,157,050	33,228,635	26,396,162	29,451,795	30,075,031	8.4%	2.1%
Transportation	11,388,509	9,677,785	11,838,004	10,710,138	12,232,979	9,880,741	8,690,874	-4.4%	-12.0%
Health & Human Services	6,826,418	8,053,076	6,367,881	6,804,434	7,122,858	5,849,796	5,226,991	-4.4%	-10.6%
Environment & Housing	5,738,628	4,192,673	4,767,176	4,710,409	5,162,872	6,058,712	6,681,740	2.6%	10.3%
Recreation & Culture	5,292,777	2,487,992	5,995,498	6,236,540	7,318,415	6,410,924	6,752,294	4.1%	5.3%
Debt Service/Interest on Debt	1,220,617	8,070,371	8,796,060	9,183,514	10,103,230	12,328,005	11,390,703	45.1%	-7.6%
Land Purchase & Facility Construction	10,413,379	6,183,321	8,795,570	9,312,485	13,981,515	10,063,830	16,586,053	8.1%	64.8%
All Other	0	0	0	0	0	0	0	n/a	n/a

Anderson County

	FY 05 /1	FY 06	FY 07	FY 08	FY 09 /1	FY 10 /1	FY 11 /2	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	36,655,275	40,633,895	46,004,484	46,125,024	44,349,475	46,198,101	49,359,055	5.1%	6.8%
Revenues from Local Sources	31,228,004	33,278,198	34,961,799	37,514,615	37,885,780	34,230,018	34,598,211	1.7%	1.1%
Current Property Taxes	13,456,546	14,160,415	13,543,826	14,073,723	15,361,308	14,240,054	14,435,048	1.2%	1.4%
Current Real & Personal Property Taxes	12,612,598	13,258,422	12,982,707	13,752,220	14,862,564	14,102,002	13,825,366	1.5%	-2.0%
Fee In Lieu of Property Tax	342,153	359,468	31,773	2,840	2,500	66,881	39,994	-30.1%	-40.2%
All Other	501,795	542,525	529,346	318,663	496,244	71,171	569,688	2.1%	700.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	1,477,104	1,691,219	1,909,319	2,228,277	2,368,446	2,342,658	2,483,178	9.0%	6.0%
Local Accommodations Tax	82,866	95,353	91,159	169,232	116,683	106,386	2,118	-45.7%	-98.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	16,211,488	17,331,211	19,417,494	21,043,383	20,039,343	17,540,920	17,677,867	1.5%	0.8%
Licenses & Permits	9,593,104	11,364,508	14,310,831	15,329,527	12,675,588	9,684,098	9,478,744	-0.2%	-2.1%
Service Revenue & Charges	5,057,423	3,986,291	3,932,469	4,706,820	5,227,141	5,213,289	6,186,260	3.4%	18.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,560,961	1,980,412	1,174,194	1,007,036	2,136,614	2,643,533	2,012,863	4.3%	-23.9%
Revenues from State Sources	2,887,005	1,995,676	2,727,199	4,052,621	3,699,929	2,890,207	3,178,324	1.6%	10.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	710,370	193,281	792,897	848,685	823,311	835,603	836,980	2.8%	0.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,601,514	1,653,496	1,689,963	1,920,109	1,689,743	1,469,340	1,317,393	-3.2%	-10.3%
Manufacturer's Depreciation Reimbursement	19,150	19,822	119,724	125,093	122,449	126,468	120,938	36.0%	-4.4%
State Grants	555,971	129,077	124,615	1,158,734	1,064,426	458,796	903,013	8.4%	96.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	2,409,100	5,236,156	8,230,851	4,393,483	2,367,817	8,538,489	10,975,592	28.8%	28.5%
Revenues from Other Local Sources	131,166	123,865	84,635	164,305	395,949	539,387	606,928	29.1%	12.5%
Total Expenditures (Cities only)	39,978,921	44,440,591	42,972,844	49,662,203	56,345,767	49,865,915	49,951,280	3.8%	0.2%
Administration	15,478,320	9,058,620	14,995,041	17,419,718	14,096,485	6,262,544	6,628,993	-13.2%	5.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	13,593,764	13,805,937	14,074,228	14,963,620	15,215,039	16,492,614	15,910,005	2.7%	-3.5%
Transportation	1,433,743	1,356,910	315,558	827,094	671,674	1,416,083	1,276,400	-1.9%	-9.9%
Health & Human Services	0	0	0	171,719	8,548	8,619	1,052,292	n/a	12109.0%
Environment & Housing	3,444,672	5,312,983	4,720,817	5,462,836	4,822,319	5,639,193	4,503,788	4.6%	-20.1%
Recreation & Culture	2,063,748	3,462,673	4,194,567	5,123,851	2,636,732	3,290,754	2,854,434	5.6%	-13.3%
Debt Service/Interest on Debt	851,889	3,677,342	3,839,405	4,537,834	3,005,562	7,500,638	5,501,117	36.5%	-26.7%
Purchase of Land & Facility Construction	3,112,785	5,524,773	32,000	387,228	6,446,579	4,316,520	7,413,893	15.6%	71.8%
All Other	0	2,241,353	801,228	768,303	9,442,829	4,938,950	4,810,358	n/a	-2.6%

* Cities Included: Anderson, Belton, Honea Path, Iva, Pelzer, Pendleton, Starr, West Pelzer & Williamston.

/1 In FY 05 & 09-10 Iva & Starr were excluded

/2 Iva was excluded.

Anderson County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	84,942,379	84,929,729	88,412,369	81,058,267	84,861,007	88,554,715	88,334,853	0.7%	-0.2%
Owner Occupied	20,707,906	21,522,200	22,821,890	8,003,786	11,160,271	13,033,292	13,517,179	-6.9%	3.7%
Agricultural (Private)	336,045	345,123	354,767	419,393	422,695	453,529	462,994	5.5%	2.1%
Agricultural (Corporate)	14,667	14,242	13,502	14,107	11,163	8,064	7,993	-9.6%	-0.9%
Commercial/Rental	24,781,369	25,419,824	27,577,061	31,123,070	33,995,815	35,701,952	36,215,786	6.5%	1.4%
Personal Property (Vehicles)	13,971,191	13,554,615	13,188,805	13,987,175	12,284,073	11,425,580	10,898,839	-4.1%	-4.6%
Other Personal Property	1,084,684	1,088,864	1,115,521	1,360,877	1,153,176	1,426,232	1,375,712	4.0%	-3.5%
Manufacturing	4,410,994	4,455,653	4,549,300	5,127,338	4,544,873	4,972,988	5,693,834	4.3%	14.5%
Utility	7,547,464	7,393,436	7,604,110	8,456,400	8,472,705	8,600,485	8,683,953	2.4%	1.0%
Business Personal	3,513,278	3,592,090	3,763,278	4,271,709	4,138,457	4,262,597	4,164,925	2.9%	-2.3%
Motor Carrier	44,233	48,505	55,255	70,339	69,916	44,876	53,363	3.2%	18.9%
Fee-in-Lieu and Joint Industrial Park	8,530,549	7,495,178	7,368,881	8,224,073	8,607,862	8,625,120	7,260,275	-2.7%	-15.8%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	29,729,984	35,718,951	36,276,434	36,258,346	38,368,336	40,283,804	41,133,466	5.6%	2.1%
Owner Occupied	9,176,225	11,342,881	11,589,354	11,905,067	13,471,888	14,658,719	15,243,737	8.8%	4.0%
Agricultural (Private)	107,528	132,677	133,528	139,808	142,788	153,886	160,213	6.9%	4.1%
Agricultural (Corporate)	4,693	5,475	5,082	4,703	3,771	2,736	2,766	-8.4%	1.1%
Commercial/Rental	7,929,547	9,772,268	10,379,511	10,375,118	11,483,943	12,113,987	12,532,024	7.9%	3.5%
Personal Property (Vehicles)	4,470,504	5,210,868	4,964,030	4,662,734	4,149,617	3,876,800	3,771,408	-2.8%	-2.7%
Other Personal Property	347,077	418,597	419,862	453,659	389,548	483,933	476,048	5.4%	-1.6%
Manufacturing	1,411,431	1,712,909	1,712,275	1,709,238	1,535,279	1,687,379	1,970,281	5.7%	16.8%
Utility	2,415,039	2,842,295	2,862,051	2,819,007	2,862,119	2,918,220	3,004,974	3.7%	3.0%
Business Personal	1,124,179	1,380,925	1,416,430	1,424,008	1,397,990	1,446,337	1,441,221	4.2%	-0.4%
Motor Carrier	14,154	18,647	20,797	23,448	23,618	15,227	18,466	4.5%	21.3%
Fee-in-Lieu and Joint Industrial Park	2,729,607	2,881,408	2,773,515	2,741,559	2,907,776	2,926,579	2,512,328	-1.4%	-14.2%

Bamberg County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	37,994,833	39,747,169	39,343,952	40,635,331	40,290,005	38,588,489	69,650,927	10.6%	80.5%
Revenues from Local Sources	15,224,468	16,739,324	17,208,424	15,999,286	15,615,610	15,534,058	46,495,892	20.5%	199.3%
Current Property Taxes	9,525,457	10,943,245	10,449,108	9,884,888	9,831,965	10,097,548	10,384,552	1.4%	2.8%
Current Real & Personal Property Taxes	9,085,243	9,900,557	9,834,046	9,304,369	9,315,380	9,565,902	9,849,397	1.4%	3.0%
Fee In Lieu of Property Tax (only Counties and Cities)	592	8,802	18	16,713	8,738	1,954	9,279	58.2%	374.9%
All Other	439,621	1,033,886	615,044	563,806	507,847	529,693	525,876	3.0%	-0.7%
Local Options Sales Tax	934,147	1,020,516	1,121,422	1,072,936	1,134,403	1,063,081	1,141,441	3.4%	7.4%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	1,786	0	0	0	0	0	5,098	19.1%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,763,079	4,775,562	5,637,894	5,041,462	4,649,241	4,373,429	34,964,801	39.4%	699.5%
Licenses & Permits	831,607	923,746	828,119	923,468	766,272	736,535	1,043,394	3.9%	41.7%
Service Revenue & Charges	3,088,070	2,629,901	2,468,673	3,050,816	2,795,059	2,995,141	2,959,474	-0.7%	-1.2%
Bonds & Leases	0	100,000	1,310,386	0	245,873	211,092	30,466,791	n/a	14332.9%
Miscellaneous	843,401	1,121,915	1,030,716	1,067,178	842,037	430,661	495,142	-8.5%	15.0%
Revenues from State Sources	17,068,256	17,063,317	16,879,038	20,461,017	19,052,469	16,063,139	15,151,628	-2.0%	-5.7%
Reimbursements for Property Tax Relief (Tier 1)	823,997	823,997	823,997	823,997	823,997	823,997	823,997	0.0%	0.0%
Homestead Exemption (Tier 2) /1	882,978	944,632	972,459	950,716	911,970	912,021	928,952	0.8%	1.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	769,768	849,862	964,654	992,266	n/a	2.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,730,232	1,650,138	1,535,336	1,507,734	n/a	-1.8%
State-Shared Taxes (Aid to Subdivisions)	1,357,480	1,392,668	1,604,763	2,428,468	2,455,608	1,446,074	1,281,412	-1.0%	-11.4%
Manufacturer's Depreciation Reimbursement	62,339	72,637	81,738	89,949	58,057	58,826	101,715	8.5%	72.9%
State Grants	5,227,775	3,483,079	3,493,341	3,574,705	3,517,603	3,196,714	3,199,767	-7.9%	0.1%
Education Finance Act (EFA)	5,283,948	6,542,489	6,537,638	6,563,721	5,823,505	4,624,766	3,856,334	-5.1%	-16.6%
Education Improvement Act (EIA)	2,361,102	3,330,740	3,104,990	3,267,486	2,686,862	2,238,943	2,179,426	-1.3%	-2.7%
Education Lottery	1,068,636	473,075	260,112	261,975	274,867	261,808	280,025	-20.0%	7.0%
Revenues from Federal Sources	5,376,320	5,723,331	4,886,328	3,912,886	5,375,415	6,666,005	7,692,937	6.2%	15.4%
Revenues from Other Local Sources	325,789	221,197	370,162	262,142	246,511	325,287	310,470	-0.8%	-4.6%
Total Expenditures (School Dist., Counties, & Cities)	36,606,323	37,925,330	36,814,496	37,079,151	38,642,236	37,588,765	42,643,239	2.6%	13.4%
Administration	12,786,615	12,823,749	12,744,883	12,412,755	12,572,398	12,560,478	12,755,621	0.0%	1.6%
Instruction	14,544,782	14,093,363	13,658,610	13,713,210	14,091,207	13,509,195	12,954,848	-1.9%	-4.1%
Public Safety	3,790,489	3,464,947	3,961,351	3,297,638	3,535,339	3,470,631	3,798,032	0.0%	9.4%
Transportation	343,280	271,735	709,159	446,177	577,859	511,041	441,237	4.3%	-13.7%
Health & Human Services	1,028,720	1,038,460	532,888	344,639	269,153	492,729	490,276	-11.6%	-0.5%
Environment & Housing	1,326,485	1,341,212	660,561	558,762	696,671	652,177	700,906	-10.1%	7.5%
Recreation & Culture	226,966	279,615	225,056	79,416	77,438	114,641	108,751	-11.5%	-5.1%
Debt Service/Interest on Debt /4	1,450,459	1,641,771	1,491,941	1,432,543	1,589,081	1,560,098	2,508,449	9.6%	60.8%
Land Purchase & Facility Construction	1,039,983	64,649	1,947,584	903,832	786,297	888,706	5,696,262	32.8%	541.0%
All Other	68,544	2,905,829	882,463	3,890,179	4,446,793	3,829,069	3,188,857	89.6%	-16.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Bamberg County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Districts, Counties, & Cities	9,525,457	10,943,245	10,449,108	9,884,888	9,831,965	10,097,548	10,384,552	1.4%	2.8%
School District Total	6,236,314	6,305,598	6,586,514	5,932,587	6,034,113	6,312,400	6,619,888	1.0%	4.9%
County Total	2,527,038	4,059,547	3,145,563	3,254,483	3,119,668	3,099,368	3,114,391	3.5%	0.5%
Cities Total	762,105	578,100	717,031	697,818	678,184	685,780	650,273	-2.6%	-5.2%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	29,425,500	29,573,030	29,665,480	29,674,140	29,221,300	29,311,340	28,993,850	-0.2%	-1.1%
Owner Occupied (4% assessment ratio)	7,909,720	8,465,230	8,464,460	8,510,400	8,618,520	8,929,330	8,939,970	2.1%	0.1%
Agricultural (Private) (4%)	1,746,990	1,750,880	1,742,800	1,820,030	1,843,010	1,840,980	1,867,370	1.1%	1.4%
Agricultural (Corporate) (6%)	192,260	189,580	189,580	91,380	76,090	76,090	68,130	-15.9%	-10.5%
Commercial/Rental (6%)	4,721,720	5,219,210	5,361,800	5,459,340	5,714,940	5,842,370	6,017,600	4.1%	3.0%
Personal Property (Vehicles) /6	5,253,630	4,757,050	4,652,170	4,473,180	4,347,360	3,863,500	3,487,550	-6.6%	-9.7%
Other Personal Property County (10.5%)	212,750	236,470	242,120	286,360	291,590	368,960	333,400	7.8%	-9.6%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	3,240,460	2,869,480	2,783,030	2,731,360	2,018,860	2,072,530	2,209,890	-6.2%	6.6%
Utility (10.5%)	4,476,610	4,399,430	4,499,100	4,571,190	4,680,070	4,774,040	4,742,750	1.0%	-0.7%
Business Personal (10.5%)	1,269,420	1,256,160	1,241,130	1,182,610	1,100,340	1,096,450	962,220	-4.5%	-12.2%
Motor Carrier (9.5%)\	401,940	429,540	489,290	548,290	530,520	447,090	364,970	-1.6%	-18.4%
Fee-in-Lieu and Joint Industrial Park /7	0	0	0	0	0	0	0	n/a	n/a

Total Average Millage Rates /2	461.2	473.0	483.3	499.4	498.6	529.1	534.2	2.5%	1.0%
School Districts /3	239.9	241.1	249.8	253.6	263.8	276.4	291.0	3.3%	5.3%
Counties /4	94.8	146.4	115.9	121.3	117.3	116.4	118.7	3.8%	2.0%
Cities & Special Purpose Districts /5	126.4	85.5	117.6	124.4	117.5	136.3	124.5	-0.3%	-8.7%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	9,525,457	10,943,245	10,449,108	9,884,888	9,831,965	10,097,548	10,384,552	1.4%	2.8%
Owner Occupied	1,312,199	1,867,604	1,697,569	1,015,409	1,074,094	1,197,549	1,300,359	-0.2%	8.6%
Agricultural (Private)	666,834	752,089	719,406	761,316	782,649	803,705	845,035	4.0%	5.1%
Agricultural (Corporate)	73,386	81,434	78,256	38,224	32,312	33,218	30,831	-13.5%	-7.2%
Commercial/Rental	1,802,301	2,241,908	2,213,285	2,283,635	2,426,895	2,550,567	2,723,124	7.1%	6.8%
Personal Property (Vehicles)	2,005,333	2,043,387	1,920,359	1,871,126	1,846,141	1,686,664	1,578,209	-3.9%	-6.4%
Other Personal Property County	81,208	101,576	99,944	119,784	123,826	161,075	150,872	10.9%	-6.3%
Manufacturing	1,237,490	1,241,385	1,148,819	1,159,237	866,063	906,745	1,009,313	-3.3%	11.3%
Utility	1,708,741	1,889,772	1,857,173	1,912,123	1,987,429	2,084,173	2,146,220	3.9%	3.0%
Business Personal	484,543	539,583	512,323	494,684	467,268	478,670	435,430	-1.8%	-9.0%
Motor Carrier	153,422	184,509	201,973	229,349	225,290	195,183	165,159	1.2%	-15.4%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Bamberg County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	26,897,520	27,302,296	27,999,383	28,203,199	28,010,772	27,339,551	57,542,498	13.5%	110.5%
Revenues from Local Sources	7,778,498	8,040,658	9,291,591	7,316,804	7,516,537	7,607,671	38,347,682	30.5%	404.1%
Current Property Taxes	6,236,314	6,305,598	6,586,514	5,932,587	6,034,113	6,312,400	6,619,888	1.0%	4.9%
Current Real & Personal Property Taxes	6,113,809	6,170,090	6,434,571	5,760,534	5,920,840	6,209,447	6,541,376	1.1%	5.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	122,505	135,508	151,943	172,053	113,273	102,953	78,512	-7.1%	-23.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,542,184	1,735,060	2,705,077	1,384,217	1,482,424	1,295,271	31,727,794	65.5%	2349.5%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	803,000	830,186	860,839	873,345	796,761	764,404	883,539	1.6%	15.6%
Bonds & Leases	0	100,000	1,310,386	0	245,873	211,092	30,466,791	n/a	14332.9%
Miscellaneous	739,184	804,874	533,852	510,872	439,790	319,775	377,464	-10.6%	18.0%
Revenues from State Sources	14,223,046	14,594,350	14,364,112	17,221,646	16,062,058	14,102,291	13,278,680	-1.1%	-5.8%
Reimbursements for Property Tax Relief (Tier 1)	823,997	823,997	823,997	823,997	823,997	823,997	823,997	0.0%	0.0%
Homestead Exemption (Tier 2) /1	504,763	564,426	571,232	484,713	484,713	484,713	484,713	-0.7%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	769,768	849,862	964,654	992,266	n/a	2.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,730,232	1,650,138	1,535,336	1,507,734	n/a	-1.8%
State-Shared Taxes (Aid to Subdivisions)	63,377	56,980	56,980	56,980	56,980	56,980	56,980	-1.8%	0.0%
Manufacturer's Depreciation Reimbursement	0	18,338	21,826	24,289	24,832	26,455	62,437	n/a	136.0%
State Grants 4/	4,117,223	2,784,305	2,987,337	3,238,485	3,386,302	3,084,639	3,034,768	-5.0%	-1.6%
Education Finance Act (EFA)	5,283,948	6,542,489	6,537,638	6,563,721	5,823,505	4,624,766	3,856,334	-5.1%	-16.6%
Education Improvement Act (EIA)	2,361,102	3,330,740	3,104,990	3,267,486	2,686,862	2,238,943	2,179,426	-1.3%	-2.7%
Education Lottery	1,068,636	473,075	260,112	261,975	274,867	261,808	280,025	-20.0%	7.0%
Revenues from Federal Sources	4,895,976	4,667,288	4,343,680	3,664,749	4,432,177	5,629,589	5,916,136	3.2%	5.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	27,803,779	27,590,650	27,257,304	27,032,668	27,288,742	26,687,046	30,874,978	1.8%	15.7%
Administration	11,024,712	11,675,893	10,895,291	11,181,561	11,420,646	11,387,947	11,456,075	0.6%	0.6%
Instruction	14,544,782	14,093,363	13,658,610	13,713,210	14,091,207	13,509,195	12,954,848	-1.9%	-4.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	481,814	355,190	252,896	207,876	177,149	1,854	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	65,686	119,610	66,606	53,596	35,758	64,621	57,443	-2.2%	-11.1%
Debt Service/Interest on Debt	1,091,598	1,176,764	1,169,543	1,233,413	1,440,569	1,460,400	2,430,742	14.3%	66.4%
Purchase of Land & Facility Construction	526,643	64,649	1,143,487	465,344	42,164	138,105	3,869,165	39.4%	2701.6%
All Other	68,544	105,181	70,871	177,668	81,249	124,924	106,705	7.7%	-14.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Bamberg County

	Estimated FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	6,892,553	7,870,271	7,016,117	8,191,215	7,487,070	6,458,209	6,299,208	-1.5%	-2.5%
Revenues from Local Sources	4,612,482	5,843,318	5,031,030	5,524,020	5,054,165	5,026,448	4,959,242	1.2%	-1.3%
Current Property Taxes	2,527,038	4,059,547	3,145,563	3,254,483	3,119,668	3,099,368	3,114,391	3.5%	0.5%
Current Real & Personal Property Taxes	2,279,248	3,211,966	2,733,647	2,906,226	2,784,605	2,741,234	2,732,895	3.1%	-0.3%
Fee In Lieu of Property Tax	19	18	18	18	18	18	18	-1.3%	0.0%
All Other	247,770	847,563	411,898	348,239	335,045	358,117	381,478	7.5%	6.5%
Local Options Sales Tax (1%)	473,146	518,269	590,826	528,155	552,001	550,919	576,714	3.4%	4.7%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,612,299	1,265,501	1,294,641	1,741,382	1,382,495	1,376,161	1,268,137	-3.9%	-7.8%
Licenses & Permits	69,743	179,572	89,763	121,333	63,423	70,773	50,904	-5.1%	-28.1%
Service Revenue & Charges	1,495,349	939,368	811,608	1,283,240	1,011,952	1,263,912	1,172,931	-4.0%	-7.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	47,206	146,561	393,270	336,809	307,120	41,476	44,302	-1.1%	6.8%
Revenues from State Sources	2,240,721	1,905,946	1,852,340	2,580,202	2,432,886	1,431,743	1,339,948	-8.2%	-6.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	262,875	271,162	291,244	346,161	308,531	312,181	328,410	3.8%	5.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	962,248	969,575	1,187,957	1,972,622	2,017,783	1,056,656	888,532	-1.3%	-15.9%
Manufacturer's Depreciation Reimbursement	56,701	48,034	52,478	57,654	25,150	24,184	30,883	-9.6%	27.7%
State Grants	958,896	617,175	320,661	203,765	81,422	38,722	92,123	-32.3%	137.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	39,350	95,412	5,235	86,993	0	0	0	-100.0%	n/a
Revenues from Other Local Sources	0	25,595	127,512	0	19	18	18	n/a	0.0%
Total Expenditures (County only)	5,406,901	5,900,857	5,241,326	6,006,248	7,128,592	6,757,804	6,372,418	2.8%	-5.7%
Administration	1,037,094	192,331	904,650	255,731	331,969	470,440	475,796	-12.2%	1.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,988,472	1,228,022	2,256,611	1,448,427	1,734,256	1,604,818	1,774,016	-1.9%	10.5%
Transportation	334,276	91,567	577,801	319,184	445,756	369,032	302,407	-1.7%	-18.1%
Health & Human Services	546,906	683,270	263,904	136,763	92,004	490,875	490,276	-1.8%	-0.1%
Environment & Housing	724,599	658,000	84,600	40,250	65,559	47,675	49,017	-36.2%	2.8%
Recreation & Culture	140,025	135,914	133,000	0	12,500	13,500	13,500	-32.3%	0.0%
Debt Service/Interest on Debt	339,519	265,764	287,000	0	0	0	0	-100.0%	n/a
Land Purchase & Facility Construction	296,010	0	4,000	177,251	115,542	115,000	212,080	-5.4%	84.4%
All Other	0	2,645,989	729,760	3,628,642	4,331,006	3,646,464	3,055,326	n/a	-16.2%

Bamberg County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	4,204,760	4,574,602	4,328,452	4,240,917	4,792,163	4,790,729	5,809,221	5.5%	21.3%
Revenues from Local Sources	2,833,488	2,855,348	2,885,803	3,158,462	3,044,908	2,899,939	3,188,968	2.0%	10.0%
Current Property Taxes	762,105	578,100	717,031	697,818	678,184	685,780	650,273	-2.6%	-5.2%
Current Real & Personal Property Taxes	692,186	518,501	665,828	637,609	609,935	615,221	575,126	-3.0%	-6.5%
Fee In Lieu of Property Tax	573	8,784	0	16,695	8,720	1,936	9,261	59.0%	378.4%
All Other	69,346	50,815	51,203	43,514	59,529	68,623	65,886	-0.8%	-4.0%
Local Options Sales Tax	461,001	502,247	530,596	544,781	582,402	512,162	564,727	3.4%	10.3%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	1,786	0	0	0	0	0	5,098	19.1%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,608,596	1,775,001	1,638,176	1,915,863	1,784,322	1,701,997	1,968,870	3.4%	15.7%
Licenses & Permits	761,864	744,174	738,356	802,135	702,849	665,762	992,490	4.5%	49.1%
Service Revenue & Charges	789,721	860,347	796,226	894,231	986,346	966,825	903,004	2.3%	-6.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	57,011	170,480	103,594	219,497	95,127	69,410	73,376	4.3%	5.7%
	0								
Revenues from State Sources	604,489	563,021	662,586	659,169	557,525	529,105	533,000	-2.1%	0.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	115,340	109,044	109,983	119,842	118,726	115,127	115,829	0.1%	0.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	331,855	366,113	359,826	398,866	380,845	332,438	335,900	0.2%	1.0%
Manufacturer's Depreciation Reimbursement	5,638	6,265	7,434	8,006	8,075	8,187	8,395	6.9%	2.5%
State Grants	151,656	81,599	185,343	132,455	49,879	73,353	72,876	-11.5%	-0.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	440,994	960,631	537,413	161,144	943,238	1,036,416	1,776,801	26.1%	71.4%
Revenues from Other Local Sources	325,789	195,602	242,650	262,142	246,492	325,269	310,452	-0.8%	-4.6%
Total Expenditures (Cities only)	3,395,643	4,433,823	4,315,866	4,040,235	4,224,902	4,143,915	5,395,843	8.0%	30.2%
Administration	724,809	955,525	944,942	975,463	819,783	702,091	823,750	2.2%	17.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,802,017	2,236,925	1,704,740	1,849,211	1,801,083	1,865,813	2,024,016	2.0%	8.5%
Transportation	9,004	180,168	131,358	126,993	132,103	142,009	138,830	57.8%	-2.2%
Health & Human Services	0	0	16,088	0	0	0	0	n/a	n/a
Environment & Housing	601,886	683,212	575,961	518,512	631,112	604,502	651,889	1.3%	7.8%
Recreation & Culture	21,255	24,091	25,450	25,820	29,180	36,520	37,808	10.1%	3.5%
Debt Service/Interest on Debt	19,342	199,243	35,398	199,130	148,512	99,698	77,707	26.1%	-22.1%
Purchase of Land & Facility Construction	217,330	0	800,097	261,237	628,591	635,601	1,615,017	39.7%	154.1%
All Other	0	154,659	81,832	83,869	34,538	57,681	26,826	n/a	-53.5%

* Cities Included: Bamberg, Denmark, Earhardt, Govan & Olar.

Bamberg County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	6,236,314	6,305,598	6,586,514	5,932,587	6,034,113	6,312,400	6,619,888	1.0%	4.9%
Owner Occupied	1,073,850	1,216,838	1,290,446	564,756	599,528	679,232	784,942	-5.1%	15.6%
Agricultural (Private)	419,170	422,110	435,356	461,620	486,148	508,809	543,336	4.4%	6.8%
Agricultural (Corporate)	46,131	45,705	47,358	23,177	20,071	21,030	19,823	-13.1%	-5.7%
Commercial/Rental	1,132,923	1,258,270	1,339,391	1,384,671	1,507,482	1,614,711	1,750,902	7.5%	8.4%
Personal Property (Vehicles)	1,260,548	1,146,850	1,162,124	1,134,548	1,146,743	1,067,792	1,014,750	-3.6%	-5.0%
Other Personal Property	51,047	57,009	60,482	72,630	76,915	101,973	97,007	11.3%	-4.9%
Manufacturing	777,511	691,787	695,208	692,764	532,533	572,805	642,997	-3.1%	12.3%
Utility	1,074,111	1,060,634	1,123,886	1,159,406	1,234,505	1,319,446	1,379,967	4.3%	4.6%
Business Personal	304,583	302,841	310,037	299,949	290,247	303,036	279,971	-1.4%	-7.6%
Motor Carrier	96,441	103,555	122,226	139,065	139,940	123,566	106,193	1.6%	-14.1%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	2,789,893	4,330,692	3,436,790	3,600,626	3,428,182	3,411,532	3,442,783	3.6%	0.9%
Owner Occupied	749,937	1,239,653	980,620	1,032,642	1,011,107	1,039,280	1,061,549	6.0%	2.1%
Agricultural (Private)	165,636	256,400	201,906	220,840	216,218	214,271	221,735	5.0%	3.5%
Agricultural (Corporate)	18,229	27,762	21,963	11,088	8,927	8,856	8,090	-12.7%	-8.7%
Commercial/Rental	447,676	764,304	621,172	662,430	670,465	679,990	714,541	8.1%	5.1%
Personal Property (Vehicles)	498,108	696,625	538,961	542,771	510,023	449,671	414,118	-3.0%	-7.9%
Other Personal Property	20,171	34,629	28,050	34,747	34,209	42,943	39,589	11.9%	-7.8%
Manufacturing	307,235	420,208	322,418	331,420	236,848	241,221	262,406	-2.6%	8.8%
Utility	424,437	644,255	521,227	554,663	549,056	555,648	563,163	4.8%	1.4%
Business Personal	120,356	183,953	143,787	143,497	129,090	127,615	114,256	-0.9%	-10.5%
Motor Carrier	38,109	62,902	56,685	66,529	62,239	52,037	43,337	2.2%	-16.7%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

Barnwell County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	66,625,935	62,695,489	64,053,601	69,375,355	70,515,866	64,311,450	61,027,829	-1.5%	-5.1%
Revenues from Local Sources	32,013,136	25,670,470	27,025,764	26,637,455	32,005,255	28,782,165	28,011,953	-2.2%	-2.7%
Current Property Taxes	13,042,899	14,415,902	15,542,597	15,743,594	15,875,004	16,343,683	16,996,374	4.5%	4.0%
Current Real & Personal Property Taxes	12,254,237	13,471,705	14,597,136	14,937,848	14,957,822	15,380,973	16,013,934	4.6%	4.1%
Fee In Lieu of Property Tax (only Counties and Citi	161,369	258,976	278,268	314,340	313,646	227,026	206,761	4.2%	-8.9%
All Other	627,293	685,222	667,193	491,407	603,535	735,684	775,680	3.6%	5.4%
Local Options Sales Tax	1,218,791	1,657,671	1,778,972	1,670,992	1,697,706	1,663,042	1,769,490	6.4%	6.4%
Local Hospitality Tax	0	0	0	179,890	240,036	247,800	247,950	n/a	0.1%
Local Accommodations Tax	13,878	14,315	15,720	32,716	36,584	95,396	102,687	39.6%	7.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	17,737,568	9,582,582	9,688,475	9,010,263	14,155,926	10,432,244	8,895,452	-10.9%	-14.7%
Licenses & Permits	1,966,820	2,400,247	2,926,504	3,168,910	1,922,661	2,611,164	3,790,678	11.6%	45.2%
Service Revenue & Charges	3,863,549	4,925,122	4,469,723	4,358,354	4,081,384	3,448,466	3,312,308	-2.5%	-3.9%
Bonds & Leases	10,539,491	700,000	570,000	0	4,752,132	1,377,751	0	-100.0%	n/a
Miscellaneous	1,367,708	1,557,213	1,722,248	1,482,999	3,399,749	2,994,863	1,792,466	4.6%	-40.1%
Revenues from State Sources	24,907,129	27,504,202	27,693,703	32,966,089	31,071,610	25,798,947	24,389,914	-0.3%	-5.5%
Reimbursements for Property Tax Relief (Tier 1)	1,013,536	1,013,537	1,013,537	1,013,537	1,013,537	1,013,537	1,013,537	0.0%	0.0%
Homestead Exemption (Tier 2) /1	800,241	884,160	1,002,261	988,873	993,651	1,019,909	1,031,884	4.3%	1.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	894,278	1,051,222	1,260,638	1,312,941	n/a	4.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,605,721	1,448,778	1,239,362	1,187,059	n/a	-4.2%
State-Shared Taxes (Aid to Subdivisions)	1,668,988	1,728,860	1,879,499	2,212,101	2,139,453	1,858,403	1,461,585	-2.2%	-21.4%
Manufacturer's Depreciation Reimbursement	322,641	347,928	412,515	440,472	292,002	316,984	475,133	6.7%	49.9%
State Grants	7,662,737	7,959,069	6,938,088	8,721,728	8,726,398	7,364,070	6,087,529	-3.8%	-17.3%
Education Finance Act (EFA)	9,202,762	11,118,883	11,333,123	11,784,149	10,653,612	8,462,342	7,377,125	-3.6%	-12.8%
Education Improvement Act (EIA)	3,638,372	3,659,483	4,632,288	4,798,013	4,309,143	2,846,871	3,979,908	1.5%	39.8%
Education Lottery	597,853	792,281	482,391	507,217	443,814	416,830	463,213	-4.2%	11.1%
Revenues from Federal Sources	7,523,131	7,815,134	7,682,415	8,970,078	6,713,658	9,721,746	8,583,523	2.2%	-11.7%
Revenues from Other Local Sources	2,182,539	1,705,683	1,651,719	801,733	725,343	8,592	42,439	-48.1%	393.9%
Total Expenditures (School Dist., Counties, & Cities)	58,443,520	62,747,033	63,253,680	65,343,833	71,361,781	74,829,851	68,966,733	2.8%	-7.8%
Administration	20,287,458	20,187,871	20,551,026	21,429,665	22,030,117	24,294,384	22,261,290	1.6%	-8.4%
Instruction	21,090,442	21,887,593	21,820,781	23,289,004	24,054,297	22,683,924	22,371,632	1.0%	-1.4%
Public Safety	4,992,030	6,486,899	7,157,691	8,299,678	7,591,146	7,994,753	8,528,327	9.3%	6.7%
Transportation	1,314,772	1,055,689	1,099,973	1,547,458	678,117	556,886	452,456	-16.3%	-18.8%
Health & Human Services	945,682	917,234	1,008,719	1,144,778	1,153,125	1,079,277	1,051,024	1.8%	-2.6%
Environment & Housing	1,497,609	2,438,169	3,314,817	3,177,673	4,131,465	4,547,147	3,898,413	17.3%	-14.3%
Recreation & Culture	537,416	554,944	667,036	820,809	605,452	678,870	685,717	4.1%	1.0%
Debt Service/Interest on Debt /4	2,139,957	2,647,242	2,665,141	2,751,788	8,550,294	4,339,778	2,811,349	4.7%	-35.2%
Land Purchase & Facility Construction	3,844,195	3,844,906	2,477,908	2,256,540	2,009,062	5,886,102	1,301,989	-16.5%	-77.9%
All Other	1,793,959	2,726,485	2,490,588	626,440	558,706	2,768,730	5,604,536	20.9%	102.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Barnwell County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Districts, Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	13,042,899	14,415,902	15,542,597	15,743,594	15,875,004	16,343,683	16,996,374	4.5%	4.0%
County Total	7,499,677	8,303,903	9,082,971	8,910,557	9,079,521	9,602,408	9,578,882	4.2%	-0.2%
Cities Total	4,045,440	4,572,178	5,084,915	5,362,321	5,528,785	5,365,618	5,591,339	5.5%	4.2%
	1,497,782	1,539,821	1,374,711	1,470,716	1,266,698	1,375,657	1,826,153	3.4%	32.7%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	49,973,099	50,844,992	52,991,682	53,234,397	55,796,923	54,681,528	55,138,449	1.7%	0.8%
Owner Occupied (4% assessment ratio)	12,026,010	12,296,890	13,937,410	14,236,720	14,620,100	14,844,800	16,315,780	5.2%	9.9%
Agricultural (Private) (4%)	1,193,450	1,255,640	1,288,370	1,364,110	1,388,340	1,410,420	1,430,670	3.1%	1.4%
Agricultural (Corporate) (6%)	158,180	138,980	134,260	88,720	70,980	63,940	72,880	-12.1%	14.0%
Commercial/Rental (6%)	9,882,360	9,790,690	11,506,620	11,826,170	12,220,800	12,306,230	13,298,730	5.1%	8.1%
Personal Property (Vehicles) /6	8,347,231	8,177,162	7,783,196	7,422,521	7,301,074	6,447,697	6,092,282	-5.1%	-5.5%
Other Personal Property County (10.5%)	620,400	570,400	583,570	822,180	844,710	766,885	719,330	2.5%	-6.2%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	7,954,210	7,719,180	7,433,120	7,110,570	8,207,430	8,086,880	6,666,060	-2.9%	-17.6%
Utility (10.5%)	5,624,600	5,592,850	5,831,080	6,016,320	6,536,280	6,682,620	6,862,610	3.4%	2.7%
Business Personal (10.5%)	2,117,739	2,399,079	2,194,949	2,040,866	2,071,684	1,701,310	1,610,598	-4.5%	-5.3%
Motor Carrier (9.5%)\	556,051	609,811	678,948	760,102	772,927	672,164	569,487	0.4%	-15.3%
Fee-in-Lieu and Joint Industrial Park /7	1,492,868	2,294,310	1,620,159	1,546,118	1,762,598	1,698,582	1,500,022	0.1%	-11.7%
Total Average Millage Rates /2									
School Districts /3	364.4	381.8	389.8	395.3	388.0	388.6	397.5	1.5%	2.3%
Counties /4	170.4	183.3	190.5	203.2	199.7	217.2	215.9	4.0%	-0.6%
Cities & Special Purpose Districts /5	82.7	91.1	97.6	102.0	100.4	101.6	105.2	4.1%	3.6%
	111.4	107.5	101.6	90.0	87.8	69.8	76.4	-6.1%	9.4%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	13,042,899	14,415,902	15,542,597	15,743,594	15,875,004	16,343,683	16,996,374	4.5%	4.0%
Owner Occupied	1,722,644	1,985,123	2,529,070	2,004,303	1,820,405	1,975,494	2,603,538	7.1%	31.8%
Agricultural (Private)	350,951	396,476	420,126	469,595	463,297	500,668	522,777	6.9%	4.4%
Agricultural (Corporate)	46,515	43,884	43,781	30,542	23,686	22,697	26,631	-8.9%	17.3%
Commercial/Rental	2,906,050	3,091,472	3,752,209	4,071,159	4,078,154	4,368,441	4,859,449	8.9%	11.2%
Personal Property (Vehicles)	2,454,623	2,581,990	2,538,033	2,555,203	2,436,412	2,288,791	2,226,163	-1.6%	-2.7%
Other Personal Property County	182,438	180,107	190,297	283,035	281,885	272,227	262,848	6.3%	-3.4%
Manufacturing	2,500,419	2,696,355	2,702,144	2,762,154	3,052,515	3,097,690	2,642,586	0.9%	-14.7%
Utility	1,653,994	1,765,977	1,901,465	2,071,118	2,181,196	2,372,183	2,507,646	7.2%	5.7%
Business Personal	622,752	757,524	715,754	702,568	691,333	603,928	588,524	-0.9%	-2.6%
Motor Carrier	163,515	192,552	221,399	261,665	257,930	238,603	208,095	4.1%	-12.8%
Fee-in-Lieu and Joint Industrial Park	438,999	724,443	528,320	532,251	588,189	602,959	548,119	3.8%	-9.1%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Barnwell County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	48,643,450	41,514,283	42,445,589	44,721,486	50,068,051	45,326,809	42,291,237	-2.3%	-6.7%
Revenues from Local Sources	20,812,243	12,182,971	12,424,917	11,546,964	18,407,157	14,257,793	12,316,982	-8.4%	-13.6%
Current Property Taxes	7,499,677	8,303,903	9,082,971	8,910,557	9,079,521	9,602,408	9,578,882	4.2%	-0.2%
Current Real & Personal Property Taxes	7,402,867	8,194,175	8,962,265	8,773,612	8,939,840	9,480,684	9,473,967	4.2%	-0.1%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	96,810	109,728	120,706	136,945	139,681	121,724	104,915	1.3%	-13.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	13,312,566	3,879,068	3,341,946	2,636,407	9,327,636	4,655,385	2,738,100	-23.2%	-41.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,773,609	2,156,652	1,856,883	1,735,970	1,581,760	1,622,783	1,557,085	-2.1%	-4.0%
Bonds & Leases	10,539,491	700,000	570,000	0	4,752,132	1,377,751	0	-100.0%	n/a
Miscellaneous	999,466	1,022,416	915,063	900,437	2,993,744	1,654,851	1,181,015	2.8%	-28.6%
Revenues from State Sources	22,238,490	23,793,670	24,686,365	27,876,066	25,604,700	21,524,341	21,555,857	-0.5%	0.1%
Reimbursements for Property Tax Relief (Tier 1)	1,013,536	1,013,537	1,013,537	1,013,537	1,013,537	1,013,537	1,013,537	0.0%	0.0%
Homestead Exemption (Tier 2) /1	472,837	481,396	540,137	508,559	508,559	508,559	508,559	1.2%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	894,278	1,051,222	1,260,638	1,312,941	n/a	4.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,605,721	1,448,778	1,239,362	1,187,059	n/a	-4.2%
State-Shared Taxes (Aid to Subdivisions)	66,380	66,380	66,704	66,380	66,380	66,380	66,380	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	176,455	181,586	207,937	221,322	157,003	168,149	230,469	4.6%	37.1%
State Grants 4/	7,070,295	6,480,124	6,410,248	6,476,890	5,952,652	5,541,673	5,416,666	-4.3%	-2.3%
Education Finance Act (EFA)	9,202,762	11,118,883	11,333,123	11,784,149	10,653,612	8,462,342	7,377,125	-3.6%	-12.8%
Education Improvement Act (EIA)	3,638,372	3,659,483	4,632,288	4,798,013	4,309,143	2,846,871	3,979,908	1.5%	39.8%
Education Lottery	597,853	792,281	482,391	507,217	443,814	416,830	463,213	-4.2%	11.1%
Revenues from Federal Sources	5,592,717	5,537,642	5,334,307	5,298,456	6,056,194	9,544,675	8,418,398	7.1%	-11.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	40,637,909	42,022,634	41,923,647	45,153,973	50,164,554	44,423,453	43,745,353	1.2%	-1.5%
Administration	14,879,513	15,978,559	16,282,938	17,765,720	18,576,901	18,370,040	18,355,528	3.6%	-0.1%
Instruction	21,090,442	21,887,593	21,820,781	23,289,004	24,054,297	22,683,924	22,371,632	1.0%	-1.4%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	11,862	25,757	29,073	45,654	47,381	721	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	133,949	73,702	46,648	7,457	8,145	11,617	2,615	-48.1%	-77.5%
Debt Service/Interest on Debt	2,049,521	1,907,132	2,052,087	2,129,190	6,468,257	2,310,695	2,091,305	0.3%	-9.5%
Purchase of Land & Facility Construction	2,413,246	1,969,589	1,527,497	1,755,247	914,972	806,211	783,620	-17.1%	-2.8%
All Other	59,376	180,302	164,623	161,701	94,601	240,245	140,653	15.5%	-41.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Barnwell County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	12,281,725	14,340,652	14,663,255	18,525,260	14,110,578	12,562,195	12,219,549	-0.1%	-2.7%
Revenues from Local Sources	6,783,975	8,221,706	9,126,009	9,650,827	8,223,026	9,096,406	10,008,299	6.7%	10.0%
Current Property Taxes	4,045,440	4,572,178	5,084,915	5,362,321	5,528,785	5,365,618	5,591,339	5.5%	4.2%
Current Real & Personal Property Taxes	3,435,808	3,873,829	4,393,989	4,761,947	4,821,559	4,624,864	4,797,240	5.7%	3.7%
Fee In Lieu of Property Tax	155,715	257,836	278,268	313,646	313,646	227,026	206,761	4.8%	-8.9%
All Other	453,917	440,514	412,658	286,729	393,579	513,728	587,339	4.4%	14.3%
Local Options Sales Tax (1%)	800,999	1,043,792	1,110,726	1,015,318	1,018,059	1,021,235	1,102,515	5.5%	8.0%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	62,325	71,284	n/a	14.4%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,937,536	2,605,736	2,930,368	3,273,188	1,676,183	2,647,228	3,243,161	9.0%	22.5%
Licenses & Permits	629,348	776,865	951,667	1,453,198	280,552	1,071,670	2,101,702	22.3%	96.1%
Service Revenue & Charges	1,087,204	1,583,200	1,605,287	1,626,378	1,352,730	651,802	752,477	-5.9%	15.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	220,984	245,671	373,414	193,612	42,901	923,756	388,982	9.9%	-57.9%
Revenues from State Sources	1,704,342	2,965,756	2,403,434	4,476,649	4,582,973	3,465,790	2,211,250	4.4%	-36.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	241,217	316,656	367,261	382,101	386,683	416,462	417,512	9.6%	0.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,221,149	1,280,319	1,402,733	1,692,423	1,626,766	1,407,417	973,827	-3.7%	-30.8%
Manufacturer's Depreciation Reimbursement	105,780	123,098	147,443	157,642	102,906	115,475	158,377	7.0%	37.2%
State Grants	136,197	1,245,683	485,996	2,244,483	2,466,618	1,526,435	661,534	30.1%	-56.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,771,055	1,565,294	1,540,097	3,607,142	625,020	0	0	-100.0%	n/a
Revenues from Other Local Sources	2,022,353	1,587,896	1,593,715	790,642	679,559	0	0	-100.0%	n/a
Total Expenditures (County only)	13,417,413	14,108,453	14,103,825	13,219,012	14,277,832	19,815,214	17,705,496	4.7%	-10.6%
Administration	3,987,752	2,722,052	2,979,619	2,527,394	2,321,425	4,878,457	2,482,635	-7.6%	-49.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,975,365	3,647,630	3,950,891	5,326,831	5,025,018	5,613,582	5,388,774	10.4%	-4.0%
Transportation	1,115,670	555,265	593,822	897,651	67,723	0	0	-100.0%	n/a
Health & Human Services	932,560	891,477	979,646	1,099,124	1,105,744	1,078,556	1,051,024	2.0%	-2.6%
Environment & Housing	1,045,013	2,057,649	2,741,696	2,433,025	3,444,419	3,879,528	3,209,958	20.6%	-17.3%
Recreation & Culture	198,656	218,906	234,863	234,863	234,863	234,863	238,183	3.1%	1.4%
Debt Service/Interest on Debt	90,436	431,688	422,783	378,050	1,874,520	1,851,521	337,089	24.5%	-81.8%
Land Purchase & Facility Construction	1,408,016	1,698,258	320,970	0	0	0	0	-100.0%	n/a
All Other	1,663,945	1,885,528	1,879,535	322,074	204,120	2,278,707	4,997,833	20.1%	119.3%

Barnwell County

	FY 05 /2	FY 06 /2	FY 07 /2	FY 08 /2	FY 09 /2	FY 10 /1 /2	FY 11 /2	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	5,700,760	6,840,554	6,944,757	6,128,609	6,337,237	6,422,445	6,517,043	2.3%	1.5%
Revenues from Local Sources	4,416,918	5,265,793	5,474,838	5,439,664	5,375,072	5,427,966	5,686,672	4.3%	4.8%
Current Property Taxes	1,497,782	1,539,821	1,374,711	1,470,716	1,266,698	1,375,657	1,826,153	3.4%	32.7%
Current Real & Personal Property Taxes	1,415,562	1,403,701	1,240,882	1,402,289	1,196,423	1,275,425	1,742,727	3.5%	36.6%
Fee In Lieu of Property Tax	5,654	1,140	0	694	0	0	0	-100.0%	n/a
All Other	76,566	134,980	133,829	67,733	70,275	100,232	83,426	1.4%	-16.8%
Local Options Sales Tax	417,792	613,879	668,246	655,674	679,647	641,807	666,975	8.1%	3.9%
Local Hospitality Tax	0	0	0	179,890	240,036	247,800	247,950	n/a	0.1%
Local Accommodations Tax	13,878	14,315	15,720	32,716	36,584	33,071	31,403	14.6%	-5.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,487,466	3,097,778	3,416,161	3,100,668	3,152,107	3,129,631	2,914,191	2.7%	-6.9%
Licenses & Permits	1,337,472	1,623,382	1,974,837	1,715,712	1,642,109	1,539,494	1,688,976	4.0%	9.7%
Service Revenue & Charges	1,002,736	1,185,270	1,007,553	996,006	1,146,894	1,173,881	1,002,746	0.0%	-14.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	147,258	289,126	433,771	388,950	363,104	416,256	222,469	7.1%	-46.6%
	0								
Revenues from State Sources	964,297	744,776	603,904	613,374	883,937	808,816	622,807	-7.0%	-23.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	86,187	86,108	94,863	98,213	98,409	94,888	105,813	3.5%	11.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	381,459	382,162	410,062	453,298	446,307	384,606	421,378	1.7%	9.6%
Manufacturer's Depreciation Reimbursement	40,406	43,244	57,135	61,508	32,093	33,360	86,287	13.5%	158.7%
State Grants	456,245	233,262	41,844	355	307,128	295,962	9,329	-47.7%	-96.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	159,359	712,198	808,011	64,480	32,444	177,071	165,125	0.6%	-6.7%
Revenues from Other Local Sources	160,186	117,787	58,004	11,091	45,784	8,592	42,439	-19.9%	393.9%
Total Expenditures (Cities only)	4,388,198	6,615,946	7,226,208	6,970,848	6,919,395	10,591,184	7,515,884	9.4%	-29.0%
Administration	1,420,193	1,487,260	1,288,469	1,136,551	1,131,791	1,045,887	1,423,127	0.0%	36.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,016,665	2,839,269	3,206,800	2,972,847	2,566,128	2,381,171	3,139,553	7.7%	31.8%
Transportation	199,102	500,424	506,151	649,807	610,394	556,886	452,456	14.7%	-18.8%
Health & Human Services	1,260	0	0	0	0	0	0	-100.0%	n/a
Environment & Housing	452,596	380,520	573,121	744,648	687,046	667,619	688,455	7.2%	3.1%
Recreation & Culture	204,811	262,336	385,525	578,489	362,444	432,390	444,919	13.8%	2.9%
Debt Service/Interest on Debt	0	308,422	190,271	244,548	207,517	177,562	382,955	n/a	115.7%
Purchase of Land & Facility Construction	22,933	177,059	629,441	501,293	1,094,090	5,079,891	518,369	68.1%	-89.8%
All Other	70,638	660,655	446,430	142,665	259,985	249,778	466,050	37.0%	86.6%

* Cities Included: Barnwell, Blackville, Elko, Hilda, Kline, Snelling & Williston.

/1 In FY 10 Elko & Hilda were excluded

/2 In FYs 05-11 Hilda was excluded

Barnwell County

Estimated School District Tax Revenues

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues	7,499,677	8,303,903	9,082,971	8,910,557	9,079,521	9,602,408	9,578,882	4.2%	-0.2%
Owner Occupied	1,035,166	1,239,891	1,641,958	985,392	855,303	950,049	1,196,386	2.4%	25.9%
Agricultural (Private)	203,311	230,098	245,473	277,216	277,292	306,337	308,907	7.2%	0.8%
Agricultural (Corporate)	26,947	25,468	25,581	18,030	14,177	13,887	15,736	-8.6%	13.3%
Commercial/Rental	1,683,518	1,794,162	2,192,357	2,403,332	2,440,852	2,672,858	2,871,429	9.3%	7.4%
Personal Property (Vehicles)	1,422,000	1,498,480	1,482,933	1,508,416	1,458,238	1,400,411	1,315,431	-1.3%	-6.1%
Other Personal Property	105,689	104,527	111,188	167,085	168,713	166,564	155,316	6.6%	-6.8%
Manufacturing	1,355,047	1,414,554	1,416,233	1,445,020	1,639,264	1,756,434	1,439,319	1.0%	-18.1%
Utility	958,184	1,024,900	1,110,996	1,222,645	1,305,487	1,451,435	1,481,758	7.5%	2.1%
Business Personal	360,769	439,636	418,204	414,748	413,776	369,517	347,756	-0.6%	-5.9%
Motor Carrier	94,727	111,749	129,360	154,469	154,376	145,991	122,962	4.4%	-15.8%
Fee-in-Lieu and Joint Industrial Park	254,319	420,437	308,689	314,204	352,042	368,924	323,881	4.1%	-12.2%

Estimated County Tax Revenues

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues	4,130,941	4,630,999	5,173,909	5,430,776	5,601,821	5,555,054	5,802,091	5.8%	4.4%
Owner Occupied	994,110	1,120,010	1,360,796	1,452,378	1,467,808	1,508,072	1,716,872	9.5%	13.8%
Agricultural (Private)	98,655	114,365	125,792	139,161	139,385	143,283	150,546	7.3%	5.1%
Agricultural (Corporate)	13,076	12,658	13,109	9,051	7,126	6,496	7,669	-8.5%	18.1%
Commercial/Rental	816,908	891,743	1,123,463	1,206,462	1,226,927	1,250,180	1,399,394	9.4%	11.9%
Personal Property (Vehicles)	690,010	744,782	759,922	757,218	733,003	655,017	641,077	-1.2%	-2.1%
Other Personal Property	51,284	51,952	56,978	83,876	84,806	77,907	75,693	6.7%	-2.8%
Manufacturing	657,521	703,069	725,742	725,394	823,998	821,540	701,454	1.1%	-14.6%
Utility	464,948	509,401	569,325	613,763	656,220	678,882	722,137	7.6%	6.4%
Business Personal	175,059	218,510	214,307	208,202	207,990	172,835	169,479	-0.5%	-1.9%
Motor Carrier	45,965	55,542	66,290	77,543	77,599	68,285	59,926	4.5%	-12.2%
Fee-in-Lieu and Joint Industrial Park	123,405	208,967	158,186	157,729	176,959	172,558	157,844	4.2%	-8.5%

Beaufort County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	531,814,405	426,960,094	536,838,016	541,166,254	588,568,811	563,545,839	517,910,546	-0.4%	-8.1%
Revenues from Local Sources	447,680,903	335,071,484	455,204,839	412,202,623	466,275,333	437,375,355	388,693,497	-2.3%	-11.1%
Current Property Taxes	192,293,582	221,948,083	247,104,443	237,972,291	272,973,560	264,917,629	273,534,232	6.0%	3.3%
Current Real & Personal Property Taxes	188,373,196	217,096,248	245,375,449	227,095,953	266,997,985	258,333,107	261,264,494	5.6%	1.1%
Fee In Lieu of Property Tax (only Counties and Cities)	3,864	10,478	10,550	25,657	27,283	30,374	27,570	38.8%	-9.2%
All Other	3,916,522	4,841,357	1,718,444	10,850,681	5,948,292	6,554,147	12,242,168	20.9%	86.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	4,468,318	7,877,851	8,735,594	8,618,279	8,525,851	8,328,542	8,814,478	12.0%	5.8%
Local Accommodations Tax	3,181,308	3,681,044	3,632,551	3,703,810	3,444,853	3,260,749	3,859,018	3.3%	18.3%
Capital Projects/Transportation Tax	0	0	5,989,765	27,076,388	31,697,153	29,311,579	30,502,729	n/a	4.1%
Licenses, fees, Charges, Bonds, etc.	247,737,695	101,564,506	189,742,486	134,831,855	149,633,916	131,556,856	71,983,040	-18.6%	-45.3%
Licenses & Permits	20,645,095	23,845,623	25,563,240	27,791,186	24,086,146	23,311,167	23,651,144	2.3%	1.5%
Service Revenue & Charges	24,794,652	37,081,891	36,655,418	37,554,264	26,202,610	30,112,593	34,822,186	5.8%	15.6%
Bonds & Leases	193,668,758	22,750,881	112,093,047	45,194,906	85,754,268	64,593,979	4,195,608	-47.2%	-93.5%
Miscellaneous	8,629,190	17,886,111	15,430,781	24,291,499	13,590,892	13,539,117	9,314,102	1.3%	-31.2%
Revenues from State Sources	62,036,694	62,402,958	51,512,650	98,225,551	94,408,853	95,387,081	92,886,556	7.0%	-2.6%
Reimbursements for Property Tax Relief (Tier 1)	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	0.0%	0.0%
Homestead Exemption (Tier 2) /1	3,434,652	3,401,044	3,876,319	2,974,261	4,367,034	4,407,054	3,747,161	1.5%	-15.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	39,246,976	39,884,116	40,786,514	41,014,878	n/a	0.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	12,273,565	12,988,256	13,494,841	15,150,921	14,377,198	14,154,322	12,952,503	0.9%	-8.5%
Manufacturer's Depreciation Reimbursement	6,978	32,890	36,815	42,928	45,750	45,750	28,828	26.7%	-37.0%
State Grants	15,672,096	17,277,656	12,921,592	16,339,663	14,570,206	14,611,877	13,948,819	-1.9%	-4.5%
Education Finance Act (EFA)	7,855,577	6,518,827	1,219,954	2,539,184	0	0	0	-100.0%	n/a
Education Improvement Act (EIA)	13,620,132	13,701,176	11,886,707	14,136,281	13,338,489	13,027,014	12,854,461	-1.0%	-1.3%
Education Lottery	2,137,433	1,446,848	1,040,161	759,075	789,799	1,318,289	1,303,645	-7.9%	-1.1%
Revenues from Federal Sources	18,345,980	21,822,897	23,744,986	25,044,267	22,099,103	25,268,014	30,265,992	8.7%	19.8%
Revenues from Other Local Sources	3,750,828	7,662,755	6,375,541	5,693,813	5,785,522	5,515,390	6,064,501	8.3%	10.0%
Total Expenditures (School Dist., Counties, & Cities)	389,258,900	403,165,559	473,202,063	495,753,181	622,542,630	660,059,717	590,867,841	7.2%	-10.5%
Administration	102,429,884	112,129,866	126,033,495	136,595,196	149,633,052	157,660,378	155,088,670	7.2%	-1.6%
Instruction	93,897,609	96,502,835	103,839,879	112,008,956	117,066,260	122,500,387	124,987,223	4.9%	2.0%
Public Safety	50,549,251	54,286,461	59,918,032	65,854,277	69,405,186	67,539,248	69,478,450	5.4%	2.9%
Transportation	6,057,637	3,118,876	4,159,148	5,300,959	5,034,587	7,932,212	9,499,672	7.8%	19.8%
Health & Human Services	13,585,696	13,617,077	15,514,120	16,648,163	18,829,800	19,727,692	18,337,899	5.1%	-7.0%
Environment & Housing	10,237,801	12,295,687	13,841,953	13,366,853	14,841,140	13,162,691	15,523,259	7.2%	17.9%
Recreation & Culture	10,914,634	9,741,372	10,609,376	11,241,060	16,870,821	16,860,695	16,509,465	7.1%	-2.1%
Debt Service/Interest on Debt /4	30,236,864	45,470,015	47,084,263	48,908,647	81,938,207	75,562,290	78,516,366	17.2%	3.9%
Land Purchase & Facility Construction	71,087,111	54,809,011	90,105,717	83,534,724	146,296,930	173,895,822	95,873,356	5.1%	-44.9%
All Other	262,413	1,194,359	2,096,080	2,294,346	2,626,647	5,218,302	7,053,481	73.1%	35.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Beaufort County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Districts, Counties, & Cities	192,293,582	221,948,083	247,104,443	237,972,291	272,973,560	264,917,629	273,534,232	6.0%	3.3%
School District Total	125,714,278	131,865,964	154,724,828	142,855,717	162,129,894	156,768,062	159,909,079	4.1%	2.0%
County Total	47,589,395	74,744,474	75,958,483	76,878,758	91,626,459	87,175,153	92,881,343	11.8%	6.5%
Cities Total	18,989,909	15,337,645	16,421,132	18,237,816	19,217,207	20,974,414	20,743,810	1.5%	-1.1%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	1,553,637,749	1,599,411,998	1,651,250,605	1,711,432,639	1,790,155,982	2,065,658,163	1,866,504,222	3.1%	-9.6%
Owner Occupied (4% assessment ratio)	413,477,996	450,572,769	448,806,563	484,180,285	490,746,181	599,994,360	550,967,002	4.9%	-8.2%
Agricultural (Private) (4%)	858,636	807,825	852,858	842,904	5,198,338	4,459,530	1,886,986	14.0%	-57.7%
Agricultural (Corporate) (6%)	57,447	91,794	14,815	16,666	5,628,217	35,960	4,731,045	108.6%	13056.4%
Commercial/Rental (6%)	932,803,230	938,072,560	981,343,332	1,011,182,886	1,051,112,560	1,228,886,560	1,086,217,397	2.6%	-11.6%
Personal Property (Vehicles) /6	101,452,994	91,938,063	93,693,880	91,447,129	84,789,341	68,033,753	67,038,928	-6.7%	-1.5%
Other Personal Property County (10.5%)	28,772,804	30,460,566	37,406,335	36,610,343	50,935,016	55,640,570	56,371,420	11.9%	1.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	2,729,530	2,398,971	2,868,930	2,705,620	5,118,211	9,635,030	3,500,273	4.2%	-63.7%
Utility (10.5%)	31,688,260	38,160,160	39,187,022	35,059,355	41,492,030	44,426,780	44,049,480	5.6%	-0.8%
Business Personal (10.5%)	40,422,265	45,556,720	45,724,300	48,034,881	53,783,518	53,193,050	49,693,872	3.5%	-6.6%
Motor Carrier (9.5%)	1,374,587	1,352,570	1,352,570	1,352,570	1,352,570	1,352,570	2,047,819	6.9%	51.4%
Fee-in-Lieu and Joint Industrial Park /7	0	0	0	0	0	0	0	n/a	n/a

Total Average Millage Rates /2	187.0	198.9	216.6	224.8	206.0	209.2	211.3	2.1%	1.0%
School Districts /3	121.4	117.5	134.8	134.4	121.4	122.7	122.8	0.2%	0.0%
Counties /4	47.0	67.5	67.2	72.9	70.1	69.8	72.4	7.5%	3.6%
Cities & Special Purpose Districts /5	18.6	13.9	14.5	17.4	14.6	16.6	16.1	-2.3%	-2.9%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	192,293,582	221,948,083	247,104,443	237,972,291	272,973,560	264,917,629	273,534,232	6.0%	3.3%
Owner Occupied	43,490,868	55,025,382	59,213,056	31,995,234	37,596,712	39,880,504	44,227,360	0.3%	10.9%
Agricultural (Private)	112,058	117,367	133,258	141,452	941,525	684,621	328,875	19.7%	-52.0%
Agricultural (Corporate)	7,497	13,337	2,315	2,797	1,019,385	5,521	824,553	118.9%	14836.1%
Commercial/Rental	121,737,368	136,290,416	153,334,043	169,691,694	190,377,880	188,657,024	189,312,140	7.6%	0.3%
Personal Property (Vehicles)	13,240,328	13,357,471	14,639,587	15,346,203	15,357,076	10,444,451	11,683,925	-2.1%	11.9%
Other Personal Property County	3,755,053	4,425,546	5,844,707	6,143,766	9,225,368	8,541,866	9,824,731	17.4%	15.0%
Manufacturing	360,087	359,019	458,818	479,701	954,295	1,509,531	637,617	10.0%	-57.8%
Utility	4,135,540	5,544,202	6,122,938	5,883,487	7,515,051	6,820,340	7,677,194	10.9%	12.6%
Business Personal	5,275,389	6,618,832	7,144,382	8,060,975	9,741,290	8,166,126	8,660,930	8.6%	6.1%
Motor Carrier	179,393	196,512	211,338	226,982	244,978	207,645	356,906	12.1%	71.9%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Beaufort County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	386,941,417	225,778,884	328,448,731	291,219,970	344,527,027	322,664,749	268,338,439	-5.9%	-16.8%
Revenues from Local Sources	327,309,008	165,596,672	279,894,728	200,973,775	257,205,856	230,224,307	171,501,116	-10.2%	-25.5%
Current Property Taxes	125,714,278	131,865,964	154,724,828	142,855,717	162,129,894	156,768,062	159,909,079	4.1%	2.0%
Current Real & Personal Property Taxes	125,604,487	131,746,198	154,584,298	142,689,283	161,952,575	156,619,844	159,794,306	4.1%	2.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	109,791	119,766	140,530	166,434	177,319	148,218	114,773	0.7%	-22.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	201,594,730	33,730,708	125,169,900	58,118,058	95,075,962	73,456,245	11,592,037	-37.9%	-84.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	3,429,998	5,522,090	8,306,020	7,956,308	4,227,054	3,250,423	2,386,262	-5.9%	-26.6%
Bonds & Leases	193,668,758	22,750,881	112,093,047	45,194,906	85,754,268	64,593,979	4,195,608	-47.2%	-93.5%
Miscellaneous	4,495,974	5,457,737	4,770,833	4,966,844	5,094,640	5,611,843	5,010,167	1.8%	-10.7%
Revenues from State Sources	41,716,564	41,906,595	27,912,857	71,254,151	68,484,398	69,288,554	70,358,264	9.1%	1.5%
Reimbursements for Property Tax Relief (Tier 1)	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,093,234	2,096,989	2,439,630	2,045,867	2,045,867	2,045,867	2,045,867	-0.4%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	39,246,976	39,884,116	40,786,514	41,014,878	n/a	0.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	418,068	418,067	418,067	418,067	418,067	418,067	418,067	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	8,555,859	10,688,427	3,872,077	5,072,440	4,971,799	4,656,542	5,685,085	-6.6%	22.1%
Education Finance Act (EFA)	7,855,577	6,518,827	1,219,954	2,539,184	0	0	0	-100.0%	n/a
Education Improvement Act (EIA)	13,620,132	13,701,176	11,886,707	14,136,281	13,338,489	13,027,014	12,854,461	-1.0%	-1.3%
Education Lottery	2,137,433	1,446,848	1,040,161	759,075	789,799	1,318,289	1,303,645	-7.9%	-1.1%
Revenues from Federal Sources	17,915,845	18,275,617	20,641,146	18,992,044	18,836,773	23,151,888	26,479,059	6.7%	14.4%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	215,440,854	209,063,274	250,596,640	248,853,383	339,793,003	376,389,504	317,094,656	6.7%	-15.8%
Administration	65,533,035	70,221,675	80,776,133	80,542,115	84,276,410	89,799,111	93,953,728	6.2%	4.6%
Instruction	93,897,609	96,502,835	103,839,879	112,008,956	117,066,260	122,500,387	124,987,223	4.9%	2.0%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	564,241	484,611	364,735	318,551	328,127	240,815	230,449	-13.9%	-4.3%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	114,557	131,684	44,302	1,990	1,708	8,953	4,282	-42.2%	-52.2%
Debt Service/Interest on Debt	30,044,007	29,238,178	35,356,046	36,612,866	41,524,987	51,701,894	52,759,130	9.8%	2.0%
Purchase of Land & Facility Construction	25,041,836	12,213,506	29,921,876	19,092,749	96,366,046	109,599,710	42,179,291	9.1%	-61.5%
All Other	245,569	270,785	293,669	276,156	229,465	2,538,634	2,980,553	51.6%	17.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Beaufort County

	FY 05 (est) /1	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	86,144,639	135,177,985	137,129,897	175,676,661	176,016,787	170,148,348	176,061,219	12.7%	3.5%
Revenues from Local Sources	68,724,513	111,705,872	114,913,538	147,279,125	149,933,486	144,738,621	153,646,379	14.3%	6.2%
Current Property Taxes	47,589,395	74,744,474	75,958,483	76,878,758	91,626,459	87,175,153	92,881,343	11.8%	6.5%
Current Real & Personal Property Taxes	44,093,680	70,367,250	74,640,923	66,902,778	86,714,176	82,021,010	81,661,463	10.8%	-0.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	3,495,715	4,377,224	1,317,560	9,975,980	4,912,283	5,154,143	11,219,880	21.5%	117.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (2%)	0	1,143,668	1,243,228	1,066,743	1,283,257	1,153,119	1,338,394	n/a	16.1%
Local Accommodations Tax (3%)	766,496	899,161	763,036	668,287	605,400	562,867	704,703	-1.4%	25.2%
Capital Projects/Transportation Tax (1%)	0	0	5,989,765	27,076,388	31,697,153	29,311,579	30,502,729	n/a	4.1%
Licenses, fees, Charges, Bonds, etc.	20,368,622	34,918,569	30,959,026	41,588,949	24,721,217	26,535,903	28,219,210	5.6%	6.3%
Licenses & Permits	2,910,926	5,439,402	5,220,496	7,016,393	4,604,463	4,140,044	3,954,119	5.2%	-4.5%
Service Revenue & Charges	15,844,264	24,129,939	19,386,261	21,042,577	13,455,684	17,481,717	21,648,408	5.3%	23.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,613,432	5,349,228	6,352,269	13,529,979	6,661,070	4,914,142	2,616,683	8.4%	-46.8%
Revenues from State Sources	14,538,798	14,437,606	16,784,914	18,607,874	18,990,157	19,956,704	16,059,759	1.7%	-19.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,086,137	1,077,918	1,166,690	605,659	1,982,741	2,056,885	1,387,705	4.2%	-32.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	6,433,408	6,800,033	7,517,516	7,904,450	7,562,665	7,952,108	6,451,704	0.0%	-18.9%
Manufacturer's Depreciation Reimbursement	6,978	32,890	36,815	42,928	45,750	45,750	28,828	26.7%	-37.0%
State Grants	7,012,275	6,526,765	8,063,893	10,054,837	9,399,001	9,901,961	8,191,522	2.6%	-17.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	208,538	2,650,000	1,598,452	5,649,908	2,928,132	1,582,545	2,368,026	49.9%	49.6%
Revenues from Other Local Sources	2,672,790	6,384,507	3,832,993	4,139,754	4,165,012	3,870,478	3,987,055	6.9%	3.0%
Total Expenditures (County only)	126,017,721	134,607,826	142,732,351	168,080,619	192,105,055	207,326,697	190,955,722	7.2%	-7.9%
Administration	21,909,475	24,095,580	26,168,152	33,978,035	46,488,292	47,349,904	40,806,269	10.9%	-13.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	27,722,341	29,247,122	31,842,884	35,793,955	39,444,746	39,936,824	40,958,603	6.7%	2.6%
Transportation	3,224,219	2,545,965	3,535,015	4,437,981	3,986,838	6,560,974	8,360,752	17.2%	27.4%
Health & Human Services	13,021,455	13,132,466	15,149,385	16,329,612	18,501,673	18,475,903	18,107,450	5.6%	-2.0%
Environment & Housing	7,482,562	8,205,494	7,950,453	8,571,805	7,767,120	7,894,834	7,546,019	0.1%	-4.4%
Recreation & Culture	8,423,343	8,938,684	9,523,731	10,424,314	15,125,229	15,840,366	15,084,114	10.2%	-4.8%
Debt Service/Interest on Debt	0	13,535,542	9,339,579	10,119,245	36,434,289	18,491,464	21,661,994	n/a	17.1%
Land Purchase & Facility Construction	44,234,326	34,906,973	39,223,152	48,425,672	24,356,868	52,776,428	38,430,521	-2.3%	-27.2%
All Other	0	0	0	0	0	0	0	n/a	n/a

/1 Beaufort County total revenues were estimated for 2005

Beaufort County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	58,728,349	66,003,225	71,259,388	74,269,623	68,024,997	70,732,742	73,510,888	3.8%	3.9%
Revenues from Local Sources	51,647,382	57,768,940	60,396,573	63,949,723	59,135,991	62,412,426	63,546,002	3.5%	1.8%
Current Property Taxes	18,989,909	15,337,645	16,421,132	18,237,816	19,217,207	20,974,414	20,743,810	1.5%	-1.1%
Current Real & Personal Property Taxes	18,675,029	14,982,800	16,150,228	17,503,892	18,331,234	19,692,253	19,808,725	1.0%	0.6%
Fee In Lieu of Property Tax	3,864	10,478	10,550	25,657	27,283	30,374	27,570	38.8%	-9.2%
All Other	311,016	344,367	260,354	708,267	858,690	1,251,786	907,515	19.5%	-27.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	4,468,318	6,734,183	7,492,366	7,551,536	7,242,594	7,175,423	7,476,084	9.0%	4.2%
Local Accommodations Tax	2,414,812	2,781,883	2,869,515	3,035,523	2,839,453	2,697,882	3,154,315	4.6%	16.9%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	25,774,343	32,915,229	33,613,560	35,124,848	29,836,737	31,564,708	32,171,793	3.8%	1.9%
Licenses & Permits	17,734,169	18,406,221	20,342,744	20,774,793	19,481,683	19,171,123	19,697,025	1.8%	2.7%
Service Revenue & Charges	5,520,390	7,429,862	8,963,137	8,555,379	8,519,872	9,380,453	10,787,516	11.8%	15.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,519,784	7,079,146	4,307,679	5,794,676	1,835,182	3,013,132	1,687,252	-6.5%	-44.0%
Revenues from State Sources	5,781,332	6,058,757	6,814,879	8,363,526	6,934,298	6,141,823	6,468,533	1.9%	5.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	255,281	226,137	269,999	322,735	338,426	304,302	313,589	3.5%	3.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,422,089	5,770,156	5,559,258	6,828,404	6,396,466	5,784,147	6,082,732	1.9%	5.2%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	103,962	62,464	985,622	1,212,386	199,406	53,374	72,212	-5.9%	35.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	221,597	897,280	1,505,388	402,315	334,198	533,581	1,418,907	36.3%	165.9%
Revenues from Other Local Sources	1,078,038	1,278,248	2,542,548	1,554,059	1,620,510	1,644,912	2,077,446	11.6%	26.3%
Total Expenditures (Cities only)	47,800,325	59,494,459	79,873,072	78,819,179	90,644,572	76,343,516	82,817,463	9.6%	8.5%
Administration	14,987,374	17,812,611	19,089,210	22,075,046	18,868,350	20,511,363	20,328,673	5.2%	-0.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	22,826,910	25,039,339	28,075,148	30,060,322	29,960,440	27,602,424	28,519,847	3.8%	3.3%
Transportation	2,833,418	572,911	624,133	862,978	1,047,749	1,371,238	1,138,920	-14.1%	-16.9%
Health & Human Services	0	0	0	0	0	1,010,974	0	n/a	n/a
Environment & Housing	2,755,239	4,090,193	5,891,500	4,795,048	7,074,020	5,267,857	7,977,240	19.4%	51.4%
Recreation & Culture	2,376,734	671,004	1,041,343	814,756	1,743,884	1,011,376	1,421,069	-8.2%	40.5%
Debt Service/Interest on Debt	192,857	2,696,295	2,388,638	2,176,536	3,978,931	5,368,932	4,095,242	66.4%	-23.7%
Purchase of Land & Facility Construction	1,810,949	7,688,532	20,960,689	16,016,303	25,574,016	11,519,684	15,263,544	42.7%	32.5%
All Other	16,844	923,574	1,802,411	2,018,190	2,397,182	2,679,668	4,072,928	149.6%	52.0%

* Cities Included: Beaufort, Bluffton, Hilton Head Island & Port Royal.

Beaufort County

Estimated School District Tax Revenues

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues	181,566,627	180,830,823	215,585,453	183,773,999	170,323,743	205,646,261	181,067,445	0.0%	-12.0%
Owner Occupied	43,157,643	45,888,059	53,471,869	18,802,105	12,634,055	25,800,245	19,581,593	-12.3%	-24.1%
Agricultural (Private)	104,234	94,887	114,982	113,306	630,844	547,212	231,633	14.2%	-57.7%
Agricultural (Corporate)	6,974	10,782	1,997	2,240	683,011	4,413	580,749	109.0%	13061.4%
Commercial/Rental	113,237,068	110,186,091	132,304,772	135,927,021	127,557,612	150,791,984	133,336,206	2.8%	-11.6%
Personal Property (Vehicles)	12,315,823	10,799,054	12,631,815	12,292,668	10,289,598	8,348,162	8,229,215	-6.5%	-1.4%
Other Personal Property	3,492,857	3,577,901	5,043,125	4,921,301	6,181,211	6,827,442	6,919,749	12.1%	1.4%
Manufacturing	331,350	281,783	386,789	363,700	621,120	1,182,278	429,668	4.4%	-63.7%
Utility	3,846,777	4,482,296	5,283,197	4,712,811	5,035,259	5,451,441	5,407,196	5.8%	-0.8%
Business Personal	4,907,036	5,351,097	6,164,553	6,457,030	6,526,891	6,527,116	6,100,061	3.7%	-6.5%
Motor Carrier	166,867	158,873	182,354	181,818	164,141	165,969	251,375	7.1%	51.5%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

Estimated County Tax Revenues

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues	73,025,483	108,022,808	110,969,509	124,782,201	125,430,590	144,274,021	135,069,196	10.8%	-6.4%
Owner Occupied	19,434,666	30,431,268	30,161,287	35,302,051	34,385,039	41,906,062	39,870,614	12.7%	-4.9%
Agricultural (Private)	40,358	54,560	57,315	61,457	364,231	311,472	136,551	22.5%	-56.2%
Agricultural (Corporate)	2,700	6,200	996	1,215	394,351	2,512	342,361	124.1%	13531.2%
Commercial/Rental	43,844,459	63,356,554	65,949,522	73,726,318	73,648,146	85,830,467	78,603,900	10.2%	-8.4%
Personal Property (Vehicles)	4,768,585	6,209,412	6,296,539	6,667,498	5,940,922	4,751,756	4,851,258	0.3%	2.1%
Other Personal Property	1,352,405	2,057,278	2,513,830	2,669,295	3,568,856	3,886,165	4,079,306	20.2%	5.0%
Manufacturing	128,296	162,024	192,802	197,269	358,617	672,950	253,297	12.0%	-62.4%
Utility	1,489,440	2,577,302	2,633,498	2,556,211	2,907,216	3,102,948	3,187,632	13.5%	2.7%
Business Personal	1,899,964	3,076,859	3,072,824	3,502,269	3,768,442	3,715,220	3,596,087	11.2%	-3.2%
Motor Carrier	64,610	91,351	90,897	98,617	94,770	94,469	148,190	14.8%	56.9%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

Berkeley County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	395,901,214	340,568,700	528,376,896	419,539,145	390,411,483	429,695,065	444,961,715	2.0%	3.6%
Revenues from Local Sources	237,637,745	183,653,960	360,275,939	223,567,295	200,268,890	227,725,177	249,725,257	0.8%	9.7%
Current Property Taxes	83,860,998	108,852,927	111,480,771	108,910,594	118,773,799	127,849,686	128,585,383	7.4%	0.6%
Current Real & Personal Property Taxes	80,126,660	104,833,984	107,307,614	104,200,112	114,296,330	122,530,482	123,225,386	7.4%	0.6%
Fee In Lieu of Property Tax (only Counties and Cities)	2,759,598	2,738,832	2,885,312	3,341,575	2,819,335	3,028,734	2,935,750	1.0%	-3.1%
All Other	974,739	1,280,111	1,287,845	1,368,907	1,658,134	2,290,471	2,424,247	16.4%	5.8%
Local Options Sales Tax	11,446,776	15,977,345	17,789,208	17,339,485	13,873,836	14,426,709	12,656,528	1.7%	-12.3%
Local Hospitality Tax	386,568	0	484,613	510,947	200,076	594,006	594,796	7.4%	0.1%
Local Accommodations Tax	25,373	1,160,811	25,420	0	452,977	389,366	406,925	58.8%	4.5%
Capital Projects/Transportation Tax	0	0	0	0	0	16,430,614	17,717,652	n/a	7.8%
Licenses, fees, Charges, Bonds, etc.	141,918,030	57,662,877	230,495,927	96,806,269	66,968,202	68,034,795	89,763,973	-7.4%	31.9%
Licenses & Permits	10,204,450	11,660,056	12,470,594	13,084,935	14,017,089	13,975,833	13,509,361	4.8%	-3.3%
Service Revenue & Charges	60,646,203	34,748,533	50,017,958	49,832,198	44,687,220	46,750,854	46,103,167	-4.5%	-1.4%
Bonds & Leases	64,750,938	0	150,168,201	21,383,610	0	0	20,293,341	-17.6%	n/a
Miscellaneous	6,316,439	11,254,288	17,839,174	12,505,526	8,263,893	7,308,108	9,858,104	7.7%	34.9%
Revenues from State Sources	122,747,893	126,900,080	139,476,221	164,735,866	157,334,010	157,180,745	145,055,442	2.8%	-7.7%
Reimbursements for Property Tax Relief (Tier 1)	7,891,272	7,891,272	8,124,018	7,891,272	7,891,272	7,891,272	7,891,272	0.0%	0.0%
Homestead Exemption (Tier 2) /1	3,053,761	3,722,909	3,670,773	2,823,188	2,900,021	2,918,969	2,972,704	-0.4%	1.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	19,024,769	20,003,847	22,306,998	22,656,343	n/a	1.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	8,646,254	8,826,984	9,609,867	10,599,786	10,241,107	8,738,772	7,858,957	-1.6%	-10.1%
Manufacturer's Depreciation Reimbursement	1,162,916	2,730,931	1,731,367	1,827,115	1,802,012	1,822,650	1,609,853	5.6%	-11.7%
State Grants	31,658,601	25,661,575	32,466,512	38,225,380	37,109,371	47,229,397	40,303,789	4.1%	-14.7%
Education Finance Act (EFA)	48,339,430	56,959,466	63,441,734	64,833,546	58,770,146	47,164,439	43,623,970	-1.7%	-7.5%
Education Improvement Act (EIA)	19,315,270	19,560,143	19,044,113	17,805,073	16,996,807	16,987,843	16,437,984	-2.7%	-3.2%
Education Lottery	2,680,389	1,546,800	1,387,838	1,705,737	1,619,428	2,120,405	1,700,570	-7.3%	-19.8%
Revenues from Federal Sources	34,181,288	28,798,431	27,204,210	29,511,896	30,634,652	43,028,084	48,162,334	5.9%	11.9%
Revenues from Other Local Sources	1,334,288	1,216,229	1,420,526	1,724,088	2,173,931	1,761,059	2,018,682	7.1%	14.6%
Total Expenditures (School Dist., Counties, & Cities)	320,138,553	442,880,303	465,004,394	431,599,096	447,115,869	460,167,545	451,074,241	5.9%	-2.0%
Administration	103,829,805	108,897,393	122,504,931	132,564,091	136,316,880	135,886,110	140,015,299	5.1%	3.0%
Instruction	107,495,964	116,106,417	121,936,723	131,332,534	135,436,584	136,266,611	133,806,135	3.7%	-1.8%
Public Safety	18,791,195	30,811,291	33,231,307	36,405,790	36,552,363	42,609,077	37,611,829	12.3%	-11.7%
Transportation	4,971,043	5,689,596	7,054,233	7,401,257	7,501,969	6,652,682	7,678,508	7.5%	15.4%
Health & Human Services	6,347,208	8,831,668	9,055,386	9,992,478	9,893,632	9,436,941	9,698,815	7.3%	2.8%
Environment & Housing	1,165,562	8,405,526	8,816,297	9,397,280	9,759,733	8,576,232	9,498,572	41.9%	10.8%
Recreation & Culture	5,387,759	7,628,591	8,866,058	10,029,830	9,901,074	13,019,811	11,715,520	13.8%	-10.0%
Debt Service/Interest on Debt /4	31,340,372	41,224,375	47,920,219	49,808,259	42,084,238	42,500,343	43,011,023	5.4%	1.2%
Land Purchase & Facility Construction	40,467,336	113,940,144	104,093,033	43,767,822	58,881,597	63,305,124	56,669,739	5.8%	-10.5%
All Other	342,309	1,345,302	1,526,207	899,755	787,799	1,914,614	1,368,801	26.0%	-28.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Berkeley County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Districts, Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	83,860,998	108,852,927	111,480,771	108,910,594	118,773,799	127,849,686	128,585,383	7.4%	0.6%
County Total	68,939,909	90,461,772	93,057,430	86,268,783	91,408,909	97,866,390	95,919,378	5.7%	-2.0%
Cities Total	12,183,807	15,367,366	15,660,053	19,394,173	23,636,556	25,935,294	27,906,961	14.8%	7.6%
	2,737,282	3,023,789	2,763,288	3,247,638	3,728,334	4,048,002	4,759,044	9.7%	17.6%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	441,931,064	580,564,819	601,513,497	649,796,490	700,054,161	769,701,220	778,129,117	9.9%	1.1%
Owner Occupied (4% assessment ratio)	114,804,310	169,020,850	180,046,650	197,383,060	223,166,170	258,355,580	273,948,960	15.6%	6.0%
Agricultural (Private) (4%)	1,823,980	1,859,850	1,866,710	1,880,720	1,940,200	1,826,120	1,910,460	0.8%	4.6%
Agricultural (Corporate) (6%)	1,656,530	1,430,410	1,380,590	1,406,660	1,315,960	1,492,570	1,443,550	-2.3%	-3.3%
Commercial/Rental (6%)	112,325,732	174,001,376	195,222,730	218,559,980	233,777,560	261,506,980	244,968,520	13.9%	-6.3%
Personal Property (Vehicles) /6	65,509,505	66,089,089	65,550,331	62,972,051	67,968,390	56,067,320	68,548,470	0.8%	22.3%
Other Personal Property County (10.5%)	6,375,728	7,396,179	8,208,960	9,108,305	9,670,340	9,609,815	8,692,684	5.3%	-9.5%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	39,016,646	55,073,241	50,521,023	48,265,600	47,433,040	53,638,790	49,451,300	4.0%	-7.8%
Utility (10.5%)	38,325,350	36,128,020	36,094,120	37,380,550	37,959,690	42,566,680	46,048,660	3.1%	8.2%
Business Personal (10.5%)	12,703,910	15,663,942	14,381,900	17,492,380	20,596,330	18,209,740	16,506,190	4.5%	-9.4%
Motor Carrier (9.5%)\	1,981,016	2,239,082	2,600,815	2,276,140	2,947,671	2,024,693	1,899,483	-0.7%	-6.2%
Fee-in-Lieu and Joint Industrial Park /7	47,408,357	51,662,780	45,639,668	53,071,044	53,278,810	64,402,932	64,710,840	5.3%	0.5%
Total Average Millage Rates /2									
School Districts /3	268.2	262.2	270.8	271.5	264.5	268.8	268.4	0.0%	-0.1%
Counties /4	173.9	169.4	168.2	174.2	170.4	166.4	162.5	-1.1%	-2.3%
Cities & Special Purpose Districts /5	22.6	23.1	22.6	26.0	31.0	31.1	33.3	6.7%	7.2%
	71.7	69.7	80.1	71.3	63.1	71.3	72.6	0.2%	1.8%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	83,860,998	108,852,927	111,480,771	108,910,594	118,773,799	127,849,686	128,585,383	7.4%	0.6%
Owner Occupied	12,966,677	22,660,258	24,240,745	11,362,187	15,986,308	19,895,816	22,517,222	9.6%	13.2%
Agricultural (Private)	379,903	377,145	373,614	391,626	406,717	374,709	390,794	0.5%	4.3%
Agricultural (Corporate)	345,026	290,062	276,319	292,911	275,860	306,267	295,285	-2.6%	-3.6%
Commercial/Rental	23,395,465	35,284,401	39,072,961	45,511,123	49,005,871	53,659,704	50,109,457	13.5%	-6.6%
Personal Property (Vehicles)	13,644,472	13,401,698	13,119,607	13,112,779	14,247,947	11,504,686	14,021,910	0.5%	21.9%
Other Personal Property County	1,327,951	1,499,814	1,642,987	1,896,638	2,027,155	1,971,878	1,778,129	5.0%	-9.8%
Manufacturing	10,886,076	13,906,712	12,996,870	13,392,004	12,762,537	14,035,100	13,051,245	3.1%	-7.0%
Utility	7,982,493	7,326,123	7,224,077	7,783,817	7,957,341	8,734,434	9,419,469	2.8%	7.8%
Business Personal	2,646,000	3,176,370	2,878,473	3,642,469	4,317,528	3,736,532	3,376,418	4.1%	-9.6%
Motor Carrier	412,611	454,046	520,542	473,965	617,909	415,455	388,548	-1.0%	-6.5%
Fee-in-Lieu and Joint Industrial Park	9,874,323	10,476,298	9,134,576	11,051,075	11,168,628	13,215,105	13,236,905	5.0%	0.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Berkeley County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	303,809,603	248,023,694	414,657,965	303,120,821	279,213,629	285,760,828	304,257,470	0.0%	6.5%
Revenues from Local Sources	167,011,437	109,132,345	267,286,511	127,743,792	109,410,614	113,057,162	133,503,850	-3.7%	18.1%
Current Property Taxes	68,939,909	90,461,772	93,057,430	86,268,783	91,408,909	97,866,390	95,919,378	5.7%	-2.0%
Current Real & Personal Property Taxes	68,939,909	90,461,772	93,057,430	86,268,783	91,408,909	97,866,390	95,919,378	5.7%	-2.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	98,071,528	18,670,573	174,229,081	41,475,009	18,001,705	15,190,772	37,584,472	-14.8%	147.4%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	30,564,051	15,226,513	19,170,640	16,806,214	13,669,696	11,672,983	11,035,028	-15.6%	-5.5%
Bonds & Leases	64,750,938	0	150,168,201	21,383,610	0	0	20,293,341	-17.6%	n/a
Miscellaneous	2,756,539	3,444,060	4,890,240	3,285,185	4,332,009	3,517,789	6,256,103	14.6%	77.8%
Revenues from State Sources	109,570,594	113,408,671	122,324,302	147,623,288	141,284,231	131,696,007	127,639,261	2.6%	-3.1%
Reimbursements for Property Tax Relief (Tier 1)	7,891,272	7,891,272	8,124,018	7,891,272	7,891,272	7,891,272	7,891,272	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,224,252	2,742,212	2,705,991	1,860,174	1,860,174	1,860,174	1,860,174	-2.9%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	19,024,769	20,003,847	22,306,998	22,656,343	n/a	1.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	307,210	245,768	245,768	245,768	245,768	245,768	245,768	-3.7%	0.0%
Manufacturer's Depreciation Reimbursement	613,088	1,964,383	1,048,813	1,125,229	1,095,992	1,119,360	975,501	8.0%	-12.9%
State Grants 4/	28,199,683	22,498,627	26,326,027	33,131,720	32,800,797	31,999,748	32,247,679	2.3%	0.8%
Education Finance Act (EFA)	48,339,430	56,959,466	63,441,734	64,833,546	58,770,146	47,164,439	43,623,970	-1.7%	-7.5%
Education Improvement Act (EIA)	19,315,270	19,560,143	19,044,113	17,805,073	16,996,807	16,987,843	16,437,984	-2.7%	-3.2%
Education Lottery	2,680,389	1,546,800	1,387,838	1,705,737	1,619,428	2,120,405	1,700,570	-7.3%	-19.8%
Revenues from Federal Sources	27,227,572	25,482,678	25,047,152	27,753,741	28,518,784	41,007,659	43,114,359	8.0%	5.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	252,509,560	295,791,580	320,736,717	313,148,952	323,222,152	300,435,662	282,782,330	1.9%	-5.9%
Administration	82,815,819	84,414,318	94,717,503	104,753,224	104,850,530	103,981,942	102,466,976	3.6%	-1.5%
Instruction	107,495,964	116,106,417	121,936,723	131,332,534	135,436,584	136,266,611	133,806,135	3.7%	-1.8%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	1,838,795	1,802,938	1,892,541	1,804,690	1,830,228	1,861,085	n/a	1.7%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	0	0	162,431	0	261	n/a	n/a
Debt Service/Interest on Debt	29,636,911	28,474,611	33,795,180	36,285,837	29,651,498	29,880,959	30,674,773	0.6%	2.7%
Purchase of Land & Facility Construction	32,245,119	63,815,431	67,551,235	37,997,061	50,528,620	27,923,141	13,369,045	-13.6%	-52.1%
All Other	315,747	1,142,008	933,138	887,755	787,799	552,781	604,055	11.4%	9.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Berkeley County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	67,675,118	66,524,082	85,673,350	86,177,838	80,523,161	110,073,679	107,339,675	8.0%	-2.5%
Revenues from Local Sources	49,207,610	51,199,487	68,416,745	68,523,749	63,246,778	84,202,891	85,960,210	9.7%	2.1%
Current Property Taxes	12,183,807	15,367,366	15,660,053	19,394,173	23,636,556	25,935,294	27,906,961	14.8%	7.6%
Current Real & Personal Property Taxes	8,540,865	11,521,303	11,651,207	14,945,285	19,416,446	20,997,053	22,851,125	17.8%	8.8%
Fee In Lieu of Property Tax	2,759,598	2,694,350	2,824,420	3,268,753	2,717,233	2,849,647	2,882,293	0.7%	1.1%
All Other	883,343	1,151,713	1,184,426	1,180,135	1,502,877	2,088,595	2,173,543	16.2%	4.1%
Local Options Sales Tax (1%)	7,467,598	11,967,624	12,789,260	11,484,455	9,083,997	9,944,168	8,159,616	1.5%	-17.9%
Local Hospitality Tax	386,568	0	484,613	510,947	0	0	0	-100.0%	n/a
Local Accommodations Tax (2%)	0	457,962	0	0	419,974	365,886	386,586	n/a	5.7%
Capital Projects/Transportation Tax	0	0	0	0	0	16,430,614	17,717,652	n/a	7.8%
Licenses, fees, Charges, Bonds, etc.	29,169,637	23,406,535	39,482,819	37,134,174	30,106,251	31,526,928	31,789,395	1.4%	0.8%
Licenses & Permits	1,878,083	2,508,807	2,760,810	2,526,668	1,723,125	2,238,493	1,870,962	-0.1%	-16.4%
Service Revenue & Charges	24,470,506	14,264,761	25,364,065	27,319,821	25,297,146	26,228,776	26,950,926	1.6%	2.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,821,048	6,632,967	11,357,944	7,287,685	3,085,980	3,059,659	2,967,507	0.8%	-3.0%
Revenues from State Sources	11,138,643	11,404,010	15,062,423	14,839,168	13,779,230	22,590,929	15,164,739	5.3%	-32.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	558,593	744,287	734,714	765,616	793,145	816,508	871,118	7.7%	6.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	6,791,437	7,053,589	7,759,323	8,587,841	8,189,236	6,872,424	6,152,104	-1.6%	-10.5%
Manufacturer's Depreciation Reimbursement	546,502	758,300	678,455	697,682	687,666	685,040	615,562	2.0%	-10.1%
State Grants	3,242,111	2,847,834	5,889,932	4,788,029	4,109,184	14,216,957	7,525,955	15.1%	-47.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	6,529,711	3,020,364	1,248,474	1,748,726	2,045,556	1,928,436	4,840,340	-4.9%	151.0%
Revenues from Other Local Sources	799,154	900,221	945,708	1,066,195	1,451,597	1,351,423	1,374,387	9.5%	1.7%
Total Expenditures (County only)	56,950,094	117,153,704	116,293,424	84,302,405	92,138,983	116,847,492	133,564,664	15.3%	14.3%
Administration	18,914,482	20,712,457	22,925,371	23,319,695	26,384,288	26,432,976	32,341,010	9.4%	22.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	13,622,741	18,283,275	20,534,122	20,648,948	21,566,833	22,292,158	21,753,821	8.1%	-2.4%
Transportation	4,435,142	5,130,949	6,476,082	6,254,528	6,551,271	5,759,393	6,740,874	7.2%	17.0%
Health & Human Services	6,111,668	6,406,178	6,557,256	7,511,974	7,492,346	6,956,985	7,169,718	2.7%	3.1%
Environment & Housing	200,229	5,583,967	6,182,904	6,349,437	7,242,944	6,118,475	6,491,675	78.6%	6.1%
Recreation & Culture	4,263,499	5,064,464	5,683,578	6,099,818	5,580,004	5,629,998	5,348,229	3.9%	-5.0%
Debt Service/Interest on Debt	1,490,292	10,360,826	11,811,208	11,451,764	10,166,624	8,494,733	10,891,443	39.3%	28.2%
Land Purchase & Facility Construction	7,912,041	45,611,588	36,122,903	2,666,241	7,154,673	35,162,774	42,827,894	32.5%	21.8%
All Other	0	0	0	0	0	0	0	n/a	n/a

Berkeley County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	24,416,493	26,020,924	28,045,581	30,240,486	30,674,693	33,860,558	33,364,569	5.3%	-1.5%
Revenues from Local Sources	21,418,698	23,322,128	24,572,683	27,299,754	27,611,498	30,465,124	30,261,197	5.9%	-0.7%
Current Property Taxes	2,737,282	3,023,789	2,763,288	3,247,638	3,728,334	4,048,002	4,759,044	9.7%	17.6%
Current Real & Personal Property Taxes	2,645,886	2,850,909	2,598,977	2,986,044	3,470,975	3,667,039	4,454,883	9.1%	21.5%
Fee In Lieu of Property Tax	0	44,482	60,892	72,822	102,102	179,087	53,457	n/a	-70.2%
All Other	91,396	128,398	103,419	188,772	155,257	201,876	250,704	18.3%	24.2%
Local Options Sales Tax	3,979,178	4,009,721	4,999,948	5,855,030	4,789,839	4,482,541	4,496,912	2.1%	0.3%
Local Hospitality Tax	0	0	0	0	200,076	594,006	594,796	n/a	0.1%
Local Accommodations Tax	25,373	702,849	25,420	0	33,003	23,480	20,339	-3.6%	-13.4%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	14,676,865	15,585,769	16,784,027	18,197,086	18,860,246	21,317,095	20,390,106	5.6%	-4.3%
Licenses & Permits	8,326,367	9,151,249	9,709,784	10,558,267	12,293,964	11,737,340	11,638,399	5.7%	-0.8%
Service Revenue & Charges	5,611,646	5,257,259	5,483,253	5,706,163	5,720,378	8,849,095	8,117,213	6.3%	-8.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	738,852	1,177,261	1,590,990	1,932,656	845,904	730,660	634,494	-2.5%	-13.2%
	0								
Revenues from State Sources	2,038,656	2,087,399	2,089,496	2,273,410	2,270,549	2,893,809	2,251,442	1.7%	-22.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	270,916	236,410	230,068	197,398	246,702	242,287	241,412	-1.9%	-0.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,547,607	1,527,627	1,604,776	1,766,177	1,806,103	1,620,580	1,461,085	-1.0%	-9.8%
Manufacturer's Depreciation Reimbursement	3,326	8,248	4,099	4,204	18,354	18,250	18,790	33.5%	3.0%
State Grants	216,807	315,114	250,553	305,631	199,390	1,012,692	530,155	16.1%	-47.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	424,005	295,389	908,584	9,429	70,312	91,989	207,635	-11.2%	125.7%
Revenues from Other Local Sources	535,134	316,008	474,818	657,893	722,334	409,636	644,295	3.1%	57.3%
Total Expenditures (Cities only)	10,678,899	29,935,019	27,974,253	34,147,739	31,754,734	42,884,391	34,727,247	21.7%	-19.0%
Administration	2,099,504	3,770,618	4,862,057	4,491,172	5,082,062	5,471,192	5,207,313	16.3%	-4.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,168,454	12,528,016	12,697,185	15,756,842	14,985,530	20,316,919	15,858,008	20.5%	-21.9%
Transportation	535,901	558,647	578,151	1,146,729	950,698	893,289	937,634	9.8%	5.0%
Health & Human Services	235,540	586,695	695,192	587,963	596,596	649,728	668,012	19.0%	2.8%
Environment & Housing	965,333	2,821,559	2,633,393	3,047,843	2,516,789	2,457,757	3,006,897	20.8%	22.3%
Recreation & Culture	1,124,260	2,564,127	3,182,480	3,930,012	4,158,639	7,389,813	6,367,030	33.5%	-13.8%
Debt Service/Interest on Debt	213,169	2,388,938	2,313,831	2,070,658	2,266,116	4,124,651	1,444,807	37.6%	-65.0%
Purchase of Land & Facility Construction	310,176	4,513,125	418,895	3,104,520	1,198,304	219,209	472,800	7.3%	115.7%
All Other	26,562	203,294	593,069	12,000	0	1,361,833	764,746	75.1%	-43.8%

* Cities Included: Bonneau, Goose Creek, Hanahan, Jamestown, Moncks Corner, & Saint Stephen.

Berkeley County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	68,939,909	90,461,772	93,057,430	86,268,783	91,408,909	97,866,390	95,919,378	5.7%	-2.0%
Owner Occupied	12,067,838	20,742,422	22,161,887	7,465,134	10,137,114	12,787,526	13,976,488	2.5%	9.3%
Agricultural (Private)	317,105	315,076	314,002	327,593	330,651	303,834	310,501	-0.4%	2.2%
Agricultural (Corporate)	287,993	242,325	232,231	245,019	224,267	248,337	234,616	-3.4%	-5.5%
Commercial/Rental	19,528,201	29,477,441	32,838,695	38,069,878	39,840,638	43,510,133	39,813,999	12.6%	-8.5%
Personal Property (Vehicles)	11,389,045	11,196,102	11,026,315	10,968,789	11,583,250	9,328,610	11,140,977	-0.4%	19.4%
Other Personal Property	1,108,441	1,252,981	1,380,841	1,586,530	1,648,030	1,598,903	1,412,796	4.1%	-11.6%
Manufacturing	6,783,173	9,329,916	8,498,214	8,407,145	8,083,593	8,924,545	8,037,172	2.9%	-9.9%
Utility	6,662,989	6,120,420	6,071,444	6,511,132	6,469,134	7,082,342	7,484,151	2.0%	5.7%
Business Personal	2,208,617	2,653,616	2,419,200	3,046,911	3,510,050	3,029,778	2,682,702	3.3%	-11.5%
Motor Carrier	344,406	379,321	437,487	396,470	502,345	336,873	308,717	-1.8%	-8.4%
Fee-in-Lieu and Joint Industrial Park	8,242,100	8,752,152	7,677,114	9,244,182	9,079,836	10,715,508	10,517,259	4.1%	-1.9%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	9,982,801	13,417,302	13,570,347	16,891,036	21,712,467	23,902,155	25,895,786	17.2%	8.3%
Owner Occupied	2,593,320	3,906,203	4,061,913	5,130,844	6,921,590	8,022,925	9,116,898	23.3%	13.6%
Agricultural (Private)	41,202	42,983	42,114	48,888	60,176	56,708	63,579	7.5%	12.1%
Agricultural (Corporate)	37,419	33,058	31,147	36,565	40,815	46,350	48,041	4.3%	3.6%
Commercial/Rental	2,537,331	4,021,307	4,404,290	5,681,324	7,250,707	8,120,788	8,152,442	21.5%	0.4%
Personal Property (Vehicles)	1,479,797	1,527,370	1,478,837	1,636,917	2,108,068	1,741,104	2,281,262	7.5%	31.0%
Other Personal Property	144,022	170,931	185,197	236,764	299,930	298,421	289,289	12.3%	-3.1%
Manufacturing	881,349	1,272,785	1,139,771	1,254,633	1,471,155	1,665,689	1,645,717	11.0%	-1.2%
Utility	865,733	834,947	814,295	971,683	1,177,335	1,321,858	1,532,479	10.0%	15.9%
Business Personal	286,969	362,006	324,460	454,703	638,804	565,482	549,319	11.4%	-2.9%
Motor Carrier	44,749	51,747	58,675	59,167	91,423	62,874	63,214	5.9%	0.5%
Fee-in-Lieu and Joint Industrial Park	1,070,910	1,193,967	1,029,646	1,379,547	1,652,464	1,999,956	2,153,548	12.3%	7.7%

Calhoun County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	28,498,635	34,296,452	67,565,360	43,695,765	42,679,349	42,692,719	38,632,433	5.2%	-9.5%
Revenues from Local Sources	14,769,383	19,020,390	53,707,317	24,636,275	24,392,530	24,546,165	23,618,435	8.1%	-3.8%
Current Property Taxes	11,196,932	14,240,639	14,529,213	15,648,057	15,879,101	16,451,605	16,180,579	6.3%	-1.6%
Current Real & Personal Property Taxes	10,334,156	11,611,585	11,925,525	12,414,616	12,695,533	12,854,847	12,631,151	3.4%	-1.7%
Fee In Lieu of Property Tax (only Counties and Citi	405,966	2,151,888	2,198,935	2,597,499	2,589,927	3,011,425	3,050,175	39.9%	1.3%
All Other	456,809	477,166	404,753	635,942	593,641	585,333	499,253	1.5%	-14.7%
Local Options Sales Tax	0	489,374	769,604	826,548	923,678	880,275	625,586	n/a	-28.9%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	3,917	0	0	4,634	0	4,196	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	484,879	636,964	616,777	n/a	-3.2%
Licenses, fees, Charges, Bonds, etc.	3,572,451	4,286,460	38,408,500	8,161,670	7,100,238	6,577,322	6,191,297	9.6%	-5.9%
Licenses & Permits	170,381	453,893	472,400	528,838	461,174	448,455	224,253	4.7%	-50.0%
Service Revenue & Charges	2,176,507	2,183,493	3,067,547	4,064,740	3,562,173	2,368,938	2,035,630	-1.1%	-14.1%
Bonds & Leases	0	0	33,802,413	2,775,000	2,300,710	3,075,311	3,305,175	n/a	7.5%
Miscellaneous	1,225,563	1,649,074	1,066,140	793,092	776,181	684,618	626,239	-10.6%	-8.5%
Revenues from State Sources	10,490,961	11,847,576	11,419,909	15,751,792	13,603,353	13,111,667	11,270,859	1.2%	-14.0%
Reimbursements for Property Tax Relief (Tier 1)	785,314	785,314	785,314	785,315	785,315	785,314	785,314	0.0%	0.0%
Homestead Exemption (Tier 2) /1	457,549	538,768	549,023	548,606	562,477	548,954	540,583	2.8%	-1.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	770,695	829,578	911,418	932,417	n/a	2.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,729,305	1,670,422	1,588,582	1,567,583	n/a	-1.3%
State-Shared Taxes (Aid to Subdivisions)	1,015,247	1,111,868	1,208,361	1,351,147	1,283,451	1,124,161	882,382	-2.3%	-21.5%
Manufacturer's Depreciation Reimbursement	1,301,039	1,406,236	1,343,918	1,505,456	1,540,024	1,481,842	1,474,196	2.1%	-0.5%
State Grants	2,157,444	2,781,686	1,934,290	3,765,603	2,696,363	3,171,518	1,954,575	-1.6%	-38.4%
Education Finance Act (EFA)	2,526,669	3,010,222	2,861,435	2,861,436	2,141,817	1,865,399	1,840,171	-5.1%	-1.4%
Education Improvement Act (EIA)	1,657,915	1,995,939	2,464,733	2,314,075	1,955,902	1,467,672	1,088,393	-6.8%	-25.8%
Education Lottery	589,784	217,543	272,835	120,154	138,004	166,806	205,245	-16.1%	23.0%
Revenues from Federal Sources	2,968,539	3,422,684	2,415,971	3,271,220	4,548,541	4,934,789	3,545,951	3.0%	-28.1%
Revenues from Other Local Sources	269,753	5,802	22,162	36,478	134,925	100,098	197,188	-5.1%	97.0%
Total Expenditures (School Dist., Counties, & Cities)	29,012,584	31,623,116	34,200,814	47,535,359	60,451,440	53,422,145	40,326,705	5.6%	-24.5%
Administration	11,309,929	11,268,712	11,608,053	12,269,720	12,137,275	11,837,705	11,801,735	0.7%	-0.3%
Instruction	9,588,871	9,503,426	9,608,914	11,010,523	10,853,962	11,009,101	9,213,795	-0.7%	-16.3%
Public Safety	2,546,204	3,179,953	3,017,955	3,022,681	3,183,572	3,085,019	2,644,937	0.6%	-14.3%
Transportation	39,809	1,726,242	278,076	642,542	747,903	238,739	303,867	40.3%	27.3%
Health & Human Services	1,362,434	1,492,770	1,496,562	2,044,414	1,727,353	1,689,093	1,759,678	4.4%	4.2%
Environment & Housing	732,564	765,176	1,037,577	728,700	1,065,983	1,060,776	676,310	-1.3%	-36.2%
Recreation & Culture	711,204	717,815	424,663	432,806	459,461	588,693	622,777	-2.2%	5.8%
Debt Service/Interest on Debt /4	881,009	1,275,989	3,311,647	7,852,749	7,091,896	9,946,554	8,563,865	46.1%	-13.9%
Land Purchase & Facility Construction	597,651	72,011	1,434,253	5,854,414	21,554,657	9,672,734	375,731	-7.4%	-96.1%
All Other	1,242,909	1,621,022	1,983,114	3,676,810	1,629,378	4,293,731	4,364,010	23.3%	1.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Calhoun County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Districts, Counties, & Cities	11,196,932	14,240,639	14,529,213	15,648,057	15,879,101	16,451,605	16,180,579	6.3%	-1.6%
School District Total	6,698,238	7,390,817	7,745,692	7,673,740	7,944,477	8,104,097	8,115,928	3.3%	0.1%
County Total	4,383,128	6,585,341	6,497,028	7,649,207	7,604,472	8,013,324	7,938,726	10.4%	-0.9%
Cities Total	115,566	264,481	286,493	325,110	330,152	334,184	125,925	1.4%	-62.3%
Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	56,082,446	62,008,919	75,740,339	81,579,839	84,183,417	78,509,048	80,762,183	6.3%	2.9%
Owner Occupied (4% assessment ratio)	11,421,540	11,670,530	13,888,090	13,712,200	14,689,530	15,207,860	15,491,560	5.2%	1.9%
Agricultural (Private) (4%)	1,639,410	1,637,160	1,633,130	1,687,730	1,735,040	1,801,430	1,826,700	1.8%	1.4%
Agricultural (Corporate) (6%)	61,140	61,090	61,040	61,040	59,600	58,680	58,280	-0.8%	-0.7%
Commercial/Rental (6%)	7,901,280	7,922,780	10,093,430	10,459,989	11,604,620	13,462,230	11,428,070	6.3%	-15.1%
Personal Property (Vehicles) /6	8,049,270	7,701,203	7,487,720	7,436,711	7,188,026	6,576,300	6,193,361	-4.3%	-5.8%
Other Personal Property County (10.5%)	282,040	325,550	309,270	311,720	310,330	393,600	410,650	6.5%	4.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	15,222,880	20,174,950	19,390,670	21,193,061	21,159,608	14,957,873	17,982,650	2.8%	20.2%
Utility (10.5%)	4,682,570	5,086,020	5,403,863	5,256,450	6,095,866	6,298,074	6,488,846	5.6%	3.0%
Business Personal (10.5%)	1,281,250	1,339,990	1,444,950	1,768,520	1,790,140	2,137,000	1,846,010	6.3%	-13.6%
Motor Carrier (9.5%)\	542,831	601,404	685,932	815,482	807,747	719,535	608,673	1.9%	-15.4%
Fee-in-Lieu and Joint Industrial Park /7	4,998,235	5,488,242	15,342,244	18,876,936	18,742,910	16,896,466	18,427,383	24.3%	9.1%
Total Average Millage Rates /2	268.0	294.0	295.8	295.5	295.5	295.5	295.5	1.6%	0.0%
School Districts /3	133.4	131.9	112.6	113.1	113.6	124.8	121.8	-1.5%	-2.5%
Counties /4	73.8	74.9	59.6	65.0	62.7	67.0	63.8	-2.4%	-4.7%
Cities & Special Purpose Districts /5	60.8	87.2	123.5	117.4	119.2	103.7	109.9	10.4%	6.0%
Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	11,196,932	14,240,639	14,529,213	15,648,057	15,879,101	16,451,605	16,180,579	6.3%	-1.6%
Owner Occupied	1,207,901	1,200,310	1,171,268	442,714	521,455	792,797	693,504	-8.8%	-12.5%
Agricultural (Private)	351,775	354,126	294,639	313,531	318,769	359,920	348,066	-0.2%	-3.3%
Agricultural (Corporate)	13,119	13,214	11,012	11,339	10,950	11,724	11,105	-2.7%	-5.3%
Commercial/Rental	1,695,408	1,713,736	1,820,996	1,943,163	2,132,051	2,689,712	2,177,546	4.3%	-19.0%
Personal Property (Vehicles)	1,727,163	1,665,808	1,350,889	1,381,526	1,320,615	1,313,924	1,180,105	-6.2%	-10.2%
Other Personal Property County	60,518	70,418	55,797	57,909	57,015	78,640	78,247	4.4%	-0.5%
Manufacturing	3,672,399	6,515,828	5,697,283	6,534,557	6,477,462	5,999,962	6,476,654	9.9%	7.9%
Utility	1,004,757	1,100,131	974,932	976,496	1,119,959	1,258,336	1,236,408	3.5%	-1.7%
Business Personal	274,923	289,846	260,689	328,540	328,892	426,966	351,745	4.2%	-17.6%
Motor Carrier	116,477	130,087	123,752	151,493	148,403	143,761	115,979	-0.1%	-19.3%
Fee-in-Lieu and Joint Industrial Park	1,072,491	1,187,134	2,767,955	3,506,789	3,443,529	3,375,862	3,511,220	21.9%	4.0%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Calhoun County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	19,837,820	20,554,448	54,865,776	27,354,265	25,585,102	25,382,775	24,850,546	3.8%	-2.1%
Revenues from Local Sources	8,348,171	9,370,200	43,562,127	12,983,095	12,470,919	12,031,745	12,328,364	6.7%	2.5%
Current Property Taxes	6,698,238	7,390,817	7,745,692	7,673,740	7,944,477	8,104,097	8,115,928	3.3%	0.1%
Current Real & Personal Property Taxes	6,614,700	7,296,964	7,644,194	7,558,495	7,825,678	8,001,414	8,037,460	3.3%	0.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	83,538	93,853	101,498	115,245	118,799	102,683	78,468	-1.0%	-23.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,649,933	1,979,383	35,816,435	5,309,355	4,526,442	3,927,648	4,212,436	16.9%	7.3%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	648,330	715,985	1,478,288	2,109,753	1,819,074	496,787	504,227	-4.1%	1.5%
Bonds & Leases	0	0	33,802,413	2,775,000	2,300,710	3,075,311	3,305,175	n/a	7.5%
Miscellaneous	1,001,603	1,263,398	535,734	424,602	406,658	355,550	403,034	-14.1%	13.4%
Revenues from State Sources	8,704,339	8,720,331	9,070,827	11,462,690	10,321,116	9,706,388	9,217,090	1.0%	-5.0%
Reimbursements for Property Tax Relief (Tier 1)	785,314	785,314	785,314	785,315	785,315	785,314	785,314	0.0%	0.0%
Homestead Exemption (Tier 2) /1	290,339	294,289	301,400	268,093	268,094	268,093	268,093	-1.3%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	770,695	829,578	911,418	932,417	n/a	2.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,729,305	1,670,422	1,588,582	1,567,583	n/a	-1.3%
State-Shared Taxes (Aid to Subdivisions)	27,261	27,261	27,261	27,261	27,261	27,261	27,261	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	827,444	816,626	785,647	849,436	874,519	854,305	830,130	0.1%	-2.8%
State Grants 4/	1,999,613	1,573,137	1,572,202	1,736,920	1,630,204	1,771,538	1,672,483	-2.9%	-5.6%
Education Finance Act (EFA)	2,526,669	3,010,222	2,861,435	2,861,436	2,141,817	1,865,399	1,840,171	-5.1%	-1.4%
Education Improvement Act (EIA)	1,657,915	1,995,939	2,464,733	2,314,075	1,955,902	1,467,672	1,088,393	-6.8%	-25.8%
Education Lottery	589,784	217,543	272,835	120,154	138,004	166,806	205,245	-16.1%	23.0%
Revenues from Federal Sources	2,785,310	2,463,917	2,232,822	2,908,480	2,793,067	3,644,642	3,305,092	2.9%	-9.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	19,793,853	20,000,476	22,006,967	31,276,190	45,834,673	36,100,578	26,384,980	4.9%	-26.9%
Administration	8,618,579	8,926,467	9,383,628	9,822,952	9,474,213	8,941,904	9,125,073	1.0%	2.0%
Instruction	9,588,871	9,503,426	9,608,914	11,010,523	10,853,962	11,009,101	9,213,795	-0.7%	-16.3%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	77,003	76,027	77,931	39,683	42,764	0	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	403,007	436,665	102,145	85,644	97,172	27,925	10,082	-45.9%	-63.9%
Debt Service/Interest on Debt	881,009	833,663	1,466,429	4,388,615	4,606,714	5,362,051	5,175,376	34.3%	-3.5%
Purchase of Land & Facility Construction	223,047	72,011	1,224,776	3,789,132	20,691,821	8,176,775	375,731	9.1%	-95.4%
All Other	2,337	152,217	143,144	2,139,641	68,027	2,582,822	2,484,923	219.5%	-3.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Calhoun County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	8,417,642	12,098,960	11,120,595	14,671,279	15,655,358	15,921,099	13,521,137	8.2%	-15.1%
Revenues from Local Sources	6,208,139	8,487,951	8,826,123	10,393,098	10,679,639	11,279,193	11,047,152	10.1%	-2.1%
Current Property Taxes	4,383,128	6,585,341	6,497,028	7,649,207	7,604,472	8,013,324	7,938,726	10.4%	-0.9%
Current Real & Personal Property Taxes	3,603,890	4,066,018	4,009,295	4,550,978	4,566,628	4,546,174	4,467,766	3.6%	-1.7%
Fee In Lieu of Property Tax	405,966	2,151,888	2,198,935	2,597,499	2,589,927	3,011,425	3,050,175	39.9%	1.3%
All Other	373,271	367,435	288,798	500,730	447,917	455,725	420,785	2.0%	-7.7%
Local Options Sales Tax (1%)	0	258,921	529,451	570,606	670,815	635,085	616,777	n/a	-2.9%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	484,879	636,964	616,777	n/a	-3.2%
Licenses, fees, Charges, Bonds, etc.	1,825,011	1,643,689	1,799,644	2,173,285	1,919,473	1,993,821	1,874,872	0.5%	-6.0%
Licenses & Permits	114,812	108,638	111,815	136,057	87,877	67,547	155,099	5.1%	129.6%
Service Revenue & Charges	1,491,501	1,176,227	1,235,747	1,706,609	1,517,802	1,679,405	1,498,280	0.1%	-10.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	218,698	358,824	452,082	330,619	313,794	246,869	221,493	0.2%	-10.3%
Revenues from State Sources	1,756,522	2,997,920	2,201,894	4,116,814	3,150,068	3,277,091	2,035,938	2.5%	-37.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	161,527	212,433	214,114	251,819	265,941	256,913	265,792	8.7%	3.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	963,569	987,453	1,067,611	1,180,358	1,152,528	992,725	843,988	-2.2%	-15.0%
Manufacturer's Depreciation Reimbursement	473,595	589,485	558,081	655,954	665,440	627,472	644,066	5.3%	2.6%
State Grants	157,831	1,208,549	362,088	2,028,683	1,066,159	1,399,980	282,092	10.2%	-79.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	183,229	607,889	81,915	149,889	1,730,044	1,264,717	240,859	4.7%	-81.0%
Revenues from Other Local Sources	269,753	5,200	10,662	11,478	95,607	100,098	197,188	-5.1%	97.0%
Total Expenditures (County only)	8,984,218	10,234,673	10,806,663	14,631,045	13,256,906	15,878,510	13,683,187	7.3%	-13.8%
Administration	2,628,294	2,151,873	2,009,704	2,225,509	2,420,772	2,549,294	2,574,494	-0.3%	1.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,414,556	2,255,200	2,189,018	2,231,072	2,481,647	2,403,511	2,537,556	0.8%	5.6%
Transportation	0	1,709,415	232,055	260,650	747,228	238,064	254,878	n/a	7.1%
Health & Human Services	1,285,431	1,416,743	1,418,631	2,004,731	1,684,589	1,689,093	1,759,678	5.4%	4.2%
Environment & Housing	732,564	576,683	773,454	728,700	683,081	727,987	676,310	-1.3%	-7.1%
Recreation & Culture	308,197	281,150	322,518	347,162	362,289	511,259	612,695	12.1%	19.8%
Debt Service/Interest on Debt	0	408,261	1,811,836	3,464,134	2,453,113	4,552,434	3,388,489	n/a	-25.6%
Land Purchase & Facility Construction	374,604	0	209,477	1,836,285	862,836	1,495,959	0	-100.0%	n/a
All Other	1,240,572	1,435,348	1,839,970	1,532,802	1,561,351	1,710,909	1,879,087	7.2%	9.8%

Calhoun County

	FY 05 /1	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	243,173	1,643,044	1,578,989	1,670,221	1,438,889	1,388,845	260,750	1.2%	-81.2%
Revenues from Local Sources	213,073	1,162,239	1,319,067	1,260,082	1,241,972	1,235,227	242,919	2.2%	-80.3%
Current Property Taxes	115,566	264,481	286,493	325,110	330,152	334,184	125,925	1.4%	-62.3%
Current Real & Personal Property Taxes	115,566	248,603	272,036	305,143	303,227	307,259	125,925	1.4%	-59.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	15,878	14,457	19,967	26,925	26,925	0	n/a	n/a
Local Options Sales Tax	0	230,453	240,153	255,942	252,863	245,190	8,809	n/a	-96.4%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	3,917	0	0	4,634	0	4,196	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	97,507	663,388	792,421	679,030	654,323	655,853	103,989	1.1%	-84.1%
Licenses & Permits	55,569	345,255	360,585	392,781	373,297	380,908	69,154	3.7%	-81.8%
Service Revenue & Charges	36,676	291,281	353,512	248,378	225,297	192,746	33,123	-1.7%	-82.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	5,262	26,852	78,324	37,871	55,729	82,199	1,712	-17.1%	-97.9%
	0								
Revenues from State Sources	30,100	129,325	147,188	172,288	132,169	128,188	17,831	-8.4%	-86.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	5,683	32,046	33,509	28,694	28,442	23,948	6,698	2.8%	-72.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	24,417	97,154	113,489	143,528	103,662	104,175	11,133	-12.3%	-89.3%
Manufacturer's Depreciation Reimbursement	0	125	190	66	65	65	0	n/a	n/a
State Grants	0	0	0	0	0	0	0	n/a	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	0	350,878	101,234	212,851	25,430	25,430	0	n/a	n/a
Revenues from Other Local Sources	0	602	11,500	25,000	39,318	0	0	n/a	n/a
Total Expenditures (Cities only)	234,513	1,387,967	1,387,184	1,628,124	1,359,861	1,443,057	258,538	1.6%	-82.1%
Administration	63,056	190,372	214,721	221,259	242,290	346,507	102,168	8.4%	-70.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	131,648	924,753	828,937	791,609	701,925	681,508	107,381	-3.3%	-84.2%
Transportation	39,809	16,827	46,021	381,892	675	675	48,989	3.5%	7157.6%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	188,493	264,123	0	382,902	332,789	0	n/a	n/a
Recreation & Culture	0	0	0	0	0	49,509	0	n/a	n/a
Debt Service/Interest on Debt	0	34,065	33,382	0	32,069	32,069	0	n/a	n/a
Purchase of Land & Facility Construction	0	0	0	228,997	0	0	0	n/a	n/a
All Other	0	33,457	0	4,367	0	0	0	n/a	n/a

* Cities Included: Cameron & Saint Matthews.

/1 In FYs 05 & 11 St. Matthews was excluded

Calhoun County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues									
Total Revenues	6,698,238	7,390,817	7,745,692	7,673,740	7,944,477	8,104,097	8,115,928	3.3%	0.1%
Owner Occupied	738,758	753,493	778,970	-4,644	53,163	201,771	168,532	-21.8%	-16.5%
Agricultural (Private)	218,760	215,866	183,947	190,946	197,021	224,885	222,420	0.3%	-1.1%
Agricultural (Corporate)	8,158	8,055	6,875	6,906	6,768	7,325	7,096	-2.3%	-3.1%
Commercial/Rental	1,054,334	1,044,651	1,136,873	1,183,418	1,317,752	1,680,584	1,391,490	4.7%	-17.2%
Personal Property (Vehicles)	1,074,082	1,015,435	843,379	841,372	816,230	820,965	754,108	-5.7%	-8.1%
Other Personal Property	37,635	42,925	34,835	35,267	35,239	49,136	50,001	4.8%	1.8%
Manufacturing	2,031,317	2,660,150	2,184,066	2,397,733	2,402,760	1,867,295	2,189,580	1.3%	17.3%
Utility	624,835	670,613	608,664	594,702	692,210	786,232	790,086	4.0%	0.5%
Business Personal	170,968	176,683	162,752	200,086	203,278	266,777	224,771	4.7%	-15.7%
Motor Carrier	72,435	79,298	77,260	92,262	91,723	89,825	74,112	0.4%	-17.5%
Fee-in-Lieu and Joint Industrial Park	666,956	723,647	1,728,072	2,135,692	2,128,334	2,109,303	2,243,731	22.4%	6.4%

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues									
Total Revenues	4,138,688	4,645,886	4,512,207	5,303,528	5,280,486	5,258,812	5,154,343	3.7%	-2.0%
Owner Occupied	842,870	874,390	827,379	891,434	921,415	1,018,676	988,691	2.7%	-2.9%
Agricultural (Private)	120,983	122,661	97,293	109,720	108,832	120,666	116,582	-0.6%	-3.4%
Agricultural (Corporate)	4,512	4,577	3,636	3,968	3,738	3,931	3,720	-3.2%	-5.4%
Commercial/Rental	583,087	593,597	601,313	680,007	727,911	901,748	729,354	3.8%	-19.1%
Personal Property (Vehicles)	594,008	576,996	446,079	483,463	450,876	440,504	395,268	-6.6%	-10.3%
Other Personal Property	20,814	24,391	18,425	20,265	19,466	26,365	26,208	3.9%	-0.6%
Manufacturing	1,123,395	1,511,565	1,155,193	1,377,767	1,327,257	1,001,931	1,147,675	0.4%	14.5%
Utility	345,557	381,059	321,933	341,723	382,369	421,867	414,126	3.1%	-1.8%
Business Personal	94,552	100,396	86,082	114,972	112,288	143,144	117,815	3.7%	-17.7%
Motor Carrier	40,059	45,059	40,864	53,015	50,667	48,197	38,846	-0.5%	-19.4%
Fee-in-Lieu and Joint Industrial Park	368,852	411,195	914,009	1,227,195	1,175,667	1,131,785	1,176,058	21.3%	3.9%

Charleston County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	1,200,575,537	1,772,369,107	1,242,979,574	1,251,877,535	1,279,948,267	1,368,210,113	1,410,514,895	2.7%	3.1%
Revenues from Local Sources	920,586,299	1,491,089,295	975,873,003	918,514,370	963,649,989	1,035,816,970	1,066,301,142	2.5%	2.9%
Current Property Taxes	350,838,400	466,460,799	480,027,383	417,173,072	474,978,508	502,859,270	530,057,790	7.1%	5.4%
Current Real & Personal Property Taxes	342,464,276	457,002,448	467,694,210	400,887,095	454,816,536	480,979,237	507,999,435	6.8%	5.6%
Fee In Lieu of Property Tax (only Counties and Cities)	3,200,239	2,808,842	3,441,530	6,552,373	8,666,198	8,069,101	8,337,942	17.3%	3.3%
All Other	5,173,885	6,649,510	8,891,643	9,733,603	11,495,774	13,810,932	13,720,412	17.6%	-0.7%
Local Options Sales Tax	56,173,104	82,912,843	73,021,447	74,109,313	71,985,838	64,006,894	63,943,637	2.2%	-0.1%
Local Hospitality Tax	15,401,720	17,056,346	18,191,579	19,268,335	19,148,115	18,875,526	20,011,447	4.5%	6.0%
Local Accommodations Tax	13,966,742	15,061,556	16,717,796	18,091,521	16,771,342	15,928,896	18,155,879	4.5%	14.0%
Capital Projects/Transportation Tax	5,870,000	37,116,336	38,521,307	40,097,074	37,469,812	36,292,922	37,930,907	36.5%	4.5%
Licenses, fees, Charges, Bonds, etc.	478,336,333	872,481,415	349,393,492	349,775,055	343,296,374	397,853,462	396,201,483	-3.1%	-0.4%
Licenses & Permits	84,358,012	105,722,050	105,619,522	109,278,226	108,476,609	107,344,790	111,414,316	4.7%	3.8%
Service Revenue & Charges	133,936,351	150,775,307	177,517,560	176,219,512	170,191,104	166,438,802	159,906,783	3.0%	-3.9%
Bonds & Leases	217,666,763	562,905,257	107,167	0	0	80,195,155	76,028,424	-16.1%	-5.2%
Miscellaneous	42,375,207	53,078,802	66,149,243	64,277,317	64,628,661	43,874,715	48,851,960	2.4%	11.3%
Revenues from State Sources	183,321,030	188,442,156	185,151,211	252,530,342	226,602,293	219,499,262	213,329,471	2.6%	-2.8%
Reimbursements for Property Tax Relief (Tier 1)	16,955,781	16,955,781	16,955,782	16,955,782	16,955,782	16,955,782	16,955,782	0.0%	0.0%
Homestead Exemption (Tier 2) /1	9,256,707	7,321,370	6,496,457	7,545,738	7,612,824	7,797,039	7,903,940	-2.6%	1.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	58,976,852	60,396,098	62,331,611	62,833,726	n/a	0.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	32,369,241	36,254,129	38,287,463	42,619,825	41,581,939	36,791,176	33,684,673	0.7%	-8.4%
Manufacturer's Depreciation Reimbursement	1,230,819	1,910,989	2,102,551	2,215,022	2,339,979	1,028,075	1,409,677	2.3%	37.1%
State Grants	40,741,278	45,902,591	39,743,544	43,294,266	39,390,576	49,728,461	41,784,078	0.4%	-16.0%
Education Finance Act (EFA)	38,816,950	40,631,828	41,068,470	40,966,197	20,252,561	12,526,312	19,733,500	-10.7%	57.5%
Education Improvement Act (EIA)	35,453,627	35,415,496	35,349,693	37,227,660	36,229,387	30,051,689	26,552,142	-4.7%	-11.6%
Education Lottery	8,496,627	4,049,972	5,147,250	2,729,000	1,843,147	2,289,117	2,471,953	-18.6%	8.0%
Revenues from Federal Sources	78,791,531	75,419,165	74,465,655	74,031,383	73,971,081	93,974,593	115,999,493	6.7%	23.4%
Revenues from Other Local Sources	17,876,677	17,418,492	7,489,705	6,801,440	15,724,903	18,919,288	14,884,788	-3.0%	-21.3%
Total Expenditures (School Dist., Counties, & Cities)	950,218,170	1,065,192,361	1,183,051,900	1,289,625,506	1,540,267,556	1,462,190,955	1,412,061,623	6.8%	-3.4%
Administration	284,136,181	332,152,790	341,886,641	366,898,830	369,881,084	352,854,304	357,964,152	3.9%	1.4%
Instruction	212,408,894	223,277,926	216,726,735	222,141,223	235,317,544	220,368,695	239,710,439	2.0%	8.8%
Public Safety	149,208,867	155,519,447	167,357,213	177,639,827	194,235,430	189,420,218	203,084,937	5.3%	7.2%
Transportation	21,287,689	43,300,872	59,741,502	82,776,436	85,714,198	88,339,703	105,818,027	30.6%	19.8%
Health & Human Services	26,858,710	26,724,167	28,349,810	30,582,101	29,344,021	26,229,743	25,874,378	-0.6%	-1.4%
Environment & Housing	64,553,154	60,261,097	67,186,399	76,092,648	84,131,262	64,127,328	53,346,818	-3.1%	-16.8%
Recreation & Culture	47,077,117	47,361,825	57,627,171	60,318,803	56,378,197	56,831,739	58,620,878	3.7%	3.1%
Debt Service/Interest on Debt /4	51,011,055	77,366,865	94,813,859	105,197,577	112,422,170	121,402,061	182,566,883	23.7%	50.4%
Land Purchase & Facility Construction	64,661,436	71,517,325	104,814,340	128,546,848	330,463,163	285,389,146	136,064,017	13.2%	-52.3%
All Other	29,015,067	27,710,047	44,548,230	39,431,213	42,380,487	57,228,018	49,011,094	9.1%	-14.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Charleston County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	350,838,400	466,460,799	480,027,383	417,173,072	474,978,508	502,859,270	530,057,790	7.1%	5.4%
School District Total	189,588,861	236,077,061	244,852,468	215,907,951	249,408,553	262,318,027	289,518,276	7.3%	10.4%
County Total	71,636,819	139,768,772	143,172,648	102,027,196	113,061,333	122,940,168	123,824,107	9.5%	0.7%
Cities Total	89,612,720	90,614,966	92,002,267	99,237,925	112,508,622	117,601,075	116,715,407	4.5%	-0.8%
Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	1,823,221,086	2,572,288,654	2,662,272,378	2,664,379,769	2,833,459,549	2,850,341,633	2,866,679,717	7.8%	0.6%
Owner Occupied (4% assessment ratio)	527,596,080	773,308,270	781,703,140	829,359,740	878,338,960	921,243,800	943,814,610	10.2%	2.5%
Agricultural (Private) (4%)	1,858,830	1,835,530	1,746,710	1,783,080	1,784,800	1,763,730	1,764,710	-0.9%	0.1%
Agricultural (Corporate) (6%)	613,920	601,500	591,290	585,100	568,890	588,800	650,100	1.0%	10.4%
Commercial/Rental (6%)	849,360,630	1,380,383,120	1,425,754,480	1,366,185,230	1,474,201,160	1,485,433,010	1,475,561,470	9.6%	-0.7%
Personal Property (Vehicles) /6	182,230,172	170,260,510	174,543,635	176,942,741	170,985,430	156,991,034	158,653,549	-2.3%	1.1%
Other Personal Property County (10.5%)	35,974,444	37,466,630	42,723,190	46,463,210	49,720,620	52,205,280	50,185,700	5.7%	-3.9%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	43,260,580	42,046,560	40,521,770	38,182,130	37,551,310	18,513,385	27,384,708	-7.3%	47.9%
Utility (10.5%)	82,913,990	69,455,046	83,154,801	78,562,514	83,522,276	88,453,203	89,923,960	1.4%	1.7%
Business Personal (10.5%)	71,538,340	71,490,265	76,428,110	80,176,310	85,937,150	87,741,620	81,059,426	2.1%	-7.6%
Motor Carrier (9.5%)\	1,618,417	2,077,927	1,011,485	2,735,276	2,713,671	2,163,387	2,238,102	5.6%	3.5%
Fee-in-Lieu and Joint Industrial Park /7	26,255,683	23,363,296	34,093,767	43,404,438	48,135,282	35,244,384	35,443,382	5.1%	0.6%
Total Average Millage Rates /2	204.9	203.9	210.8	220.8	225.1	225.2	223.7	1.5%	-0.7%
School Districts /3	113.3	98.4	98.3	109.5	115.3	119.8	128.8	2.2%	7.5%
Counties /4	40.1	54.7	54.2	38.2	39.4	42.8	42.9	1.1%	0.1%
Cities & Special Purpose Districts /5	51.5	50.8	58.3	73.1	70.4	62.5	52.0	0.2%	-16.8%
Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	350,838,400	466,460,799	480,027,383	417,173,072	474,978,508	502,859,270	530,057,790	7.1%	5.4%
Owner Occupied	81,970,847	122,409,192	123,370,208	70,323,230	85,924,652	100,980,171	112,947,443	5.5%	11.9%
Agricultural (Private)	381,152	348,176	328,074	330,665	347,250	360,051	375,151	-0.3%	4.2%
Agricultural (Corporate)	125,884	114,097	111,058	108,505	110,683	120,199	138,202	1.6%	15.0%
Commercial/Rental	174,161,008	261,840,406	267,790,612	253,353,842	286,820,122	303,239,349	313,682,332	10.3%	3.4%
Personal Property (Vehicles)	37,366,213	32,296,165	32,783,447	32,813,357	33,266,872	32,048,472	33,727,375	-1.7%	5.2%
Other Personal Property County	7,376,543	7,106,924	8,024,432	8,616,425	9,673,628	10,657,293	10,668,730	6.3%	0.1%
Manufacturing	12,070,801	10,784,518	11,052,482	13,633,104	15,972,170	11,848,461	14,159,522	2.7%	19.5%
Utility	17,001,476	13,174,703	15,618,450	14,569,119	16,250,068	18,057,019	19,116,491	2.0%	5.9%
Business Personal	14,668,904	13,560,757	14,355,017	14,868,391	16,719,905	17,911,755	17,232,023	2.7%	-3.8%
Motor Carrier	331,856	394,155	189,981	507,247	527,971	441,638	475,787	6.2%	7.7%
Fee-in-Lieu and Joint Industrial Park	5,383,716	4,431,708	6,403,621	8,049,188	9,365,186	7,194,861	7,534,734	5.8%	4.7%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Charleston County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	623,881,254	1,028,378,325	485,646,496	517,209,506	511,062,697	596,202,131	632,800,837	0.2%	6.1%
Revenues from Local Sources	432,964,777	838,837,796	304,376,297	276,874,955	297,800,667	379,284,245	393,516,641	-1.6%	3.8%
Current Property Taxes	189,588,861	236,077,061	244,852,468	215,907,951	249,408,553	262,318,027	289,518,276	7.3%	10.4%
Current Real & Personal Property Taxes	189,568,504	236,054,372	244,823,966	215,864,790	249,357,455	262,255,736	289,455,206	7.3%	10.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	20,357	22,689	28,502	43,161	51,098	62,291	63,070	20.7%	1.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	243,375,916	602,760,735	59,523,829	60,967,004	48,392,114	116,966,218	103,998,365	-13.2%	-11.1%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	16,636,982	27,923,152	45,496,908	42,264,991	33,602,092	23,199,965	17,060,695	0.4%	-26.5%
Bonds & Leases	217,666,763	562,905,257	107,167	0	0	80,195,155	76,028,424	-16.1%	-5.2%
Miscellaneous	9,072,171	11,932,326	13,919,754	18,702,013	14,790,022	13,571,098	10,909,246	3.1%	-19.6%
Revenues from State Sources	137,130,062	135,337,246	128,512,685	190,967,578	165,047,131	151,971,114	158,967,351	2.5%	4.6%
Reimbursements for Property Tax Relief (Tier 1)	16,955,781	16,955,781	16,955,782	16,955,782	16,955,782	16,955,782	16,955,782	0.0%	0.0%
Homestead Exemption (Tier 2) /1	4,496,805	4,196,260	3,592,450	3,557,262	3,557,262	3,557,262	3,557,262	-3.8%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	58,976,852	60,396,098	62,331,611	62,833,726	n/a	0.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,394,290	2,394,290	2,394,290	2,394,290	2,394,290	2,394,290	2,394,290	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	96,863	830,123	949,316	1,000,354	1,070,477	464,942	670,399	38.0%	44.2%
State Grants 4/	30,419,119	30,863,496	23,055,434	27,160,181	22,348,127	21,400,109	23,798,297	-4.0%	11.2%
Education Finance Act (EFA)	38,816,950	40,631,828	41,068,470	40,966,197	20,252,561	12,526,312	19,733,500	-10.7%	57.5%
Education Improvement Act (EIA)	35,453,627	35,415,496	35,349,693	37,227,660	36,229,387	30,051,689	26,552,142	-4.7%	-11.6%
Education Lottery	8,496,627	4,049,972	5,147,250	2,729,000	1,843,147	2,289,117	2,471,953	-18.6%	8.0%
Revenues from Federal Sources	53,786,415	54,203,283	52,757,514	49,366,973	48,214,899	64,946,772	80,316,845	6.9%	23.7%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	462,747,485	493,364,508	517,903,505	561,647,533	723,472,726	665,478,355	644,227,615	5.7%	-3.2%
Administration	157,852,411	175,380,449	174,449,332	185,233,898	181,125,261	170,349,014	182,076,807	2.4%	6.9%
Instruction	212,408,894	223,277,926	216,726,735	222,141,223	235,317,544	220,368,695	239,710,439	2.0%	8.8%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	2,492,969	2,479,917	2,756,275	2,962,062	3,094,174	3,087,742	4,079,645	8.6%	32.1%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	1,268,124	1,215,897	1,324,922	1,543,316	1,410,124	1,380,121	1,746,589	5.5%	26.6%
Debt Service/Interest on Debt	32,171,016	42,109,988	57,015,616	58,012,405	57,547,397	57,358,024	118,961,046	24.4%	107.4%
Purchase of Land & Facility Construction	43,165,398	33,037,503	41,633,979	65,642,885	217,903,786	186,708,780	69,091,919	8.2%	-63.0%
All Other	13,388,673	15,862,828	23,996,646	26,111,744	27,074,440	26,225,979	28,561,170	13.5%	8.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Charleston County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	294,496,973	415,699,563	411,049,835	366,439,542	379,598,486	375,379,500	363,658,817	3.6%	-3.1%
Revenues from Local Sources	240,844,689	357,569,591	361,989,763	315,369,839	329,357,800	327,051,400	324,471,500	5.1%	-0.8%
Current Property Taxes	71,636,819	139,768,772	143,172,648	102,027,196	113,061,333	122,940,168	123,824,107	9.5%	0.7%
Current Real & Personal Property Taxes	67,575,686	135,966,787	138,364,348	94,935,261	103,925,427	112,813,431	114,470,770	9.2%	1.5%
Fee In Lieu of Property Tax	1,164,306	59,233	67,860	2,471,122	3,501,751	3,143,339	3,261,419	18.7%	3.8%
All Other	2,896,827	3,742,752	4,740,440	4,620,813	5,634,155	6,983,398	6,091,917	13.2%	-12.8%
Local Options Sales Tax (1%)	29,843,230	52,465,122	41,593,793	43,253,774	42,533,952	36,167,100	36,526,372	3.4%	1.0%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (2%)	7,584,466	8,292,848	9,176,823	9,872,302	8,864,365	8,851,895	9,927,318	4.6%	12.1%
Capital Projects/Transportation Tax (.5%)	5,870,000	37,116,336	38,521,307	40,097,074	37,469,812	36,292,922	37,930,907	36.5%	4.5%
Licenses, fees, Charges, Bonds, etc.	125,910,174	119,926,513	129,525,192	120,119,493	127,428,338	122,799,315	116,262,797	-1.3%	-5.3%
Licenses & Permits	13,077,223	18,313,063	16,199,126	13,039,710	10,927,632	11,620,819	11,524,868	-2.1%	-0.8%
Service Revenue & Charges	84,554,512	81,523,085	87,211,093	87,978,431	89,319,754	93,249,732	93,126,066	1.6%	-0.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	28,278,439	20,090,365	26,114,973	19,101,352	27,180,952	17,928,764	11,611,863	-13.8%	-35.2%
Revenues from State Sources	28,002,881	32,190,404	34,069,100	35,131,650	34,437,649	31,329,996	23,715,225	-2.7%	-24.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,643,956	1,063,209	1,066,957	2,126,809	2,175,723	2,260,718	2,307,552	-2.2%	2.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	16,199,200	17,347,507	17,752,741	20,183,657	19,477,204	16,620,906	14,438,279	-1.9%	-13.1%
Manufacturer's Depreciation Reimbursement	468,985	370,831	408,183	479,035	477,139	227,707	288,070	-7.8%	26.5%
State Grants	8,690,740	13,408,857	14,841,219	12,342,149	12,307,583	12,220,665	6,681,324	-4.3%	-45.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	14,508,623	12,828,105	14,083,560	14,744,411	14,762,778	15,457,847	11,519,614	-3.8%	-25.5%
Revenues from Other Local Sources	11,140,780	13,111,463	907,412	1,193,642	1,040,259	1,540,257	3,952,477	-15.9%	156.6%
Total Expenditures (County only)	262,101,309	310,253,975	321,352,227	388,419,367	437,691,237	426,500,949	391,440,900	6.9%	-8.2%
Administration	85,093,981	99,479,577	102,213,068	112,380,691	119,350,982	113,575,287	105,442,516	3.6%	-7.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	54,884,228	54,711,837	56,772,694	59,033,299	63,742,805	63,209,940	68,545,107	3.8%	8.4%
Transportation	12,784,715	33,543,260	43,671,189	72,619,774	73,047,725	86,501,807	103,889,996	41.8%	20.1%
Health & Human Services	22,015,495	23,680,423	24,728,819	26,855,457	25,500,596	22,434,480	21,310,370	-0.5%	-5.0%
Environment & Housing	36,978,217	38,414,249	42,404,521	47,550,639	50,375,768	39,261,459	27,585,533	-4.8%	-29.7%
Recreation & Culture	17,480,257	18,921,464	20,097,974	24,392,654	20,064,759	22,032,984	23,965,880	5.4%	8.8%
Debt Service/Interest on Debt	10,762,630	10,772,700	10,288,648	16,905,662	22,590,702	21,979,345	22,416,520	13.0%	2.0%
Land Purchase & Facility Construction	17,355,479	20,555,424	10,223,627	16,924,659	49,241,863	39,764,509	9,339,228	-9.8%	-76.5%
All Other	4,746,307	10,175,041	10,951,687	11,756,532	13,776,037	17,741,138	8,945,750	11.1%	-49.6%

Charleston County

	FY 05 /1	FY 06 /2	FY 07 /2	FY 08	FY 09	FY 10 /2	FY 11 /2	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	282,197,310	328,291,219	346,283,243	368,228,487	389,287,084	396,628,482	414,055,241	6.6%	4.4%
Revenues from Local Sources	246,776,833	294,681,908	309,506,943	326,269,576	336,491,522	329,481,325	348,313,001	5.9%	5.7%
Current Property Taxes	89,612,720	90,614,966	92,002,267	99,237,925	112,508,622	117,601,075	116,715,407	4.5%	-0.8%
Current Real & Personal Property Taxes	85,320,086	84,981,289	84,505,896	90,087,044	101,533,654	105,910,070	104,073,459	3.4%	-1.7%
Fee In Lieu of Property Tax	2,035,933	2,749,609	3,373,670	4,081,251	5,164,447	4,925,762	5,076,523	16.4%	3.1%
All Other	2,256,701	2,884,069	4,122,701	5,069,629	5,810,521	6,765,243	7,565,425	22.3%	11.8%
Local Options Sales Tax	26,329,874	30,447,721	31,427,654	30,855,539	29,451,886	27,839,794	27,417,265	0.7%	-1.5%
Local Hospitality Tax	15,401,720	17,056,346	18,191,579	19,268,335	19,148,115	18,875,526	20,011,447	4.5%	6.0%
Local Accommodations Tax	6,382,276	6,768,708	7,540,973	8,219,219	7,906,977	7,077,001	8,228,561	4.3%	16.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	109,050,243	149,794,167	160,344,471	168,688,558	167,475,922	158,087,929	175,940,321	8.3%	11.3%
Licenses & Permits	71,280,789	87,408,987	89,420,396	96,238,516	97,548,977	95,723,971	99,889,448	5.8%	4.4%
Service Revenue & Charges	32,744,857	41,329,070	44,809,559	45,976,090	47,269,258	49,989,105	49,720,022	7.2%	-0.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	5,024,597	21,056,111	26,114,516	26,473,952	22,657,687	12,374,853	26,330,851	31.8%	112.8%
	0								
Revenues from State Sources	18,188,087	20,914,506	22,569,426	26,431,114	27,117,514	36,198,152	30,646,895	9.1%	-15.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,115,946	2,061,901	1,837,050	1,861,667	1,879,840	1,979,059	2,039,126	-0.6%	3.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	13,775,751	16,512,332	18,140,432	20,041,878	19,710,445	17,775,980	16,852,104	3.4%	-5.2%
Manufacturer's Depreciation Reimbursement	664,971	710,035	745,052	735,633	792,363	335,426	451,208	-6.3%	34.5%
State Grants	1,631,419	1,630,238	1,846,891	3,791,936	4,734,866	16,107,687	11,304,457	38.1%	-29.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	10,496,493	8,387,777	7,624,581	9,919,999	10,993,404	13,569,974	24,163,034	14.9%	78.1%
Revenues from Other Local Sources	6,735,897	4,307,029	6,582,293	5,607,798	14,684,644	17,379,031	10,932,311	8.4%	-37.1%
Total Expenditures (Cities only)	225,369,376	261,573,878	343,796,168	339,558,606	379,103,593	370,211,651	376,393,108	8.9%	1.7%
Administration	41,189,789	57,292,764	65,224,241	69,284,241	69,404,841	68,930,003	70,444,829	9.4%	2.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	94,324,639	100,807,610	110,584,519	118,606,528	130,492,625	126,210,278	134,539,830	6.1%	6.6%
Transportation	8,502,974	9,757,612	16,070,313	10,156,662	12,666,473	1,837,896	1,928,031	-21.9%	4.9%
Health & Human Services	2,350,246	563,827	864,716	764,582	749,251	707,521	484,363	-23.1%	-31.5%
Environment & Housing	27,574,937	21,846,848	24,781,878	28,542,009	33,755,494	24,865,869	25,761,285	-1.1%	3.6%
Recreation & Culture	28,328,736	27,224,464	36,204,275	34,382,833	34,903,314	33,418,634	32,908,409	2.5%	-1.5%
Debt Service/Interest on Debt	8,077,409	24,484,177	27,509,595	30,279,510	32,284,071	42,064,692	41,189,317	31.2%	-2.1%
Purchase of Land & Facility Construction	4,140,559	17,924,398	52,956,734	45,979,304	63,317,514	58,915,857	57,632,870	55.1%	-2.2%
All Other	10,880,087	1,672,178	9,599,897	1,562,937	1,530,010	13,260,901	11,504,174	0.9%	-13.2%

* Cities Included: Awendaw, Charleston, Folly Beach, Hollywood, Isle of Palms, James Island, Kiawah Island, Lincolnville

McClellanville, Meggett, Mount Pleasant, North Charleston, Ravenel, Rockville, Seabrook Island & Sullivan's Island.

/1 In FY 05 Lincolnville and Rockville were excluded.

/2 In FYs 06, 07, 10 & 11 Lincolnville was excluded

Charleston County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	189,588,861	236,077,061	244,852,468	215,907,951	249,408,553	262,318,027	289,518,276	7.3%	10.4%
Owner Occupied	42,813,242	59,113,594	59,917,018	14,910,584	23,939,991	31,121,083	41,799,967	-0.4%	34.3%
Agricultural (Private)	210,579	180,559	171,772	195,308	205,827	211,378	227,344	1.3%	7.6%
Agricultural (Corporate)	69,548	59,169	58,148	64,088	65,606	70,566	83,751	3.1%	18.7%
Commercial/Rental	96,220,304	135,786,574	140,208,901	149,643,944	170,007,936	178,024,964	190,093,206	12.0%	6.8%
Personal Property (Vehicles)	20,644,049	16,748,315	17,164,646	19,381,274	19,718,394	18,814,933	20,438,973	-0.2%	8.6%
Other Personal Property	4,075,385	3,685,546	4,201,405	5,089,308	5,733,885	6,256,656	6,465,309	8.0%	3.3%
Manufacturing	4,900,800	4,136,068	3,984,917	4,182,247	4,330,495	2,218,777	3,527,909	-5.3%	59.0%
Utility	9,392,959	6,832,207	8,177,455	8,605,279	9,631,962	10,600,867	11,584,698	3.6%	9.3%
Business Personal	8,104,262	7,032,409	7,515,951	8,782,044	9,910,450	10,515,586	10,442,700	4.3%	-0.7%
Motor Carrier	183,343	204,403	99,470	299,606	312,946	259,276	288,330	7.8%	11.2%
Fee-in-Lieu and Joint Industrial Park	2,974,390	2,298,218	3,352,786	4,754,268	5,551,061	4,223,940	4,566,090	7.4%	8.1%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	73,116,469	140,772,748	144,171,745	101,682,883	111,735,305	122,057,547	122,870,239	9.0%	0.7%
Owner Occupied	21,158,137	42,320,573	42,332,072	31,651,527	34,636,623	39,449,572	40,453,325	11.4%	2.5%
Agricultural (Private)	74,544	100,452	94,591	68,049	70,382	75,527	75,638	0.2%	0.1%
Agricultural (Corporate)	24,620	32,918	32,021	22,330	22,434	25,214	27,864	2.1%	10.5%
Commercial/Rental	34,061,832	75,543,748	77,209,798	52,138,833	58,133,992	63,609,326	63,244,802	10.9%	-0.6%
Personal Property (Vehicles)	7,307,960	9,317,788	9,452,174	6,752,809	6,742,679	6,722,682	6,800,132	-1.2%	1.2%
Other Personal Property	1,442,680	2,050,423	2,313,616	1,773,213	1,960,695	2,235,538	2,151,035	6.9%	-3.8%
Manufacturing	1,734,875	2,301,067	2,194,401	1,457,176	1,480,807	792,782	1,173,750	-6.3%	48.1%
Utility	3,325,092	3,801,042	4,503,135	2,998,245	3,293,637	3,787,750	3,854,277	2.5%	1.8%
Business Personal	2,868,896	3,912,423	4,138,861	3,059,833	3,388,866	3,757,278	3,474,330	3.2%	-7.5%
Motor Carrier	64,903	113,718	54,776	104,389	107,012	92,641	95,928	6.7%	3.5%
Fee-in-Lieu and Joint Industrial Park	1,052,929	1,278,595	1,846,302	1,656,479	1,898,178	1,509,238	1,519,157	6.3%	0.7%

Cherokee County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	144,475,190	175,092,166	124,219,200	136,199,780	133,471,217	135,308,489	134,301,229	-1.2%	-0.7%
Revenues from Local Sources	90,380,781	115,900,383	62,529,521	64,889,514	69,370,738	67,634,103	68,533,805	-4.5%	1.3%
Current Property Taxes	44,257,329	46,067,061	46,020,419	49,719,358	49,614,429	47,500,145	46,859,175	1.0%	-1.3%
Current Real & Personal Property Taxes	41,542,418	43,095,874	43,019,331	45,830,906	46,385,980	44,010,083	43,580,957	0.8%	-1.0%
Fee In Lieu of Property Tax (only Counties and Cite	1,333,809	1,610,581	1,727,187	2,487,405	1,848,608	1,911,547	2,167,452	8.4%	13.4%
All Other	1,381,103	1,360,606	1,273,901	1,401,047	1,379,841	1,578,516	1,110,766	-3.6%	-29.6%
Local Options Sales Tax	0	0	0	0	0	1,914,561	2,247,594	n/a	17.4%
Local Hospitality Tax	775,035	849,761	912,773	944,703	902,652	993,151	1,162,716	7.0%	17.1%
Local Accommodations Tax	140,641	154,681	165,739	171,188	161,104	174,902	180,142	4.2%	3.0%
Capital Projects/Transportation Tax	0	0	0	0	922,347	755,892	736,317	n/a	-2.6%
Licenses, fees, Charges, Bonds, etc.	45,207,776	68,828,880	15,430,590	14,054,265	17,770,207	16,295,452	17,347,861	-14.8%	6.5%
Licenses & Permits	2,578,288	3,062,960	2,985,313	3,409,991	3,286,589	3,375,715	3,053,923	2.9%	-9.5%
Service Revenue & Charges	7,118,366	7,414,572	9,660,984	7,540,191	6,439,784	5,693,011	6,705,386	-1.0%	17.8%
Bonds & Leases	32,753,129	45,465,882	0	3,707	4,495,437	3,979,703	3,948,161	-29.7%	-0.8%
Miscellaneous	2,757,993	12,885,466	2,784,293	3,100,376	3,548,397	3,247,022	3,640,391	4.7%	12.1%
Revenues from State Sources	42,469,307	47,059,472	49,736,472	57,845,565	52,242,411	51,662,391	49,577,033	2.6%	-4.0%
Reimbursements for Property Tax Relief (Tier 1)	2,863,965	2,992,368	2,842,750	2,992,368	2,992,368	2,992,368	2,992,368	0.7%	0.0%
Homestead Exemption (Tier 2) /1	2,136,900	2,349,440	2,371,805	2,106,853	2,424,064	2,384,326	2,396,009	1.9%	0.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	3,525,787	3,825,622	4,250,006	4,356,818	n/a	2.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,462,598	3,599,430	3,850,904	4,283,917	4,029,977	3,506,797	2,953,478	-2.6%	-15.8%
Manufacturer's Depreciation Reimbursement	481,826	429,959	413,106	424,364	437,286	4,673,772	4,792,095	46.6%	2.5%
State Grants	9,785,963	11,066,399	10,391,010	13,688,748	12,139,645	11,685,224	11,859,174	3.3%	1.5%
Education Finance Act (EFA)	15,049,345	19,467,291	19,984,607	21,658,192	19,858,372	15,940,209	14,108,274	-1.1%	-11.5%
Education Improvement Act (EIA)	7,556,854	6,366,346	9,089,345	8,542,633	6,436,581	5,265,608	5,900,516	-4.0%	12.1%
Education Lottery	1,131,855	788,239	792,945	622,703	98,497	964,081	218,300	-24.0%	-77.4%
Revenues from Federal Sources	10,423,872	10,109,075	10,300,940	11,810,495	10,355,985	14,404,988	14,594,130	5.8%	1.3%
Revenues from Other Local Sources	1,201,230	2,023,236	1,652,267	1,654,206	1,502,083	1,607,007	1,596,261	4.9%	-0.7%
Total Expenditures (School Dist., Counties, & Cities)	113,531,117	124,324,424	136,744,234	159,460,891	139,820,826	128,157,603	126,462,868	1.8%	-1.3%
Administration	38,504,447	43,388,804	44,057,684	46,771,437	48,238,752	44,351,298	43,466,294	2.0%	-2.0%
Instruction	42,013,176	43,615,250	44,991,302	47,313,568	46,549,385	43,982,424	42,779,184	0.3%	-2.7%
Public Safety	10,927,459	12,057,576	12,511,236	14,130,430	14,688,675	14,538,316	14,529,995	4.9%	-0.1%
Transportation	2,456,974	1,938,230	3,086,614	3,087,098	2,311,649	2,813,208	2,363,491	-0.6%	-16.0%
Health & Human Services	1,902,361	1,401,407	1,234,967	1,880,529	2,633,792	1,898,942	1,523,033	-3.6%	-19.8%
Environment & Housing	3,620,315	4,655,538	4,212,637	6,237,118	5,807,975	4,271,354	4,235,859	2.7%	-0.8%
Recreation & Culture	235,726	731,990	1,483,353	2,094,391	546,741	651,039	677,138	19.2%	4.0%
Debt Service/Interest on Debt /4	6,077,919	7,881,544	12,369,560	8,678,322	13,456,336	12,800,019	15,327,379	16.7%	19.7%
Land Purchase & Facility Construction	7,636,608	8,409,074	12,510,968	28,865,085	5,305,179	2,701,548	1,388,124	-24.7%	-48.6%
All Other	156,132	245,011	285,913	402,913	282,343	149,456	172,371	1.7%	15.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Cherokee County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	44,257,329	46,067,061	46,020,419	49,719,358	49,614,429	47,500,145	46,859,175	1.0%	-1.3%
County Total	28,865,389	29,786,568	29,524,636	31,418,727	32,410,703	31,174,202	31,029,625	1.2%	-0.5%
Cities Total	11,144,224	11,893,663	12,280,384	13,867,703	13,023,469	11,690,680	11,350,122	0.3%	-2.9%
	4,247,716	4,386,830	4,215,399	4,432,928	4,180,257	4,635,263	4,479,428	0.9%	-3.4%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	172,845,916	173,875,611	170,862,762	172,008,865	172,973,032	175,108,696	177,318,842	0.4%	1.3%
Owner Occupied (4% assessment ratio)	42,986,090	43,602,420	44,078,390	44,790,830	45,327,690	44,544,170	44,972,300	0.8%	1.0%
Agricultural (Private) (4%)	798,910	817,520	817,500	839,070	834,140	834,090	828,730	0.6%	-0.6%
Agricultural (Corporate) (6%)	153,740	140,290	140,340	139,200	151,350	148,970	148,330	-0.6%	-0.4%
Commercial/Rental (6%)	36,011,120	36,354,460	37,177,620	37,426,860	37,973,110	39,733,390	40,063,390	1.8%	0.8%
Personal Property (Vehicles) /6	21,265,144	20,786,189	19,260,390	18,468,845	17,506,589	15,410,512	14,919,599	-5.7%	-3.2%
Other Personal Property County (10.5%)	1,092,300	1,139,429	1,080,490	1,194,120	1,537,688	1,410,750	1,112,491	0.3%	-21.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	27,434,300	26,150,030	25,538,140	24,888,230	24,871,590	26,114,560	25,840,760	-1.0%	-1.0%
Utility (10.5%)	12,702,960	12,704,357	13,906,353	14,853,740	16,300,172	17,822,365	21,120,408	8.8%	18.5%
Business Personal (10.5%)	5,956,950	5,638,800	5,619,500	5,847,980	6,374,380	6,286,590	5,827,350	-0.4%	-7.3%
Motor Carrier (9.5%)\	720,822	762,320	790,099	744,614	749,422	656,335	595,604	-3.1%	-9.3%
Fee-in-Lieu and Joint Industrial Park /7	23,723,580	25,779,796	22,453,940	22,815,376	21,346,901	22,146,964	21,889,880	-1.3%	-1.2%
Total Average Millage Rates /2									
School Districts /3	261.9	258.4	290.3	301.8	311.8	312.1	298.4	2.2%	-4.4%
Counties /4	183.6	188.5	189.4	220.6	226.8	219.4	216.4	2.8%	-1.3%
Cities & Special Purpose Districts /5	60.3	64.3	66.5	71.9	70.3	61.7	58.4	-0.5%	-5.4%
	18.0	5.5	34.3	9.4	14.7	31.0	23.5	4.5%	-24.2%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	44,257,329	46,067,061	46,020,419	49,719,358	49,614,429	47,500,145	46,859,175	1.0%	-1.3%
Owner Occupied	6,917,738	7,146,004	7,557,236	5,920,054	5,696,895	4,418,974	4,061,309	-8.5%	-8.1%
Agricultural (Private)	221,511	234,139	236,872	272,474	274,913	263,005	254,420	2.3%	-3.3%
Agricultural (Corporate)	42,627	40,179	40,664	45,203	49,881	46,973	45,537	1.1%	-3.1%
Commercial/Rental	9,984,678	10,411,983	10,772,281	12,153,738	12,515,051	12,528,738	12,299,469	3.5%	-1.8%
Personal Property (Vehicles)	5,896,113	5,953,202	5,580,732	5,997,444	5,769,763	4,859,245	4,580,320	-4.1%	-5.7%
Other Personal Property County	302,858	326,335	313,074	387,770	506,786	444,838	341,535	2.0%	-23.2%
Manufacturing	8,940,421	9,099,997	9,126,908	10,569,436	10,045,704	10,145,993	10,100,570	2.1%	-0.4%
Utility	3,522,106	3,638,551	4,029,390	4,823,500	5,372,156	5,619,751	6,483,969	10.7%	15.4%
Business Personal	1,651,663	1,614,962	1,628,260	1,899,032	2,100,847	1,982,288	1,788,998	1.3%	-9.8%
Motor Carrier	199,860	218,330	228,933	241,801	246,992	206,956	182,851	-1.5%	-11.6%
Fee-in-Lieu and Joint Industrial Park	6,577,755	7,383,380	6,506,069	7,408,906	7,035,440	6,983,384	6,720,197	0.4%	-3.8%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Cherokee County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	110,516,655	138,887,824	89,341,518	96,085,113	96,275,297	96,500,271	96,550,370	-2.2%	0.1%
Revenues from Local Sources	66,242,175	90,201,505	36,980,491	37,363,948	41,999,539	38,351,099	39,302,840	-8.3%	2.5%
Current Property Taxes	28,865,389	29,786,568	29,524,636	31,418,727	32,410,703	31,174,202	31,029,625	1.2%	-0.5%
Current Real & Personal Property Taxes	28,865,389	29,786,568	29,396,395	31,278,909	32,222,982	31,065,430	30,921,989	1.2%	-0.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	128,241	139,818	187,721	108,772	107,636	n/a	-1.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	37,376,786	60,414,937	7,455,855	5,945,221	9,588,836	7,176,897	8,273,215	-22.2%	15.3%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	3,813,807	3,978,129	6,266,473	4,651,784	2,486,616	2,215,495	2,461,897	-7.0%	11.1%
Bonds & Leases	32,753,129	45,465,882	0	3,707	4,495,437	3,979,703	3,948,161	-29.7%	-0.8%
Miscellaneous	809,850	10,970,926	1,189,382	1,289,730	2,606,783	981,699	1,863,157	14.9%	89.8%
Revenues from State Sources	36,350,382	39,879,936	42,672,215	48,430,588	44,385,859	44,643,926	43,555,095	3.1%	-2.4%
Reimbursements for Property Tax Relief (Tier 1)	2,863,965	2,992,368	2,842,750	2,992,368	2,992,368	2,992,368	2,992,368	0.7%	0.0%
Homestead Exemption (Tier 2) /1	1,333,829	1,367,886	1,367,886	1,309,985	1,309,985	1,309,985	1,309,985	-0.3%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	3,525,787	3,825,622	4,250,006	4,356,818	n/a	2.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	203,448	152,586	158,686	203,448	203,448	203,448	203,448	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	4,253,395	4,376,165	n/a	2.9%
State Grants 4/	8,211,086	8,745,220	8,435,996	9,575,472	9,660,986	9,464,826	10,089,221	3.5%	6.6%
Education Finance Act (EFA)	15,049,345	19,467,291	19,984,607	21,658,192	19,858,372	15,940,209	14,108,274	-1.1%	-11.5%
Education Improvement Act (EIA)	7,556,854	6,366,346	9,089,345	8,542,633	6,436,581	5,265,608	5,900,516	-4.0%	12.1%
Education Lottery	1,131,855	788,239	792,945	622,703	98,497	964,081	218,300	-24.0%	-77.4%
Revenues from Federal Sources	7,924,098	8,806,383	9,688,812	10,290,577	9,889,899	13,505,246	13,692,435	9.5%	1.4%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	86,268,270	87,703,969	101,959,141	118,517,159	99,623,542	87,665,108	86,750,853	0.1%	-1.0%
Administration	31,735,254	33,384,196	33,957,550	36,145,630	35,977,746	31,810,030	31,698,573	0.0%	-0.4%
Instruction	42,013,176	43,615,250	44,991,302	47,313,568	46,549,385	43,982,424	42,779,184	0.3%	-2.7%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	46,342	4,385	6,691	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	142,141	154,551	94,866	149,163	0	0	0	-100.0%	n/a
Debt Service/Interest on Debt	6,030,596	6,016,506	10,433,966	7,177,010	11,877,284	11,139,369	11,608,386	11.5%	4.2%
Purchase of Land & Facility Construction	6,266,506	4,244,609	12,191,326	27,322,184	4,936,784	583,829	493,221	-34.5%	-15.5%
All Other	80,597	242,515	285,746	402,913	282,343	149,456	171,489	13.4%	14.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Cherokee County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	22,400,563	23,937,124	23,389,906	26,495,935	25,664,004	24,455,691	24,646,259	1.6%	0.8%
Revenues from Local Sources	15,775,711	16,961,414	17,069,256	18,164,466	18,583,026	17,836,141	18,703,398	2.9%	4.9%
Current Property Taxes	11,144,224	11,893,663	12,280,384	13,867,703	13,023,469	11,690,680	11,350,122	0.3%	-2.9%
Current Real & Personal Property Taxes	9,079,214	9,599,637	9,915,286	10,734,555	10,489,949	8,930,361	8,851,831	-0.4%	-0.9%
Fee In Lieu of Property Tax	1,231,129	1,379,273	1,610,501	2,252,223	1,643,785	1,647,360	1,768,842	6.2%	7.4%
All Other	833,882	914,753	754,596	880,924	889,734	1,112,960	729,449	-2.2%	-34.5%
Local Options Sales Tax	0	0	0	0	0	1,369,540	1,736,695	n/a	26.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (1%)	55,151	57,620	64,552	65,974	64,716	63,938	71,418	4.4%	11.7%
Capital Projects/Transportation Tax	0	0	0	0	922,347	755,892	736,317	n/a	-2.6%
Licenses, fees, Charges, Bonds, etc.	4,576,336	5,010,131	4,724,320	4,230,789	4,572,494	3,956,091	4,808,846	0.8%	21.6%
Licenses & Permits	431,896	607,130	441,102	517,382	398,335	453,428	396,745	-1.4%	-12.5%
Service Revenue & Charges	2,818,713	2,947,035	3,036,270	2,507,764	3,370,306	2,764,289	3,510,068	3.7%	27.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,325,727	1,455,966	1,246,948	1,205,643	803,853	738,373	902,033	-6.2%	22.2%
Revenues from State Sources	4,955,397	5,952,320	6,084,711	7,543,776	6,652,633	6,025,059	5,202,436	0.8%	-13.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	517,020	673,666	695,926	748,528	787,964	768,204	778,128	7.1%	1.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,631,772	2,814,486	3,076,354	3,421,337	3,190,145	2,721,560	2,258,269	-2.5%	-17.0%
Manufacturer's Depreciation Reimbursement	465,171	406,248	394,249	417,837	410,788	405,166	401,434	-2.4%	-0.9%
State Grants	1,341,433	2,057,920	1,918,182	2,956,074	2,263,736	2,130,129	1,764,605	4.7%	-17.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,571,945	866,427	144,168	708,006	319,357	467,424	622,974	-14.3%	33.3%
Revenues from Other Local Sources	97,510	156,963	91,771	79,687	108,988	127,067	117,450	3.1%	-7.6%
Total Expenditures (County only)	15,930,800	22,201,940	23,076,646	27,750,727	28,406,023	26,754,132	24,541,460	7.5%	-8.3%
Administration	4,412,550	7,679,694	7,839,470	8,021,552	9,648,192	9,697,314	8,322,491	11.2%	-14.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	6,232,142	7,168,352	7,251,203	8,965,905	9,407,001	9,246,478	8,556,952	5.4%	-7.5%
Transportation	1,156,025	1,624,570	2,770,579	2,797,749	1,842,205	2,496,810	2,064,778	10.1%	-17.3%
Health & Human Services	1,888,451	1,355,065	1,230,582	1,873,838	2,633,792	1,898,942	1,523,033	-3.5%	-19.8%
Environment & Housing	2,241,632	2,843,306	2,534,056	4,166,742	3,858,059	2,318,955	2,289,232	0.4%	-1.3%
Recreation & Culture	0	292,632	163,129	902,654	0	0	0	n/a	n/a
Debt Service/Interest on Debt	0	1,238,321	1,287,627	1,022,287	1,016,775	1,095,634	1,105,384	n/a	0.9%
Land Purchase & Facility Construction	0	0	0	0	0	0	679,590	n/a	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a

Cherokee County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	11,557,972	12,267,218	11,487,776	13,618,732	11,531,916	14,352,527	13,104,600	2.1%	-8.7%
Revenues from Local Sources	8,362,895	8,737,464	8,479,774	9,361,100	8,788,173	11,446,863	10,527,567	3.9%	-8.0%
Current Property Taxes	4,247,716	4,386,830	4,215,399	4,432,928	4,180,257	4,635,263	4,479,428	0.9%	-3.4%
Current Real & Personal Property Taxes	3,597,815	3,709,669	3,707,650	3,817,442	3,673,049	4,014,292	3,807,137	0.9%	-5.2%
Fee In Lieu of Property Tax	102,680	231,308	116,685	235,182	204,823	264,187	398,610	25.4%	50.9%
All Other	547,221	445,853	391,064	380,304	302,386	356,784	273,681	-10.9%	-23.3%
Local Options Sales Tax	0	0	0	0	0	545,021	510,899	n/a	-6.3%
Local Hospitality Tax	775,035	849,761	912,773	944,703	902,652	993,151	1,162,716	7.0%	17.1%
Local Accommodations Tax	85,490	97,061	101,187	105,214	96,388	110,964	108,724	4.1%	-2.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,254,654	3,403,812	3,250,415	3,878,255	3,608,877	5,162,464	4,265,800	4.6%	-17.4%
Licenses & Permits	2,146,392	2,455,830	2,544,211	2,892,609	2,888,254	2,922,287	2,657,178	3.6%	-9.1%
Service Revenue & Charges	485,846	489,408	358,241	380,643	582,862	713,227	733,421	7.1%	2.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	622,416	458,574	347,963	605,003	137,760	1,526,950	875,201	5.8%	-42.7%
	0								
Revenues from State Sources	1,163,528	1,227,216	979,546	1,871,201	1,203,919	993,406	819,501	-5.7%	-17.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	286,051	307,888	307,993	48,340	326,115	306,137	307,896	1.2%	0.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	627,378	632,358	615,864	659,132	636,384	581,789	491,761	-4.0%	-15.5%
Manufacturer's Depreciation Reimbursement	16,655	23,711	18,857	6,527	26,498	15,211	14,496	-2.3%	-4.7%
State Grants	233,444	263,259	36,832	1,157,202	214,923	90,269	5,348	-46.7%	-94.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	927,829	436,265	467,960	811,912	146,729	432,318	278,721	-18.2%	-35.5%
Revenues from Other Local Sources	1,103,720	1,866,273	1,560,496	1,574,519	1,393,095	1,479,940	1,478,811	5.0%	-0.1%
Total Expenditures (Cities only)	11,332,047	14,418,515	11,708,447	13,193,005	11,791,261	13,738,363	15,170,555	5.0%	10.4%
Administration	2,356,643	2,324,914	2,260,664	2,604,255	2,612,814	2,843,954	3,445,230	6.5%	21.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,695,317	4,889,224	5,260,033	5,164,525	5,281,674	5,291,838	5,973,043	4.1%	12.9%
Transportation	1,300,949	313,660	316,035	289,349	469,444	316,398	298,713	-21.7%	-5.6%
Health & Human Services	13,910	0	0	0	0	0	0	-100.0%	n/a
Environment & Housing	1,378,683	1,812,232	1,678,581	2,070,376	1,949,916	1,952,399	1,946,627	5.9%	-0.3%
Recreation & Culture	93,585	284,807	1,225,358	1,042,574	546,741	651,039	677,138	39.1%	4.0%
Debt Service/Interest on Debt	47,323	626,717	647,967	479,025	562,277	565,016	2,613,609	95.1%	362.6%
Purchase of Land & Facility Construction	1,370,102	4,164,465	319,642	1,542,901	368,395	2,117,719	215,313	-26.5%	-89.8%
All Other	75,535	2,496	167	0	0	0	882	-52.4%	n/a

* Cities Included: Blacksburg & Gaffney.

Cherokee County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	28,865,389	29,786,568	29,524,636	31,418,727	32,410,703	31,174,202	31,029,625	1.2%	-0.5%
Owner Occupied	5,026,999	5,227,537	5,507,239	3,360,548	3,461,913	2,530,039	2,384,598	-11.7%	-5.7%
Agricultural (Private)	146,656	154,118	154,863	185,058	189,175	182,989	179,370	3.4%	-2.0%
Agricultural (Corporate)	28,222	26,447	26,585	30,701	34,325	32,682	32,104	2.2%	-1.8%
Commercial/Rental	6,610,567	6,853,523	7,042,742	8,254,565	8,611,952	8,716,990	8,671,302	4.6%	-0.5%
Personal Property (Vehicles)	3,903,646	3,918,601	3,648,592	4,073,339	3,970,333	3,380,866	3,229,191	-3.1%	-4.5%
Other Personal Property	200,514	214,805	204,683	263,365	348,733	309,500	240,787	3.1%	-22.2%
Manufacturing	5,036,119	4,929,789	4,837,817	5,489,146	5,640,648	5,729,196	5,592,963	1.8%	-2.4%
Utility	2,331,885	2,395,018	2,634,350	3,276,021	3,696,729	3,909,996	4,571,292	11.9%	16.9%
Business Personal	1,093,518	1,063,024	1,064,530	1,289,783	1,445,651	1,379,196	1,261,269	2.4%	-8.6%
Motor Carrier	132,321	143,712	149,672	164,226	169,962	143,991	128,912	-0.4%	-10.5%
Fee-in-Lieu and Joint Industrial Park	4,354,942	4,859,993	4,253,562	5,031,975	4,841,281	4,858,757	4,737,836	1.4%	-2.5%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	10,430,116	11,188,056	11,365,808	12,364,008	12,167,648	10,811,525	10,359,408	-0.1%	-4.2%
Owner Occupied	2,593,928	2,805,605	2,932,099	3,219,568	3,188,540	2,750,237	2,627,394	0.2%	-4.5%
Agricultural (Private)	48,209	52,603	54,380	60,312	58,677	51,498	48,416	0.1%	-6.0%
Agricultural (Corporate)	9,277	9,027	9,335	10,006	10,647	9,198	8,666	-1.1%	-5.8%
Commercial/Rental	2,173,035	2,339,234	2,473,059	2,690,245	2,671,188	2,453,211	2,340,603	1.2%	-4.6%
Personal Property (Vehicles)	1,283,212	1,337,491	1,281,203	1,327,542	1,231,487	951,473	871,640	-6.2%	-8.4%
Other Personal Property	65,913	73,317	71,874	85,833	108,167	87,102	64,994	-0.2%	-25.4%
Manufacturing	1,655,480	1,682,628	1,698,800	1,788,967	1,749,572	1,612,360	1,509,682	-1.5%	-6.4%
Utility	766,540	817,464	925,052	1,067,688	1,146,622	1,100,385	1,233,907	8.3%	12.1%
Business Personal	359,463	362,830	373,810	420,353	448,401	388,145	340,448	-0.9%	-12.3%
Motor Carrier	43,497	49,052	52,557	53,523	52,717	40,523	34,797	-3.7%	-14.1%
Fee-in-Lieu and Joint Industrial Park	1,431,562	1,658,805	1,493,638	1,639,971	1,501,630	1,367,393	1,278,861	-1.9%	-6.5%

Chester County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	73,673,340	79,969,727	90,666,743	95,572,164	85,431,701	91,231,753	93,275,378	4.0%	2.2%
Revenues from Local Sources	35,664,872	37,571,384	48,210,445	49,091,981	42,550,970	48,929,017	54,009,218	7.2%	10.4%
Current Property Taxes	26,000,368	27,759,109	28,658,114	30,219,070	28,440,163	34,003,184	33,413,435	4.3%	-1.7%
Current Real & Personal Property Taxes	24,480,284	25,392,207	26,202,560	27,120,920	25,712,815	30,402,564	29,859,262	3.4%	-1.8%
Fee In Lieu of Property Tax (only Counties and Cities)	562,144	1,315,895	1,243,775	1,727,741	1,482,010	2,213,291	2,145,170	25.0%	-3.1%
All Other	957,940	1,051,007	1,211,779	1,370,409	1,245,337	1,387,329	1,409,003	6.6%	1.6%
Local Options Sales Tax	2,002,033	1,975,154	3,222,107	3,016,507	2,649,712	4,007,096	4,454,745	14.3%	11.2%
Local Hospitality Tax	1,751	18,222	17,826	18,066	28,317	23,491	21,035	51.3%	-10.5%
Local Accommodations Tax	107,604	954	18,854	26,254	113,226	112,667	104,087	-0.6%	-7.6%
Capital Projects/Transportation Tax	0	0	2,501,864	2,333,869	2,004,751	2,048,444	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	7,553,116	7,817,946	13,791,680	13,478,215	9,314,802	8,734,135	16,015,916	13.3%	83.4%
Licenses & Permits	623,974	1,232,224	1,220,910	1,394,891	1,111,486	1,089,143	1,068,138	9.4%	-1.9%
Service Revenue & Charges	4,757,321	5,259,412	7,311,095	6,589,573	6,327,581	6,043,844	6,264,530	4.7%	3.7%
Bonds & Leases	0	0	0	3,162,262	0	0	5,025,000	n/a	n/a
Miscellaneous	2,171,821	1,326,310	5,259,675	2,331,489	1,875,735	1,601,148	3,658,248	9.1%	128.5%
Revenues from State Sources	31,198,642	33,382,867	34,293,862	39,055,166	35,928,180	31,548,444	29,540,945	-0.9%	-6.4%
Reimbursements for Property Tax Relief (Tier 1)	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,651,974	1,932,891	2,042,576	1,987,382	1,860,749	1,979,905	1,961,851	2.9%	-0.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,702,245	1,887,152	2,147,981	2,214,189	n/a	3.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	797,755	612,848	352,019	285,811	n/a	-18.8%
State-Shared Taxes (Aid to Subdivisions)	1,982,845	2,330,924	2,485,750	2,791,106	2,522,115	2,225,275	1,881,018	-0.9%	-15.5%
Manufacturer's Depreciation Reimbursement	808,785	728,937	844,107	910,412	822,751	644,171	682,118	-2.8%	5.9%
State Grants	8,101,503	6,866,561	7,658,060	7,955,852	7,461,551	7,863,749	8,340,430	0.5%	6.1%
Education Finance Act (EFA)	10,535,668	13,227,645	13,432,288	14,391,698	12,470,136	9,582,561	8,667,504	-3.2%	-9.5%
Education Improvement Act (EIA)	5,351,248	5,518,089	5,297,686	6,071,063	5,868,100	4,369,369	3,103,183	-8.7%	-29.0%
Education Lottery	739,398	750,598	506,175	420,432	395,558	356,192	377,619	-10.6%	6.0%
Revenues from Federal Sources	6,425,292	7,433,427	8,088,045	7,336,736	6,855,167	10,661,158	9,634,760	7.0%	-9.6%
Revenues from Other Local Sources	384,534	1,582,049	74,391	88,281	97,383	93,134	90,455	-21.4%	-2.9%
Total Expenditures (School Dist., Counties, & Cities)	74,237,652	75,529,947	80,544,785	90,909,424	86,292,103	79,284,541	78,989,270	1.0%	-0.4%
Administration	26,675,940	30,421,198	31,420,390	33,672,843	35,061,682	33,118,751	32,493,005	3.3%	-1.9%
Instruction	28,253,852	28,520,430	29,746,568	31,242,499	30,050,980	26,886,498	25,621,373	-1.6%	-4.7%
Public Safety	9,697,736	8,827,616	8,295,441	9,144,722	8,894,158	8,519,910	9,005,346	-1.2%	5.7%
Transportation	347,754	414,870	419,000	554,283	534,109	493,758	467,134	5.0%	-5.4%
Health & Human Services	1,440,614	1,596,471	1,614,687	1,831,867	1,756,102	2,553,573	2,317,904	8.2%	-9.2%
Environment & Housing	1,176,788	1,128,451	899,128	964,443	883,331	566,034	1,295,115	1.6%	128.8%
Recreation & Culture	1,320,606	540,340	1,186,075	1,238,541	1,227,611	1,073,480	841,350	-7.2%	-21.6%
Debt Service/Interest on Debt /4	3,719,838	3,765,546	3,743,989	7,484,383	3,979,851	3,973,227	4,637,737	3.7%	16.7%
Land Purchase & Facility Construction	1,602,239	243,912	1,273,097	2,424,643	1,580,804	215,228	311,428	-23.9%	44.7%
All Other	2,285	71,113	1,946,410	2,351,200	2,323,475	1,884,082	1,998,878	209.3%	6.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Chester County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	26,000,368	27,759,109	28,658,114	30,219,070	28,440,163	34,003,184	33,413,435	4.3%	-1.7%
School District Total	17,170,740	16,488,205	17,722,243	17,908,857	17,297,795	15,919,420	15,772,430	-1.4%	-0.9%
County Total	8,490,241	9,429,860	9,679,780	11,106,436	9,906,780	16,777,483	16,186,724	11.4%	-3.5%
Cities Total	339,387	1,841,044	1,256,091	1,203,777	1,235,588	1,306,281	1,454,281	27.4%	11.3%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	100,421,780	100,895,260	103,182,320	106,354,460	106,868,257	103,873,667	102,095,304	0.3%	-1.7%
Owner Occupied (4% assessment ratio)	24,197,170	24,625,330	24,851,030	25,221,640	28,420,330	28,742,140	29,015,660	3.1%	1.0%
Agricultural (Private) (4%)	1,173,340	1,203,500	1,223,020	1,238,490	1,288,950	1,307,990	1,319,330	2.0%	0.9%
Agricultural (Corporate) (6%)	527,670	515,280	475,300	484,850	449,690	449,880	448,270	-2.7%	-0.4%
Commercial/Rental (6%)	15,441,750	16,278,280	17,110,990	17,236,670	18,434,840	18,936,940	18,960,210	3.5%	0.1%
Personal Property (Vehicles) /6	12,072,870	11,490,950	11,073,480	10,468,340	10,107,276	8,877,461	8,313,057	-6.0%	-6.4%
Other Personal Property County (10.5%)	375,630	574,510	870,890	936,980	906,410	778,430	764,890	12.6%	-1.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	21,667,320	20,229,900	21,073,390	19,820,540	16,697,420	16,366,630	15,816,100	-5.1%	-3.4%
Utility (10.5%)	12,872,520	12,629,010	12,934,200	13,264,900	13,344,020	13,415,960	13,587,710	0.9%	1.3%
Business Personal (10.5%)	4,199,600	3,876,630	4,123,200	4,539,210	4,849,540	4,659,940	4,148,330	-0.2%	-11.0%
Motor Carrier (9.5%)\	557,800	641,650	658,800	704,800	715,390	636,440	541,156	-0.5%	-15.0%
Fee-in-Lieu and Joint Industrial Park /7	7,336,110	8,830,220	8,788,020	12,438,040	11,654,391	9,701,856	9,180,591	3.8%	-5.4%

Total Average Millage Rates /2	419.4	426.5	431.7	429.1	431.1	423.8	416.7	-0.1%	-1.7%
School Districts /3	191.2	183.5	191.4	203.5	198.5	193.5	196.0	0.4%	1.3%
Counties /4	84.1	87.5	89.6	96.1	85.5	148.1	145.4	9.5%	-1.8%
Cities & Special Purpose Districts /5	144.1	155.6	150.7	129.6	147.2	82.2	75.2	-10.3%	-8.5%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	26,000,368	27,759,109	28,658,114	30,219,070	28,440,163	34,003,184	33,413,435	4.3%	-1.7%
Owner Occupied	3,336,804	3,460,375	3,513,025	2,395,518	2,929,900	4,344,382	4,446,211	4.9%	2.3%
Agricultural (Private)	340,211	362,657	373,181	398,352	394,800	477,808	484,227	6.1%	1.3%
Agricultural (Corporate)	152,999	155,272	145,029	155,949	137,738	164,341	164,526	1.2%	0.1%
Commercial/Rental	4,477,354	4,905,224	5,221,095	5,544,056	5,646,510	6,917,655	6,958,871	7.6%	0.6%
Personal Property (Vehicles)	3,500,544	3,462,632	3,378,863	3,367,069	3,095,814	3,242,932	3,051,100	-2.3%	-5.9%
Other Personal Property County	108,914	173,120	265,736	301,373	277,629	284,360	280,734	17.1%	-1.3%
Manufacturing	6,844,610	7,411,882	7,673,922	8,102,881	6,596,356	8,192,013	7,950,073	2.5%	-3.0%
Utility	3,732,403	3,805,569	3,946,627	4,266,563	4,087,214	4,900,844	4,987,029	4.9%	1.8%
Business Personal	1,217,679	1,168,166	1,258,117	1,460,006	1,485,393	1,702,274	1,522,541	3.8%	-10.6%
Motor Carrier	161,735	193,352	201,020	226,694	219,121	232,491	198,618	3.5%	-14.6%
Fee-in-Lieu and Joint Industrial Park	2,127,114	2,660,859	2,681,498	4,000,610	3,569,688	3,544,083	3,369,506	8.0%	-4.9%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Chester County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	53,830,500	55,128,847	61,058,180	65,550,578	58,316,686	54,922,197	59,334,928	1.6%	8.0%
Revenues from Local Sources	20,433,085	19,622,140	24,622,625	25,108,347	20,460,965	18,910,944	25,637,273	3.9%	35.6%
Current Property Taxes	17,170,740	16,488,205	17,722,243	17,908,857	17,297,795	15,919,420	15,772,430	-1.4%	-0.9%
Current Real & Personal Property Taxes	17,091,659	16,359,383	17,582,936	17,749,989	17,137,257	15,776,587	15,650,666	-1.5%	-0.8%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	79,081	128,822	139,307	158,868	160,538	142,833	121,764	7.5%	-14.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,262,345	3,133,935	6,900,382	7,199,490	3,163,170	2,991,524	9,864,843	20.3%	229.8%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	2,125,579	2,274,960	2,619,322	2,582,081	2,052,696	1,877,312	1,749,878	-3.2%	-6.8%
Bonds & Leases	0	0	0	3,162,262	0	0	5,025,000	n/a	n/a
Miscellaneous	1,136,766	858,975	4,281,060	1,455,147	1,110,474	1,114,212	3,089,965	18.1%	177.3%
Revenues from State Sources	27,224,750	28,511,662	28,787,212	33,468,672	31,322,055	26,496,004	24,687,494	-1.6%	-6.8%
Reimbursements for Property Tax Relief (Tier 1)	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,085,014	1,040,830	1,094,721	930,853	930,853	930,853	930,853	-2.5%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,702,245	1,887,152	2,147,981	2,214,189	n/a	3.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	797,755	612,848	352,019	285,811	n/a	-18.8%
State-Shared Taxes (Aid to Subdivisions)	129,377	129,377	129,377	129,377	129,377	129,377	129,377	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	528,742	464,691	535,615	581,911	550,687	395,216	423,019	-3.6%	7.0%
State Grants 4/	6,828,082	5,353,211	5,764,129	6,416,117	6,450,123	6,205,215	6,528,718	-0.7%	5.2%
Education Finance Act (EFA)	10,535,668	13,227,645	13,432,288	14,391,698	12,470,136	9,582,561	8,667,504	-3.2%	-9.5%
Education Improvement Act (EIA)	5,351,248	5,518,089	5,297,686	6,071,063	5,868,100	4,369,369	3,103,183	-8.7%	-29.0%
Education Lottery	739,398	750,598	506,175	420,432	395,558	356,192	377,619	-10.6%	6.0%
Revenues from Federal Sources	6,172,665	6,995,045	7,648,343	6,973,559	6,533,666	9,515,249	9,010,161	6.5%	-5.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	53,230,671	55,157,935	60,515,746	68,284,009	62,655,062	56,536,793	54,801,398	0.5%	-3.1%
Administration	20,476,219	22,478,533	23,698,935	24,868,239	24,731,485	23,363,028	22,104,453	1.3%	-5.4%
Instruction	28,253,852	28,520,430	29,746,568	31,242,499	30,050,980	26,886,498	25,621,373	-1.6%	-4.7%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	10,000	3,903	2,200	379	0	0	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	120,772	148,790	155,303	211,470	184,539	234,086	146,932	3.3%	-37.2%
Debt Service/Interest on Debt	3,719,838	3,721,254	3,743,989	7,465,848	3,961,316	3,954,692	4,619,202	3.7%	16.8%
Purchase of Land & Facility Construction	647,705	243,912	1,273,097	2,424,643	1,580,804	215,228	311,428	-11.5%	44.7%
All Other	2,285	41,113	1,895,654	2,070,931	2,145,938	1,883,261	1,998,010	209.2%	6.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Chester County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	18,654,379	18,519,077	23,447,102	23,732,256	20,890,935	29,747,840	27,022,985	6.4%	-9.2%
Revenues from Local Sources	14,213,166	13,878,453	18,065,437	18,397,941	16,583,239	24,807,144	22,229,352	7.7%	-10.4%
Current Property Taxes	8,490,241	9,429,860	9,679,780	11,106,436	9,906,780	16,777,483	16,186,724	11.4%	-3.5%
Current Real & Personal Property Taxes	7,062,818	7,388,817	7,577,693	8,348,025	7,559,887	13,515,210	13,157,645	10.9%	-2.6%
Fee In Lieu of Property Tax	562,144	1,280,779	1,217,329	1,725,446	1,477,777	2,210,216	2,141,675	25.0%	-3.1%
All Other	865,279	760,264	884,758	1,032,965	869,115	1,052,057	887,404	0.4%	-15.7%
Local Options Sales Tax (1%)	1,859,086	1,729,722	2,381,336	2,120,955	1,775,187	3,277,821	3,541,922	11.3%	8.1%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (1%)	93,186	0	0	0	86,913	86,913	76,016	-3.3%	-12.5%
Capital Projects/Transportation Tax	0	0	2,501,864	2,333,869	2,004,751	2,048,444	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,770,653	2,718,872	3,502,457	2,836,681	2,809,609	2,616,483	2,424,690	-7.1%	-7.3%
Licenses & Permits	516,324	264,731	257,798	305,191	158,070	169,772	131,456	-20.4%	-22.6%
Service Revenue & Charges	2,265,181	2,081,450	2,405,839	1,742,331	1,931,647	1,985,602	2,053,043	-1.6%	3.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	989,148	372,691	838,820	789,159	719,892	461,109	240,191	-21.0%	-47.9%
Revenues from State Sources	3,806,520	4,127,810	4,941,963	4,971,138	3,986,194	4,477,563	4,315,557	2.1%	-3.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	519,798	674,558	780,775	838,549	707,123	815,385	800,237	7.5%	-1.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,741,730	1,843,881	2,001,521	2,271,061	2,017,821	1,766,488	1,477,888	-2.7%	-16.3%
Manufacturer's Depreciation Reimbursement	271,571	256,038	306,068	321,793	268,348	247,355	257,226	-0.9%	4.0%
State Grants	1,273,421	1,353,332	1,853,600	1,539,735	992,903	1,648,334	1,780,205	5.7%	8.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	252,627	438,382	439,702	363,177	321,501	463,133	478,076	11.2%	3.2%
Revenues from Other Local Sources	382,066	74,432	0	0	0	0	0	-100.0%	n/a
Total Expenditures (County only)	14,586,917	13,583,424	14,135,445	15,530,674	17,493,503	16,937,281	17,182,352	2.8%	1.4%
Administration	4,837,094	6,664,230	6,686,595	7,421,425	9,200,859	8,640,140	8,914,994	10.7%	3.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	6,348,218	4,858,499	4,695,322	5,086,186	5,293,010	5,188,816	5,315,222	-2.9%	2.4%
Transportation	336,030	393,070	393,619	521,596	503,921	459,234	434,208	4.4%	-5.4%
Health & Human Services	1,430,614	1,592,568	1,612,487	1,831,488	1,756,102	1,899,449	2,006,430	5.8%	5.6%
Environment & Housing	3,000	0	0	0	0	0	0	-100.0%	n/a
Recreation & Culture	677,427	49,300	747,422	669,979	739,611	749,642	511,498	-4.6%	-31.8%
Debt Service/Interest on Debt	0	25,757	0	0	0	0	0	n/a	n/a
Land Purchase & Facility Construction	954,534	0	0	0	0	0	0	-100.0%	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a

Chester County

	FY 05 /1	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	1,188,461	6,321,803	6,161,461	6,289,330	6,224,080	6,561,716	6,917,465	34.1%	5.4%
Revenues from Local Sources	1,018,621	4,070,791	5,522,383	5,585,693	5,506,766	5,210,929	6,142,593	34.9%	17.9%
Current Property Taxes	339,387	1,841,044	1,256,091	1,203,777	1,235,588	1,306,281	1,454,281	27.4%	11.3%
Current Real & Personal Property Taxes	325,807	1,644,007	1,041,931	1,022,906	1,015,671	1,110,767	1,050,951	21.6%	-5.4%
Fee In Lieu of Property Tax	0	35,116	26,446	2,295	4,233	3,075	3,495	n/a	13.7%
All Other	13,580	161,921	187,714	178,576	215,684	192,439	399,835	75.7%	107.8%
Local Options Sales Tax	142,947	245,432	840,771	895,552	874,525	729,275	912,823	36.2%	25.2%
Local Hospitality Tax	1,751	18,222	17,826	18,066	28,317	23,491	21,035	51.3%	-10.5%
Local Accommodations Tax	14,418	954	18,854	26,254	26,313	25,754	28,071	11.7%	9.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	520,118	1,965,139	3,388,841	3,442,044	3,342,023	3,126,128	3,726,383	38.8%	19.2%
Licenses & Permits	107,650	967,493	963,112	1,089,700	953,416	919,371	936,682	43.4%	1.9%
Service Revenue & Charges	366,561	903,002	2,285,934	2,265,161	2,343,238	2,180,930	2,461,609	37.4%	12.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	45,907	94,644	139,795	87,183	45,369	25,827	328,092	38.8%	1170.3%
Revenues from State Sources	167,372	743,395	564,687	615,356	619,931	574,877	537,894	21.5%	-6.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	47,162	217,503	167,080	217,980	222,773	233,667	230,761	30.3%	-1.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	111,738	357,666	354,852	390,668	374,917	329,410	273,753	16.1%	-16.9%
Manufacturer's Depreciation Reimbursement	8,472	8,208	2,424	6,708	3,716	1,600	1,873	-22.2%	17.1%
State Grants	0	160,018	40,331	0	18,525	10,200	31,507	n/a	208.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	0	0	0	0	0	682,776	146,523	n/a	-78.5%
Revenues from Other Local Sources	2,468	1,507,617	74,391	88,281	97,383	93,134	90,455	82.3%	-2.9%
Total Expenditures (Cities only)	6,420,064	6,788,588	5,893,594	7,094,741	6,143,538	5,810,467	7,005,520	1.5%	20.6%
Administration	1,362,627	1,278,435	1,034,860	1,383,179	1,129,338	1,115,583	1,473,558	1.3%	32.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,349,518	3,969,117	3,600,119	4,058,536	3,601,148	3,331,094	3,690,124	1.6%	10.8%
Transportation	11,724	21,800	25,381	32,687	30,188	34,524	32,926	18.8%	-4.6%
Health & Human Services	0	0	0	0	0	654,124	311,474	n/a	-52.4%
Environment & Housing	1,173,788	1,128,451	899,128	964,443	883,331	566,034	1,295,115	1.7%	128.8%
Recreation & Culture	522,407	342,250	283,350	357,092	303,461	89,752	182,920	-16.0%	103.8%
Debt Service/Interest on Debt	0	18,535	0	18,535	18,535	18,535	18,535	n/a	0.0%
Purchase of Land & Facility Construction	0	0	0	0	0	0	0	n/a	n/a
All Other	0	30,000	50,756	280,269	177,537	821	868	n/a	5.7%

* Cities Included: Chester, Fort Lawn, Great Falls, Lowrys & Richburg.

/1 In FY 05 Chester was estimated

Chester County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	17,170,740	16,488,205	17,722,243	17,908,857	17,297,795	15,919,420	15,772,430	-1.4%	-0.9%
Owner Occupied	2,598,631	2,491,807	2,729,355	1,401,997	1,726,748	1,385,037	1,446,557	-9.3%	4.4%
Agricultural (Private)	224,311	220,856	234,090	251,977	255,842	253,034	258,630	2.4%	2.2%
Agricultural (Corporate)	100,876	94,560	90,974	98,645	89,258	87,030	87,875	-2.3%	1.0%
Commercial/Rental	2,952,050	2,987,249	3,275,105	3,506,883	3,659,112	3,663,399	3,716,788	3.9%	1.5%
Personal Property (Vehicles)	2,308,010	2,108,720	2,119,504	2,129,834	2,006,183	1,717,367	1,629,617	-5.6%	-5.1%
Other Personal Property	71,810	105,429	166,691	190,633	179,912	150,589	149,942	13.1%	-0.4%
Manufacturing	4,142,213	3,712,416	4,033,522	4,032,584	3,314,253	3,166,166	3,100,445	-4.7%	-2.1%
Utility	2,460,882	2,317,567	2,475,652	2,698,807	2,648,641	2,595,351	2,663,612	1.3%	2.6%
Business Personal	802,851	711,406	789,195	923,524	962,580	901,477	813,201	0.2%	-9.8%
Motor Carrier	106,636	117,750	126,097	143,395	141,997	123,121	106,083	-0.1%	-13.8%
Fee-in-Lieu and Joint Industrial Park	1,402,468	1,620,446	1,682,058	2,530,579	2,313,268	1,876,848	1,799,680	4.2%	-4.1%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	8,447,895	8,823,640	9,243,226	10,219,539	9,136,125	15,382,652	14,845,287	9.9%	-3.5%
Owner Occupied	2,035,566	2,153,570	2,226,192	2,423,533	2,429,643	4,256,424	4,219,056	12.9%	-0.9%
Agricultural (Private)	98,706	105,250	109,560	119,006	110,192	193,700	191,839	11.7%	-1.0%
Agricultural (Corporate)	44,390	45,063	42,578	46,589	38,444	66,623	65,181	6.6%	-2.2%
Commercial/Rental	1,299,024	1,423,592	1,532,828	1,656,262	1,575,987	2,804,372	2,756,931	13.4%	-1.7%
Personal Property (Vehicles)	1,015,620	1,004,923	991,979	1,005,897	864,067	1,314,663	1,208,770	2.9%	-8.1%
Other Personal Property	31,600	50,243	78,016	90,034	77,489	115,278	111,220	23.3%	-3.5%
Manufacturing	1,822,744	1,769,175	1,887,786	1,904,544	1,427,456	2,423,734	2,299,758	4.0%	-5.1%
Utility	1,082,890	1,104,451	1,158,665	1,274,617	1,140,775	1,986,770	1,975,737	10.5%	-0.6%
Business Personal	353,288	339,025	369,362	436,170	414,585	690,091	603,193	9.3%	-12.6%
Motor Carrier	46,924	56,115	59,016	67,724	61,158	94,250	78,687	9.0%	-16.5%
Fee-in-Lieu and Joint Industrial Park	617,144	772,233	787,244	1,195,164	996,329	1,436,748	1,334,915	13.7%	-7.1%

Chesterfield County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	120,450,217	91,275,540	122,368,300	107,500,450	103,608,231	133,537,214	101,254,696	-2.9%	-24.2%
Revenues from Local Sources	70,381,927	39,267,561	68,761,133	46,067,821	46,502,480	77,806,620	48,830,830	-5.9%	-37.2%
Current Property Taxes	23,546,987	23,710,427	25,236,826	26,327,988	26,724,860	30,341,886	29,420,769	3.8%	-3.0%
Current Real & Personal Property Taxes	22,698,360	22,254,418	23,903,286	24,802,762	25,134,391	26,988,335	27,819,630	3.4%	3.1%
Fee In Lieu of Property Tax (only Counties and Citi	450,403	816,634	771,677	869,122	881,690	1,133,328	784,994	9.7%	-30.7%
All Other	398,224	639,375	561,863	656,104	708,779	2,220,223	816,144	12.7%	-63.2%
Local Options Sales Tax	3,358,923	3,381,979	3,802,854	4,275,946	4,629,650	4,366,849	4,399,397	4.6%	0.7%
Local Hospitality Tax	119,627	59,188	362,438	473,782	383,289	452,010	83,822	-5.8%	-81.5%
Local Accommodations Tax	52,247	69,954	71,977	73,439	69,588	61,091	62,779	3.1%	2.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	43,304,143	12,046,013	39,287,038	14,916,666	14,695,094	42,584,784	14,864,063	-16.3%	-65.1%
Licenses & Permits	2,507,312	2,551,095	2,805,290	2,833,642	2,804,614	2,525,254	2,716,969	1.3%	7.6%
Service Revenue & Charges	7,787,758	7,748,729	8,882,677	8,121,641	7,441,867	7,649,655	8,317,984	1.1%	8.7%
Bonds & Leases	31,241,199	0	25,475,079	1,703,005	2,370,000	30,847,599	2,003,337	-36.7%	-93.5%
Miscellaneous	1,767,874	1,746,189	2,123,992	2,258,378	2,078,613	1,562,276	1,825,773	0.5%	16.9%
Revenues from State Sources	39,555,107	43,120,839	44,289,603	51,383,178	47,499,731	40,482,168	38,713,591	-0.4%	-4.4%
Reimbursements for Property Tax Relief (Tier 1)	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,229,071	1,313,649	1,477,660	1,454,331	1,489,805	1,540,843	1,593,229	4.4%	3.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,769,431	2,052,947	2,425,410	2,517,028	n/a	3.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	730,569	447,053	74,590	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,534,672	3,066,889	3,371,613	3,548,279	3,418,995	983,107	2,515,355	-5.5%	155.9%
Manufacturer's Depreciation Reimbursement	1,090,249	1,215,664	1,323,467	1,405,731	1,605,519	1,721,326	1,682,222	7.5%	-2.3%
State Grants	9,655,841	9,813,116	9,406,828	12,435,450	10,985,290	11,377,645	10,711,244	1.7%	-5.9%
Education Finance Act (EFA)	14,755,648	18,700,879	19,151,492	20,353,873	18,602,940	14,813,354	12,739,041	-2.4%	-14.0%
Education Improvement Act (EIA)	6,423,830	6,378,914	7,114,768	7,160,799	6,508,141	5,063,149	4,673,331	-5.2%	-7.7%
Education Lottery	1,007,471	773,401	585,449	666,389	530,715	624,418	423,815	-13.4%	-32.1%
Revenues from Federal Sources	10,227,194	8,506,216	8,878,840	9,633,189	9,209,063	14,839,433	13,306,665	4.5%	-10.3%
Revenues from Other Local Sources	285,989	380,925	438,725	416,261	396,957	408,993	403,610	5.9%	-1.3%
Total Expenditures (School Dist., Counties, & Cities)	89,285,372	98,205,642	110,009,346	110,155,578	108,867,684	107,998,918	104,992,022	2.7%	-2.8%
Administration	29,280,787	29,883,433	31,650,740	33,682,688	33,787,469	33,341,529	33,842,305	2.4%	1.5%
Instruction	35,557,526	36,732,448	38,004,050	39,771,140	39,380,195	38,751,797	36,764,746	0.6%	-5.1%
Public Safety	9,516,562	11,905,928	12,624,699	12,534,657	13,301,027	13,481,364	12,913,002	5.2%	-4.2%
Transportation	2,090,600	1,720,814	2,357,733	2,477,537	2,353,536	1,827,818	1,830,195	-2.2%	0.1%
Health & Human Services	1,204,111	253,011	531,804	611,481	407,567	1,907,505	1,568,580	4.5%	-17.8%
Environment & Housing	2,740,520	3,012,967	2,990,109	2,893,368	3,061,544	2,833,826	3,330,495	3.3%	17.5%
Recreation & Culture	2,410,354	2,199,776	2,272,099	2,461,811	2,372,279	2,222,506	2,145,467	-1.9%	-3.5%
Debt Service/Interest on Debt /4	3,620,985	4,682,822	6,612,538	9,041,663	9,070,506	10,506,246	8,160,726	14.5%	-22.3%
Land Purchase & Facility Construction	2,471,196	7,064,508	11,944,434	4,920,428	3,828,406	2,496,920	2,631,904	1.1%	5.4%
All Other	392,731	749,935	1,021,140	1,760,805	1,305,155	629,407	1,804,602	28.9%	186.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Chesterfield County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	23,546,987	23,710,427	25,236,826	26,327,988	26,724,860	30,341,886	29,420,769	3.8%	-3.0%
County Total	16,736,820	16,548,377	17,476,691	18,476,490	19,166,880	20,653,151	19,693,916	2.7%	-4.6%
Cities Total	3,249,774	4,551,397	5,154,741	5,172,536	4,689,948	6,638,416	6,812,223	13.1%	2.6%
	3,560,393	2,610,653	2,605,394	2,678,962	2,868,032	3,050,319	2,914,630	-3.3%	-4.4%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	112,106,259	110,233,402	108,908,894	110,216,776	115,073,883	117,837,610	117,566,653	0.8%	-0.2%
Owner Occupied (4% assessment ratio)	25,479,050	25,801,320	26,463,650	27,456,800	28,559,810	29,528,820	30,995,740	3.3%	5.0%
Agricultural (Private) (4%)	2,410,760	2,482,950	2,516,490	2,592,220	2,686,960	2,778,180	2,855,130	2.9%	2.8%
Agricultural (Corporate) (6%)	102,340	98,920	75,980	75,930	75,360	119,440	115,090	2.0%	-3.6%
Commercial/Rental (6%)	19,228,250	20,184,120	20,773,200	21,011,540	22,253,580	24,029,820	25,472,180	4.8%	6.0%
Personal Property (Vehicles) /6	16,702,590	15,995,760	14,968,693	14,874,740	13,897,585	12,541,472	11,694,374	-5.8%	-6.8%
Other Personal Property County (10.5%)	608,670	592,220	746,430	812,080	766,660	714,880	723,270	2.9%	1.2%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	28,507,720	24,492,560	22,189,070	22,084,830	24,566,005	27,651,880	25,624,930	-1.8%	-7.3%
Utility (10.5%)	8,320,490	8,824,710	9,713,430	9,913,960	10,666,005	10,866,804	10,511,853	4.0%	-3.3%
Business Personal (10.5%)	4,485,190	4,703,100	4,590,220	3,997,850	4,439,530	4,438,230	5,029,630	1.9%	13.3%
Motor Carrier (9.5%)	492,482	553,725	600,863	641,810	683,411	595,490	504,214	0.4%	-15.3%
Fee-in-Lieu and Joint Industrial Park /7	5,768,717	6,504,017	6,270,868	6,755,016	6,478,977	4,572,594	4,040,242	-5.8%	-11.6%
Total Average Millage Rates /2									
School Districts /3	259.0	279.4	308.0	316.1	298.5	350.2	352.0	5.2%	0.5%
Counties /4	165.9	167.0	177.5	200.6	200.6	211.6	204.7	3.6%	-3.3%
Cities & Special Purpose Districts /5	29.0	37.9	44.9	43.7	37.6	51.5	56.5	11.8%	9.7%
	64.1	74.5	85.6	71.9	60.3	87.0	90.7	6.0%	4.3%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	23,546,987	23,710,427	25,236,826	26,327,988	26,724,860	30,341,886	29,420,769	3.8%	-3.0%
Owner Occupied	2,863,591	2,929,000	3,419,381	2,526,163	2,353,329	2,954,343	3,154,648	1.6%	6.8%
Agricultural (Private)	563,067	587,118	642,384	718,301	729,549	825,953	840,374	6.9%	1.7%
Agricultural (Corporate)	23,903	23,391	19,395	21,040	20,461	35,510	33,875	6.0%	-4.6%
Commercial/Rental	4,491,026	4,772,733	5,302,767	5,822,276	6,042,173	7,144,069	7,497,436	8.9%	4.9%
Personal Property (Vehicles)	3,901,123	3,782,354	3,821,053	4,121,775	3,773,398	3,728,581	3,442,101	-2.1%	-7.7%
Other Personal Property County	142,163	140,036	190,541	225,027	208,159	212,534	212,886	7.0%	0.2%
Manufacturing	7,108,778	6,608,140	6,435,873	6,988,806	7,551,721	9,354,236	8,327,390	2.7%	-11.0%
Utility	1,943,367	2,086,689	2,479,544	2,747,148	2,895,977	3,230,702	3,094,040	8.1%	-4.2%
Business Personal	1,047,579	1,112,094	1,171,744	1,107,800	1,205,398	1,319,486	1,480,412	5.9%	12.2%
Motor Carrier	115,026	130,934	153,382	177,845	185,556	177,039	148,409	4.3%	-16.2%
Fee-in-Lieu and Joint Industrial Park	1,347,364	1,537,939	1,600,762	1,871,808	1,759,137	1,359,433	1,189,198	-2.1%	-12.5%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Chesterfield County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	94,152,146	66,298,677	95,234,781	78,105,844	76,922,530	106,612,324	72,874,018	-4.2%	-31.6%
Revenues from Local Sources	51,948,272	20,863,760	48,140,454	25,328,259	26,136,946	55,704,551	25,917,256	-10.9%	-53.5%
Current Property Taxes	16,736,820	16,548,377	17,476,691	18,476,490	19,166,880	20,653,151	19,693,916	2.7%	-4.6%
Current Real & Personal Property Taxes	16,656,294	16,458,895	17,372,195	18,350,651	19,029,132	20,533,124	19,592,286	2.7%	-4.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	80,526	89,482	104,496	125,839	137,748	120,027	101,630	4.0%	-15.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	35,211,452	4,315,383	30,663,763	6,851,769	6,970,066	35,051,400	6,223,340	-25.1%	-82.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	3,130,201	3,284,992	4,037,497	4,138,403	3,251,727	3,125,219	3,024,091	-0.6%	-3.2%
Bonds & Leases	31,241,199	0	25,475,079	1,703,005	2,370,000	30,847,599	2,003,337	-36.7%	-93.5%
Miscellaneous	840,052	1,030,391	1,151,187	1,010,361	1,348,339	1,078,582	1,195,912	6.1%	10.9%
Revenues from State Sources	34,282,364	37,887,691	38,676,219	44,080,606	41,695,073	36,731,792	34,091,656	-0.1%	-7.2%
Reimbursements for Property Tax Relief (Tier 1)	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	0.0%	0.0%
Homestead Exemption (Tier 2) /1	798,726	802,858	888,965	849,826	849,826	849,826	849,826	1.0%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,769,431	2,052,947	2,425,410	2,517,028	n/a	3.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	730,569	447,053	74,590	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	113,390	113,390	113,390	113,390	113,390	113,390	113,390	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	662,727	641,540	689,606	777,190	888,169	934,068	906,762	5.4%	-2.9%
State Grants 4/	8,662,246	8,618,383	8,274,223	9,800,813	9,843,566	9,975,261	10,010,137	2.4%	0.3%
Education Finance Act (EFA)	14,755,648	18,700,879	19,151,492	20,353,873	18,602,940	14,813,354	12,739,041	-2.4%	-14.0%
Education Improvement Act (EIA)	6,423,830	6,378,914	7,114,768	7,160,799	6,508,141	5,063,149	4,673,331	-5.2%	-7.7%
Education Lottery	1,007,471	773,401	585,449	666,389	530,715	624,418	423,815	-13.4%	-32.1%
Revenues from Federal Sources	7,921,510	7,547,226	8,418,108	8,696,979	9,090,511	14,175,981	12,865,106	8.4%	-9.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	64,701,186	71,086,424	80,570,342	79,785,132	79,330,586	78,352,146	74,223,077	2.3%	-5.3%
Administration	23,546,180	24,434,492	26,060,732	27,884,652	27,955,196	27,334,344	27,417,156	2.6%	0.3%
Instruction	35,557,526	36,732,448	38,004,050	39,771,140	39,380,195	38,751,797	36,764,746	0.6%	-5.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	526,543	380,768	416,235	409,822	418,564	497,850	413,088	-4.0%	-17.0%
Debt Service/Interest on Debt	3,262,840	3,293,495	4,681,268	6,922,398	7,469,109	9,263,217	6,894,463	13.3%	-25.6%
Purchase of Land & Facility Construction	1,806,534	6,089,569	11,306,530	4,724,846	3,797,004	2,443,768	2,611,831	6.3%	6.9%
All Other	1,563	155,652	101,527	72,274	310,518	61,170	121,793	106.7%	99.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Chesterfield County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	13,292,460	13,476,606	15,439,559	16,039,933	14,740,316	14,703,051	17,572,577	4.8%	19.5%
Revenues from Local Sources	8,851,393	9,575,377	11,416,658	11,725,021	10,696,641	12,463,984	13,984,755	7.9%	12.2%
Current Property Taxes	3,249,774	4,551,397	5,154,741	5,172,536	4,689,948	6,638,416	6,812,223	13.1%	2.6%
Current Real & Personal Property Taxes	2,789,938	3,402,286	4,086,391	3,954,656	3,432,089	3,991,484	5,479,956	11.9%	37.3%
Fee In Lieu of Property Tax	258,785	721,059	689,787	791,949	826,043	1,071,651	725,576	18.7%	-32.3%
All Other	201,051	428,052	378,563	425,931	431,815	1,575,281	606,690	20.2%	-61.5%
Local Options Sales Tax (1%)	2,194,318	2,227,845	2,556,457	3,061,282	3,072,383	2,907,829	3,048,129	5.6%	4.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,407,301	2,796,135	3,705,460	3,491,203	2,934,310	2,917,739	4,124,403	3.2%	41.4%
Licenses & Permits	192,022	265,553	262,069	225,625	202,720	174,216	243,315	4.0%	39.7%
Service Revenue & Charges	2,650,981	2,307,761	3,253,250	2,562,414	2,591,780	2,679,671	3,497,371	4.7%	30.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	564,298	222,821	190,141	703,164	139,810	63,852	383,717	-6.2%	500.9%
Revenues from State Sources	3,504,313	3,500,100	3,794,835	4,179,038	3,941,878	1,830,592	3,352,034	-0.7%	83.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	260,189	349,031	419,678	432,363	462,828	505,570	561,196	13.7%	11.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,693,270	2,234,666	2,442,539	2,716,135	2,598,190	229,163	1,886,065	-5.8%	723.0%
Manufacturer's Depreciation Reimbursement	206,325	281,152	327,901	336,180	382,955	422,359	444,831	13.7%	5.3%
State Grants	344,530	635,250	604,717	694,360	497,905	673,500	459,942	4.9%	-31.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	868,194	295,060	126,816	21,292	0	302,149	121,929	-27.9%	-59.6%
Revenues from Other Local Sources	68,560	106,070	101,249	114,581	101,797	106,326	113,859	8.8%	7.1%
Total Expenditures (County only)	13,904,770	14,398,126	16,656,104	16,886,210	17,167,125	17,704,948	18,356,682	4.7%	3.7%
Administration	3,869,114	3,726,147	3,942,487	4,174,516	4,277,520	4,278,097	4,846,962	3.8%	13.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,083,493	6,745,707	7,588,728	7,556,393	8,321,576	8,419,646	7,236,502	6.1%	-14.1%
Transportation	1,631,010	1,396,423	1,724,665	1,762,740	2,055,501	1,493,505	1,481,449	-1.6%	-0.8%
Health & Human Services	1,197,906	246,577	234,771	302,549	90,648	1,493,325	1,568,580	4.6%	5.0%
Environment & Housing	648,743	774,103	846,948	853,131	930,032	785,254	721,072	1.8%	-8.2%
Recreation & Culture	539,686	392,317	481,678	515,566	456,667	412,292	393,979	-5.1%	-4.4%
Debt Service/Interest on Debt	270,156	857,950	1,201,133	1,570,058	1,035,181	822,829	947,906	23.3%	15.2%
Land Purchase & Facility Construction	664,662	258,902	635,694	151,257	0	0	0	-100.0%	n/a
All Other	0	0	0	0	0	0	1,160,232	n/a	n/a

Chesterfield County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	13,005,611	11,500,257	11,693,961	13,354,673	11,945,386	12,221,839	10,808,101	-3.0%	-11.6%
Revenues from Local Sources	9,582,262	8,828,424	9,204,020	9,014,541	9,668,894	9,638,085	8,928,819	-1.2%	-7.4%
Current Property Taxes	3,560,393	2,610,653	2,605,394	2,678,962	2,868,032	3,050,319	2,914,630	-3.3%	-4.4%
Current Real & Personal Property Taxes	3,252,128	2,393,237	2,444,700	2,497,455	2,673,170	2,463,727	2,747,388	-2.8%	11.5%
Fee In Lieu of Property Tax	191,618	95,575	81,890	77,173	55,647	61,677	59,418	-17.7%	-3.7%
All Other	116,647	121,841	78,803	104,334	139,215	524,915	107,824	-1.3%	-79.5%
Local Options Sales Tax	1,164,605	1,154,134	1,246,397	1,214,664	1,557,267	1,459,020	1,351,268	2.5%	-7.4%
Local Hospitality Tax	119,627	59,188	362,438	473,782	383,289	452,010	83,822	-5.8%	-81.5%
Local Accommodations Tax	52,247	69,954	71,977	73,439	69,588	61,091	62,779	3.1%	2.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,685,390	4,934,495	4,917,815	4,573,694	4,790,718	4,615,645	4,516,320	-0.6%	-2.2%
Licenses & Permits	2,315,290	2,285,542	2,543,221	2,608,017	2,601,894	2,351,038	2,473,654	1.1%	5.2%
Service Revenue & Charges	2,006,576	2,155,976	1,591,930	1,420,824	1,598,360	1,844,765	1,796,522	-1.8%	-2.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	363,524	492,977	782,664	544,853	590,464	419,842	246,144	-6.3%	-41.4%
Revenues from State Sources	1,768,430	1,733,048	1,818,548	3,123,534	1,862,780	1,919,784	1,269,901	-5.4%	-33.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	170,156	161,760	169,016	172,142	177,151	185,447	182,207	1.1%	-1.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	728,012	718,833	815,684	718,754	707,415	640,554	515,900	-5.6%	-19.5%
Manufacturer's Depreciation Reimbursement	221,197	292,972	305,960	292,361	334,395	364,899	330,629	6.9%	-9.4%
State Grants	649,065	559,483	527,888	1,940,277	643,819	728,884	241,165	-15.2%	-66.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,437,490	663,930	333,916	914,918	118,552	361,303	319,630	-22.2%	-11.5%
Revenues from Other Local Sources	217,429	274,855	337,476	301,680	295,160	302,667	289,751	4.9%	-4.3%
Total Expenditures (Cities only)	10,679,416	12,721,092	12,782,900	13,484,236	12,369,973	11,941,824	12,412,263	2.5%	3.9%
Administration	1,865,493	1,722,794	1,647,521	1,623,520	1,554,753	1,729,088	1,578,187	-2.7%	-8.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,433,069	5,160,221	5,035,971	4,978,264	4,979,451	5,061,718	5,676,500	4.2%	12.1%
Transportation	459,590	324,391	633,068	714,797	298,035	334,313	348,746	-4.5%	4.3%
Health & Human Services	6,205	6,434	297,033	308,932	316,919	414,180	0	-100.0%	n/a
Environment & Housing	2,091,777	2,238,864	2,143,161	2,040,237	2,131,512	2,048,572	2,609,423	3.8%	27.4%
Recreation & Culture	1,344,125	1,426,691	1,374,186	1,536,423	1,497,048	1,312,364	1,338,400	-0.1%	2.0%
Debt Service/Interest on Debt	87,989	531,377	730,137	549,207	566,216	420,200	318,357	23.9%	-24.2%
Purchase of Land & Facility Construction	0	716,037	2,210	44,325	31,402	53,152	20,073	n/a	-62.2%
All Other	391,168	594,283	919,613	1,688,531	994,637	568,237	522,577	4.9%	-8.0%

* Cities Included: Cheraw, Chesterfield, Jefferson, McBee, Mount Croghan, Pageland, Patrick & Ruby.

Chesterfield County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	16,736,820	16,548,377	17,476,691	18,476,490	19,166,880	20,653,151	19,693,916	2.7%	-4.6%
Owner Occupied	2,367,902	2,449,962	2,839,868	1,878,772	1,816,418	1,965,176	1,970,364	-3.0%	0.3%
Agricultural (Private)	399,874	414,601	446,762	519,876	538,872	587,921	584,527	6.5%	-0.6%
Agricultural (Corporate)	16,975	16,518	13,489	15,228	15,114	25,276	23,562	5.6%	-6.8%
Commercial/Rental	3,189,404	3,370,331	3,687,947	4,213,916	4,462,972	5,085,209	5,214,887	8.5%	2.6%
Personal Property (Vehicles)	2,770,471	2,670,962	2,657,450	2,983,166	2,787,171	2,654,036	2,394,174	-2.4%	-9.8%
Other Personal Property	100,961	98,889	132,517	162,865	153,754	151,283	148,074	6.6%	-2.1%
Manufacturing	4,728,596	4,089,752	3,939,311	4,429,167	4,926,731	5,851,712	5,246,159	1.7%	-10.3%
Utility	1,380,126	1,473,544	1,724,463	1,988,269	2,139,075	2,299,642	2,152,078	7.7%	-6.4%
Business Personal	743,962	785,321	814,920	801,779	890,351	939,222	1,029,710	5.6%	9.6%
Motor Carrier	81,688	92,461	106,674	128,717	137,059	126,018	103,227	4.0%	-18.1%
Fee-in-Lieu and Joint Industrial Park	956,861	1,086,037	1,113,291	1,354,735	1,299,364	967,656	827,154	-2.4%	-14.5%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	3,251,178	4,179,369	4,884,633	4,812,950	4,326,733	6,072,335	6,647,842	12.7%	9.5%
Owner Occupied	738,914	978,227	1,186,911	1,198,984	1,073,838	1,521,661	1,752,664	15.5%	15.2%
Agricultural (Private)	69,914	94,138	112,866	113,197	101,029	143,163	161,444	15.0%	12.8%
Agricultural (Corporate)	2,968	3,750	3,408	3,316	2,834	6,155	6,508	14.0%	5.7%
Commercial/Rental	557,636	765,257	931,691	917,533	836,726	1,238,290	1,440,332	17.1%	16.3%
Personal Property (Vehicles)	484,389	606,460	671,355	649,551	522,544	646,279	661,262	5.3%	2.3%
Other Personal Property	17,652	22,453	33,478	35,462	28,826	36,839	40,898	15.0%	11.0%
Manufacturing	826,748	928,606	995,194	964,401	923,672	1,424,940	1,448,969	9.8%	1.7%
Utility	241,301	334,578	435,653	432,923	401,038	559,981	594,396	16.2%	6.1%
Business Personal	130,074	178,312	205,874	174,578	166,925	228,708	284,402	13.9%	24.4%
Motor Carrier	14,282	20,994	26,949	28,027	25,696	30,686	28,511	12.2%	-7.1%
Fee-in-Lieu and Joint Industrial Park	167,298	246,592	281,252	294,978	243,607	235,632	228,457	5.3%	-3.0%

Clarendon County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	69,952,989	74,840,619	92,748,094	88,076,718	87,823,429	85,074,881	92,600,133	4.8%	8.8%
Revenues from Local Sources	28,578,210	32,668,158	44,810,759	39,991,629	42,957,996	41,103,111	49,164,236	9.5%	19.6%
Current Property Taxes	17,771,351	19,521,309	19,233,963	19,845,419	21,846,029	24,330,874	24,648,444	5.6%	1.3%
Current Real & Personal Property Taxes	16,994,360	18,271,035	18,083,257	18,566,166	20,354,337	22,620,938	22,976,272	5.2%	1.6%
Fee In Lieu of Property Tax (only Counties and Cities)	15,914	128,756	128,192	114,407	100,372	127,712	108,749	37.8%	-14.8%
All Other	761,076	1,121,517	1,022,513	1,164,846	1,391,320	1,582,223	1,563,423	12.7%	-1.2%
Local Options Sales Tax	2,282,809	2,492,612	2,646,961	2,840,421	2,930,350	2,835,799	3,136,627	5.4%	10.6%
Local Hospitality Tax	0	0	0	246,508	255,239	259,702	260,316	n/a	0.2%
Local Accommodations Tax	155,455	197,393	188,074	183,529	177,606	176,277	185,215	3.0%	5.1%
Capital Projects/Transportation Tax	0	0	0	0	2,257,687	2,352,370	2,370,981	n/a	0.8%
Licenses, fees, Charges, Bonds, etc.	8,368,595	10,456,844	22,741,762	16,875,752	15,491,085	11,148,090	18,562,653	14.2%	66.5%
Licenses & Permits	1,562,821	1,888,386	1,590,229	1,448,186	1,404,406	1,402,444	1,457,039	-1.2%	3.9%
Service Revenue & Charges	5,449,526	5,768,020	8,650,924	8,901,014	7,890,392	7,575,111	7,405,194	5.2%	-2.2%
Bonds & Leases	0	969,500	10,500,000	4,650,627	4,591,335	1,041,877	8,180,259	n/a	685.1%
Miscellaneous	1,356,248	1,830,938	2,000,609	1,875,925	1,604,952	1,128,658	1,520,161	1.9%	34.7%
Revenues from State Sources	29,588,911	30,531,040	35,819,585	36,904,977	33,975,286	29,246,076	27,883,892	-1.0%	-4.7%
Reimbursements for Property Tax Relief (Tier 1)	1,154,296	1,194,517	1,191,344	1,232,486	1,232,486	1,232,486	1,232,486	1.1%	0.0%
Homestead Exemption (Tier 2) /1	1,043,321	1,376,347	3,026,006	1,525,120	1,561,537	1,622,198	1,658,362	8.0%	2.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,327,210	1,509,838	1,767,406	1,831,836	n/a	3.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,172,790	990,161	732,594	668,164	n/a	-8.8%
State-Shared Taxes (Aid to Subdivisions)	2,165,487	2,295,955	2,467,346	2,818,824	2,669,160	2,407,334	2,084,777	-0.6%	-13.4%
Manufacturer's Depreciation Reimbursement	25,458	55,602	45,620	41,591	45,573	79,431	111,164	27.8%	40.0%
State Grants	8,032,095	6,666,199	9,644,280	9,243,377	8,730,120	7,724,618	7,144,509	-1.9%	-7.5%
Education Finance Act (EFA)	11,059,828	13,374,156	13,288,609	13,697,713	11,948,296	9,430,090	8,380,418	-4.5%	-11.1%
Education Improvement Act (EIA)	4,496,923	4,912,505	5,528,788	5,312,807	4,836,628	3,836,791	4,266,891	-0.9%	11.2%
Education Lottery	1,611,504	655,759	627,592	533,059	451,486	413,127	505,285	-17.6%	22.3%
Revenues from Federal Sources	10,086,887	10,518,779	9,584,051	9,878,176	9,282,430	13,267,425	14,276,505	6.0%	7.6%
Revenues from Other Local Sources	1,698,981	1,122,642	2,533,699	1,301,936	1,607,717	1,458,269	1,275,500	-4.7%	-12.5%
Total Expenditures (School Dist., Counties, & Cities)	68,196,039	73,634,236	82,499,930	88,710,775	87,896,327	89,091,421	94,651,614	5.6%	6.2%
Administration	23,296,235	25,485,354	30,550,340	30,599,977	31,605,208	29,902,411	28,896,928	3.7%	-3.4%
Instruction	24,409,074	24,922,655	26,212,487	27,748,691	27,419,066	26,215,405	24,164,735	-0.2%	-7.8%
Public Safety	7,728,750	9,288,800	10,450,328	10,564,190	11,503,231	11,953,942	11,163,106	6.3%	-6.6%
Transportation	2,245,873	1,853,784	2,279,977	2,128,998	2,935,182	2,061,599	2,476,638	1.6%	20.1%
Health & Human Services	909,657	863,632	1,087,701	1,230,952	1,361,529	992,063	1,018,671	1.9%	2.7%
Environment & Housing	1,513,231	1,822,012	2,041,278	1,986,353	2,146,407	2,042,194	2,082,207	5.5%	2.0%
Recreation & Culture	727,823	928,956	1,075,374	1,314,604	1,189,407	2,359,169	1,903,691	17.4%	-19.3%
Debt Service/Interest on Debt /4	3,283,441	4,037,311	4,562,640	8,217,553	4,124,897	8,592,424	10,367,693	21.1%	20.7%
Land Purchase & Facility Construction	2,848,974	2,435,053	2,813,819	3,358,981	3,945,089	3,354,050	8,671,529	20.4%	158.5%
All Other	1,232,981	1,996,679	1,425,986	1,560,476	1,666,311	1,618,164	3,906,416	21.2%	141.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Clarendon County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	17,771,351	19,521,309	19,233,963	19,845,419	21,846,029	24,330,874	24,648,444	5.6%	1.3%
School District Total	10,521,925	10,964,665	9,859,966	9,211,849	11,033,454	12,293,133	12,732,598	3.2%	3.6%
County Total	6,274,584	7,530,430	8,330,882	9,333,369	9,674,139	10,783,383	10,595,281	9.1%	-1.7%
Cities Total	974,842	1,026,214	1,043,115	1,300,201	1,138,436	1,254,358	1,320,565	5.2%	5.3%
Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	78,313,631	79,723,873	81,775,531	84,523,588	92,720,536	96,698,181	95,838,740	3.4%	-0.9%
Owner Occupied (4% assessment ratio)	22,499,880	23,145,830	23,515,070	24,294,716	28,198,926	29,066,570	29,995,610	4.9%	3.2%
Agricultural (Private) (4%)	2,676,880	2,697,790	2,703,230	2,703,354	2,817,660	2,906,640	2,914,800	1.4%	0.3%
Agricultural (Corporate) (6%)	511,040	517,440	455,750	460,510	394,780	389,440	387,000	-4.5%	-0.6%
Commercial/Rental (6%)	24,710,740	25,384,680	26,728,853	28,766,541	33,041,676	35,857,780	35,950,930	6.4%	0.3%
Personal Property (Vehicles) /6	12,804,476	11,921,681	11,363,205	11,269,283	10,986,292	9,428,279	8,839,340	-6.0%	-6.2%
Other Personal Property County (10.5%)	1,215,940	1,279,480	1,413,990	1,575,290	1,622,030	1,634,370	1,308,640	1.2%	-19.9%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	3,566,730	3,616,830	3,914,980	4,110,310	4,390,060	5,204,600	4,304,800	3.2%	-17.3%
Utility (10.5%)	5,180,589	5,821,250	5,994,440	6,064,671	6,491,030	7,124,160	7,240,120	5.7%	1.6%
Business Personal (10.5%)	2,772,983	2,730,830	3,025,700	2,654,620	2,520,940	2,628,830	2,663,580	-0.7%	1.3%
Motor Carrier (9.5%)\	829,387	1,009,528	1,176,981	1,265,254	1,274,595	1,033,442	702,160	-2.7%	-32.1%
Fee-in-Lieu and Joint Industrial Park /7	1,544,986	1,598,534	1,483,332	1,359,039	982,547	1,424,070	1,531,760	-0.1%	7.6%
Total Average Millage Rates /2	317.7	332.0	346.1	344.4	375.9	377.8	379.8	3.0%	0.5%
School Districts /3	149.1	152.5	135.1	139.3	148.6	158.2	164.8	1.7%	4.2%
Counties /4	85.1	100.4	108.9	118.3	111.9	119.1	118.5	5.7%	-0.5%
Cities & Special Purpose Districts /5	83.5	79.0	102.0	86.8	115.4	100.6	96.4	2.4%	-4.1%
Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	17,771,351	19,521,309	19,233,963	19,845,419	21,846,029	24,330,874	24,648,444	5.6%	1.3%
Owner Occupied	3,534,991	3,805,664	2,489,361	2,760,596	3,618,531	4,042,511	4,435,856	3.9%	9.7%
Agricultural (Private)	682,026	743,224	770,986	761,712	791,612	866,455	889,974	4.5%	2.7%
Agricultural (Corporate)	130,205	142,551	129,984	129,756	110,912	116,090	118,162	-1.6%	1.8%
Commercial/Rental	6,295,899	6,993,317	7,623,310	8,105,417	9,282,946	10,689,028	10,976,874	9.7%	2.7%
Personal Property (Vehicles)	3,262,374	3,284,347	3,240,889	3,175,295	3,086,561	2,810,524	2,698,910	-3.1%	-4.0%
Other Personal Property County	309,802	352,489	403,283	443,862	455,704	487,198	399,566	4.3%	-18.0%
Manufacturing	924,660	1,125,170	1,244,780	1,272,550	1,333,744	1,679,178	1,423,130	7.5%	-15.2%
Utility	1,319,931	1,603,717	1,709,668	1,708,815	1,823,633	2,123,677	2,210,621	9.0%	4.1%
Business Personal	706,511	752,326	862,957	747,980	708,249	783,641	813,269	2.4%	3.8%
Motor Carrier	211,314	278,119	335,686	356,505	358,093	308,064	214,390	0.2%	-30.4%
Fee-in-Lieu and Joint Industrial Park	393,638	440,386	423,060	382,930	276,043	424,508	467,691	2.9%	10.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Clarendon County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	47,941,750	51,428,114	61,873,549	57,487,456	56,535,633	53,496,517	60,003,555	3.8%	12.2%
Revenues from Local Sources	13,438,274	15,462,216	24,498,031	17,697,648	19,121,333	16,205,738	23,677,324	9.9%	46.1%
Current Property Taxes	10,521,925	10,964,665	9,859,966	9,211,849	11,033,454	12,293,133	12,732,598	3.2%	3.6%
Current Real & Personal Property Taxes	10,446,141	10,943,102	9,772,064	9,181,649	11,004,115	12,266,812	12,704,450	3.3%	3.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	75,784	21,563	87,902	30,200	29,339	26,321	28,148	-15.2%	6.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,916,349	4,497,551	14,638,065	8,485,799	8,087,879	3,912,605	10,944,726	24.7%	179.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,936,955	2,203,775	2,756,798	2,726,354	2,460,833	2,039,573	1,963,134	0.2%	-3.7%
Bonds & Leases	0	969,500	10,500,000	4,650,627	4,591,335	1,041,877	8,180,259	n/a	685.1%
Miscellaneous	979,394	1,324,276	1,381,267	1,108,818	1,035,711	831,155	801,333	-3.3%	-3.6%
Revenues from State Sources	25,852,569	26,890,686	29,006,871	31,027,908	28,654,668	25,137,984	24,023,997	-1.2%	-4.4%
Reimbursements for Property Tax Relief (Tier 1)	1,154,296	1,194,517	1,191,344	1,232,486	1,232,486	1,232,486	1,232,486	1.1%	0.0%
Homestead Exemption (Tier 2) /1	524,251	653,203	2,201,321	626,833	626,833	626,833	626,833	3.0%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,327,210	1,509,838	1,767,406	1,831,836	n/a	3.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,172,790	990,161	732,594	668,164	n/a	-8.8%
State-Shared Taxes (Aid to Subdivisions)	52,870	84,901	70,264	46,134	35,821	90,943	51,665	-0.4%	-43.2%
Manufacturer's Depreciation Reimbursement	1,680	28,946	14,134	5,774	2,792	34,052	64,588	83.7%	89.7%
State Grants 4/	6,951,217	5,986,699	6,084,819	7,073,102	7,020,327	6,973,662	6,395,831	-1.4%	-8.3%
Education Finance Act (EFA)	11,059,828	13,374,156	13,288,609	13,697,713	11,948,296	9,430,090	8,380,418	-4.5%	-11.1%
Education Improvement Act (EIA)	4,496,923	4,912,505	5,528,788	5,312,807	4,836,628	3,836,791	4,266,891	-0.9%	11.2%
Education Lottery	1,611,504	655,759	627,592	533,059	451,486	413,127	505,285	-17.6%	22.3%
Revenues from Federal Sources	8,650,907	9,075,212	8,368,647	8,761,900	8,759,632	12,152,795	12,302,234	6.0%	1.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	46,895,347	49,339,579	52,976,658	59,069,923	57,375,002	55,163,809	58,999,409	3.9%	7.0%
Administration	17,881,481	18,851,099	19,779,241	21,822,826	22,832,907	21,141,932	19,891,160	1.8%	-5.9%
Instruction	24,409,074	24,922,655	26,212,487	27,748,691	27,419,066	26,215,405	24,164,735	-0.2%	-7.8%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	194,402	94,218	127,602	98,796	125,961	71,621	47,510	-20.9%	-33.7%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	56,506	121,362	80,405	86,777	62,582	80,816	25,252	-12.6%	-68.8%
Debt Service/Interest on Debt	3,070,975	3,077,462	3,967,758	7,327,704	3,543,662	3,977,244	8,694,073	18.9%	118.6%
Purchase of Land & Facility Construction	705,192	1,623,734	2,273,951	1,363,678	2,649,232	3,011,138	5,532,963	41.0%	83.7%
All Other	577,717	649,049	535,214	621,451	741,592	665,653	643,716	1.8%	-3.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Clarendon County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	15,520,448	17,408,093	24,544,813	23,826,561	25,500,418	25,403,377	26,030,895	9.0%	2.5%
Revenues from Local Sources	10,734,253	12,870,795	15,283,876	16,629,038	18,763,294	19,726,962	19,989,573	10.9%	1.3%
Current Property Taxes	6,274,584	7,530,430	8,330,882	9,333,369	9,674,139	10,783,383	10,595,281	9.1%	-1.7%
Current Real & Personal Property Taxes	5,624,623	6,387,206	7,331,200	8,150,803	8,295,564	9,218,539	9,038,246	8.2%	-2.0%
Fee In Lieu of Property Tax	15,914	128,756	128,192	114,407	100,372	127,712	108,749	37.8%	-14.8%
All Other	634,046	1,014,467	871,489	1,068,159	1,278,203	1,437,131	1,448,286	14.8%	0.8%
Local Options Sales Tax (1%)	1,604,294	1,800,163	1,870,751	1,976,239	2,107,150	2,033,737	2,326,793	6.4%	14.4%
Local Hospitality Tax	0	0	0	246,508	255,239	259,702	260,316	n/a	0.2%
Local Accommodations Tax (3%)	135,797	159,548	187,143	165,570	160,398	173,028	184,773	5.3%	6.8%
Capital Projects/Transportation Tax	0	0	0	0	2,245,817	2,352,370	2,370,981	n/a	0.8%
Licenses, fees, Charges, Bonds, etc.	2,719,578	3,380,654	4,895,101	4,907,352	4,320,551	4,124,743	4,251,429	7.7%	3.1%
Licenses & Permits	388,077	806,407	442,420	318,969	225,473	231,280	222,164	-8.9%	-3.9%
Service Revenue & Charges	2,133,683	2,271,704	4,090,681	4,210,062	3,692,310	3,737,776	3,404,947	8.1%	-8.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	197,818	302,543	362,000	378,321	402,768	155,687	624,318	21.1%	301.0%
Revenues from State Sources	3,272,124	2,777,768	6,134,940	4,823,384	4,888,778	3,487,953	3,204,725	-0.3%	-8.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	404,914	606,119	703,835	781,365	801,622	858,523	873,826	13.7%	1.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,859,947	1,920,836	2,097,331	2,463,623	2,374,647	2,071,149	1,852,640	-0.1%	-10.6%
Manufacturer's Depreciation Reimbursement	23,778	26,656	31,457	35,817	42,781	45,292	46,482	11.8%	2.6%
State Grants	983,486	224,157	3,302,317	1,542,579	1,669,727	512,988	431,777	-12.8%	-15.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	753,590	636,888	592,298	1,072,203	322,798	771,477	1,561,097	12.9%	102.4%
Revenues from Other Local Sources	760,481	1,122,642	2,533,699	1,301,936	1,525,548	1,416,985	1,275,500	9.0%	-10.0%
Total Expenditures (County only)	17,256,070	18,600,049	23,436,451	23,968,455	24,267,440	26,779,497	29,614,646	9.4%	10.6%
Administration	4,519,160	5,600,568	9,494,923	7,266,692	7,230,498	7,710,963	7,680,953	9.2%	-0.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,712,544	6,479,532	7,158,601	7,595,744	8,225,917	7,969,023	8,335,700	6.5%	4.6%
Transportation	1,266,573	1,763,892	2,279,977	2,128,998	2,685,204	1,549,813	2,224,092	9.8%	43.5%
Health & Human Services	715,255	769,414	960,099	1,132,156	1,235,568	920,442	971,161	5.2%	5.5%
Environment & Housing	1,513,231	1,822,012	2,041,278	1,986,353	2,137,864	2,042,194	2,082,207	5.5%	2.0%
Recreation & Culture	649,107	764,476	946,314	1,162,170	1,042,805	2,114,959	1,648,343	16.8%	-22.1%
Debt Service/Interest on Debt	212,466	643,404	436,369	701,039	433,631	4,472,103	1,316,695	35.5%	-70.6%
Land Purchase & Facility Construction	2,012,470	274,941	118,890	1,995,303	1,275,953	0	3,097,338	7.5%	n/a
All Other	655,264	481,810	0	0	0	0	2,258,157	22.9%	n/a

Clarendon County

	FY 05 /1	FY 06 /1	FY 07	FY 08	FY 09	FY 10 /1	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	6,490,791	6,004,412	6,329,732	6,762,701	5,787,378	6,174,987	6,565,683	0.2%	6.3%
Revenues from Local Sources	4,405,683	4,335,147	5,028,852	5,664,943	5,073,369	5,170,411	5,497,339	3.8%	6.3%
Current Property Taxes	974,842	1,026,214	1,043,115	1,300,201	1,138,436	1,254,358	1,320,565	5.2%	5.3%
Current Real & Personal Property Taxes	923,596	940,727	979,993	1,233,714	1,054,658	1,135,587	1,233,576	4.9%	8.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	51,246	85,487	63,122	66,487	83,778	118,771	86,989	9.2%	-26.8%
Local Options Sales Tax	678,515	692,449	776,210	864,182	823,200	802,062	809,834	3.0%	1.0%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	19,658	37,845	931	17,959	17,208	3,249	442	-46.9%	-86.4%
Capital Projects/Transportation Tax	0	0	0	0	11,870	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,732,668	2,578,639	3,208,596	3,482,601	3,082,655	3,110,742	3,366,498	3.5%	8.2%
Licenses & Permits	1,174,744	1,081,979	1,147,809	1,129,217	1,178,933	1,171,164	1,234,875	0.8%	5.4%
Service Revenue & Charges	1,378,888	1,292,541	1,803,445	1,964,598	1,737,249	1,797,762	2,037,113	6.7%	13.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	179,036	204,119	257,342	388,786	166,473	141,816	94,510	-10.1%	-33.4%
	0								
Revenues from State Sources	464,218	862,586	677,774	1,053,685	431,840	620,139	655,170	5.9%	5.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	114,156	117,025	120,850	116,922	133,082	136,842	157,703	5.5%	15.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	252,670	290,218	299,751	309,067	258,692	245,242	180,472	-5.5%	-26.4%
Manufacturer's Depreciation Reimbursement	0	0	29	0	0	87	94	n/a	8.0%
State Grants	97,392	455,343	257,144	627,696	40,066	237,968	316,901	21.7%	33.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	682,390	806,679	623,106	44,073	200,000	343,153	413,174	-8.0%	20.4%
Revenues from Other Local Sources	938,500	0	0	0	82,169	41,284	0	-100.0%	n/a
Total Expenditures (Cities only)	4,044,622	5,694,608	6,086,821	5,672,397	6,253,885	7,148,115	6,037,559	6.9%	-15.5%
Administration	895,594	1,033,687	1,276,176	1,510,459	1,541,803	1,049,516	1,324,815	6.7%	26.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,016,206	2,809,268	3,291,727	2,968,446	3,277,314	3,984,919	2,827,406	5.8%	-29.0%
Transportation	979,300	89,892	0	0	249,978	511,786	252,546	-20.2%	-50.7%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	8,543	0	0	n/a	n/a
Recreation & Culture	22,210	43,118	48,655	65,657	84,020	163,394	230,096	47.6%	40.8%
Debt Service/Interest on Debt	0	316,445	158,513	188,810	147,604	143,077	356,925	n/a	149.5%
Purchase of Land & Facility Construction	131,312	536,378	420,978	0	19,904	342,912	41,228	-17.6%	-88.0%
All Other	0	865,820	890,772	939,025	924,719	952,511	1,004,543	n/a	5.5%

* Cities Included: Manning, Paxville, Summerton & Turbeville.

/1 In FYs 05-06 & 10 Paxville was excluded.

Clarendon County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	10,521,925	10,964,665	9,859,966	9,211,849	11,033,454	12,293,133	12,732,598	3.2%	3.6%
Owner Occupied	2,200,338	2,335,597	1,986,530	823,813	1,447,278	1,597,048	1,879,798	-2.6%	17.7%
Agricultural (Private)	399,111	411,457	365,320	376,494	418,628	459,691	480,441	3.1%	4.5%
Agricultural (Corporate)	76,194	78,918	61,591	64,135	58,654	61,591	63,788	-2.9%	3.6%
Commercial/Rental	3,684,264	3,871,575	3,612,191	4,006,297	4,909,104	5,670,985	5,925,725	8.2%	4.5%
Personal Property (Vehicles)	1,909,092	1,818,249	1,535,646	1,569,466	1,632,268	1,491,103	1,456,972	-4.4%	-2.3%
Other Personal Property	181,291	195,141	191,089	219,390	240,990	258,479	215,701	2.9%	-16.6%
Manufacturing	531,784	551,625	529,078	572,440	652,245	823,119	709,552	4.9%	-13.8%
Utility	772,403	887,835	810,101	844,623	964,392	1,126,701	1,193,375	7.5%	5.9%
Business Personal	413,440	416,496	408,899	369,707	374,544	415,755	439,033	1.0%	5.6%
Motor Carrier	123,658	153,969	159,060	176,211	189,371	163,441	115,736	-1.1%	-29.2%
Fee-in-Lieu and Joint Industrial Park	230,351	243,802	200,460	189,272	145,980	225,220	252,477	1.5%	12.1%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	6,663,583	8,007,793	8,906,524	10,000,326	10,375,389	11,514,194	11,360,359	9.3%	-1.3%
Owner Occupied	1,914,479	2,324,862	2,561,127	2,874,406	3,155,448	3,461,059	3,555,565	10.9%	2.7%
Agricultural (Private)	227,771	270,977	294,420	319,845	315,295	346,104	345,509	7.2%	-0.2%
Agricultural (Corporate)	43,484	51,974	49,638	54,485	44,176	46,372	45,874	0.9%	-1.1%
Commercial/Rental	2,102,598	2,549,741	2,911,154	3,403,485	3,697,350	4,269,712	4,261,486	12.5%	-0.2%
Personal Property (Vehicles)	1,089,513	1,197,463	1,237,615	1,333,314	1,229,361	1,122,658	1,047,782	-0.6%	-6.7%
Other Personal Property	103,462	128,516	154,004	186,379	181,504	194,610	155,121	7.0%	-20.3%
Manufacturing	303,487	363,289	426,397	486,307	491,246	619,730	510,275	9.0%	-17.7%
Utility	440,808	584,710	652,880	717,536	726,344	848,299	858,216	11.7%	1.2%
Business Personal	235,949	274,296	329,542	314,079	282,092	313,024	315,731	5.0%	0.9%
Motor Carrier	70,571	101,401	128,190	149,697	142,627	123,056	83,231	2.8%	-32.4%
Fee-in-Lieu and Joint Industrial Park	131,460	160,563	161,556	160,793	109,947	169,569	181,569	5.5%	7.1%

Colleton County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	84,900,076	98,774,044	204,552,733	110,223,588	115,137,967	111,210,233	110,780,486	4.5%	-0.4%
Revenues from Local Sources	43,452,662	48,644,087	156,659,166	61,266,370	65,502,272	60,633,260	62,962,629	6.4%	3.8%
Current Property Taxes	24,415,668	30,494,199	34,525,302	37,095,441	40,658,515	39,864,737	41,886,890	9.4%	5.1%
Current Real & Personal Property Taxes	23,211,403	28,181,976	32,489,894	35,003,398	38,229,883	36,702,923	38,777,611	8.9%	5.7%
Fee In Lieu of Property Tax (only Counties and Citi	25,695	776,260	298,313	384,154	519,636	519,721	528,897	65.5%	1.8%
All Other	1,178,570	1,535,963	1,737,094	1,707,889	1,908,996	2,642,093	2,580,382	14.0%	-2.3%
Local Options Sales Tax	3,048,304	3,662,488	3,875,502	4,435,748	3,433,895	3,177,168	2,953,218	-0.5%	-7.0%
Local Hospitality Tax	777,486	724,524	935,161	906,077	813,127	832,162	1,034,724	4.9%	24.3%
Local Accommodations Tax	620,096	705,334	960,612	763,500	839,789	842,907	833,716	5.1%	-1.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	788,073	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	14,591,108	13,057,542	116,362,589	18,065,604	19,756,946	15,916,286	15,466,008	1.0%	-2.8%
Licenses & Permits	2,764,869	3,227,326	3,266,898	3,337,350	3,254,585	3,788,502	3,383,702	3.4%	-10.7%
Service Revenue & Charges	7,587,031	7,726,218	10,112,382	12,735,501	14,001,147	10,054,570	9,526,607	3.9%	-5.3%
Bonds & Leases	3,181,012	0	100,590,025	308,914	258,131	0	0	-100.0%	n/a
Miscellaneous	1,058,196	2,103,998	2,393,284	1,683,839	2,243,083	2,073,214	2,555,699	15.8%	23.3%
Revenues from State Sources	30,174,116	37,431,410	37,320,739	37,439,692	34,926,487	30,197,892	27,653,372	-1.4%	-8.4%
Reimbursements for Property Tax Relief (Tier 1)	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,295,042	1,279,490	1,482,455	1,387,951	1,413,027	1,436,409	1,512,537	2.6%	5.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	959,256	1,164,659	1,467,213	1,542,553	n/a	5.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,543,744	1,335,341	1,032,787	957,447	n/a	-7.3%
State-Shared Taxes (Aid to Subdivisions)	2,730,361	2,784,113	2,836,713	3,132,494	2,911,357	2,564,896	2,183,356	-3.7%	-14.9%
Manufacturer's Depreciation Reimbursement	125,600	121,805	124,900	148,336	155,434	78,550	106,494	-2.7%	35.6%
State Grants	8,421,701	11,871,827	9,110,979	7,537,057	7,381,312	6,560,826	6,896,172	-3.3%	5.1%
Education Finance Act (EFA)	10,325,440	13,161,235	13,777,909	13,777,908	11,102,788	8,753,066	7,825,998	-4.5%	-10.6%
Education Improvement Act (EIA)	4,130,223	5,363,982	6,863,646	6,112,400	6,897,811	5,808,574	4,091,328	-0.2%	-29.6%
Education Lottery	1,047,674	750,883	1,026,062	742,471	466,683	397,497	439,412	-13.5%	10.5%
Revenues from Federal Sources	10,166,115	10,317,047	10,316,600	11,257,937	11,557,403	17,280,674	19,904,483	11.8%	15.2%
Revenues from Other Local Sources	1,107,182	2,381,500	256,228	259,589	3,151,805	3,098,406	260,002	-21.5%	-91.6%
Total Expenditures (School Dist., Counties, & Cities)	84,322,053	105,038,784	108,469,902	120,679,412	130,690,858	158,821,059	134,229,876	8.1%	-15.5%
Administration	25,610,768	31,903,965	32,696,025	35,224,467	33,874,065	39,126,461	33,873,343	4.8%	-13.4%
Instruction	28,195,987	29,042,668	31,926,642	32,867,610	32,520,647	30,967,767	29,654,505	0.8%	-4.2%
Public Safety	13,679,825	19,462,133	16,898,314	18,855,184	18,514,325	20,546,448	18,713,518	5.4%	-8.9%
Transportation	3,082,727	3,372,195	2,951,265	1,843,436	1,536,571	2,139,728	202,315	-36.5%	-90.5%
Health & Human Services	736,684	1,083,368	1,145,696	681,160	1,299,362	1,775,015	1,710,139	15.1%	-3.7%
Environment & Housing	2,722,881	2,527,497	2,314,684	3,919,512	3,230,843	5,028,866	3,963,169	6.5%	-21.2%
Recreation & Culture	1,235,440	1,942,801	1,434,745	1,592,965	1,713,826	2,289,109	2,760,800	14.3%	20.6%
Debt Service/Interest on Debt /4	1,649,163	2,753,385	6,923,446	7,461,769	11,700,387	12,263,867	12,340,903	39.9%	0.6%
Land Purchase & Facility Construction	5,816,825	4,437,281	11,363,917	17,892,989	25,290,780	44,399,184	27,019,032	29.2%	-39.1%
All Other	1,591,753	8,513,491	815,168	340,320	1,010,052	284,614	3,992,152	16.6%	1302.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Colleton County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	24,415,668	30,494,199	34,525,302	37,095,441	40,658,515	39,864,737	41,886,890	9.4%	5.1%
School District Total	13,152,902	13,911,275	17,487,081	19,866,369	21,443,572	20,934,713	22,059,079	9.0%	5.4%
County Total	9,916,588	14,865,581	14,986,016	14,985,467	17,100,868	16,693,214	17,836,331	10.3%	6.8%
Cities Total	1,346,178	1,717,343	2,052,205	2,243,605	2,114,075	2,236,810	1,991,480	6.7%	-11.0%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	124,470,859	162,843,519	166,250,400	169,092,580	176,468,353	170,974,846	178,664,013	6.2%	4.5%
Owner Occupied (4% assessment ratio)	24,804,180	31,804,180	32,264,290	33,473,260	34,382,640	32,981,093	32,985,093	4.9%	0.0%
Agricultural (Private) (4%)	3,928,260	4,166,330	4,158,580	4,230,730	4,262,090	4,204,433	4,204,432	1.1%	0.0%
Agricultural (Corporate) (6%)	1,883,660	1,875,040	1,931,720	1,781,040	1,799,820	1,846,905	1,846,905	-0.3%	0.0%
Commercial/Rental (6%)	44,803,240	76,515,520	79,148,380	80,557,140	88,591,870	84,571,003	94,900,818	13.3%	12.2%
Personal Property (Vehicles) /6	16,389,120	15,847,185	15,649,751	15,573,266	14,282,132	14,389,647	12,595,067	-4.3%	-12.5%
Other Personal Property County (10.5%)	1,994,310	2,419,375	2,354,665	2,375,859	2,006,880	1,754,680	1,979,830	-0.1%	12.8%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	6,072,360	6,337,650	5,734,150	6,284,842	5,848,240	5,751,821	5,379,273	-2.0%	-6.5%
Utility (10.5%)	10,920,590	10,542,180	11,478,532	11,084,290	11,206,498	11,639,310	12,556,670	2.4%	7.9%
Business Personal (10.5%)	3,933,520	3,549,460	3,719,240	3,966,007	4,589,913	4,633,433	4,551,763	2.5%	-1.8%
Motor Carrier (9.5%)\	1,038,281	1,486,496	1,701,535	1,503,046	1,346,551	785,333	1,069,345	0.5%	36.2%
Fee-in-Lieu and Joint Industrial Park /7	8,703,338	8,300,103	8,109,557	8,263,100	8,151,719	8,417,188	6,594,817	-4.5%	-21.7%

Total Average Millage Rates /2	235.7	276.7	310.0	317.5	317.8	310.3	310.3	4.7%	0.0%
School Districts /3	122.5	98.3	117.8	135.6	140.0	143.3	143.8	2.7%	0.4%
Counties /4	83.5	90.4	92.4	90.6	98.2	99.1	101.6	3.3%	2.5%
Cities & Special Purpose Districts /5	29.7	87.9	99.8	91.3	79.6	67.9	64.8	13.9%	-4.6%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	24,415,668	30,494,199	34,525,302	37,095,441	40,658,515	39,864,737	41,886,890	9.4%	5.1%
Owner Occupied	2,143,414	3,086,158	3,756,792	3,701,998	4,055,808	3,552,796	3,433,762	8.2%	-3.4%
Agricultural (Private)	876,825	846,744	945,716	1,029,746	1,082,370	1,090,528	1,094,529	3.8%	0.4%
Agricultural (Corporate)	420,451	381,074	439,298	433,499	457,069	479,042	480,800	2.3%	0.4%
Commercial/Rental	10,000,513	15,550,632	17,999,378	19,607,339	22,498,157	21,935,659	24,705,294	16.3%	12.6%
Personal Property (Vehicles)	3,658,209	3,220,703	3,558,958	3,790,481	3,626,988	3,732,324	3,278,842	-1.8%	-12.2%
Other Personal Property County	445,149	491,702	535,482	578,276	509,653	455,121	515,404	2.5%	13.2%
Manufacturing	1,381,104	2,064,292	1,602,334	1,913,863	2,004,813	2,011,604	1,929,269	5.7%	-4.1%
Utility	2,437,581	2,142,540	2,610,369	2,697,879	2,845,922	3,018,954	3,268,847	5.0%	8.3%
Business Personal	877,999	721,375	845,804	965,313	1,165,621	1,201,800	1,184,949	5.1%	-1.4%
Motor Carrier	231,754	302,108	386,951	365,836	341,960	203,696	278,380	3.1%	36.7%
Fee-in-Lieu and Joint Industrial Park	1,942,669	1,686,872	1,844,219	2,011,211	2,070,152	2,183,214	1,716,812	-2.0%	-21.4%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Colleton County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	53,358,318	54,122,069	164,145,794	70,845,607	70,237,679	66,741,688	64,374,184	3.2%	-3.5%
Revenues from Local Sources	18,268,925	16,575,317	123,537,207	27,579,164	28,923,592	26,534,246	26,204,438	6.2%	-1.2%
Current Property Taxes	13,152,902	13,911,275	17,487,081	19,866,369	21,443,572	20,934,713	22,059,079	9.0%	5.4%
Current Real & Personal Property Taxes	13,024,260	13,769,167	17,327,531	19,600,190	21,240,405	20,817,976	21,900,463	9.0%	5.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	128,642	142,108	159,550	266,179	203,167	116,737	158,616	3.6%	35.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,116,023	2,664,042	106,050,126	7,712,795	7,480,020	5,599,533	4,145,359	-3.4%	-26.0%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,333,718	1,504,254	4,216,989	6,492,555	5,943,971	4,061,079	2,562,929	11.5%	-36.9%
Bonds & Leases	3,181,012	0	100,590,025	308,914	258,131	0	0	-100.0%	n/a
Miscellaneous	601,293	1,159,788	1,243,112	911,326	1,277,918	1,538,454	1,582,430	17.5%	2.9%
Revenues from State Sources	26,213,111	28,228,701	31,079,788	33,456,274	30,616,310	26,545,175	24,345,854	-1.2%	-8.3%
Reimbursements for Property Tax Relief (Tier 1)	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	0.0%	0.0%
Homestead Exemption (Tier 2) /1	703,243	562,033	727,201	583,181	583,181	583,181	583,181	-3.1%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	959,256	1,164,659	1,467,213	1,542,553	n/a	5.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,543,744	1,335,341	1,032,787	957,447	n/a	-7.3%
State-Shared Taxes (Aid to Subdivisions)	154,245	154,242	154,242	186,866	154,242	121,618	148,305	-0.7%	21.9%
Manufacturer's Depreciation Reimbursement	73,740	56,984	65,366	82,772	87,808	22,450	50,394	-6.1%	124.5%
State Grants 4/	7,680,471	6,081,267	6,367,287	7,369,601	6,725,722	6,260,714	6,609,161	-2.5%	5.6%
Education Finance Act (EFA)	10,325,440	13,161,235	13,777,909	13,777,908	11,102,788	8,753,066	7,825,998	-4.5%	-10.6%
Education Improvement Act (EIA)	4,130,223	5,363,982	6,863,646	6,112,400	6,897,811	5,808,574	4,091,328	-0.2%	-29.6%
Education Lottery	1,047,674	750,883	1,026,062	742,471	466,683	397,497	439,412	-13.5%	10.5%
Revenues from Federal Sources	8,876,282	9,318,051	9,528,799	9,810,169	10,697,777	13,662,267	13,823,892	7.7%	1.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	53,852,588	55,170,832	66,415,938	77,346,677	88,355,889	103,604,436	83,296,579	7.5%	-19.6%
Administration	19,973,445	22,656,978	24,606,818	25,847,742	25,807,062	24,672,550	23,881,124	3.0%	-3.2%
Instruction	28,195,987	29,042,668	31,926,642	32,867,610	32,520,647	30,967,767	29,654,505	0.8%	-4.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	0	4,424	0	0	0	0	92,674	n/a	n/a
Debt Service/Interest on Debt	1,503,111	1,576,029	5,535,962	6,234,362	6,786,682	7,047,595	7,148,508	29.7%	1.4%
Purchase of Land & Facility Construction	4,176,661	1,734,935	3,865,631	12,278,754	22,941,862	40,779,966	22,397,604	32.3%	-45.1%
All Other	3,384	155,798	480,885	118,209	299,636	136,558	122,164	81.8%	-10.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Colleton County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	23,500,703	29,399,636	28,302,489	29,238,880	34,915,776	32,893,073	34,889,550	6.8%	6.1%
Revenues from Local Sources	18,540,820	24,234,958	23,897,182	24,234,255	27,340,635	24,389,571	27,683,526	6.9%	13.5%
Current Property Taxes	9,916,588	14,865,581	14,986,016	14,985,467	17,100,868	16,693,214	17,836,331	10.3%	6.8%
Current Real & Personal Property Taxes	8,911,478	12,782,051	13,210,079	13,264,819	14,988,294	13,939,957	15,055,635	9.1%	8.0%
Fee In Lieu of Property Tax	25,695	776,260	298,313	384,154	519,636	519,721	528,897	65.5%	1.8%
All Other	979,415	1,307,270	1,477,623	1,336,494	1,592,938	2,233,536	2,251,799	14.9%	0.8%
Local Options Sales Tax (1%)	1,824,007	2,271,363	2,395,063	2,870,454	1,908,551	1,772,640	1,547,782	-2.7%	-12.7%
Local Hospitality Tax (2%)	679,571	599,306	472,359	427,509	322,340	329,863	512,193	-4.6%	55.3%
Local Accommodations Tax (3%)	418,793	453,885	326,929	326,133	398,010	391,862	339,977	-3.4%	-13.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	788,073	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,701,861	6,044,823	5,716,815	5,624,692	7,610,866	5,201,992	6,659,170	2.6%	28.0%
Licenses & Permits	620,426	718,551	669,545	677,764	469,792	453,612	430,450	-5.9%	-5.1%
Service Revenue & Charges	4,940,173	4,857,610	4,564,362	4,628,146	6,480,644	4,554,669	5,404,851	1.5%	18.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	141,262	468,662	482,908	318,782	660,430	193,711	823,869	34.2%	325.3%
Revenues from State Sources	3,284,673	3,476,385	3,561,278	3,532,893	3,763,710	3,016,506	2,748,985	-2.9%	-8.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	497,425	637,849	675,745	722,041	746,204	768,199	843,235	9.2%	9.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,278,428	2,214,135	2,336,319	2,577,832	2,391,453	2,117,096	1,716,247	-4.6%	-18.9%
Manufacturer's Depreciation Reimbursement	51,860	64,821	59,534	65,564	67,626	56,100	56,100	1.3%	0.0%
State Grants	456,960	559,580	489,680	167,456	558,427	75,112	133,403	-18.6%	77.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,027,652	998,996	787,801	1,412,143	859,626	2,618,589	4,457,039	27.7%	70.2%
Revenues from Other Local Sources	647,557	689,297	56,228	59,589	2,951,805	2,868,406	0	-100.0%	n/a
Total Expenditures (County only)	23,053,353	33,796,679	33,057,301	32,677,502	28,732,334	43,360,975	39,095,968	9.2%	-9.8%
Administration	4,534,905	7,144,917	5,998,647	6,476,598	5,075,570	11,826,674	7,316,963	8.3%	-38.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	10,887,405	16,186,907	13,426,933	14,839,811	14,349,934	16,381,935	14,273,940	4.6%	-12.9%
Transportation	2,008,965	2,157,486	1,628,780	1,681,588	1,348,601	1,938,208	0	-100.0%	n/a
Health & Human Services	736,684	1,083,368	1,145,696	681,160	1,299,362	1,775,015	1,710,139	15.1%	-3.7%
Environment & Housing	1,618,879	1,864,575	1,633,452	1,743,026	1,185,555	2,734,533	1,919,305	2.9%	-29.8%
Recreation & Culture	840,995	1,655,315	1,083,664	1,179,480	1,034,486	1,475,922	1,400,774	8.9%	-5.1%
Debt Service/Interest on Debt	58,744	890,054	1,196,816	1,021,343	4,422,034	4,616,168	4,686,280	107.5%	1.5%
Land Purchase & Facility Construction	1,107,355	2,505,490	6,743,284	5,035,723	0	2,612,520	4,085,065	24.3%	56.4%
All Other	1,259,421	308,567	200,029	18,773	16,792	0	3,703,502	19.7%	n/a

Colleton County

	FY 05	FY 06	FY 07 /1	FY 08 /1	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	8,041,055	15,252,339	12,104,450	10,139,101	9,984,512	11,575,472	11,516,752	6.2%	-0.5%
Revenues from Local Sources	6,642,917	7,833,812	9,224,777	9,452,951	9,238,045	9,709,443	9,074,665	5.3%	-6.5%
Current Property Taxes	1,346,178	1,717,343	2,052,205	2,243,605	2,114,075	2,236,810	1,991,480	6.7%	-11.0%
Current Real & Personal Property Taxes	1,275,665	1,630,758	1,952,284	2,138,389	2,001,184	1,944,990	1,821,513	6.1%	-6.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	70,513	86,585	99,921	105,216	112,891	291,820	169,967	15.8%	-41.8%
Local Options Sales Tax	1,224,297	1,391,125	1,480,439	1,565,294	1,525,344	1,404,528	1,405,436	2.3%	0.1%
Local Hospitality Tax	97,915	125,218	462,802	478,568	490,787	502,299	522,531	32.2%	4.0%
Local Accommodations Tax	201,303	251,449	633,683	437,367	441,779	451,045	493,739	16.1%	9.5%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,773,224	4,348,677	4,595,648	4,728,117	4,666,060	5,114,761	4,661,479	3.6%	-8.9%
Licenses & Permits	2,144,443	2,508,775	2,597,353	2,659,586	2,784,793	3,334,890	2,953,252	5.5%	-11.4%
Service Revenue & Charges	1,313,140	1,364,354	1,331,031	1,614,800	1,576,532	1,438,822	1,558,827	2.9%	8.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	315,641	475,548	667,264	453,731	304,735	341,049	149,400	-11.7%	-56.2%
0	0	0	0	0	0	0	0	0	0
Revenues from State Sources	676,332	5,726,324	2,679,673	450,525	546,467	636,211	558,533	-3.1%	-12.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	94,374	79,608	79,509	82,729	83,642	85,029	86,121	-1.5%	1.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	297,688	415,736	346,152	367,796	365,662	326,182	318,804	1.1%	-2.3%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	284,270	5,230,980	2,254,012	0	97,163	225,000	153,608	-9.8%	-31.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	262,181	0	0	35,625	0	999,818	1,623,552	35.5%	62.4%
Revenues from Other Local Sources	459,625	1,692,203	200,000	200,000	200,000	230,000	260,002	-9.1%	13.0%
Total Expenditures (Cities only)	7,416,112	16,071,273	8,996,663	10,655,233	13,602,635	11,855,648	11,837,329	8.1%	-0.2%
Administration	1,102,418	2,102,070	2,090,560	2,900,127	2,991,433	2,627,237	2,675,256	15.9%	1.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,792,420	3,275,226	3,471,381	4,015,373	4,164,391	4,164,513	4,439,578	8.0%	6.6%
Transportation	1,073,762	1,214,709	1,322,485	161,848	187,970	201,520	202,315	-24.3%	0.4%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,104,002	662,922	681,232	2,176,486	2,045,288	2,294,333	2,043,864	10.8%	-10.9%
Recreation & Culture	394,445	283,062	351,081	413,485	679,340	813,187	1,267,352	21.5%	55.9%
Debt Service/Interest on Debt	87,308	287,302	190,668	206,064	491,671	600,104	506,115	34.0%	-15.7%
Purchase of Land & Facility Construction	532,809	196,856	755,002	578,512	2,348,918	1,006,698	536,363	0.1%	-46.7%
All Other	328,948	8,049,126	134,254	203,338	693,624	148,056	166,486	-10.7%	12.4%

* Cities Included: Cottageville, Edisto Beach, Lodge, Smoaks, Walterboro, Williams.

/1 In FYs 07 & 08 Lodge was excluded.

Colleton County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	13,152,902	13,911,275	17,487,081	19,866,369	21,443,572	20,934,713	22,059,079	9.0%	5.4%
Owner Occupied	941,094	1,028,634	1,702,825	1,480,603	1,550,979	1,160,769	1,104,073	2.7%	-4.9%
Agricultural (Private)	481,316	409,597	489,902	573,556	596,710	602,478	604,781	3.9%	0.4%
Agricultural (Corporate)	230,798	184,338	227,567	241,454	251,982	264,654	265,666	2.4%	0.4%
Commercial/Rental	5,489,584	7,522,336	9,324,088	10,921,045	12,403,232	12,118,681	13,650,892	16.4%	12.6%
Personal Property (Vehicles)	2,008,101	1,557,957	1,843,622	2,111,251	1,999,558	2,061,978	1,811,722	-1.7%	-12.1%
Other Personal Property	244,356	237,852	277,392	322,093	280,972	251,439	284,786	2.6%	13.3%
Manufacturing	744,025	623,062	675,512	852,029	818,778	824,213	773,775	0.7%	-6.1%
Utility	1,338,062	1,036,415	1,352,230	1,502,685	1,568,956	1,667,866	1,806,199	5.1%	8.3%
Business Personal	481,960	348,952	438,146	537,667	642,607	663,952	654,743	5.2%	-1.4%
Motor Carrier	127,217	146,139	200,450	203,766	188,523	112,535	153,819	3.2%	36.7%
Fee-in-Lieu and Joint Industrial Park	1,066,389	815,994	955,348	1,120,220	1,141,275	1,206,149	948,623	-1.9%	-21.4%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	10,388,318	14,727,170	15,363,447	15,323,354	17,327,435	16,941,692	18,150,670	9.7%	7.1%
Owner Occupied	2,070,153	2,876,292	2,981,591	3,033,383	3,376,033	3,268,057	3,350,991	8.4%	2.5%
Agricultural (Private)	327,852	376,793	384,301	383,393	418,495	416,612	427,133	4.5%	2.5%
Agricultural (Corporate)	157,210	169,574	178,513	161,400	176,724	183,008	187,629	3.0%	2.5%
Commercial/Rental	3,739,271	6,919,877	7,314,220	7,300,176	8,698,839	8,380,039	9,641,076	17.1%	15.0%
Personal Property (Vehicles)	1,367,833	1,433,181	1,446,217	1,411,266	1,402,363	1,425,853	1,279,546	-1.1%	-10.3%
Other Personal Property	166,445	218,802	217,598	215,303	197,056	173,869	201,133	3.2%	15.7%
Manufacturing	506,798	573,162	529,901	569,539	574,239	569,941	546,486	1.3%	-4.1%
Utility	911,431	953,409	1,060,748	1,004,470	1,100,367	1,153,325	1,275,646	5.8%	10.6%
Business Personal	328,291	321,004	343,701	359,404	450,684	459,121	462,419	5.9%	0.7%
Motor Carrier	86,655	134,435	157,241	136,208	132,218	77,818	108,636	3.8%	39.6%
Fee-in-Lieu and Joint Industrial Park	726,379	750,641	749,416	748,811	800,418	834,049	669,975	-1.3%	-19.7%

Darlington County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	188,952,283	159,546,031	167,715,932	168,429,030	171,774,558	170,103,478	165,154,050	-2.2%	-2.9%
Revenues from Local Sources	117,345,444	84,105,003	89,006,458	86,382,748	89,529,984	91,370,415	90,653,417	-4.2%	-0.8%
Current Property Taxes	40,714,294	43,610,529	46,792,627	44,104,061	46,837,356	48,354,880	47,222,647	2.5%	-2.3%
Current Real & Personal Property Taxes	38,874,850	41,695,753	44,820,172	42,206,178	44,495,853	46,137,600	45,253,689	2.6%	-1.9%
Fee In Lieu of Property Tax (only Counties and Cities)	1,358,628	1,151,176	986,343	1,104,193	1,037,367	1,141,573	958,181	-5.7%	-16.1%
All Other	480,816	763,599	986,112	793,691	1,304,137	1,075,708	1,010,777	13.2%	-6.0%
Local Options Sales Tax	4,805,881	4,658,644	5,357,719	5,008,822	5,163,262	4,980,153	4,593,489	-0.8%	-7.8%
Local Hospitality Tax	464,401	539,592	572,085	609,130	695,920	837,531	918,908	12.0%	9.7%
Local Accommodations Tax	15,311	69,920	129,037	93,729	151,808	145,261	162,878	48.3%	12.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	71,345,557	35,226,318	36,154,990	36,567,005	36,681,638	37,052,590	37,755,495	-10.1%	1.9%
Licenses & Permits	3,944,180	4,324,049	4,331,871	4,575,883	3,873,266	4,212,305	4,039,863	0.4%	-4.1%
Service Revenue & Charges	8,846,906	16,253,556	18,220,119	16,506,989	17,465,715	14,500,555	14,415,705	8.5%	-0.6%
Bonds & Leases	49,000,000	3,400,000	3,000,000	5,000,000	5,000,000	5,000,000	5,000,000	-31.6%	0.0%
Miscellaneous	9,554,471	11,248,713	10,603,000	11,484,133	10,342,657	13,339,730	14,299,927	7.0%	7.2%
Revenues from State Sources	56,908,929	59,371,787	63,261,965	67,448,646	64,858,695	54,885,068	52,941,207	-1.2%	-3.5%
Reimbursements for Property Tax Relief (Tier 1)	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,045,206	2,309,866	2,514,758	2,267,233	2,310,250	2,342,123	2,352,034	2.4%	0.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	3,217,777	3,577,973	4,119,313	4,249,920	n/a	3.2%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,952,653	5,143,436	5,182,795	5,613,266	4,971,440	4,301,536	3,595,596	-5.2%	-16.4%
Manufacturer's Depreciation Reimbursement	331,000	478,741	470,659	487,782	504,299	267,819	352,770	1.1%	31.7%
State Grants	13,808,883	13,074,341	15,370,623	13,339,434	13,295,008	13,994,732	13,939,238	0.2%	-0.4%
Education Finance Act (EFA)	20,862,164	25,249,901	25,796,778	27,187,002	24,181,683	20,368,956	17,121,351	-3.2%	-15.9%
Education Improvement Act (EIA)	9,435,856	8,754,036	10,094,802	10,789,332	10,237,277	5,664,549	6,865,505	-5.2%	21.2%
Education Lottery	1,724,911	613,208	83,294	798,563	2,032,509	77,783	716,536	-13.6%	821.2%
Revenues from Federal Sources	14,170,720	15,515,612	15,361,759	14,507,840	16,353,157	22,608,210	20,247,999	6.1%	-10.4%
Revenues from Other Local Sources	527,190	553,630	85,750	89,796	1,032,722	1,239,785	1,311,427	16.4%	5.8%
Total Expenditures (School Dist., Counties, & Cities)	144,615,782	181,589,663	165,096,028	173,429,247	168,911,447	166,241,793	158,770,632	1.6%	-4.5%
Administration	46,715,779	45,346,472	47,152,120	50,949,167	53,787,034	49,105,156	48,143,877	0.5%	-2.0%
Instruction	51,430,685	52,244,466	54,993,398	57,498,192	56,950,638	53,477,535	49,356,301	-0.7%	-7.7%
Public Safety	15,107,639	15,968,865	17,078,162	17,706,714	17,463,213	20,031,473	20,834,522	5.5%	4.0%
Transportation	4,003,477	4,172,259	4,000,640	4,870,537	4,473,399	3,329,554	3,665,719	-1.5%	10.1%
Health & Human Services	2,405,974	2,599,518	2,834,506	6,098,354	3,181,171	3,027,306	2,874,972	3.0%	-5.0%
Environment & Housing	2,184,060	4,761,029	4,545,577	5,634,694	5,041,268	5,019,504	4,930,771	14.5%	-1.8%
Recreation & Culture	2,767,120	2,868,514	3,211,249	3,393,069	3,352,904	3,749,537	3,676,339	4.8%	-2.0%
Debt Service/Interest on Debt /4	4,576,968	8,817,332	9,299,007	11,280,499	12,256,099	10,902,064	10,947,309	15.6%	0.4%
Land Purchase & Facility Construction	13,563,684	37,085,598	13,560,520	12,898,317	4,372,677	10,890,327	8,402,017	-7.7%	-22.8%
All Other	1,860,396	7,725,610	8,420,849	3,099,704	8,033,044	6,709,337	5,938,805	21.3%	-11.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Darlington County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	40,714,294	43,610,529	46,792,627	44,104,061	46,837,356	48,354,880	47,222,647	2.5%	-2.3%
County Total	30,602,584	31,250,230	34,258,115	31,178,033	33,453,092	33,948,422	32,731,591	1.1%	-3.6%
Cities Total	7,651,108	9,333,783	9,670,013	9,884,043	10,165,359	10,543,332	10,564,440	5.5%	0.2%
	2,460,602	3,026,516	2,864,499	3,041,985	3,218,905	3,863,126	3,926,616	8.1%	1.6%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	217,968,771	214,789,294	217,916,655	211,732,342	215,561,448	212,610,917	212,781,770	-0.4%	0.1%
Owner Occupied (4% assessment ratio)	48,363,514	49,439,344	50,604,954	52,850,134	54,379,728	55,485,010	56,061,550	2.5%	1.0%
Agricultural (Private) (4%)	2,281,770	2,270,020	2,298,700	2,327,480	2,448,248	2,600,670	2,582,880	2.1%	-0.7%
Agricultural (Corporate) (6%)	101,120	101,090	125,680	125,650	124,530	83,860	83,860	-3.1%	0.0%
Commercial/Rental (6%)	27,293,150	28,281,400	29,825,110	30,980,835	35,241,507	35,059,438	34,196,815	3.8%	-2.5%
Personal Property (Vehicles) /6	28,607,616	26,271,793	25,348,884	24,115,077	22,456,364	20,297,711	19,121,969	-6.5%	-5.8%
Other Personal Property County (10.5%)	3,644,820	3,499,320	3,431,920	3,910,055	3,402,383	3,474,260	2,700,690	-4.9%	-22.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	27,698,096	26,457,580	23,873,787	24,053,938	22,399,627	20,409,148	18,699,501	-6.3%	-8.4%
Utility (10.5%)	55,677,865	53,902,030	57,741,730	48,598,510	50,863,810	54,617,410	55,838,200	0.0%	2.2%
Business Personal (10.5%)	7,606,480	7,498,520	8,089,120	9,191,310	8,394,360	8,330,130	7,681,060	0.2%	-7.8%
Motor Carrier (9.5%)\	1,082,696	1,632,585	1,224,154	1,343,495	1,684,005	1,145,690	1,364,967	3.9%	19.1%
Fee-in-Lieu and Joint Industrial Park /7	15,611,644	15,435,612	15,352,616	14,235,858	14,166,886	11,107,590	14,450,278	-1.3%	30.1%
Total Average Millage Rates /2									
School Districts /3	240.0	253.0	264.1	273.9	278.5	277.8	276.3	2.4%	-0.6%
Counties /4	157.6	162.9	174.4	180.2	189.2	196.7	191.4	3.3%	-2.7%
Cities & Special Purpose Districts /5	31.0	42.0	42.7	44.6	45.8	47.8	48.7	7.8%	1.9%
	51.4	48.0	46.9	49.1	43.5	33.4	36.2	-5.7%	8.4%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	40,714,294	43,610,529	46,792,627	44,104,061	46,837,356	48,354,880	47,222,647	2.5%	-2.3%
Owner Occupied	4,224,351	5,109,436	5,828,601	3,804,553	4,348,489	4,775,971	4,566,042	1.3%	-4.4%
Agricultural (Private)	472,636	512,761	549,254	574,176	629,622	702,402	687,225	6.4%	-2.2%
Agricultural (Corporate)	20,946	22,835	30,030	30,997	32,026	22,649	22,313	1.1%	-1.5%
Commercial/Rental	5,653,388	6,388,317	7,126,452	7,642,792	9,063,145	9,469,025	9,098,720	8.3%	-3.9%
Personal Property (Vehicles)	5,925,661	5,934,379	6,056,896	5,949,049	5,775,158	5,482,105	5,087,767	-2.5%	-7.2%
Other Personal Property County	754,973	790,441	820,028	964,588	874,999	938,345	718,570	-0.8%	-23.4%
Manufacturing	7,095,895	7,127,521	6,690,778	7,038,159	6,797,934	6,653,776	5,933,542	-2.9%	-10.8%
Utility	11,532,877	12,175,609	13,796,887	11,988,969	13,080,771	14,751,338	14,856,826	4.3%	0.7%
Business Personal	1,575,574	1,693,796	1,932,825	2,267,443	2,158,798	2,249,842	2,043,694	4.4%	-9.2%
Motor Carrier	224,265	368,775	292,501	331,432	433,080	309,434	363,176	8.4%	17.4%
Fee-in-Lieu and Joint Industrial Park	3,233,730	3,486,659	3,668,375	3,511,903	3,643,333	2,999,992	3,844,774	2.9%	28.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Darlington County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	151,777,369	112,622,731	118,170,632	122,390,662	122,766,622	118,245,393	115,320,096	-4.5%	-2.5%
Revenues from Local Sources	89,769,521	47,882,342	51,200,634	48,644,137	49,278,872	49,057,696	48,591,699	-9.7%	-0.9%
Current Property Taxes	30,602,584	31,250,230	34,258,115	31,178,033	33,453,092	33,948,422	32,731,591	1.1%	-3.6%
Current Real & Personal Property Taxes	30,602,584	31,079,957	34,063,638	30,955,753	33,225,871	33,751,186	32,563,711	1.0%	-3.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	170,273	194,477	222,280	227,221	197,236	167,880	n/a	-14.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	59,166,937	16,632,112	16,942,519	17,466,104	15,825,780	15,109,274	15,860,108	-19.7%	5.0%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	3,808,950	5,060,677	5,283,405	4,581,861	3,363,170	2,951,035	2,862,103	-4.7%	-3.0%
Bonds & Leases	49,000,000	3,400,000	3,000,000	4,000,000	5,000,000	5,000,000	5,000,000	-31.6%	0.0%
Miscellaneous	6,357,987	8,171,435	8,659,114	8,884,243	7,462,610	7,158,239	7,998,005	3.9%	11.7%
Revenues from State Sources	48,878,646	51,022,648	52,900,764	59,546,758	58,111,478	47,630,481	46,742,961	-0.7%	-1.9%
Reimbursements for Property Tax Relief (Tier 1)	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,356,324	1,468,386	1,637,395	1,372,910	1,372,910	1,372,910	1,372,910	0.2%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	3,217,777	3,577,973	4,119,313	4,249,920	n/a	3.2%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	330,263	330,263	330,263	330,263	330,263	330,263	330,263	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	11,420,871	10,858,597	11,209,975	12,102,654	12,630,606	11,948,450	12,338,219	1.3%	3.3%
Education Finance Act (EFA)	20,862,164	25,249,901	25,796,778	27,187,002	24,181,683	20,368,956	17,121,351	-3.2%	-15.9%
Education Improvement Act (EIA)	9,435,856	8,754,036	10,094,802	10,789,332	10,237,277	5,664,549	6,865,505	-5.2%	21.2%
Education Lottery	1,724,911	613,208	83,294	798,563	2,032,509	77,783	716,536	-13.6%	821.2%
Revenues from Federal Sources	13,129,202	13,717,741	14,069,234	14,199,767	15,376,272	21,557,216	19,985,436	7.3%	-7.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	107,700,230	139,047,774	121,438,646	123,812,826	118,737,081	117,581,993	109,683,166	0.3%	-6.7%
Administration	37,233,100	39,227,452	42,001,084	44,122,037	46,385,356	42,579,549	41,983,962	2.0%	-1.4%
Instruction	51,430,685	52,244,466	54,993,398	57,498,192	56,950,638	53,477,535	49,356,301	-0.7%	-7.7%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	6,863	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	99,894	124,006	99,782	159,278	2,668	510	465	-59.1%	-8.8%
Debt Service/Interest on Debt	4,143,159	7,135,442	8,477,349	9,875,007	10,023,624	8,554,733	8,533,669	12.8%	-0.2%
Purchase of Land & Facility Construction	12,932,996	36,809,392	13,330,334	9,306,089	2,299,816	10,012,643	6,604,155	-10.6%	-34.0%
All Other	1,860,396	3,507,016	2,536,699	2,852,223	3,074,979	2,957,023	3,197,751	9.4%	8.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Darlington County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	22,367,214	31,030,617	32,442,542	29,577,028	31,740,640	33,180,594	32,367,339	6.4%	-2.5%
Revenues from Local Sources	15,616,685	23,680,785	23,746,978	22,888,838	25,345,606	26,105,520	26,225,619	9.0%	0.5%
Current Property Taxes	7,651,108	9,333,783	9,670,013	9,884,043	10,165,359	10,543,332	10,564,440	5.5%	0.2%
Current Real & Personal Property Taxes	5,920,478	7,936,469	8,003,819	8,337,888	8,317,795	8,767,173	8,912,999	7.1%	1.7%
Fee In Lieu of Property Tax	1,314,014	877,605	956,437	1,046,497	932,167	1,051,954	883,942	-6.4%	-16.0%
All Other	416,616	519,708	709,757	499,659	915,398	724,206	767,499	10.7%	6.0%
Local Options Sales Tax (1%)	3,195,218	3,011,938	3,619,656	3,241,513	3,342,025	3,134,174	3,017,722	-0.9%	-3.7%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	50,000	0	0	65,697	59,683	70,256	n/a	17.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,770,359	11,285,064	10,457,309	9,763,281	11,772,525	12,368,331	12,573,201	17.5%	1.7%
Licenses & Permits	871,639	867,761	721,267	769,700	206,545	634,087	266,771	-17.9%	-57.9%
Service Revenue & Charges	2,443,410	8,088,517	8,676,188	7,729,165	9,807,341	7,314,229	7,289,048	20.0%	-0.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,455,310	2,328,786	1,059,854	1,264,416	1,758,639	4,420,015	5,017,382	22.9%	13.5%
Revenues from State Sources	5,835,584	5,837,491	8,070,789	6,424,548	5,521,155	5,575,343	4,851,423	-3.0%	-13.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	424,040	568,379	596,331	615,278	644,753	664,473	676,671	8.1%	1.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,288,828	3,452,827	3,771,358	4,463,906	3,928,233	3,284,625	2,684,886	-3.3%	-18.3%
Manufacturer's Depreciation Reimbursement	264,148	414,519	408,280	420,113	429,101	188,927	277,936	0.9%	47.1%
State Grants	1,858,569	1,401,765	3,294,821	925,251	519,069	1,437,318	1,211,930	-6.9%	-15.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	914,945	1,512,342	611,265	239,987	17,835	372,259	41,813	-40.2%	-88.8%
Revenues from Other Local Sources	0	0	13,510	23,655	856,044	1,127,472	1,248,484	n/a	10.7%
Total Expenditures (County only)	22,988,013	27,173,529	27,813,137	29,336,767	30,596,493	30,238,475	31,205,608	5.2%	3.2%
Administration	5,707,762	2,104,977	1,729,654	2,728,258	2,228,345	2,315,374	2,459,506	-13.1%	6.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	9,354,261	9,648,467	10,664,598	11,101,468	10,985,377	13,474,303	13,854,211	6.8%	2.8%
Transportation	2,561,175	3,315,666	2,984,290	3,724,651	3,364,136	2,241,395	2,439,928	-0.8%	8.9%
Health & Human Services	2,338,132	2,599,518	2,834,506	6,098,354	3,181,171	3,027,306	2,868,109	3.5%	-5.3%
Environment & Housing	398,624	2,778,032	2,808,801	3,465,037	3,013,647	2,624,786	2,530,006	36.1%	-3.6%
Recreation & Culture	1,684,528	1,683,092	1,929,310	1,971,518	2,017,827	1,988,224	2,105,254	3.8%	5.9%
Debt Service/Interest on Debt	312,843	825,183	0	0	847,925	966,117	967,595	20.7%	0.2%
Land Purchase & Facility Construction	630,688	0	0	0	0	0	1,534,442	16.0%	n/a
All Other	0	4,218,594	4,861,978	247,481	4,958,065	3,600,970	2,446,557	n/a	-32.1%

Darlington County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	14,807,700	15,892,683	17,102,758	16,461,340	17,267,296	18,677,491	17,466,615	2.8%	-6.5%
Revenues from Local Sources	11,959,238	12,541,876	14,058,846	14,849,773	14,905,506	16,207,199	15,836,099	4.8%	-2.3%
Current Property Taxes	2,460,602	3,026,516	2,864,499	3,041,985	3,218,905	3,863,126	3,926,616	8.1%	1.6%
Current Real & Personal Property Taxes	2,351,788	2,679,327	2,752,715	2,912,537	2,952,187	3,619,241	3,776,979	8.2%	4.4%
Fee In Lieu of Property Tax	44,614	273,571	29,906	57,696	105,200	89,619	74,239	8.9%	-17.2%
All Other	64,200	73,618	81,878	71,752	161,518	154,266	75,398	2.7%	-51.1%
Local Options Sales Tax	1,610,663	1,646,706	1,738,063	1,767,309	1,821,237	1,845,979	1,575,767	-0.4%	-14.6%
Local Hospitality Tax	464,401	539,592	572,085	609,130	695,920	837,531	918,908	12.0%	9.7%
Local Accommodations Tax	15,311	19,920	129,037	93,729	86,111	85,578	92,622	35.0%	8.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	7,408,261	7,309,142	8,755,162	9,337,620	9,083,333	9,574,985	9,322,186	3.9%	-2.6%
Licenses & Permits	3,072,541	3,456,288	3,610,604	3,806,183	3,666,721	3,578,218	3,773,092	3.5%	5.4%
Service Revenue & Charges	2,594,546	3,104,362	4,260,526	4,195,963	4,295,204	4,235,291	4,264,554	8.6%	0.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,741,174	748,492	884,032	1,335,474	1,121,408	1,761,476	1,284,540	-4.9%	-27.1%
Revenues from State Sources	2,194,699	2,511,648	2,290,412	1,477,340	1,226,062	1,679,244	1,346,823	-7.8%	-19.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	264,842	273,101	281,032	279,045	292,587	304,740	302,453	2.2%	-0.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,333,562	1,360,346	1,081,174	819,097	712,944	686,648	580,447	-12.9%	-15.5%
Manufacturer's Depreciation Reimbursement	66,852	64,222	62,379	67,669	75,198	78,892	74,834	1.9%	-5.1%
State Grants	529,443	813,979	865,827	311,529	145,333	608,964	389,089	-5.0%	-36.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	126,573	285,529	681,260	68,086	959,050	678,735	220,750	9.7%	-67.5%
Revenues from Other Local Sources	527,190	553,630	72,240	66,141	176,678	112,313	62,943	-29.8%	-44.0%
Total Expenditures (Cities only)	13,927,539	15,368,360	15,844,245	20,279,654	19,577,873	18,421,325	17,881,858	4.3%	-2.9%
Administration	3,774,917	4,014,043	3,421,382	4,098,872	5,173,333	4,210,233	3,700,409	-0.3%	-12.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,753,378	6,320,398	6,413,564	6,605,246	6,477,836	6,557,170	6,980,311	3.3%	6.5%
Transportation	1,442,302	856,593	1,016,350	1,145,886	1,109,263	1,088,159	1,225,791	-2.7%	12.6%
Health & Human Services	67,842	0	0	0	0	0	0	-100.0%	n/a
Environment & Housing	1,785,436	1,982,997	1,736,776	2,169,657	2,027,621	2,394,718	2,400,765	5.1%	0.3%
Recreation & Culture	982,698	1,061,416	1,182,157	1,262,273	1,332,409	1,760,803	1,570,620	8.1%	-10.8%
Debt Service/Interest on Debt	120,966	856,707	821,658	1,405,492	1,384,550	1,381,214	1,446,045	51.2%	4.7%
Purchase of Land & Facility Construction	0	276,206	230,186	3,592,228	2,072,861	877,684	263,420	n/a	-70.0%
All Other	0	0	1,022,172	0	0	151,344	294,497	n/a	94.6%

* Cities Included: Darlington, Hartsville, Lamar & Society Hill.

Darlington County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues									
Total Revenues	30,602,584	31,250,230	34,258,115	31,178,033	33,453,092	33,948,422	32,731,591	1.1%	-3.6%
Owner Occupied	3,873,603	4,307,555	5,077,643	2,555,039	2,961,177	3,045,137	2,732,883	-5.6%	-10.3%
Agricultural (Private)	359,596	369,885	400,911	419,301	463,153	511,496	494,404	5.4%	-3.3%
Agricultural (Corporate)	15,936	16,472	21,920	22,636	23,558	16,493	16,052	0.1%	-2.7%
Commercial/Rental	4,301,271	4,608,266	5,201,733	5,581,268	6,666,891	6,895,437	6,545,807	7.2%	-5.1%
Personal Property (Vehicles)	4,508,424	4,280,814	4,421,044	4,344,386	4,248,233	3,992,123	3,660,245	-3.4%	-8.3%
Other Personal Property	574,406	570,191	598,554	704,405	643,653	683,312	516,954	-1.7%	-24.3%
Manufacturing	4,365,088	4,311,087	4,163,776	4,333,372	4,237,500	4,014,040	3,579,378	-3.3%	-10.8%
Utility	8,774,567	8,782,977	10,070,610	8,755,133	9,622,276	10,742,069	10,688,307	3.3%	-0.5%
Business Personal	1,198,745	1,221,834	1,410,806	1,655,836	1,588,022	1,638,357	1,470,275	3.5%	-10.3%
Motor Carrier	170,628	266,019	213,502	242,034	318,575	225,333	261,276	7.4%	16.0%
Fee-in-Lieu and Joint Industrial Park	2,460,321	2,515,130	2,677,617	2,564,622	2,680,053	2,184,624	2,766,010	2.0%	26.6%

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues									
Total Revenues	6,761,134	9,024,557	9,309,907	9,452,825	9,877,945	10,155,851	10,357,169	7.4%	2.0%
Owner Occupied	1,500,179	2,077,237	2,161,961	2,359,503	2,491,911	2,650,370	2,728,800	10.5%	3.0%
Agricultural (Private)	70,778	95,377	98,206	103,911	112,189	124,227	125,722	10.0%	1.2%
Agricultural (Corporate)	3,137	4,247	5,369	5,610	5,706	4,006	4,082	4.5%	1.9%
Commercial/Rental	846,601	1,188,267	1,274,198	1,383,144	1,614,916	1,674,695	1,664,533	11.9%	-0.6%
Personal Property (Vehicles)	887,374	1,103,832	1,082,963	1,076,622	1,029,046	969,567	930,763	0.8%	-4.0%
Other Personal Property	113,058	147,027	146,620	174,565	155,912	165,956	131,456	2.5%	-20.8%
Manufacturing	859,162	1,111,638	1,019,944	1,073,892	1,026,446	974,890	910,200	1.0%	-6.6%
Utility	1,727,062	2,264,740	2,466,861	2,169,688	2,330,797	2,608,927	2,717,929	7.9%	4.2%
Business Personal	235,944	315,057	345,586	410,348	384,665	397,908	373,876	8.0%	-6.0%
Motor Carrier	33,584	68,594	52,299	59,981	77,168	54,727	66,440	12.0%	21.4%
Fee-in-Lieu and Joint Industrial Park	484,255	648,541	655,899	635,562	649,187	530,580	703,368	6.4%	32.6%

Dillon County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	67,470,551	75,096,641	78,469,296	80,850,603	77,502,077	80,942,746	73,958,542	1.5%	-8.6%
Revenues from Local Sources	26,428,258	32,024,589	30,996,647	31,438,347	31,581,512	32,811,686	29,490,695	1.8%	-10.1%
Current Property Taxes	11,325,890	13,596,363	14,666,458	14,273,220	14,761,081	15,130,493	13,813,262	3.4%	-8.7%
Current Real & Personal Property Taxes	10,545,289	12,540,521	13,770,625	13,075,575	13,487,788	13,840,700	12,684,647	3.1%	-8.4%
Fee In Lieu of Property Tax (only Counties and Citi	121,037	190,678	59,297	241,850	210,339	211,851	161,996	5.0%	-23.5%
All Other	659,564	865,164	836,537	955,795	1,062,955	1,077,943	966,618	6.6%	-10.3%
Local Options Sales Tax	2,001,509	2,061,478	2,302,913	2,427,798	2,576,978	2,440,758	2,647,760	4.8%	8.5%
Local Hospitality Tax	348,121	371,204	412,833	408,069	501,724	602,540	602,860	9.6%	0.1%
Local Accommodations Tax	112,195	101,913	125,475	187,443	100,025	146,151	146,020	4.5%	-0.1%
Capital Projects/Transportation Tax	2,225,813	4,091,016	2,437,943	2,548,353	0	40,785	50,043	-46.9%	22.7%
Licenses, fees, Charges, Bonds, etc.	10,414,729	11,802,615	11,051,024	11,593,464	13,641,704	14,450,959	12,230,751	2.7%	-15.4%
Licenses & Permits	1,413,465	1,536,736	1,544,716	1,487,136	1,994,926	1,745,371	1,887,280	4.9%	8.1%
Service Revenue & Charges	7,919,823	9,406,521	8,744,969	8,807,247	9,768,194	9,201,058	9,416,263	2.9%	2.3%
Bonds & Leases	0	0	0	0	0	2,500,000	90,182	n/a	-96.4%
Miscellaneous	1,081,441	859,358	761,339	1,299,081	1,878,584	1,004,530	837,026	-4.2%	-16.7%
Revenues from State Sources	30,965,131	33,063,602	33,033,979	38,293,806	35,356,445	30,754,601	28,834,523	-1.2%	-6.2%
Reimbursements for Property Tax Relief (Tier 1)	845,051	845,051	845,051	1,098,137	1,098,137	1,098,137	1,098,137	4.5%	0.0%
Homestead Exemption (Tier 2) /1	696,078	827,954	945,537	1,106,217	1,192,571	1,149,491	1,146,835	8.7%	-0.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,258,703	1,469,148	1,757,713	1,830,067	n/a	4.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,241,297	1,030,852	742,287	669,933	n/a	-9.7%
State-Shared Taxes (Aid to Subdivisions)	2,040,031	2,078,359	2,291,279	2,518,437	2,346,627	2,048,023	1,766,412	-2.4%	-13.8%
Manufacturer's Depreciation Reimbursement	149,273	208,208	243,464	245,400	199,585	156,367	165,141	1.7%	5.6%
State Grants	9,099,796	8,146,794	7,480,291	8,785,031	8,667,350	7,607,471	7,247,487	-3.7%	-4.7%
Education Finance Act (EFA)	11,794,553	14,555,885	14,710,153	15,569,667	14,293,869	11,604,944	10,167,551	-2.4%	-12.4%
Education Improvement Act (EIA)	4,866,591	5,772,989	5,938,728	5,807,189	4,580,538	3,923,230	4,212,867	-2.4%	7.4%
Education Lottery	1,473,758	628,363	579,475	663,727	477,768	666,938	530,093	-15.7%	-20.5%
Revenues from Federal Sources	10,035,472	9,794,380	8,992,385	9,783,725	10,092,765	15,788,926	13,938,866	5.6%	-11.7%
Revenues from Other Local Sources	41,690	214,070	5,446,286	1,334,725	471,355	1,587,533	1,694,458	85.4%	6.7%
Total Expenditures (School Dist., Counties, & Cities)	68,389,265	69,451,555	72,024,997	77,410,206	86,263,352	82,728,489	74,336,944	1.4%	-10.1%
Administration	25,245,913	27,335,035	28,331,230	27,720,103	30,593,767	29,862,347	27,393,733	1.4%	-8.3%
Instruction	23,667,014	23,730,030	25,089,105	26,371,609	26,979,960	25,981,828	24,131,026	0.3%	-7.1%
Public Safety	7,885,406	7,764,131	8,218,291	9,927,168	13,855,613	14,222,906	9,091,905	2.4%	-36.1%
Transportation	1,944,367	1,856,363	1,357,197	1,828,402	3,250,022	4,079,497	1,829,626	-1.0%	-55.2%
Health & Human Services	974,753	1,212,710	1,647,705	586,542	1,719,297	2,414,204	1,585,836	8.4%	-34.3%
Environment & Housing	2,775,264	1,334,966	2,165,099	3,972,642	4,750,843	2,575,413	6,245,925	14.5%	142.5%
Recreation & Culture	1,021,272	900,841	1,186,004	4,377,058	2,402,444	1,408,230	1,480,468	6.4%	5.1%
Debt Service/Interest on Debt /4	363,857	3,288,397	2,755,342	615,938	974,931	311,865	408,310	1.9%	30.9%
Land Purchase & Facility Construction	3,251,872	1,139,973	961,691	1,697,381	1,359,356	1,271,684	1,766,660	-9.7%	38.9%
All Other	1,259,547	889,109	313,333	313,363	377,119	600,515	403,455	-17.3%	-32.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Dillon County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	11,325,890	13,596,363	14,666,458	14,273,220	14,761,081	15,130,493	13,813,262	3.4%	-8.7%
County Total	6,516,859	6,822,692	7,676,922	7,024,669	7,015,310	7,130,269	6,944,303	1.1%	-2.6%
Cities Total	3,580,698	4,917,142	5,459,995	6,208,579	6,485,807	6,849,301	5,643,868	7.9%	-17.6%
	1,228,333	1,856,529	1,529,541	1,039,972	1,259,964	1,150,923	1,225,091	0.0%	6.4%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	64,453,289	65,249,196	71,031,926	71,995,241	71,050,624	71,329,241	70,013,761	1.4%	-1.8%
Owner Occupied (4% assessment ratio)	15,109,630	15,371,210	18,091,740	18,364,480	18,570,320	18,753,050	18,942,830	3.8%	1.0%
Agricultural (Private) (4%)	2,314,070	2,331,840	2,398,640	2,435,660	2,484,010	2,472,850	2,470,670	1.1%	-0.1%
Agricultural (Corporate) (6%)	336,210	319,090	314,900	318,350	314,060	312,420	311,830	-1.2%	-0.2%
Commercial/Rental (6%)	15,103,200	15,322,430	17,649,690	17,747,640	18,318,140	19,022,690	19,396,180	4.3%	2.0%
Personal Property (Vehicles) /6	10,869,842	10,086,985	9,700,415	9,459,371	9,013,664	8,011,644	7,558,697	-5.9%	-5.7%
Other Personal Property County (10.5%)	639,300	620,140	650,860	644,330	624,570	641,740	609,010	-0.8%	-5.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	8,707,910	9,134,990	9,267,060	9,560,410	8,879,490	8,994,320	7,766,760	-1.9%	-13.6%
Utility (10.5%)	5,521,930	6,251,910	6,481,520	6,647,350	6,578,350	7,263,359	7,288,910	4.7%	0.4%
Business Personal (10.5%)	3,457,390	3,256,810	3,222,290	3,866,660	3,696,730	3,453,510	3,299,600	-0.8%	-4.5%
Motor Carrier (9.5%)\	742,750	788,253	879,150	980,452	965,648	851,640	721,644	-0.5%	-15.3%
Fee-in-Lieu and Joint Industrial Park /7	1,651,057	1,765,538	2,375,661	1,970,538	1,605,642	1,552,018	1,647,630	0.0%	6.2%
Total Average Millage Rates /2									
School Districts /3	322.4	334.0	344.7	356.0	363.5	364.3	368.0	2.2%	1.0%
Counties /4	114.2	117.5	120.0	130.3	134.9	140.0	141.0	3.6%	0.7%
Cities & Special Purpose Districts /5	57.3	77.6	81.7	89.3	95.2	100.0	85.4	6.9%	-14.6%
	150.9	138.9	143.0	136.4	133.5	124.2	141.6	-1.1%	14.0%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	11,325,890	13,596,363	14,666,458	14,273,220	14,761,081	15,130,493	13,813,262	3.4%	-8.7%
Owner Occupied	1,446,881	1,879,188	2,385,898	999,405	1,025,939	969,931	720,967	-11.0%	-25.7%
Agricultural (Private)	457,620	538,874	553,727	591,851	640,159	656,059	625,532	5.3%	-4.7%
Agricultural (Corporate)	66,487	73,740	72,695	77,357	80,937	82,886	78,950	2.9%	-4.7%
Commercial/Rental	2,986,738	3,540,920	4,074,438	4,312,574	4,720,804	5,046,809	4,910,786	8.6%	-2.7%
Personal Property (Vehicles)	2,149,569	2,331,041	2,239,345	2,298,572	2,322,929	2,125,527	1,913,735	-1.9%	-10.0%
Other Personal Property County	126,425	143,311	150,251	156,568	160,959	170,257	154,191	3.4%	-9.4%
Manufacturing	1,843,073	2,301,718	2,198,601	2,564,974	2,498,690	2,598,086	2,128,409	2.4%	-18.1%
Utility	1,091,991	1,444,778	1,496,262	1,615,268	1,695,320	1,927,003	1,845,429	9.1%	-4.2%
Business Personal	683,717	752,629	743,867	939,576	952,692	916,232	835,403	3.4%	-8.8%
Motor Carrier	146,883	182,160	202,952	238,244	248,859	225,944	182,708	3.7%	-19.1%
Fee-in-Lieu and Joint Industrial Park	326,505	408,005	548,422	478,829	413,793	411,758	417,152	4.2%	1.3%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Dillon County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	43,777,168	45,625,994	47,657,792	51,824,687	50,346,291	54,200,408	47,490,945	1.4%	-12.4%
Revenues from Local Sources	8,607,627	8,964,577	9,889,096	9,392,719	9,035,836	11,882,158	8,785,852	0.3%	-26.1%
Current Property Taxes	6,516,859	6,822,692	7,676,922	7,024,669	7,015,310	7,130,269	6,944,303	1.1%	-2.6%
Current Real & Personal Property Taxes	6,430,655	6,725,351	7,584,846	6,892,502	6,910,131	7,032,285	6,842,452	1.0%	-2.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	86,204	97,341	92,076	132,167	105,179	97,984	101,851	2.8%	3.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,090,768	2,141,885	2,212,174	2,368,050	2,020,526	4,751,889	1,841,549	-2.1%	-61.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,494,677	1,559,104	1,722,625	1,767,159	1,546,349	1,766,591	1,300,568	-2.3%	-26.4%
Bonds & Leases	0	0	0	0	0	2,500,000	90,182	n/a	-96.4%
Miscellaneous	596,091	582,781	489,549	600,891	474,177	485,298	450,799	-4.5%	-7.1%
Revenues from State Sources	26,074,055	28,070,016	29,434,758	33,774,557	31,891,095	27,879,307	26,204,324	0.1%	-6.0%
Reimbursements for Property Tax Relief (Tier 1)	845,051	845,051	845,051	1,098,137	1,098,137	1,098,137	1,098,137	4.5%	0.0%
Homestead Exemption (Tier 2) /1	337,476	358,330	407,927	524,336	524,336	524,336	524,336	7.6%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,258,703	1,469,148	1,757,713	1,830,067	n/a	4.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,241,297	1,030,852	742,287	669,933	n/a	-9.7%
State-Shared Taxes (Aid to Subdivisions)	81,058	81,183	75,498	74,324	63,645	80,977	81,170	0.0%	0.2%
Manufacturer's Depreciation Reimbursement	90,302	106,172	123,945	125,483	98,371	66,950	80,198	-2.0%	19.8%
State Grants 4/	6,585,266	5,722,043	6,753,981	7,411,694	8,254,431	7,413,795	7,009,972	1.0%	-5.4%
Education Finance Act (EFA)	11,794,553	14,555,885	14,710,153	15,569,667	14,293,869	11,604,944	10,167,551	-2.4%	-12.4%
Education Improvement Act (EIA)	4,866,591	5,772,989	5,938,728	5,807,189	4,580,538	3,923,230	4,212,867	-2.4%	7.4%
Education Lottery	1,473,758	628,363	579,475	663,727	477,768	666,938	530,093	-15.7%	-20.5%
Revenues from Federal Sources	9,095,486	8,591,401	8,333,938	8,657,411	9,419,360	14,438,943	12,500,769	5.4%	-13.4%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	45,699,817	46,231,694	48,491,584	52,121,620	53,373,759	52,168,307	47,156,055	0.5%	-9.6%
Administration	19,813,358	20,964,864	21,804,696	23,694,692	24,370,615	24,392,242	22,074,705	1.8%	-9.5%
Instruction	23,667,014	23,730,030	25,089,105	26,371,609	26,979,960	25,981,828	24,131,026	0.3%	-7.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	43,355	42,730	35,310	59,279	33,013	104,999	23,494	-9.7%	-77.6%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	1,632	996	2,041	4,478	99	4,668	4,700	19.3%	0.7%
Debt Service/Interest on Debt	293,372	290,302	285,408	288,755	253,597	126,573	221,557	-4.6%	75.0%
Purchase of Land & Facility Construction	972,270	412,166	961,691	1,415,969	1,359,356	957,482	297,118	-17.9%	-69.0%
All Other	908,816	790,606	313,333	286,838	377,119	600,515	403,455	-12.7%	-32.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Dillon County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (County only)	17,408,247	21,957,668	23,190,141	22,217,363	19,473,506	19,673,258	18,661,003	1.2%	-5.1%
Revenues from Local Sources	12,337,359	16,610,269	14,885,531	16,294,486	15,830,089	14,877,377	14,426,057	2.6%	-3.0%
Current Property Taxes	3,580,698	4,917,142	5,459,995	6,208,579	6,485,807	6,849,301	5,643,868	7.9%	-17.6%
Current Real & Personal Property Taxes	2,996,743	4,109,868	4,769,809	5,251,321	5,454,502	5,768,713	4,698,991	7.8%	-18.5%
Fee In Lieu of Property Tax	117,009	190,678	54,151	235,964	210,339	211,851	161,996	5.6%	-23.5%
All Other	466,946	616,596	636,036	721,294	820,967	868,738	782,880	9.0%	-9.9%
Local Options Sales Tax (1%)	1,317,246	1,381,270	1,568,189	1,753,222	1,838,772	1,739,686	1,944,119	6.7%	11.8%
Local Hospitality Tax	0	0	0	0	72,715	160,689	169,933	n/a	5.8%
Local Accommodations Tax	0	0	0	71,726	0	26,906	57,254	n/a	112.8%
Capital Projects/Transportation Tax (1%)	2,225,813	4,091,016	2,437,943	2,548,353	0	0	0	-100.0%	n/a
Licenses, fees, Charges, Bonds, etc.	5,213,601	6,220,841	5,419,404	5,712,606	7,432,795	6,100,795	6,610,884	4.0%	8.4%
Licenses & Permits	193,314	188,734	234,472	203,780	342,921	189,533	179,445	-1.2%	-5.3%
Service Revenue & Charges	4,577,095	5,826,925	4,978,170	4,941,167	5,804,572	5,444,131	6,087,762	4.9%	11.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	443,192	205,182	206,762	567,659	1,285,302	467,131	343,677	-4.1%	-26.4%
Revenues from State Sources	4,433,072	4,414,498	2,811,764	3,812,555	2,724,023	2,324,034	2,126,983	-11.5%	-8.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	226,607	334,088	396,135	459,341	486,308	497,581	495,746	13.9%	-0.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,669,469	1,707,610	1,856,733	2,035,946	1,883,159	1,603,073	1,331,850	-3.7%	-16.9%
Manufacturer's Depreciation Reimbursement	51,802	98,992	114,225	119,454	100,743	88,938	84,879	8.6%	-4.6%
State Grants	2,485,194	2,273,809	444,670	1,197,813	253,813	134,442	214,508	-33.5%	59.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	596,126	726,331	546,560	811,843	453,039	909,828	419,505	-5.7%	-53.9%
Revenues from Other Local Sources	41,690	206,570	4,946,286	1,298,479	466,355	1,562,019	1,688,458	85.3%	8.1%
Total Expenditures (County only)	17,209,759	17,570,967	17,675,358	18,922,930	25,313,274	24,411,623	19,317,677	1.9%	-20.9%
Administration	4,278,202	5,130,807	5,230,590	3,051,399	4,795,289	4,316,711	4,236,274	-0.2%	-1.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,713,121	5,527,889	5,863,880	7,732,533	11,352,367	11,995,683	6,829,615	3.0%	-43.1%
Transportation	1,009,125	1,402,463	929,029	1,239,671	2,684,330	3,795,618	1,401,303	5.6%	-63.1%
Health & Human Services	931,398	1,169,980	1,612,395	527,263	1,682,429	2,309,205	1,562,342	9.0%	-32.3%
Environment & Housing	1,954,165	113,952	757,078	2,406,326	2,996,702	1,077,971	4,504,705	14.9%	317.9%
Recreation & Culture	622,930	599,801	816,673	3,710,769	1,607,949	738,984	643,125	0.5%	-13.0%
Debt Service/Interest on Debt	70,485	2,949,976	2,465,713	254,969	194,208	177,451	140,313	12.2%	-20.9%
Land Purchase & Facility Construction	2,279,602	676,099	0	0	0	0	0	-100.0%	n/a
All Other	350,731	0	0	0	0	0	0	-100.0%	n/a

Dillon County

	FY 05	FY 06	FY 07	FY 08 /1	FY 09	FY 10 /1	FY 11 /1	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	6,285,136	7,512,979	7,621,363	6,808,553	7,682,280	7,069,080	7,806,594	3.7%	10.4%
Revenues from Local Sources	5,483,272	6,449,743	6,222,019	5,751,142	6,715,587	6,052,151	6,278,786	2.3%	3.7%
Current Property Taxes	1,228,333	1,856,529	1,529,541	1,039,972	1,259,964	1,150,923	1,225,091	0.0%	6.4%
Current Real & Personal Property Taxes	1,117,891	1,705,302	1,415,970	931,752	1,123,155	1,039,702	1,143,204	0.4%	10.0%
Fee In Lieu of Property Tax	4,028	0	5,146	5,886	0	0	0	-100.0%	n/a
All Other	106,414	151,227	108,425	102,334	136,809	111,221	81,887	-4.3%	-26.4%
Local Options Sales Tax	684,263	680,208	734,724	674,576	738,206	701,072	703,641	0.5%	0.4%
Local Hospitality Tax	348,121	371,204	412,833	408,069	429,009	441,851	432,927	3.7%	-2.0%
Local Accommodations Tax	112,195	101,913	125,475	115,717	100,025	119,245	88,766	-3.8%	-25.6%
Capital Projects/Transportation Tax	0	0	0	0	0	40,785	50,043	n/a	22.7%
Licenses, fees, Charges, Bonds, etc.	3,110,360	3,439,889	3,419,446	3,512,808	4,188,383	3,598,275	3,778,318	3.3%	5.0%
Licenses & Permits	1,220,151	1,348,002	1,310,244	1,283,356	1,652,005	1,555,838	1,707,835	5.8%	9.8%
Service Revenue & Charges	1,848,051	2,020,492	2,044,174	2,098,921	2,417,273	1,990,336	2,027,933	1.6%	1.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	42,158	71,395	65,028	130,531	119,105	52,101	42,550	0.2%	-18.3%
	0								
Revenues from State Sources	458,004	579,088	787,457	706,694	741,327	551,260	503,216	1.6%	-8.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	131,995	135,536	141,475	122,540	181,927	127,574	126,753	-0.7%	-0.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	289,504	289,566	359,048	408,167	399,823	363,973	353,392	3.4%	-2.9%
Manufacturer's Depreciation Reimbursement	7,169	3,044	5,294	463	471	479	64	-54.5%	-86.6%
State Grants	29,336	150,942	281,640	175,524	159,106	59,234	23,007	-4.0%	-61.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	343,860	476,648	111,887	314,471	220,366	440,155	1,018,592	19.8%	131.4%
Revenues from Other Local Sources	0	7,500	500,000	36,246	5,000	25,514	6,000	n/a	-76.5%
Total Expenditures (Cities only)	5,479,689	5,648,894	5,858,055	6,365,656	7,576,319	6,148,559	7,863,212	6.2%	27.9%
Administration	1,154,353	1,239,364	1,295,944	974,012	1,427,863	1,153,394	1,082,754	-1.1%	-6.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,172,285	2,236,242	2,354,411	2,194,635	2,503,246	2,227,223	2,262,290	0.7%	1.6%
Transportation	935,242	453,900	428,168	588,731	565,692	283,879	428,323	-12.2%	50.9%
Health & Human Services	0	0	0	0	3,855	0	0	n/a	n/a
Environment & Housing	821,099	1,221,014	1,408,021	1,566,316	1,754,141	1,497,442	1,741,220	13.3%	16.3%
Recreation & Culture	396,710	300,044	367,290	661,811	794,396	664,578	832,643	13.2%	25.3%
Debt Service/Interest on Debt	0	48,119	4,221	72,214	527,126	7,841	46,440	n/a	492.3%
Purchase of Land & Facility Construction	0	51,708	0	281,412	0	314,202	1,469,542	n/a	367.7%
All Other	0	98,503	0	26,525	0	0	0	n/a	n/a

* Cities Included: Dillon, Lake View & Latta.

/1 In FYs 08, 10 & 11 Lake View was excluded

Dillon County

Estimated School District Tax Revenues

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues	6,516,859	6,822,692	7,676,922	7,024,669	7,015,310	7,130,269	6,944,303	1.1%	-2.6%
Owner Occupied	880,784	961,293	1,325,485	36,187	-62,707	-230,416	-257,112	n/a	11.6%
Agricultural (Private)	264,315	274,026	287,774	317,384	335,018	346,200	348,384	4.7%	0.6%
Agricultural (Corporate)	38,402	37,498	37,780	41,483	42,357	43,739	43,971	2.3%	0.5%
Commercial/Rental	1,725,100	1,800,612	2,117,501	2,312,648	2,470,567	2,663,183	2,735,018	8.0%	2.7%
Personal Property (Vehicles)	1,241,563	1,185,370	1,163,796	1,232,626	1,215,673	1,121,633	1,065,837	-2.5%	-5.0%
Other Personal Property	73,021	72,876	78,086	83,961	84,236	89,844	85,875	2.7%	-4.4%
Manufacturing	994,625	1,073,496	1,111,805	1,245,792	1,197,576	1,259,208	1,095,176	1.6%	-13.0%
Utility	630,720	734,692	777,613	866,199	887,222	1,016,873	1,027,795	8.5%	1.1%
Business Personal	394,906	382,723	386,591	503,854	498,578	483,493	465,270	2.8%	-3.8%
Motor Carrier	84,838	92,631	105,475	127,760	130,237	119,230	101,758	3.1%	-14.7%
Fee-in-Lieu and Joint Industrial Park	188,585	207,477	285,017	256,776	216,553	217,283	232,329	3.5%	6.9%

Estimated County Tax Revenues

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues	3,690,296	5,060,552	5,801,980	6,431,956	6,761,776	7,135,032	5,977,617	8.4%	-16.2%
Owner Occupied	865,107	1,192,150	1,477,757	1,640,658	1,767,308	1,875,859	1,617,296	11.0%	-13.8%
Agricultural (Private)	132,493	180,851	195,924	217,599	236,399	247,358	210,940	8.1%	-14.7%
Agricultural (Corporate)	19,250	24,748	25,721	28,441	29,889	31,251	26,623	5.6%	-14.8%
Commercial/Rental	864,739	1,188,366	1,441,650	1,585,550	1,743,309	1,902,831	1,656,002	11.4%	-13.0%
Personal Property (Vehicles)	622,357	782,319	792,342	845,087	857,816	801,401	645,345	0.6%	-19.5%
Other Personal Property	36,603	48,096	53,163	57,564	59,439	64,193	51,996	6.0%	-19.0%
Manufacturing	498,574	708,485	756,945	854,114	845,047	899,698	663,108	4.9%	-26.3%
Utility	316,160	484,881	529,419	593,865	626,051	726,551	622,311	11.9%	-14.3%
Business Personal	197,954	252,589	263,201	345,442	351,812	345,453	281,712	6.1%	-18.5%
Motor Carrier	42,526	61,135	71,810	87,592	91,899	85,189	61,612	6.4%	-27.7%
Fee-in-Lieu and Joint Industrial Park	94,532	136,930	194,047	176,045	152,806	155,248	140,671	6.8%	-9.4%

Dorchester County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	247,729,183	300,710,078	283,664,888	303,485,119	323,504,999	338,641,928	335,866,889	5.2%	-0.8%
Revenues from Local Sources	138,659,435	186,647,649	161,035,995	149,832,164	169,489,150	180,286,512	182,707,332	4.7%	1.3%
Current Property Taxes	72,172,008	85,526,139	95,111,926	92,880,223	99,177,936	111,089,447	115,559,641	8.2%	4.0%
Current Real & Personal Property Taxes	69,546,939	82,681,736	91,976,561	88,808,472	95,112,080	106,266,371	110,742,124	8.1%	4.2%
Fee In Lieu of Property Tax (only Counties and Citi	774,979	636,732	1,008,312	1,291,083	1,160,439	1,362,761	1,448,194	11.0%	6.3%
All Other	1,850,089	2,207,671	2,127,053	2,780,668	2,905,417	3,460,315	3,369,324	10.5%	-2.6%
Local Options Sales Tax	419,079	478,827	512,136	638,908	640,573	568,294	584,591	5.7%	2.9%
Local Hospitality Tax	0	595,753	2,129,102	2,384,530	2,386,116	2,396,337	2,506,093	n/a	4.6%
Local Accommodations Tax	179,585	194,756	203,264	185,569	171,159	180,734	205,978	2.3%	14.0%
Capital Projects/Transportation Tax	0	1,621,115	9,690,864	9,601,070	9,505,809	9,388,705	9,823,505	n/a	4.6%
Licenses, fees, Charges, Bonds, etc.	65,888,763	98,231,059	53,388,703	44,141,864	57,607,557	56,662,996	54,027,524	-3.3%	-4.7%
Licenses & Permits	10,524,277	12,829,350	11,884,785	11,872,510	10,987,545	11,046,656	12,794,557	3.3%	15.8%
Service Revenue & Charges	36,546,427	21,029,820	23,172,293	24,475,943	22,308,861	21,289,602	20,665,431	-9.1%	-2.9%
Bonds & Leases	13,868,283	57,140,890	7,465,150	0	17,509,878	16,741,057	13,996,149	1.6%	-16.4%
Miscellaneous	6,129,776	7,230,999	10,866,475	7,793,411	6,801,273	7,585,680	6,571,387	1.2%	-13.4%
Revenues from State Sources	93,532,123	98,447,267	105,861,574	136,638,308	135,876,105	124,022,215	123,660,057	4.8%	-0.3%
Reimbursements for Property Tax Relief (Tier 1)	6,965,418	6,968,854	6,964,391	7,415,332	7,415,332	7,415,332	7,415,332	1.0%	0.0%
Homestead Exemption (Tier 2) /1	2,979,617	2,916,648	3,108,541	2,413,625	3,068,065	3,152,953	3,211,771	1.3%	1.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	21,985,014	22,785,667	23,913,094	24,205,000	n/a	1.2%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	6,212,014	5,185,008	7,337,698	7,543,144	7,777,670	6,565,731	6,318,060	0.3%	-3.8%
Manufacturer's Depreciation Reimbursement	434,574	379,598	630,877	818,693	830,356	671,438	649,968	6.9%	-3.2%
State Grants	22,431,927	19,906,688	20,841,011	24,276,868	24,548,420	25,208,754	28,515,158	4.1%	13.1%
Education Finance Act (EFA)	37,702,799	48,429,744	52,532,150	56,144,165	53,031,113	43,013,992	39,544,325	0.8%	-8.1%
Education Improvement Act (EIA)	13,869,722	13,501,442	13,280,675	14,985,577	14,447,562	12,641,771	12,300,401	-2.0%	-2.7%
Education Lottery	2,936,052	1,159,286	1,166,231	1,055,889	1,971,921	1,439,149	1,500,042	-10.6%	4.2%
Revenues from Federal Sources	15,217,082	15,056,458	16,379,472	16,901,215	17,996,134	32,961,364	29,186,950	11.5%	-11.5%
Revenues from Other Local Sources	320,544	558,704	387,847	113,433	143,610	1,371,837	312,550	-0.4%	-77.2%
Total Expenditures (School Dist., Counties, & Cities)	226,987,119	253,409,744	297,284,475	324,803,331	321,540,858	320,230,456	306,585,399	5.1%	-4.3%
Administration	68,331,055	78,010,733	80,024,050	88,923,968	115,403,891	109,391,638	97,656,189	6.1%	-10.7%
Instruction	87,079,067	93,842,372	103,699,695	113,189,969	121,234,629	116,867,328	112,311,677	4.3%	-3.9%
Public Safety	19,533,429	24,018,802	29,247,824	27,362,085	35,289,536	37,944,081	33,280,915	9.3%	-12.3%
Transportation	5,422,612	4,792,738	2,819,898	4,785,652	3,167,465	2,879,830	4,457,318	-3.2%	54.8%
Health & Human Services	4,864,122	1,244,864	1,280,348	5,180,694	4,648,223	3,979,820	3,398,444	-5.8%	-14.6%
Environment & Housing	6,050,313	655,756	858,312	3,199,202	2,211,078	2,653,738	1,963,634	-17.1%	-26.0%
Recreation & Culture	1,524,765	2,202,893	2,106,967	2,627,038	2,393,266	2,584,873	4,485,633	19.7%	73.5%
Debt Service/Interest on Debt /4	15,962,726	20,287,485	26,710,921	22,167,806	24,614,272	30,911,699	30,060,324	11.1%	-2.8%
Land Purchase & Facility Construction	7,960,054	25,970,230	50,084,600	54,646,953	12,128,953	12,514,625	18,533,000	15.1%	48.1%
All Other	10,258,976	2,383,871	451,859	2,719,963	449,545	502,824	438,265	-40.9%	-12.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Dorchester County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	72,172,008	85,526,139	95,111,926	92,880,223	99,177,936	111,089,447	115,559,641	8.2%	4.0%
School District Total	47,104,476	54,385,459	61,161,919	53,815,620	57,156,587	64,346,076	67,824,539	6.3%	5.4%
County Total	17,895,965	23,664,557	26,471,176	31,175,721	34,092,115	36,080,922	36,583,237	12.7%	1.4%
Cities Total	7,171,567	7,476,123	7,478,830	7,888,882	7,929,234	10,662,449	11,151,865	7.6%	4.6%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	297,091,310	406,185,200	409,096,261	465,035,615	495,841,985	498,259,528	506,298,334	9.3%	1.6%
Owner Occupied (4% assessment ratio)	102,180,860	153,791,198	153,791,198	183,177,410	209,121,450	227,796,390	231,300,990	14.6%	1.5%
Agricultural (Private) (4%)	1,357,840	1,331,200	1,331,200	1,367,956	1,474,423	1,629,220	1,424,160	0.8%	-12.6%
Agricultural (Corporate) (6%)	644,580	631,475	631,475	449,182	233,871	458,460	770,080	3.0%	68.0%
Commercial/Rental (6%)	75,152,150	132,173,837	132,173,837	155,381,814	161,617,077	149,134,641	152,184,580	12.5%	2.0%
Personal Property (Vehicles) /6	51,305,100	51,479,130	53,035,290	51,126,468	51,815,239	45,453,943	43,201,312	-2.8%	-5.0%
Other Personal Property County (10.5%)	2,739,710	3,452,610	3,971,755	4,275,181	4,606,518	3,930,245	3,550,230	4.4%	-9.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	25,907,480	23,799,750	21,177,560	21,733,020	21,853,990	20,567,940	20,663,890	-3.7%	0.5%
Utility (10.5%)	17,153,500	17,210,490	18,500,510	19,095,730	19,523,389	20,247,891	23,344,680	5.3%	15.3%
Business Personal (10.5%)	6,510,000	7,240,690	7,579,429	7,964,853	7,990,559	8,116,421	7,741,859	2.9%	-4.6%
Motor Carrier (9.5%)\	1,163,190	706,830	761,580	1,116,821	1,114,901	952,616	784,483	-6.4%	-17.6%
Fee-in-Lieu and Joint Industrial Park /7	12,976,900	14,367,990	16,142,427	19,347,180	16,490,568	19,971,761	21,332,070	8.6%	6.8%

Total Average Millage Rates /2	307.4	329.9	338.1	357.7	357.0	361.7	357.0	2.5%	-1.3%
School Districts /3	182.0	151.1	166.5	178.9	176.2	192.0	196.4	1.3%	2.3%
Counties /4	60.0	58.5	64.2	65.0	68.5	71.7	71.5	3.0%	-0.3%
Cities & Special Purpose Districts /5	65.4	120.4	107.3	113.7	112.4	97.9	89.1	5.3%	-9.0%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	72,172,008	85,526,139	95,111,926	92,880,223	99,177,936	111,089,447	115,559,641	8.2%	4.0%
Owner Occupied	18,031,556	25,998,491	29,090,065	16,794,483	22,101,068	31,448,271	33,212,345	10.7%	5.6%
Agricultural (Private)	371,770	310,608	338,991	363,005	390,390	471,535	418,961	2.0%	-11.1%
Agricultural (Corporate)	176,483	147,342	160,805	119,196	61,923	132,689	226,543	4.2%	70.7%
Commercial/Rental	20,576,270	30,840,029	33,658,126	41,232,539	42,792,161	43,163,084	44,769,872	13.8%	3.7%
Personal Property (Vehicles)	14,047,071	12,011,589	13,505,460	13,567,058	13,719,380	13,155,444	12,709,022	-1.7%	-3.4%
Other Personal Property County	750,118	805,595	1,011,409	1,134,474	1,219,691	1,137,506	1,044,412	5.7%	-8.2%
Manufacturing	7,868,313	6,189,911	6,401,187	7,058,216	6,946,829	7,315,608	7,527,126	-0.7%	2.9%
Utility	4,696,540	4,015,712	4,711,163	5,067,295	5,169,305	5,860,217	6,867,571	6.5%	17.2%
Business Personal	1,782,404	1,689,465	1,930,105	2,113,575	2,115,700	2,349,084	2,277,511	4.2%	-3.0%
Motor Carrier	318,475	164,924	193,937	296,363	295,198	275,710	230,780	-5.2%	-16.3%
Fee-in-Lieu and Joint Industrial Park	3,553,008	3,352,473	4,110,676	5,134,020	4,366,290	5,780,299	6,275,498	9.9%	8.6%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Dorchester County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	177,336,799	232,746,256	199,595,527	213,415,077	231,439,558	240,335,867	235,506,531	4.8%	-2.0%
Revenues from Local Sources	79,983,304	127,162,024	89,119,167	70,461,510	87,564,609	94,959,574	94,373,866	2.8%	-0.6%
Current Property Taxes	47,104,476	54,385,459	61,161,919	53,815,620	57,156,587	64,346,076	67,824,539	6.3%	5.4%
Current Real & Personal Property Taxes	46,674,184	53,941,336	60,660,534	53,224,311	56,568,606	63,775,331	67,272,181	6.3%	5.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	430,292	444,123	501,385	591,309	587,981	570,745	552,358	4.3%	-3.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	32,878,828	72,776,565	27,957,248	16,645,890	30,408,022	30,613,498	26,549,327	-3.5%	-13.3%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	15,276,697	10,335,739	12,302,961	10,828,356	7,113,921	7,757,207	6,754,724	-12.7%	-12.9%
Bonds & Leases	12,688,283	57,140,890	7,465,150	0	17,509,878	16,741,057	13,996,149	1.6%	-16.4%
Miscellaneous	4,913,848	5,299,936	8,189,137	5,817,534	5,784,223	6,115,234	5,798,454	2.8%	-5.2%
Revenues from State Sources	84,344,661	92,136,530	96,409,862	127,696,917	126,329,312	115,579,248	114,843,807	5.3%	-0.6%
Reimbursements for Property Tax Relief (Tier 1)	6,965,418	6,968,854	6,964,391	7,415,332	7,415,332	7,415,332	7,415,332	1.0%	0.0%
Homestead Exemption (Tier 2) /1	2,041,938	1,941,717	2,125,623	1,861,425	1,861,425	1,861,425	1,861,425	-1.5%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	21,985,014	22,785,667	23,913,094	24,205,000	n/a	1.2%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	301,988	301,988	301,988	301,988	301,988	301,988	301,988	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	201,070	188,394	363,111	477,957	486,660	380,819	378,077	11.1%	-0.7%
State Grants 4/	20,325,674	19,645,105	19,675,693	23,469,570	24,027,644	24,611,678	27,337,217	5.1%	11.1%
Education Finance Act (EFA)	37,702,799	48,429,744	52,532,150	56,144,165	53,031,113	43,013,992	39,544,325	0.8%	-8.1%
Education Improvement Act (EIA)	13,869,722	13,501,442	13,280,675	14,985,577	14,447,562	12,641,771	12,300,401	-2.0%	-2.7%
Education Lottery	2,936,052	1,159,286	1,166,231	1,055,889	1,971,921	1,439,149	1,500,042	-10.6%	4.2%
Revenues from Federal Sources	13,008,834	13,447,702	14,066,498	15,256,650	17,545,637	29,797,045	26,288,858	12.4%	-11.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	171,744,695	201,688,810	241,169,852	249,094,701	227,417,083	228,701,141	223,353,341	4.5%	-2.3%
Administration	52,817,817	63,482,598	66,083,124	76,232,461	79,855,946	82,532,787	73,836,794	5.7%	-10.5%
Instruction	87,079,067	93,842,372	103,699,695	113,189,969	121,234,629	116,867,328	112,311,677	4.3%	-3.9%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	863,471	932,575	1,119,979	1,404,445	1,623,619	1,511,573	2,035,713	15.4%	34.7%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	962	1,801	27,555	2,434	1,166	n/a	-52.1%
Debt Service/Interest on Debt	15,231,779	18,088,366	21,504,667	16,554,080	16,621,180	15,587,630	16,634,980	1.5%	6.7%
Purchase of Land & Facility Construction	6,635,646	25,006,984	48,539,425	41,548,444	7,613,996	11,920,664	18,326,122	18.4%	53.7%
All Other	9,116,915	335,915	222,000	163,501	440,158	278,725	206,889	-46.8%	-25.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Dorchester County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	47,861,895	40,490,874	55,406,201	60,034,225	64,494,336	66,217,928	66,727,357	5.7%	0.8%
Revenues from Local Sources	38,170,656	35,780,227	45,885,563	52,271,699	56,676,503	57,151,562	57,221,586	7.0%	0.1%
Current Property Taxes	17,895,965	23,664,557	26,471,176	31,175,721	34,092,115	36,080,922	36,583,237	12.7%	1.4%
Current Real & Personal Property Taxes	16,075,629	21,519,294	24,128,741	27,736,209	30,742,866	32,249,826	32,853,456	12.7%	1.9%
Fee In Lieu of Property Tax	774,979	636,732	1,008,072	1,290,722	1,140,511	1,343,743	1,431,389	10.8%	6.5%
All Other	1,045,356	1,508,531	1,334,363	2,148,790	2,208,738	2,487,353	2,298,393	14.0%	-7.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (2%)	67,940	0	0	0	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax (1%)	0	1,621,115	9,690,864	9,601,070	9,505,809	9,388,705	9,823,505	n/a	4.6%
Licenses, fees, Charges, Bonds, etc.	20,206,751	10,494,555	9,723,523	11,494,908	13,078,579	11,681,935	10,814,844	-9.9%	-7.4%
Licenses & Permits	3,280,054	4,090,586	2,991,493	2,344,450	2,534,874	2,172,450	2,090,271	-7.2%	-3.8%
Service Revenue & Charges	16,241,282	5,261,856	5,966,880	8,719,247	10,138,925	8,675,572	8,528,667	-10.2%	-1.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	685,415	1,142,113	765,150	431,211	404,780	833,913	195,906	-18.8%	-76.5%
Revenues from State Sources	7,718,475	4,710,647	7,578,464	6,894,913	7,640,387	6,823,666	7,313,068	-0.9%	7.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	703,872	736,991	799,029	362,255	1,000,911	1,007,480	1,073,185	7.3%	6.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,774,127	3,555,421	5,654,139	5,772,028	6,082,549	5,134,500	4,996,426	0.8%	-2.7%
Manufacturer's Depreciation Reimbursement	216,386	170,507	252,634	326,215	328,847	271,406	269,930	3.8%	-0.5%
State Grants	2,024,090	247,729	872,663	434,415	228,080	410,280	973,527	-11.5%	137.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,972,765	0	1,942,173	867,613	177,446	2,191,801	2,152,227	1.5%	-1.8%
Revenues from Other Local Sources	0	0	0	0	0	50,899	40,476	n/a	-20.5%
Total Expenditures (County only)	37,854,623	31,937,305	35,313,672	40,678,317	66,209,804	65,617,086	54,225,120	6.2%	-17.4%
Administration	12,650,572	11,218,518	10,355,318	8,716,911	30,999,975	22,291,301	18,843,369	6.9%	-15.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	11,065,126	13,877,702	18,704,205	16,071,229	24,287,969	25,974,115	20,395,195	10.7%	-21.5%
Transportation	3,124,278	2,334,217	427,715	2,389,318	880,701	392,134	419,473	-28.4%	7.0%
Health & Human Services	3,999,485	282,573	160,369	3,776,249	3,021,826	2,450,510	1,345,011	-16.6%	-45.1%
Environment & Housing	5,473,933	0	0	2,437,155	63,182	229,089	237,615	-40.7%	3.7%
Recreation & Culture	39,655	0	0	301,675	291,722	232,527	509,124	53.0%	119.0%
Debt Service/Interest on Debt	730,947	2,199,119	5,182,316	4,431,854	6,664,429	14,047,410	12,475,333	60.5%	-11.2%
Land Purchase & Facility Construction	0	0	260,687	0	0	0	0	n/a	n/a
All Other	770,627	2,025,176	223,062	2,553,926	0	0	0	-100.0%	n/a

Dorchester County

	FY 05 /1	FY 06	FY 07	FY 08	FY 09 /2	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	22,530,489	27,472,948	28,663,160	30,035,817	27,571,105	32,088,133	33,633,001	6.9%	4.8%
Revenues from Local Sources	20,505,475	23,705,398	26,031,265	27,098,955	25,248,038	28,175,376	31,111,880	7.2%	10.4%
Current Property Taxes	7,171,567	7,476,123	7,478,830	7,888,882	7,929,234	10,662,449	11,151,865	7.6%	4.6%
Current Real & Personal Property Taxes	6,797,126	7,221,106	7,187,286	7,847,952	7,800,608	10,241,214	10,616,487	7.7%	3.7%
Fee In Lieu of Property Tax	0	0	240	361	19,928	19,018	16,805	n/a	-11.6%
All Other	374,441	255,017	291,304	40,569	108,698	402,217	518,573	5.6%	28.9%
Local Options Sales Tax	419,079	478,827	512,136	638,908	640,573	568,294	584,591	5.7%	2.9%
Local Hospitality Tax	0	595,753	2,129,102	2,384,530	2,386,116	2,396,337	2,506,093	n/a	4.6%
Local Accommodations Tax	111,645	194,756	203,264	185,569	171,159	180,734	205,978	10.7%	14.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	12,803,184	14,959,939	15,707,932	16,001,066	14,120,956	14,367,563	16,663,353	4.5%	16.0%
Licenses & Permits	7,244,223	8,738,764	8,893,292	9,528,060	8,452,671	8,874,206	10,704,286	6.7%	20.6%
Service Revenue & Charges	5,028,448	5,432,225	4,902,452	4,928,340	5,056,015	4,856,823	5,382,040	1.1%	10.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	530,513	788,950	1,912,188	1,544,666	612,270	636,533	577,027	1.4%	-9.3%
	0								
Revenues from State Sources	1,468,987	1,600,090	1,873,248	2,046,478	1,906,406	1,619,301	1,503,182	0.4%	-7.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	233,807	237,940	183,889	189,945	205,729	284,048	277,161	2.9%	-2.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,135,899	1,327,599	1,381,571	1,469,128	1,393,133	1,129,243	1,019,646	-1.8%	-9.7%
Manufacturer's Depreciation Reimbursement	17,118	20,697	15,132	14,521	14,849	19,213	1,961	-30.3%	-89.8%
State Grants	82,163	13,854	292,655	372,883	292,696	186,796	204,414	16.4%	9.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	235,483	1,608,756	370,801	776,952	273,051	972,518	745,865	21.2%	-23.3%
Revenues from Other Local Sources	320,544	558,704	387,847	113,433	143,610	1,320,938	272,074	-2.7%	-79.4%
Total Expenditures (Cities only)	17,387,801	19,783,629	20,800,951	35,030,313	27,913,971	25,912,229	29,006,938	8.9%	11.9%
Administration	2,862,666	3,309,617	3,585,608	3,974,596	4,547,970	4,567,550	4,976,026	9.7%	8.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	8,468,303	10,141,100	10,543,619	11,290,856	11,001,567	11,969,966	12,885,720	7.2%	7.7%
Transportation	2,298,334	2,458,521	2,392,183	2,396,334	2,286,764	2,487,696	4,037,845	9.8%	62.3%
Health & Human Services	1,166	29,716	0	0	2,778	17,737	17,720	57.4%	-0.1%
Environment & Housing	576,380	655,756	858,312	762,047	2,147,896	2,424,649	1,726,019	20.1%	-28.8%
Recreation & Culture	1,485,110	2,202,893	2,106,005	2,323,562	2,073,989	2,349,912	3,975,343	17.8%	69.2%
Debt Service/Interest on Debt	0	0	23,938	1,181,872	1,328,663	1,276,659	950,011	n/a	-25.6%
Purchase of Land & Facility Construction	1,324,408	963,246	1,284,488	13,098,509	4,514,957	593,961	206,878	-26.6%	-65.2%
All Other	371,434	22,780	6,797	2,536	9,387	224,099	231,376	-7.6%	3.2%

* Cities Included: Harleyville, Reevesville, Ridgeville, Saint George & Summerville

/1 In FY 05 Ridgeville was excluded.

/2 In FY 09 St. George was excluded

Dorchester County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	47,104,476	54,385,459	61,161,919	53,815,620	57,156,587	64,346,076	67,824,539	6.3%	5.4%
Owner Occupied	11,631,249	16,261,321	18,646,273	3,378,402	6,642,079	12,412,446	13,810,781	2.9%	11.3%
Agricultural (Private)	247,124	201,078	221,683	244,789	259,764	312,839	279,727	2.1%	-10.6%
Agricultural (Corporate)	117,312	95,384	105,159	80,379	41,203	88,032	151,256	4.3%	71.8%
Commercial/Rental	13,677,508	19,964,871	22,010,751	27,804,855	28,473,744	28,636,447	29,891,420	13.9%	4.4%
Personal Property (Vehicles)	9,337,403	7,775,927	8,831,903	9,148,844	9,128,824	8,727,948	8,485,410	-1.6%	-2.8%
Other Personal Property	498,621	521,517	661,412	765,024	811,578	754,675	697,320	5.7%	-7.6%
Manufacturing	4,715,098	3,594,954	3,526,674	3,889,023	3,850,242	3,949,402	4,058,710	-2.5%	2.8%
Utility	3,121,895	2,599,646	3,080,868	3,417,092	3,439,636	3,887,948	4,585,258	6.6%	17.9%
Business Personal	1,184,804	1,093,707	1,262,193	1,425,273	1,407,779	1,558,494	1,520,622	4.2%	-2.4%
Motor Carrier	211,698	106,767	126,825	199,850	196,424	182,919	154,085	-5.2%	-15.8%
Fee-in-Lieu and Joint Industrial Park	2,361,764	2,170,286	2,688,179	3,462,088	2,905,313	3,834,926	4,189,950	10.0%	9.3%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	17,824,857	23,764,816	26,262,133	30,247,254	33,952,515	35,744,659	36,225,033	12.5%	1.3%
Owner Occupied	6,130,638	8,997,914	9,872,700	11,914,386	14,319,480	16,341,894	16,549,306	18.0%	1.3%
Agricultural (Private)	81,468	77,885	85,457	88,976	100,960	116,879	101,897	3.8%	-12.8%
Agricultural (Corporate)	38,673	36,946	40,538	29,216	16,014	32,889	55,098	6.1%	67.5%
Commercial/Rental	4,508,972	7,733,140	8,484,963	10,106,480	11,066,643	10,698,776	10,888,623	15.8%	1.8%
Personal Property (Vehicles)	3,078,199	3,011,907	3,404,626	3,325,413	3,548,021	3,260,822	3,091,002	0.1%	-5.2%
Other Personal Property	164,377	202,003	254,969	278,070	315,429	281,952	254,015	7.5%	-9.9%
Manufacturing	1,554,395	1,392,460	1,359,504	1,413,578	1,496,440	1,475,524	1,478,476	-0.8%	0.2%
Utility	1,029,174	1,006,940	1,187,649	1,242,041	1,336,854	1,452,564	1,670,284	8.4%	15.0%
Business Personal	390,586	423,634	486,565	518,057	547,149	582,264	553,921	6.0%	-4.9%
Motor Carrier	69,789	41,355	48,890	72,641	76,342	68,340	56,129	-3.6%	-17.9%
Fee-in-Lieu and Joint Industrial Park	778,587	840,633	1,036,271	1,258,396	1,129,183	1,432,755	1,526,284	11.9%	6.5%

Edgefield County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	47,095,274	50,254,793	54,078,497	55,505,915	61,045,067	59,655,806	56,734,004	3.2%	-4.9%
Revenues from Local Sources	21,124,884	22,912,244	25,119,812	23,441,208	28,340,333	29,182,813	25,659,100	3.3%	-12.1%
Current Property Taxes	13,945,705	15,134,088	16,843,913	15,781,309	16,147,474	17,689,785	17,214,933	3.6%	-2.7%
Current Real & Personal Property Taxes	13,481,401	14,387,174	16,255,148	15,196,708	15,521,175	16,320,166	16,588,351	3.5%	1.6%
Fee In Lieu of Property Tax (only Counties and Citi	37,329	65,007	15,874	9,994	60,978	117,806	232,141	35.6%	97.1%
All Other	426,975	681,907	572,891	574,607	565,321	1,251,813	394,441	-1.3%	-68.5%
Local Options Sales Tax	828,303	962,145	1,451,237	1,124,630	1,293,713	1,119,839	1,220,774	6.7%	9.0%
Local Hospitality Tax	0	0	0	0	0	28,855	0	n/a	n/a
Local Accommodations Tax	1,126	34,077	0	0	0	1,702	32,378	75.0%	1802.4%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	6,349,750	6,781,934	6,824,662	6,535,269	10,899,146	10,342,632	7,191,015	2.1%	-30.5%
Licenses & Permits	1,325,477	1,189,839	1,291,020	1,226,705	1,198,551	1,126,479	1,119,842	-2.8%	-0.6%
Service Revenue & Charges	3,719,954	4,138,949	4,220,039	4,202,984	4,747,651	4,740,028	4,772,406	4.2%	0.7%
Bonds & Leases	0	0	0	0	443,248	1,750,422	0	n/a	n/a
Miscellaneous	1,304,319	1,453,146	1,313,603	1,105,580	4,509,696	2,725,703	1,298,767	-0.1%	-52.4%
Revenues from State Sources	21,233,248	23,074,939	24,471,444	27,565,206	26,974,569	23,304,140	22,441,417	0.9%	-3.7%
Reimbursements for Property Tax Relief (Tier 1)	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	0.0%	0.0%
Homestead Exemption (Tier 2) /1	950,354	956,600	979,208	905,621	919,633	930,866	937,287	-0.2%	0.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,838,892	2,472,262	2,661,832	2,709,380	n/a	1.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	661,108	27,738	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,744,825	1,593,365	1,891,059	2,048,290	1,664,619	1,629,766	1,280,168	-5.0%	-21.5%
Manufacturer's Depreciation Reimbursement	143,007	193,313	185,402	195,881	213,349	225,549	238,208	8.9%	5.6%
State Grants	5,715,869	5,783,152	5,988,193	6,265,484	7,455,588	6,039,962	6,341,743	1.7%	5.0%
Education Finance Act (EFA)	7,592,136	9,637,877	9,923,035	10,251,699	9,178,419	7,249,382	6,417,633	-2.8%	-11.5%
Education Improvement Act (EIA)	3,248,141	3,099,334	3,577,308	3,529,448	3,103,210	2,726,049	2,607,162	-3.6%	-4.4%
Education Lottery	285,881	258,264	374,205	315,749	386,717	287,700	356,802	3.8%	24.0%
Revenues from Federal Sources	4,414,514	4,021,339	4,324,658	4,376,885	5,505,915	7,056,545	8,426,894	11.4%	19.4%
Revenues from Other Local Sources	322,628	246,271	162,583	122,616	224,250	112,308	206,593	-7.2%	84.0%
Total Expenditures (School Dist., Counties, & Cities)	47,566,588	49,974,570	52,429,522	67,615,207	61,363,686	56,047,358	55,591,037	2.6%	-0.8%
Administration	16,009,677	16,864,582	17,465,158	18,970,044	19,900,797	19,374,064	19,488,901	3.3%	0.6%
Instruction	17,856,778	18,671,632	19,625,836	21,441,307	24,821,673	21,316,199	20,071,090	2.0%	-5.8%
Public Safety	3,672,506	4,727,541	5,066,556	4,879,168	5,323,481	4,708,037	4,945,706	5.1%	5.0%
Transportation	2,265,852	755,899	1,907,264	1,431,901	1,313,447	920,479	1,869,797	-3.2%	103.1%
Health & Human Services	1,848,218	1,337,031	1,632,176	1,623,048	1,504,553	1,460,202	1,437,652	-4.1%	-1.5%
Environment & Housing	793,677	895,068	710,810	663,048	1,104,153	818,324	490,549	-7.7%	-40.1%
Recreation & Culture	484,517	487,655	560,830	566,375	563,353	698,263	635,953	4.6%	-8.9%
Debt Service/Interest on Debt /4	1,858,242	1,881,271	1,835,731	14,126,258	3,002,394	2,836,425	2,565,702	5.5%	-9.5%
Land Purchase & Facility Construction	1,106,761	1,637,057	1,849,259	243,223	82,170	12,895	130,591	-30.0%	912.7%
All Other	1,670,360	2,716,834	1,775,902	3,670,835	3,747,665	3,902,470	3,955,096	15.4%	1.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Edgefield County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	13,945,705	15,134,088	16,843,913	15,781,309	16,147,474	17,689,785	17,214,933	3.6%	-2.7%
County Total	9,752,109	9,930,137	11,157,577	9,678,242	9,887,237	10,306,463	10,364,341	1.0%	0.6%
Cities Total	3,728,150	4,802,178	5,436,268	5,828,958	6,037,809	6,893,675	6,596,992	10.0%	-4.3%
	465,446	401,773	250,068	274,109	222,428	489,647	253,600	-9.6%	-48.2%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	58,283,001	58,409,979	69,708,887	72,182,444	73,262,943	74,487,048	74,962,564	4.3%	0.6%
Owner Occupied (4% assessment ratio)	18,415,850	18,774,680	23,951,830	25,225,880	26,455,200	27,848,710	28,439,060	7.5%	2.1%
Agricultural (Private) (4%)	1,607,240	1,645,330	1,703,670	1,900,320	1,921,090	1,936,450	1,941,270	3.2%	0.2%
Agricultural (Corporate) (6%)	370,120	367,210	349,870	93,560	87,330	84,610	84,310	-21.9%	-0.4%
Commercial/Rental (6%)	10,742,470	11,120,890	14,967,760	15,797,620	16,588,090	16,520,790	16,789,680	7.7%	1.6%
Personal Property (Vehicles) /6	10,884,094	10,391,953	10,120,037	9,871,324	9,476,351	8,688,639	8,429,435	-4.2%	-3.0%
Other Personal Property County (10.5%)	387,490	436,620	581,640	560,760	572,660	567,010	641,060	8.8%	13.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	7,661,810	7,482,640	7,700,380	7,968,690	7,697,680	7,370,030	7,167,590	-1.1%	-2.7%
Utility (10.5%)	6,579,930	6,574,610	6,645,780	6,873,420	7,101,780	7,377,300	7,514,800	2.2%	1.9%
Business Personal (10.5%)	1,452,870	1,478,590	1,218,365	1,257,480	1,286,220	1,409,545	1,393,590	-0.7%	-1.1%
Motor Carrier (9.5%)\	65,800	73,896	866,305	962,110	400,224	474,061	402,950	35.3%	-15.0%
Fee-in-Lieu and Joint Industrial Park /7	115,327	63,560	1,603,250	1,671,280	1,676,318	2,209,903	2,158,819	62.9%	-2.3%
Total Average Millage Rates /2									
School Districts /3	352.2	332.7	333.7	341.2	352.1	352.9	357.3	0.2%	1.2%
Counties /4	194.0	196.6	182.3	181.1	189.9	195.0	195.1	0.1%	0.1%
Cities & Special Purpose Districts /5	68.4	86.0	82.6	85.3	86.4	95.9	89.9	4.7%	-6.2%
	89.8	50.1	68.8	74.8	75.8	62.1	72.2	-3.6%	16.4%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	13,945,705	15,134,088	16,843,913	15,781,309	16,147,474	17,689,785	17,214,933	3.6%	-2.7%
Owner Occupied	2,682,285	3,140,680	4,119,911	2,715,996	2,649,505	3,347,811	3,215,823	3.1%	-3.9%
Agricultural (Private)	452,579	495,169	473,161	528,345	551,483	590,595	574,450	4.1%	-2.7%
Agricultural (Corporate)	104,221	110,513	97,170	26,012	25,070	25,805	24,949	-21.2%	-3.3%
Commercial/Rental	3,024,945	3,346,876	4,157,003	4,392,207	4,761,905	5,038,655	4,968,306	8.6%	-1.4%
Personal Property (Vehicles)	3,064,825	3,127,499	2,810,642	2,744,521	2,720,354	2,649,937	2,494,390	-3.4%	-5.9%
Other Personal Property County	109,112	131,403	161,539	155,908	164,392	172,932	189,699	9.7%	9.7%
Manufacturing	2,194,799	2,316,937	2,154,504	2,225,526	2,270,733	2,365,582	2,353,133	1.2%	-0.5%
Utility	1,852,826	1,978,655	1,845,736	1,911,015	2,038,692	2,249,993	2,223,737	3.1%	-1.2%
Business Personal	409,110	444,988	338,377	349,617	369,232	429,895	412,383	0.1%	-4.1%
Motor Carrier	18,528	22,239	240,599	267,495	114,891	144,583	119,239	36.4%	-17.5%
Fee-in-Lieu and Joint Industrial Park	32,475	19,129	445,271	464,665	481,217	673,996	638,825	64.3%	-5.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Edgefield County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	33,714,751	35,250,666	37,664,095	39,895,795	43,427,051	43,164,089	40,077,763	2.9%	-7.2%
Revenues from Local Sources	11,729,709	12,021,475	13,349,415	12,129,199	16,611,072	16,502,094	13,544,752	2.4%	-17.9%
Current Property Taxes	9,752,109	9,930,137	11,157,577	9,678,242	9,887,237	10,306,463	10,364,341	1.0%	0.6%
Current Real & Personal Property Taxes	9,636,770	9,816,168	11,010,886	9,511,228	9,710,675	10,133,884	10,233,942	1.0%	1.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	115,339	113,969	146,691	167,014	176,562	172,579	130,399	2.1%	-24.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,977,600	2,091,338	2,191,838	2,450,957	6,723,835	6,195,631	3,180,411	8.2%	-48.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,679,721	1,851,678	1,878,749	1,946,128	2,329,081	2,196,525	2,290,433	5.3%	4.3%
Bonds & Leases	0	0	0	0	443,248	1,750,422	0	n/a	n/a
Miscellaneous	297,879	239,660	313,089	504,829	3,951,506	2,248,684	889,978	20.0%	-60.4%
Revenues from State Sources	17,926,570	19,294,315	20,551,503	23,726,395	22,127,103	19,734,384	19,259,089	1.2%	-2.4%
Reimbursements for Property Tax Relief (Tier 1)	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	0.0%	0.0%
Homestead Exemption (Tier 2) /1	584,216	604,839	613,681	532,741	532,741	532,741	532,741	-1.5%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,838,892	2,472,262	2,661,832	2,709,380	n/a	1.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	661,108	27,738	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	56,168	56,168	56,168	57,813	56,168	56,168	56,168	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	117,868	118,473	112,968	122,115	139,270	149,362	158,276	5.0%	6.0%
State Grants 4/	4,489,126	3,966,326	4,341,104	4,863,796	4,677,544	4,518,116	4,867,893	1.4%	7.7%
Education Finance Act (EFA)	7,592,136	9,637,877	9,923,035	10,251,699	9,178,419	7,249,382	6,417,633	-2.8%	-11.5%
Education Improvement Act (EIA)	3,248,141	3,099,334	3,577,308	3,529,448	3,103,210	2,726,049	2,607,162	-3.6%	-4.4%
Education Lottery	285,881	258,264	374,205	315,749	386,717	287,700	356,802	3.8%	24.0%
Revenues from Federal Sources	4,058,472	3,934,876	3,763,177	4,040,201	4,688,876	6,927,611	7,273,922	10.2%	5.0%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	33,923,695	35,797,361	37,782,591	53,345,977	45,919,431	42,262,700	41,536,126	3.4%	-1.7%
Administration	13,096,989	13,725,996	14,486,076	16,082,457	16,450,834	15,997,131	16,565,823	4.0%	3.6%
Instruction	17,856,778	18,671,632	19,625,836	21,441,307	24,821,673	21,316,199	20,071,090	2.0%	-5.8%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	34,066	40,899	0	0	9,572	0	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	90,313	3,310	0	0	0	103,640	137,568	7.3%	32.7%
Debt Service/Interest on Debt	1,776,124	1,763,535	1,765,899	13,509,837	2,349,058	2,249,749	2,184,325	3.5%	-2.9%
Purchase of Land & Facility Construction	341,943	301,339	300,366	243,223	82,170	12,895	130,591	-14.8%	912.7%
All Other	727,482	1,290,650	1,604,414	2,069,153	2,206,124	2,583,086	2,446,729	22.4%	-5.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Edgefield County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	10,531,870	12,657,863	13,621,598	12,958,382	13,786,156	13,523,459	13,098,180	3.7%	-3.1%
Revenues from Local Sources	7,332,964	9,021,839	9,903,658	9,425,809	9,727,488	10,429,950	10,023,373	5.3%	-3.9%
Current Property Taxes	3,728,150	4,802,178	5,436,268	5,828,958	6,037,809	6,893,675	6,596,992	10.0%	-4.3%
Current Real & Personal Property Taxes	3,421,059	4,218,051	5,037,177	5,447,757	5,608,684	5,948,086	6,156,207	10.3%	3.5%
Fee In Lieu of Property Tax	37,329	65,007	12,120	9,111	59,858	115,098	225,151	34.9%	95.6%
All Other	269,762	519,120	386,971	372,090	369,267	830,491	215,634	-3.7%	-74.0%
Local Options Sales Tax (1%)	479,763	560,428	1,043,700	695,592	779,850	567,369	586,478	3.4%	3.4%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,125,051	3,659,233	3,423,690	2,901,259	2,909,829	2,968,906	2,839,903	-1.6%	-4.3%
Licenses & Permits	239,118	336,702	406,217	332,600	240,170	228,337	205,474	-2.5%	-10.0%
Service Revenue & Charges	1,955,421	2,174,308	2,196,718	2,103,179	2,246,999	2,417,596	2,325,111	2.9%	-3.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	930,512	1,148,223	820,755	465,480	422,660	322,973	309,318	-16.8%	-4.2%
Revenues from State Sources	2,846,703	3,433,891	3,539,990	3,444,906	3,971,234	3,017,686	3,005,461	0.9%	-0.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	296,619	284,905	332,615	338,529	350,327	361,373	367,238	3.6%	1.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,335,769	1,377,242	1,507,003	1,662,123	1,561,116	1,366,296	1,179,136	-2.1%	-13.7%
Manufacturer's Depreciation Reimbursement	25,139	66,053	72,434	73,766	74,079	76,187	79,932	21.3%	4.9%
State Grants	1,189,175	1,705,691	1,627,938	1,370,488	1,985,712	1,213,830	1,379,155	2.5%	13.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	204,990	86,463	87,186	86,999	86,766	75,823	69,346	-16.5%	-8.5%
Revenues from Other Local Sources	147,213	115,670	90,764	668	668	0	0	-100.0%	n/a
Total Expenditures (County only)	11,568,421	12,041,992	12,010,788	11,777,039	11,838,332	11,205,498	12,467,920	1.3%	11.3%
Administration	2,412,924	2,422,999	2,333,141	2,504,299	2,476,691	2,522,685	2,616,513	1.4%	3.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,638,838	3,416,244	3,991,351	3,824,126	3,767,066	3,708,371	3,973,284	7.1%	7.1%
Transportation	2,226,393	755,899	1,907,264	1,123,316	1,313,447	920,479	1,755,129	-3.9%	90.7%
Health & Human Services	1,814,152	1,296,132	1,432,501	1,623,048	1,494,981	1,460,202	1,437,652	-3.8%	-1.5%
Environment & Housing	323,546	895,068	284,383	364,048	346,882	353,352	348,587	1.3%	-1.3%
Recreation & Culture	362,754	393,643	465,238	437,722	453,781	408,048	447,398	3.6%	9.6%
Debt Service/Interest on Debt	82,118	100,105	52,201	598,790	636,378	586,676	381,377	29.2%	-35.0%
Land Purchase & Facility Construction	764,818	1,335,718	1,544,709	0	0	0	0	-100.0%	n/a
All Other	942,878	1,426,184	0	1,301,690	1,349,106	1,245,685	1,507,980	8.1%	21.1%

Edgefield County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	2,848,653	2,346,264	2,792,804	2,651,738	3,831,860	2,968,258	3,558,061	3.8%	19.9%
Revenues from Local Sources	2,062,211	1,868,930	1,866,739	1,886,200	2,001,773	2,250,769	2,090,975	0.2%	-7.1%
Current Property Taxes	465,446	401,773	250,068	274,109	222,428	489,647	253,600	-9.6%	-48.2%
Current Real & Personal Property Taxes	423,572	352,955	207,085	237,723	201,816	238,196	198,202	-11.9%	-16.8%
Fee In Lieu of Property Tax	0	0	3,754	883	1,120	2,708	6,990	n/a	158.1%
All Other	41,874	48,818	39,229	35,503	19,492	248,743	48,408	2.4%	-80.5%
Local Options Sales Tax	348,540	401,717	407,537	429,038	513,863	552,470	634,296	10.5%	14.8%
Local Hospitality Tax	0	0	0	0	0	28,855	0	n/a	n/a
Local Accommodations Tax	1,126	34,077	0	0	0	1,702	32,378	75.0%	1802.4%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,247,099	1,031,363	1,209,134	1,183,053	1,265,482	1,178,095	1,170,701	-1.0%	-0.6%
Licenses & Permits	1,086,359	853,137	884,803	894,105	958,381	898,142	914,368	-2.8%	1.8%
Service Revenue & Charges	84,812	112,963	144,572	153,677	171,571	125,907	156,862	10.8%	24.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	75,928	65,263	179,759	135,271	135,530	154,046	99,471	4.6%	-35.4%
	0								
Revenues from State Sources	459,975	346,733	379,951	393,905	876,232	552,070	176,867	-14.7%	-68.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	69,519	66,856	32,912	34,351	36,565	36,752	37,308	-9.9%	1.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	352,888	159,955	327,888	328,354	47,335	207,302	44,864	-29.1%	-78.4%
Manufacturer's Depreciation Reimbursement	0	8,787	0	0	0	0	0	n/a	n/a
State Grants	37,568	111,135	19,151	31,200	792,332	308,016	94,695	16.7%	-69.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	151,052	0	474,295	249,685	730,273	53,111	1,083,626	38.9%	1940.3%
Revenues from Other Local Sources	175,415	130,601	71,819	121,948	223,582	112,308	206,593	2.8%	84.0%
Total Expenditures (Cities only)	2,074,472	2,135,217	2,636,143	2,492,191	3,605,923	2,579,160	1,586,991	-4.4%	-38.5%
Administration	499,764	715,587	645,941	383,288	973,272	854,248	306,565	-7.8%	-64.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,033,668	1,311,297	1,075,205	1,055,042	1,556,415	999,666	972,422	-1.0%	-2.7%
Transportation	39,459	0	0	308,585	0	0	114,668	19.5%	n/a
Health & Human Services	0	0	199,675	0	0	0	0	n/a	n/a
Environment & Housing	470,131	0	426,427	299,000	757,271	464,972	141,962	-18.1%	-69.5%
Recreation & Culture	31,450	90,702	95,592	128,653	109,572	186,575	50,987	8.4%	-72.7%
Debt Service/Interest on Debt	0	17,631	17,631	17,631	16,958	0	0	n/a	n/a
Purchase of Land & Facility Construction	0	0	4,184	0	0	0	0	n/a	n/a
All Other	0	0	171,488	299,992	192,435	73,699	387	n/a	-99.5%

* Cities Included: Edgefield, Johnston & Trenton.

Edgefield County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	9,752,109	9,930,137	11,157,577	9,678,242	9,887,237	10,306,463	10,364,341	1.0%	0.6%
Owner Occupied	2,019,085	2,137,994	2,814,306	1,175,757	998,510	1,214,270	1,286,638	-7.2%	6.0%
Agricultural (Private)	311,756	323,465	310,645	344,093	364,812	377,513	378,782	3.3%	0.3%
Agricultural (Corporate)	71,792	72,192	63,795	16,941	16,584	16,495	16,451	-21.8%	-0.3%
Commercial/Rental	2,083,715	2,186,323	2,729,198	2,860,495	3,150,056	3,220,746	3,276,016	7.8%	1.7%
Personal Property (Vehicles)	2,111,186	2,043,017	1,845,272	1,787,413	1,799,546	1,693,859	1,644,758	-4.1%	-2.9%
Other Personal Property	75,161	85,838	106,055	101,538	108,747	110,539	125,084	8.9%	13.2%
Manufacturing	1,486,160	1,471,057	1,404,075	1,442,901	1,461,779	1,436,795	1,398,546	-1.0%	-2.7%
Utility	1,276,308	1,292,542	1,211,781	1,244,579	1,348,618	1,438,212	1,466,294	2.3%	2.0%
Business Personal	281,813	290,685	222,155	227,694	244,251	274,792	271,918	-0.6%	-1.0%
Motor Carrier	12,763	14,528	157,961	174,210	76,002	92,419	78,624	35.4%	-14.9%
Fee-in-Lieu and Joint Industrial Park	22,370	12,496	292,334	302,621	318,331	430,823	421,230	63.1%	-2.2%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	3,987,440	5,022,076	5,756,763	6,158,376	6,328,278	7,139,950	6,739,079	9.1%	-5.6%
Owner Occupied	1,259,923	1,614,242	1,978,012	2,152,192	2,285,137	2,669,436	2,556,650	12.5%	-4.2%
Agricultural (Private)	109,960	141,465	140,694	162,129	165,939	185,618	174,519	8.0%	-6.0%
Agricultural (Corporate)	25,322	31,573	28,893	7,982	7,543	8,110	7,579	-18.2%	-6.5%
Commercial/Rental	734,948	956,171	1,236,081	1,347,803	1,432,840	1,583,599	1,509,380	12.7%	-4.7%
Personal Property (Vehicles)	744,637	893,498	835,742	842,190	818,545	832,849	757,800	0.3%	-9.0%
Other Personal Property	26,510	37,540	48,034	47,842	49,465	54,351	57,631	13.8%	6.0%
Manufacturing	524,184	643,356	635,920	679,863	664,907	706,454	644,361	3.5%	-8.8%
Utility	450,167	565,283	548,828	586,418	613,435	707,150	675,575	7.0%	-4.5%
Business Personal	99,398	127,129	100,616	107,284	111,101	135,112	125,283	3.9%	-7.3%
Motor Carrier	4,502	6,354	71,542	82,084	34,570	45,441	36,225	41.6%	-20.3%
Fee-in-Lieu and Joint Industrial Park	7,890	5,465	132,401	142,588	144,796	211,830	194,076	70.5%	-8.4%

Fairfield County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	60,153,786	66,029,984	72,716,481	76,017,175	75,121,395	76,288,563	78,355,886	4.5%	2.7%
Revenues from Local Sources	36,053,250	42,697,588	46,499,747	46,233,123	47,860,237	50,401,018	51,473,443	6.1%	2.1%
Current Property Taxes	32,527,833	37,733,947	37,988,361	38,649,841	39,257,318	41,415,686	43,088,333	4.8%	4.0%
Current Real & Personal Property Taxes	31,164,254	35,882,483	36,270,621	36,515,915	36,915,602	38,889,232	40,060,346	4.3%	3.0%
Fee In Lieu of Property Tax (only Counties and Cities)	600,539	1,010,874	990,590	1,128,325	1,415,900	1,285,652	1,697,492	18.9%	32.0%
All Other	763,040	840,590	727,151	1,005,600	925,815	1,240,802	1,330,496	9.7%	7.2%
Local Options Sales Tax	0	0	1,956,466	1,456,566	2,047,810	2,215,748	2,096,126	n/a	-5.4%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	29,236	1,487	24,612	28,861	25,379	25,767	26,735	-1.5%	3.8%
Capital Projects/Transportation Tax	0	0	0	0	1,541,319	1,812,815	1,999,954	n/a	10.3%
Licenses, fees, Charges, Bonds, etc.	3,496,181	4,962,155	6,530,308	6,097,855	4,988,411	4,931,001	4,262,294	3.4%	-13.6%
Licenses & Permits	194,147	634,850	650,437	667,567	649,946	642,306	943,399	30.1%	46.9%
Service Revenue & Charges	2,044,814	2,208,316	2,272,187	3,482,262	3,240,566	3,284,179	2,819,242	5.5%	-14.2%
Bonds & Leases	0	825,000	2,011,213	0	0	0	0	n/a	n/a
Miscellaneous	1,257,220	1,293,989	1,596,471	1,948,026	1,097,899	1,004,516	499,653	-14.3%	-50.3%
Revenues from State Sources	17,773,872	16,950,755	19,175,595	22,690,426	19,730,285	17,096,230	16,852,781	-0.9%	-1.4%
Reimbursements for Property Tax Relief (Tier 1)	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	0.0%	0.0%
Homestead Exemption (Tier 2) /1	895,897	1,116,391	1,210,396	1,214,767	1,251,021	1,288,980	1,280,088	6.1%	-0.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,944,117	2,173,169	2,327,899	2,365,886	n/a	1.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	555,883	326,831	172,101	134,114	n/a	-22.1%
State-Shared Taxes (Aid to Subdivisions)	377,971	1,608,214	1,779,035	1,969,520	1,926,389	1,646,106	1,627,427	27.5%	-1.1%
Manufacturer's Depreciation Reimbursement	93,479	6,972	5,847	67,015	80,352	73,570	22,623	-21.1%	-69.3%
State Grants	5,767,228	3,134,953	4,095,101	3,742,407	3,697,405	3,337,387	3,502,244	-8.0%	4.9%
Education Finance Act (EFA)	4,647,172	5,792,997	5,662,220	6,192,833	5,086,271	4,046,767	3,620,018	-4.1%	-10.5%
Education Improvement Act (EIA)	3,429,698	3,543,164	4,573,820	4,959,451	3,578,529	2,766,608	2,664,734	-4.1%	-3.7%
Education Lottery	1,166,794	352,431	453,541	648,799	214,684	41,177	240,013	-23.2%	482.9%
Revenues from Federal Sources	5,750,450	5,248,268	6,007,856	5,788,826	5,968,768	7,370,730	8,206,460	6.1%	11.3%
Revenues from Other Local Sources	576,214	1,133,372	1,033,283	1,304,800	1,562,105	1,420,586	1,823,202	21.2%	28.3%
Total Expenditures (School Dist., Counties, & Cities)	65,890,678	72,733,267	71,472,529	74,186,252	77,275,883	86,583,182	81,797,154	3.7%	-5.5%
Administration	24,174,696	27,735,646	28,829,789	28,933,061	30,366,314	30,963,962	32,148,906	4.9%	3.8%
Instruction	21,080,556	22,509,925	22,478,797	23,147,012	22,865,776	21,353,349	21,542,576	0.4%	0.9%
Public Safety	6,843,712	7,685,117	8,289,376	9,883,244	9,655,474	9,404,396	8,313,643	3.3%	-11.6%
Transportation	1,423,357	1,088,049	1,148,219	1,282,625	1,297,278	1,238,120	1,286,670	-1.7%	3.9%
Health & Human Services	3,678,676	4,125,006	4,110,443	4,766,095	4,548,489	5,848,277	4,835,778	4.7%	-17.3%
Environment & Housing	2,554,069	2,968,537	2,759,134	2,441,431	2,710,194	2,759,374	2,898,143	2.1%	5.0%
Recreation & Culture	1,370,293	1,308,269	1,415,495	1,933,937	1,370,057	1,999,840	1,521,809	1.8%	-23.9%
Debt Service/Interest on Debt /4	2,048,876	3,876,372	1,503,923	1,166,798	1,117,548	7,890,871	2,654,853	4.4%	-66.4%
Land Purchase & Facility Construction	2,273,229	968,631	657,353	116,744	2,830,812	4,111,953	5,622,891	16.3%	36.7%
All Other	443,214	467,715	280,000	515,305	513,941	1,013,040	971,885	14.0%	-4.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Fairfield County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	32,527,833	37,733,947	37,988,361	38,649,841	39,257,318	41,415,686	43,088,333	4.8%	4.0%
School District Total	19,320,229	20,510,936	21,570,379	20,235,805	20,600,993	21,266,448	22,034,409	2.2%	3.6%
County Total	12,901,702	16,985,828	16,370,772	18,382,511	18,633,282	20,139,062	21,046,169	8.5%	4.5%
Cities Total	305,902	237,183	47,210	31,525	23,043	10,176	7,755	-45.8%	-23.8%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	122,290,554	125,065,540	124,485,595	122,309,910	122,592,567	121,235,201	125,976,182	0.5%	3.9%
Owner Occupied (4% assessment ratio)	18,147,934	20,159,244	21,016,972	21,111,931	22,376,672	23,360,512	24,092,463	4.8%	3.1%
Agricultural (Private) (4%)	1,529,824	1,611,809	1,655,063	1,755,621	1,781,718	1,892,790	1,970,948	4.3%	4.1%
Agricultural (Corporate) (6%)	951,198	777,620	684,466	552,178	558,368	578,010	843,298	-2.0%	45.9%
Commercial/Rental (6%)	16,208,602	21,370,142	21,607,377	21,590,718	22,509,039	22,796,841	22,368,997	5.5%	-1.9%
Personal Property (Vehicles) /6	9,489,668	9,022,060	8,366,572	8,363,695	7,982,270	7,002,528	6,739,554	-5.5%	-3.8%
Other Personal Property County (10.5%)	1,089,200	1,030,360	879,100	586,420	646,990	687,890	743,200	-6.2%	8.0%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	3,068,290	2,704,090	2,631,870	2,798,050	2,915,750	1,820,290	1,099,810	-15.7%	-39.6%
Utility (10.5%)	68,615,608	65,684,250	64,735,630	62,694,580	60,902,440	60,418,350	65,067,044	-0.9%	7.7%
Business Personal (10.5%)	2,523,740	1,946,670	2,091,330	2,018,560	2,102,780	2,010,050	2,474,300	-0.3%	23.1%
Motor Carrier (9.5%)\	666,490	759,295	817,215	838,157	816,540	667,940	576,568	-2.4%	-13.7%
Fee-in-Lieu and Joint Industrial Park /7	0	0	0	0	0	0	0	n/a	n/a

Total Average Millage Rates /2	343.6	375.9	384.6	396.2	412.2	409.8	413.3	3.1%	0.8%
School Districts /3	169.4	175.2	184.5	192.8	197.2	206.1	204.8	3.2%	-0.7%
Counties /4	103.1	131.6	127.8	145.8	145.5	160.9	158.7	7.4%	-1.4%
Cities & Special Purpose Districts /5	71.0	69.1	72.3	57.6	69.6	42.8	49.8	-5.8%	16.4%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	32,527,833	37,733,947	37,988,361	38,649,841	39,257,318	41,415,686	43,088,333	4.8%	4.0%
Owner Occupied	2,786,547	3,812,259	4,080,301	2,708,233	2,967,080	3,685,893	3,838,420	5.5%	4.1%
Agricultural (Private)	428,069	505,651	526,541	603,954	620,024	704,790	726,454	9.2%	3.1%
Agricultural (Corporate)	266,160	243,952	217,756	189,956	194,308	215,225	310,824	2.6%	44.4%
Commercial/Rental	4,535,422	6,704,162	6,874,163	7,427,458	7,832,967	8,488,520	8,244,791	10.5%	-2.9%
Personal Property (Vehicles)	2,655,359	2,830,367	2,661,738	2,877,208	2,777,767	2,607,427	2,484,073	-1.1%	-4.7%
Other Personal Property County	304,775	323,241	279,677	201,735	225,147	256,139	273,930	-1.8%	6.9%
Manufacturing	1,459,095	1,859,191	1,827,892	2,090,887	2,430,558	1,963,446	2,102,861	6.3%	7.1%
Utility	19,199,729	20,606,219	20,594,970	21,567,666	21,193,567	22,497,082	23,982,488	3.8%	6.6%
Business Personal	706,182	610,702	665,335	694,408	731,751	748,452	911,980	4.4%	21.8%
Motor Carrier	186,494	238,203	259,988	288,336	284,149	248,711	212,512	2.2%	-14.6%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Fairfield County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	42,555,156	42,335,444	46,901,088	46,708,779	44,198,996	42,431,534	43,299,405	0.3%	2.0%
Revenues from Local Sources	20,924,776	23,102,832	25,818,783	21,997,433	22,301,193	22,523,646	23,070,566	1.6%	2.4%
Current Property Taxes	19,320,229	20,510,936	21,570,379	20,235,805	20,600,993	21,266,448	22,034,409	2.2%	3.6%
Current Real & Personal Property Taxes	19,193,070	20,373,425	21,561,976	20,069,179	20,505,061	21,124,177	21,900,242	2.2%	3.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	127,159	137,511	8,403	166,626	95,932	142,271	134,167	0.9%	-5.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,604,547	2,591,896	4,248,404	1,761,628	1,700,200	1,257,198	1,036,157	-7.0%	-17.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	901,938	909,425	1,204,450	1,054,867	872,968	737,285	685,300	-4.5%	-7.1%
Bonds & Leases	0	825,000	2,011,213	0	0	0	0	n/a	n/a
Miscellaneous	702,609	857,471	1,032,741	706,761	827,232	519,913	350,857	-10.9%	-32.5%
Revenues from State Sources	16,908,101	14,811,417	16,008,668	19,788,143	16,817,808	14,647,009	14,509,240	-2.5%	-0.9%
Reimbursements for Property Tax Relief (Tier 1)	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	0.0%	0.0%
Homestead Exemption (Tier 2) /1	580,989	630,845	673,986	631,665	631,665	631,665	631,665	1.4%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,944,117	2,173,169	2,327,899	2,365,886	n/a	1.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	555,883	326,831	172,101	134,114	n/a	-22.1%
State-Shared Taxes (Aid to Subdivisions)	42,310	42,310	31,732	42,310	42,310	45,756	42,310	0.0%	-7.5%
Manufacturer's Depreciation Reimbursement	23,593	3,937	3,260	6,608	44,200	19,275	16,007	-6.3%	-17.0%
State Grants 4/	5,621,911	3,050,099	3,214,475	3,410,843	3,324,515	3,200,127	3,398,859	-8.0%	6.2%
Education Finance Act (EFA)	4,647,172	5,792,997	5,662,220	6,192,833	5,086,271	4,046,767	3,620,018	-4.1%	-10.5%
Education Improvement Act (EIA)	3,429,698	3,543,164	4,573,820	4,959,451	3,578,529	2,766,608	2,664,734	-4.1%	-3.7%
Education Lottery	1,166,794	352,431	453,541	648,799	214,684	41,177	240,013	-23.2%	482.9%
Revenues from Federal Sources	4,722,279	4,421,195	5,073,637	4,923,203	5,079,995	5,260,879	5,719,599	3.2%	8.7%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	43,586,003	47,589,998	45,557,409	44,342,298	45,641,639	42,249,860	45,419,668	0.7%	7.5%
Administration	18,198,082	21,803,475	21,084,831	20,702,961	21,201,861	19,184,829	19,680,306	1.3%	2.6%
Instruction	21,080,556	22,509,925	22,478,797	23,147,012	22,865,776	21,353,349	21,542,576	0.4%	0.9%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	12,324	9,187	9,294	8,883	0	0	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	85,191	91,975	95,889	100,647	100,078	90,392	73,276	-2.5%	-18.9%
Debt Service/Interest on Debt	2,048,876	2,109,709	1,061,637	89,477	51,472	35,396	1,320,600	-7.1%	3630.9%
Purchase of Land & Facility Construction	2,068,449	968,631	657,353	116,744	1,233,783	891,595	2,125,103	0.5%	138.3%
All Other	92,525	97,096	169,608	176,574	188,669	694,299	677,807	39.4%	-2.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Fairfield County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	16,717,450	22,309,528	23,980,257	27,300,363	28,993,062	32,342,921	33,665,010	12.4%	4.1%
Revenues from Local Sources	14,483,635	18,524,078	19,251,261	22,682,196	24,059,668	26,547,481	27,275,977	11.1%	2.7%
Current Property Taxes	12,901,702	16,985,828	16,370,772	18,382,511	18,633,282	20,139,062	21,046,169	8.5%	4.5%
Current Real & Personal Property Taxes	11,684,656	15,293,034	14,673,153	16,416,814	16,387,498	17,757,098	18,153,532	7.6%	2.2%
Fee In Lieu of Property Tax	600,539	1,010,874	990,590	1,128,325	1,415,900	1,285,652	1,697,492	18.9%	32.0%
All Other	616,507	681,920	707,030	837,371	829,883	1,096,312	1,195,146	11.7%	9.0%
Local Options Sales Tax (1%)	0	0	1,419,155	867,717	1,541,319	1,698,533	2,027,628	n/a	19.4%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (2%)	29,236	0	0	0	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	1,541,319	1,812,815	1,999,954	n/a	10.3%
Licenses, fees, Charges, Bonds, etc.	1,552,697	1,538,251	1,461,334	3,431,968	2,343,748	2,897,070	2,202,225	6.0%	-24.0%
Licenses & Permits	107,607	129,674	141,002	131,061	69,071	153,053	327,058	20.4%	113.7%
Service Revenue & Charges	915,353	1,041,807	881,213	2,195,590	2,061,297	2,279,011	1,757,448	11.5%	-22.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	529,737	366,770	439,119	1,105,317	213,380	465,006	117,719	-22.2%	-74.7%
Revenues from State Sources	676,033	1,995,993	2,979,733	2,724,524	2,716,790	2,292,651	2,206,372	21.8%	-3.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	311,672	482,652	533,556	580,352	616,090	654,149	645,388	12.9%	-1.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	197,264	1,456,747	1,588,107	1,768,429	1,730,127	1,446,946	1,450,983	39.5%	0.3%
Manufacturer's Depreciation Reimbursement	69,886	3,035	2,587	60,407	36,152	54,295	6,616	-32.5%	-87.8%
State Grants	97,212	53,560	855,482	315,336	334,421	137,260	103,385	1.0%	-24.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	981,568	656,084	715,980	588,843	654,499	2,082,204	2,359,459	15.7%	13.3%
Revenues from Other Local Sources	576,214	1,133,372	1,033,283	1,304,800	1,562,105	1,420,586	1,823,202	21.2%	28.3%
Total Expenditures (County only)	18,256,091	19,528,798	20,227,064	23,780,771	25,583,035	39,114,402	32,555,417	10.1%	-16.8%
Administration	4,719,025	5,356,492	5,640,805	6,070,388	6,972,158	10,282,993	11,075,917	15.3%	7.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,761,395	5,156,461	5,391,171	6,703,523	6,464,274	6,308,510	6,699,704	5.9%	6.2%
Transportation	1,423,357	1,088,049	1,148,219	1,282,625	1,297,278	1,238,120	1,286,670	-1.7%	3.9%
Health & Human Services	3,666,352	4,115,819	4,101,149	4,757,212	4,548,489	5,848,277	4,835,778	4.7%	-17.3%
Environment & Housing	1,845,391	2,015,430	2,125,988	1,765,557	2,051,610	2,179,888	2,097,671	2.2%	-3.8%
Recreation & Culture	1,285,102	1,216,294	1,267,054	1,785,414	1,260,849	1,862,040	1,433,558	1.8%	-23.0%
Debt Service/Interest on Debt	0	472,025	442,286	1,077,321	1,066,076	7,855,475	1,334,253	n/a	-83.0%
Land Purchase & Facility Construction	204,780	0	0	0	1,597,029	3,220,358	3,497,788	60.5%	8.6%
All Other	350,689	108,228	110,392	338,731	325,272	318,741	294,078	-2.9%	-7.7%

Fairfield County

	FY 05	FY 06	FY 07	FY 08	FY 09 /1	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	881,180	1,385,012	1,835,136	2,008,033	1,929,337	1,514,108	1,391,471	7.9%	-8.1%
Revenues from Local Sources	644,839	1,070,678	1,429,703	1,553,494	1,499,376	1,329,891	1,126,900	9.8%	-15.3%
Current Property Taxes	305,902	237,183	47,210	31,525	23,043	10,176	7,755	-45.8%	-23.8%
Current Real & Personal Property Taxes	286,528	216,024	35,492	29,922	23,043	7,957	6,572	-46.7%	-17.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	19,374	21,159	11,718	1,603	0	2,219	1,183	-37.2%	-46.7%
Local Options Sales Tax	0	0	537,311	588,849	506,491	517,215	68,498	n/a	-86.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	1,487	24,612	28,861	25,379	25,767	26,735	n/a	3.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	338,937	832,008	820,570	904,259	944,463	776,733	1,023,912	20.2%	31.8%
Licenses & Permits	86,540	505,176	509,435	536,506	580,875	489,253	616,341	38.7%	26.0%
Service Revenue & Charges	227,523	257,084	186,524	231,805	306,301	267,883	376,494	8.8%	40.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	24,874	69,748	124,611	135,948	57,287	19,597	31,077	3.8%	58.6%
0	0	0	0	0	0	0	0	0	0
Revenues from State Sources	189,738	143,345	187,194	177,759	195,687	156,570	137,169	-5.3%	-12.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	3,236	2,894	2,854	2,750	3,266	3,166	3,035	-1.1%	-4.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	138,397	109,157	159,196	158,781	153,952	153,404	134,134	-0.5%	-12.6%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	48,105	31,294	25,144	16,228	38,469	0	0	-100.0%	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	46,603	170,989	218,239	276,780	234,274	27,647	127,402	18.2%	360.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (Cities only)	4,048,584	5,614,471	5,688,056	6,063,183	6,051,209	5,218,920	3,822,069	-1.0%	-26.8%
Administration	1,257,589	575,679	2,104,153	2,159,712	2,192,295	1,496,140	1,392,683	1.7%	-6.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,082,317	2,528,656	2,898,205	3,179,721	3,191,200	3,095,886	1,613,939	-4.2%	-47.9%
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	708,678	953,107	633,146	675,874	658,584	579,486	800,472	2.1%	38.1%
Recreation & Culture	0	0	52,552	47,876	9,130	47,408	14,975	n/a	-68.4%
Debt Service/Interest on Debt	0	1,294,638	0	0	0	0	0	n/a	n/a
Purchase of Land & Facility Construction	0	0	0	0	0	0	0	n/a	n/a
All Other	0	262,391	0	0	0	0	0	n/a	n/a

* Cities Included: Jenkinsville, Ridgeway, & Winnsboro.

/1 In FY 09 Jenkinsville was excluded

Fairfield County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	19,320,229	20,510,936	21,570,379	20,235,805	20,600,993	21,266,448	22,034,409	2.2%	3.6%
Owner Occupied	1,678,603	2,135,474	2,481,731	729,629	842,880	1,091,725	1,171,853	-5.8%	7.3%
Agricultural (Private)	259,150	282,326	305,338	338,401	351,275	390,157	403,588	7.7%	3.4%
Agricultural (Corporate)	161,132	136,208	126,275	106,434	110,085	119,144	172,681	1.2%	44.9%
Commercial/Rental	2,745,716	3,743,209	3,986,287	4,161,668	4,437,780	4,699,069	4,580,462	8.9%	-2.5%
Personal Property (Vehicles)	1,607,538	1,580,311	1,543,526	1,612,124	1,573,748	1,443,418	1,380,047	-2.5%	-4.4%
Other Personal Property	184,509	180,479	162,183	113,034	127,558	141,793	152,184	-3.2%	7.3%
Manufacturing	519,764	473,650	485,547	539,331	574,856	375,213	225,206	-13.0%	-40.0%
Utility	11,623,396	11,505,301	11,942,902	12,084,545	12,007,250	12,453,919	13,323,668	2.3%	7.0%
Business Personal	427,518	340,980	385,824	389,083	414,575	414,328	506,658	2.9%	22.3%
Motor Carrier	112,903	132,999	150,766	161,557	160,985	137,681	118,063	0.7%	-14.2%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	12,612,835	16,457,606	15,913,739	17,834,537	17,833,472	19,507,560	19,994,066	8.0%	2.5%
Owner Occupied	1,871,746	2,652,792	2,686,725	3,078,422	3,255,122	3,758,864	3,823,789	12.6%	1.7%
Agricultural (Private)	157,783	212,101	211,577	255,995	259,186	304,563	312,815	12.1%	2.7%
Agricultural (Corporate)	98,105	102,328	87,499	80,515	81,225	93,006	133,842	5.3%	43.9%
Commercial/Rental	1,671,727	2,812,136	2,762,200	3,148,236	3,274,377	3,668,165	3,550,252	13.4%	-3.2%
Personal Property (Vehicles)	978,748	1,187,230	1,069,549	1,219,547	1,161,176	1,126,754	1,069,655	1.5%	-5.1%
Other Personal Property	112,338	135,587	112,381	85,508	94,117	110,686	117,956	0.8%	6.6%
Manufacturing	316,458	355,836	336,448	407,996	424,153	292,897	174,554	-9.4%	-40.4%
Utility	7,076,894	8,643,512	8,275,543	9,141,768	8,859,444	9,721,719	10,326,990	6.5%	6.2%
Business Personal	260,294	256,166	267,347	294,335	305,890	323,431	392,704	7.1%	21.4%
Motor Carrier	68,741	99,917	104,469	122,215	118,782	107,476	91,509	4.9%	-14.9%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

Florence County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	298,696,358	312,540,289	340,829,254	354,839,297	352,281,413	382,281,522	388,336,336	4.5%	1.6%
Revenues from Local Sources	161,822,585	160,895,721	174,537,636	168,549,854	171,053,892	185,573,136	215,557,252	4.9%	16.2%
Current Property Taxes	82,825,451	88,525,039	95,966,636	84,315,337	85,178,547	96,643,316	97,589,601	2.8%	1.0%
Current Real & Personal Property Taxes	78,623,874	84,080,676	91,413,789	79,114,066	80,232,320	91,232,673	92,128,442	2.7%	1.0%
Fee In Lieu of Property Tax (only Counties and Cities)	2,829,111	2,823,586	2,762,485	2,932,474	3,250,150	3,283,340	3,310,241	2.7%	0.8%
All Other	1,372,466	1,620,776	1,790,362	2,268,797	1,696,077	2,127,303	2,150,918	7.8%	1.1%
Local Options Sales Tax	16,432,734	18,389,682	19,991,541	21,089,258	21,014,559	18,173,453	16,420,854	0.0%	-9.6%
Local Hospitality Tax	2,283,203	2,371,249	2,661,073	2,809,572	3,663,601	4,057,702	4,395,853	11.5%	8.3%
Local Accommodations Tax	1,064,954	1,204,733	1,345,912	1,348,642	1,290,451	1,365,872	1,357,784	4.1%	-0.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	19,877,638	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	59,216,243	50,405,019	54,572,474	58,987,045	59,906,734	65,332,793	75,915,522	4.2%	16.2%
Licenses & Permits	11,157,611	11,942,453	12,679,403	14,346,279	13,630,726	13,532,012	14,047,037	3.9%	3.8%
Service Revenue & Charges	22,522,907	26,959,902	28,094,654	27,335,479	26,178,583	27,280,586	27,362,522	3.3%	0.3%
Bonds & Leases	16,660,132	0	1,200,000	2,700,000	7,270,261	11,986,537	22,971,305	5.5%	91.6%
Miscellaneous	8,875,593	11,502,664	12,598,417	14,605,287	12,827,164	12,533,658	11,534,658	4.5%	-8.0%
Revenues from State Sources	107,320,045	115,500,903	127,648,937	146,024,842	140,628,151	130,883,227	123,133,676	2.3%	-5.9%
Reimbursements for Property Tax Relief (Tier 1)	5,908,348	5,908,349	5,908,349	5,908,349	5,908,349	5,908,349	5,908,349	0.0%	0.0%
Homestead Exemption (Tier 2) /1	3,839,752	4,061,601	4,565,281	4,154,313	4,153,647	4,212,550	4,296,863	1.9%	2.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	13,210,069	14,008,937	15,112,894	15,391,487	n/a	1.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	9,852,404	10,123,740	11,060,141	11,467,382	10,955,721	9,620,101	8,568,208	-2.3%	-10.9%
Manufacturer's Depreciation Reimbursement	2,452,453	3,278,545	3,672,439	3,563,351	3,721,538	3,854,673	3,913,125	8.1%	1.5%
State Grants	25,456,657	22,043,384	28,573,531	29,602,650	32,699,866	33,667,683	28,470,783	1.9%	-15.4%
Education Finance Act (EFA)	38,813,103	49,928,056	51,909,159	54,357,297	49,691,651	41,134,634	36,720,381	-0.9%	-10.7%
Education Improvement Act (EIA)	17,714,947	18,363,394	20,194,943	22,266,751	18,120,675	15,668,397	17,929,085	0.2%	14.4%
Education Lottery	3,282,380	1,793,835	1,765,094	1,494,679	1,367,768	1,703,946	1,935,396	-8.4%	13.6%
Revenues from Federal Sources	29,080,960	30,840,110	31,454,564	35,153,101	34,078,474	55,424,622	43,035,377	6.8%	-22.4%
Revenues from Other Local Sources	472,768	5,303,554	7,188,117	5,111,500	6,520,895	10,400,537	6,610,031	55.2%	-36.4%
Total Expenditures (School Dist., Counties, & Cities)	295,595,349	312,307,823	339,363,269	347,757,924	384,091,411	393,471,658	413,618,538	5.8%	5.1%
Administration	88,139,880	93,229,398	116,281,378	114,570,196	120,349,055	131,111,084	116,194,719	4.7%	-11.4%
Instruction	99,182,763	107,321,861	113,144,956	120,320,630	123,072,932	122,126,973	115,880,788	2.6%	-5.1%
Public Safety	30,518,840	35,626,385	36,121,756	37,294,980	39,263,109	39,187,751	39,936,955	4.6%	1.9%
Transportation	6,281,946	7,573,371	6,191,469	7,522,546	6,344,221	6,694,798	6,497,306	0.6%	-2.9%
Health & Human Services	6,442,326	8,268,179	6,444,085	7,365,767	7,192,103	7,194,497	6,583,567	0.4%	-8.5%
Environment & Housing	10,860,695	11,851,444	11,492,315	12,159,653	16,419,761	14,163,267	12,718,027	2.7%	-10.2%
Recreation & Culture	11,258,419	12,234,557	17,026,943	13,677,447	16,978,683	17,720,117	17,339,746	7.5%	-2.1%
Debt Service/Interest on Debt /4	25,857,417	19,836,657	20,104,459	21,025,771	20,705,340	27,293,383	24,448,751	-0.9%	-10.4%
Land Purchase & Facility Construction	12,916,487	5,577,959	5,482,199	6,349,659	18,049,235	18,159,001	66,202,057	31.3%	264.6%
All Other	4,136,576	10,788,012	7,073,709	7,471,275	15,716,973	9,820,787	7,816,622	11.2%	-20.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Florence County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	82,825,451	88,525,039	95,966,636	84,315,337	85,178,547	96,643,316	97,589,601	2.8%	1.0%
County Total	57,643,508	59,884,877	63,644,302	54,357,565	54,623,956	64,267,134	63,989,933	1.8%	-0.4%
Cities Total	21,218,792	24,518,455	28,193,995	26,164,641	26,577,519	28,129,139	28,327,749	4.9%	0.7%
	3,963,151	4,121,707	4,128,339	3,793,131	3,977,072	4,247,043	5,271,919	4.9%	24.1%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	424,567,829	457,637,218	460,657,974	463,844,245	472,129,727	481,867,817	491,624,256	2.5%	2.0%
Owner Occupied (4% assessment ratio)	110,129,768	122,990,105	127,028,957	131,119,856	136,772,934	141,265,198	152,644,720	5.6%	8.1%
Agricultural (Private) (4%)	8,170,107	8,747,818	8,981,339	8,803,085	8,895,355	9,089,296	9,321,320	2.2%	2.6%
Agricultural (Corporate) (6%)	737,095	803,983	664,948	661,216	668,508	687,558	647,054	-2.1%	-5.9%
Commercial/Rental (6%)	106,710,485	132,262,403	131,293,143	131,350,703	137,199,964	141,030,156	146,180,884	5.4%	3.7%
Personal Property (Vehicles) /6	65,399,818	61,955,289	60,984,235	58,289,613	55,134,710	48,723,345	46,287,557	-5.6%	-5.0%
Other Personal Property County (10.5%)	7,224,809	8,409,647	9,294,889	9,027,837	7,998,494	8,177,746	7,639,425	0.9%	-6.6%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	46,071,364	43,296,260	42,941,072	41,570,946	39,193,690	43,967,749	39,765,694	-2.4%	-9.6%
Utility (10.5%)	25,831,979	27,638,511	28,601,564	27,940,331	28,642,352	29,399,769	30,038,457	2.5%	2.2%
Business Personal (10.5%)	23,019,466	22,405,599	22,324,356	24,228,076	20,314,656	19,682,958	18,129,108	-3.9%	-7.9%
Motor Carrier (9.5%)\	2,235,065	1,748,733	1,907,811	2,056,254	1,953,338	2,012,716	1,683,142	-4.6%	-16.4%
Fee-in-Lieu and Joint Industrial Park /7	29,037,873	27,378,870	26,635,660	28,796,328	35,355,726	37,831,326	39,286,895	5.2%	3.8%
Total Average Millage Rates /2									
School Districts /3	286.3	297.8	306.3	313.8	320.8	326.4	332.4	2.5%	1.8%
Counties /4	149.7	143.8	151.0	158.4	157.9	177.0	173.5	2.5%	-2.0%
Cities & Special Purpose Districts /5	45.5	49.8	58.1	53.1	52.4	54.6	54.1	2.9%	-1.0%
	91.1	104.3	97.2	102.3	110.5	94.8	104.8	2.4%	10.6%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	82,825,451	88,525,039	95,966,636	84,315,337	85,178,547	96,643,316	97,589,601	2.8%	1.0%
Owner Occupied	13,530,947	15,741,761	18,116,085	6,311,394	6,636,389	9,533,360	11,623,693	-2.5%	21.9%
Agricultural (Private)	1,726,984	1,828,776	2,021,381	1,986,210	1,997,124	2,236,991	2,272,880	4.7%	1.6%
Agricultural (Corporate)	155,806	168,077	149,656	149,188	150,089	169,217	157,776	0.2%	-6.8%
Commercial/Rental	22,556,285	27,650,132	29,549,433	29,636,211	30,803,195	34,709,307	35,644,271	7.9%	2.7%
Personal Property (Vehicles)	13,824,105	12,952,070	13,725,390	13,151,686	12,378,467	11,991,432	11,286,607	-3.3%	-5.9%
Other Personal Property County	1,527,168	1,758,080	2,091,950	2,036,920	1,795,767	2,012,647	1,862,773	3.4%	-7.4%
Manufacturing	12,567,599	11,874,891	12,426,998	12,311,985	12,049,649	14,104,360	13,006,579	0.6%	-7.8%
Utility	5,460,321	5,777,972	6,437,198	6,304,082	6,430,585	7,235,655	7,324,480	5.0%	1.2%
Business Personal	4,865,816	4,684,005	5,024,421	5,466,498	4,560,907	4,844,225	4,420,543	-1.6%	-8.7%
Motor Carrier	472,444	365,582	429,381	463,946	438,550	495,355	410,412	-2.3%	-17.1%
Fee-in-Lieu and Joint Industrial Park	6,137,977	5,723,693	5,994,743	6,497,217	7,937,825	9,310,768	9,579,589	7.7%	2.9%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Florence County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	206,094,766	205,019,153	218,031,662	231,481,115	229,666,164	246,948,876	249,406,373	3.2%	1.0%
Revenues from Local Sources	86,671,000	75,558,516	81,503,178	72,915,189	74,873,447	89,624,092	99,780,588	2.4%	11.3%
Current Property Taxes	57,643,508	59,884,877	63,644,302	54,357,565	54,623,956	64,267,134	63,989,933	1.8%	-0.4%
Current Real & Personal Property Taxes	57,400,770	59,620,836	63,343,460	53,589,100	54,290,024	63,943,450	63,715,710	1.8%	-0.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	242,738	264,041	300,842	768,465	333,932	323,684	274,223	2.1%	-15.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	29,027,492	15,673,639	17,858,876	18,557,624	20,249,491	25,356,958	35,790,655	3.6%	41.1%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	7,130,764	8,776,420	9,855,343	9,119,827	7,297,136	6,665,119	6,677,061	-1.1%	0.2%
Bonds & Leases	16,660,132	0	1,200,000	2,700,000	7,270,261	11,986,537	22,971,305	5.5%	91.6%
Miscellaneous	5,236,596	6,897,219	6,803,533	6,737,797	5,682,094	6,705,302	6,142,289	2.7%	-8.4%
Revenues from State Sources	93,736,037	100,980,818	107,817,535	128,875,534	122,726,334	112,002,276	109,814,191	2.7%	-2.0%
Reimbursements for Property Tax Relief (Tier 1)	5,908,348	5,908,349	5,908,349	5,908,349	5,908,349	5,908,349	5,908,349	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,538,906	2,613,043	2,852,991	2,405,170	2,405,170	2,405,170	2,405,170	-0.9%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	13,210,069	14,008,937	15,112,894	15,391,487	n/a	1.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	783,643	783,135	779,381	786,264	782,700	784,174	782,330	0.0%	-0.2%
Manufacturer's Depreciation Reimbursement	1,546,134	1,591,592	1,753,986	1,654,573	1,758,278	1,876,276	1,911,157	3.6%	1.9%
State Grants 4/	23,148,576	19,999,414	22,653,632	26,792,382	28,682,806	27,408,436	26,830,836	2.5%	-2.1%
Education Finance Act (EFA)	38,813,103	49,928,056	51,909,159	54,357,297	49,691,651	41,134,634	36,720,381	-0.9%	-10.7%
Education Improvement Act (EIA)	17,714,947	18,363,394	20,194,943	22,266,751	18,120,675	15,668,397	17,929,085	0.2%	14.4%
Education Lottery	3,282,380	1,793,835	1,765,094	1,494,679	1,367,768	1,703,946	1,935,396	-8.4%	13.6%
Revenues from Federal Sources	25,687,729	28,479,819	28,710,949	29,690,392	32,066,383	45,322,508	39,811,594	7.6%	-12.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	202,308,080	202,308,468	218,167,409	229,176,752	240,016,315	242,782,834	232,949,487	2.4%	-4.1%
Administration	65,819,154	74,289,444	84,964,043	87,742,481	92,391,574	92,457,559	87,072,715	4.8%	-5.8%
Instruction	99,182,763	107,321,861	113,144,956	120,320,630	123,072,932	122,126,973	115,880,788	2.6%	-5.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	537,794	571,921	639,504	694,846	818,809	889,292	989,904	10.7%	11.3%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	1,931,659	2,432,708	2,029,295	2,357,507	2,313,799	2,462,892	1,002,997	-10.3%	-59.3%
Debt Service/Interest on Debt	25,445,861	9,258,011	9,143,114	10,307,146	10,288,723	17,093,553	15,352,986	-8.1%	-10.2%
Purchase of Land & Facility Construction	7,372,945	5,100,333	4,911,934	4,714,733	8,156,156	5,421,793	11,208,112	7.2%	106.7%
All Other	2,017,904	3,334,190	3,334,563	3,039,409	2,974,322	2,330,772	1,441,985	-5.4%	-38.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Florence County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	58,925,854	71,914,256	83,089,216	77,450,279	80,432,659	91,861,117	96,438,251	8.6%	5.0%
Revenues from Local Sources	46,461,880	55,073,557	60,769,497	58,789,810	59,582,401	60,450,944	78,263,352	9.1%	29.5%
Current Property Taxes	21,218,792	24,518,455	28,193,995	26,164,641	26,577,519	28,129,139	28,327,749	4.9%	0.7%
Current Real & Personal Property Taxes	17,562,530	20,630,789	24,298,969	22,014,444	22,274,895	23,439,881	23,591,082	5.0%	0.6%
Fee In Lieu of Property Tax	2,765,453	2,761,154	2,706,378	2,860,415	3,155,912	3,173,415	3,190,385	2.4%	0.5%
All Other	890,809	1,126,511	1,188,648	1,289,782	1,146,712	1,515,843	1,546,282	9.6%	2.0%
Local Options Sales Tax (1%)	10,246,914	11,480,493	13,032,620	13,836,772	13,835,271	11,238,944	9,960,257	-0.5%	-11.4%
Local Hospitality Tax	0	0	0	0	759,519	1,194,695	1,313,813	n/a	10.0%
Local Accommodations Tax (3%)	1,061,117	1,183,531	1,329,461	1,328,729	1,276,175	1,349,735	1,356,360	4.2%	0.5%
Capital Projects/Transportation Tax	0	0	0	0	0	0	19,877,638	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	13,935,057	17,891,079	18,213,421	17,459,668	17,133,916	18,538,431	17,427,535	3.8%	-6.0%
Licenses & Permits	1,473,501	2,222,040	2,500,544	2,272,161	1,829,099	1,671,735	2,073,223	5.9%	24.0%
Service Revenue & Charges	11,587,758	12,950,117	12,510,598	12,151,225	13,187,499	14,350,311	14,559,679	3.9%	1.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	873,798	2,718,922	3,202,279	3,036,282	2,117,318	2,516,385	794,633	-1.6%	-68.4%
Revenues from State Sources	10,641,229	11,127,397	15,468,087	13,234,735	15,023,755	16,278,299	10,958,424	0.5%	-32.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	843,804	1,019,016	1,267,156	1,304,316	1,317,312	1,371,516	1,444,861	9.4%	5.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	7,248,760	7,446,935	8,228,718	8,486,006	8,117,591	6,926,148	5,980,905	-3.2%	-13.6%
Manufacturer's Depreciation Reimbursement	896,177	1,679,352	1,915,454	1,903,935	1,954,736	1,970,516	1,995,143	14.3%	1.2%
State Grants	1,652,487	982,095	4,056,759	1,540,477	3,634,117	6,010,119	1,537,516	-1.2%	-74.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,758,620	1,268,718	879,984	1,147,512	398,020	5,765,028	1,432,609	-3.4%	-75.2%
Revenues from Other Local Sources	64,125	4,444,583	5,971,648	4,278,222	5,428,483	9,366,846	5,783,866	111.8%	-38.3%
Total Expenditures (County only)	58,955,711	69,554,875	77,624,352	74,879,668	86,971,908	94,138,341	81,074,768	5.5%	-13.9%
Administration	17,488,991	12,685,142	24,935,548	20,790,316	21,943,467	33,077,463	23,751,771	5.2%	-28.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	16,953,007	20,050,437	19,594,602	21,151,049	22,270,281	23,424,418	23,164,978	5.3%	-1.1%
Transportation	3,817,019	4,659,130	4,006,708	5,271,780	4,024,208	4,636,642	4,364,398	2.3%	-5.9%
Health & Human Services	5,757,198	6,139,981	5,508,725	6,420,701	6,239,767	5,808,320	5,403,263	-1.1%	-7.0%
Environment & Housing	5,187,616	5,867,649	6,059,239	4,398,538	8,892,744	6,418,483	6,061,062	2.6%	-5.6%
Recreation & Culture	5,784,489	7,833,840	9,205,990	7,089,988	7,005,080	10,513,615	7,602,129	4.7%	-27.7%
Debt Service/Interest on Debt	380,067	6,546,567	6,360,007	6,709,079	6,302,570	6,353,600	6,031,628	58.5%	-5.1%
Land Purchase & Facility Construction	3,587,324	0	0	559,444	0	0	0	-100.0%	n/a
All Other	0	5,772,129	1,953,533	2,488,773	10,293,791	3,905,800	4,695,539	n/a	20.2%

Florence County

	FY 05 /2	FY 06	FY 07	FY 08	FY 09 /3	FY 10 /1 /3 /4	FY 11 /1 /3	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	33,675,738	35,606,880	39,708,376	45,907,903	42,182,590	43,471,529	42,491,712	4.0%	-2.3%
Revenues from Local Sources	28,689,705	30,263,648	32,264,961	36,844,855	36,598,045	35,498,100	37,513,312	4.6%	5.7%
Current Property Taxes	3,963,151	4,121,707	4,128,339	3,793,131	3,977,072	4,247,043	5,271,919	4.9%	24.1%
Current Real & Personal Property Taxes	3,660,574	3,829,051	3,771,360	3,510,522	3,667,401	3,849,342	4,821,650	4.7%	25.3%
Fee In Lieu of Property Tax	63,658	62,432	56,107	72,059	94,238	109,925	119,856	11.1%	9.0%
All Other	238,919	230,224	300,872	210,550	215,433	287,776	330,413	5.6%	14.8%
Local Options Sales Tax	6,185,820	6,909,189	6,958,921	7,252,486	7,179,288	6,934,509	6,460,597	0.7%	-6.8%
Local Hospitality Tax	2,283,203	2,371,249	2,661,073	2,809,572	2,904,082	2,863,007	3,082,040	5.1%	7.7%
Local Accommodations Tax	3,837	21,202	16,451	19,913	14,276	16,137	1,424	-15.2%	-91.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	16,253,694	16,840,301	18,500,177	22,969,753	22,523,327	21,437,404	22,697,332	5.7%	5.9%
Licenses & Permits	9,684,110	9,720,413	10,178,859	12,074,118	11,801,627	11,860,277	11,973,814	3.6%	1.0%
Service Revenue & Charges	3,804,385	5,233,365	5,728,713	6,064,427	5,693,948	6,265,156	6,125,782	8.3%	-2.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,765,199	1,886,523	2,592,605	4,831,208	5,027,752	3,311,971	4,597,736	8.8%	38.8%
Revenues from State Sources	2,942,779	3,392,688	4,363,315	3,914,573	2,878,062	2,602,652	2,361,061	-3.6%	-9.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	457,042	429,542	445,134	444,827	431,165	435,864	446,832	-0.4%	2.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,820,001	1,893,670	2,052,042	2,195,112	2,055,430	1,909,779	1,804,973	-0.1%	-5.5%
Manufacturer's Depreciation Reimbursement	10,142	7,601	2,999	4,843	8,524	7,881	6,825	-6.4%	-13.4%
State Grants	655,594	1,061,875	1,863,140	1,269,791	382,943	249,128	102,431	-26.6%	-58.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,634,611	1,091,573	1,863,631	4,315,197	1,614,071	4,337,086	1,791,174	1.5%	-58.7%
Revenues from Other Local Sources	408,643	858,971	1,216,469	833,278	1,092,412	1,033,691	826,165	12.4%	-20.1%
Total Expenditures (Cities only)	34,331,558	40,444,480	43,571,508	43,701,504	57,103,189	56,550,483	99,594,283	19.4%	76.1%
Administration	4,831,735	6,254,812	6,381,787	6,037,399	6,014,014	5,576,062	5,370,233	1.8%	-3.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	13,565,833	15,575,948	16,527,154	16,143,931	16,992,828	15,763,333	16,771,977	3.6%	6.4%
Transportation	2,464,927	2,914,241	2,184,761	2,250,766	2,320,013	2,058,156	2,132,908	-2.4%	3.6%
Health & Human Services	147,334	1,556,277	295,856	250,220	133,527	496,885	190,400	4.4%	-61.7%
Environment & Housing	5,673,079	5,983,795	5,433,076	7,761,115	7,527,017	7,744,784	6,656,965	2.7%	-14.0%
Recreation & Culture	3,542,271	1,968,009	5,791,658	4,229,952	7,659,804	4,743,610	8,734,620	16.2%	84.1%
Debt Service/Interest on Debt	31,489	4,032,079	4,601,338	4,009,546	4,114,047	3,846,230	3,064,137	114.5%	-20.3%
Purchase of Land & Facility Construction	1,956,218	477,626	570,265	1,075,482	9,893,079	12,737,208	54,993,945	74.4%	331.8%
All Other	2,118,672	1,681,693	1,785,613	1,943,093	2,448,860	3,584,215	1,679,098	-3.8%	-53.2%

* Cities Included: Coward, Florence, Johnsonville, Lake City, Olanta, Pamplico, Quinby, Scranton & Timmons ville.

/1 In FY's 10 & 11 Olanta was excluded

/2 In FY 05 Quinby was excluded.

/3 In FYs 09, 10 & 11 Timmons ville was excluded

/4 In FY10 Olanta and Timmons ville were excluded

Florence County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	57,643,508	59,884,877	63,644,302	54,357,565	54,623,956	64,267,134	63,989,933	1.8%	-0.4%
Owner Occupied	10,576,535	11,773,595	13,271,175	1,651,831	1,676,831	3,982,044	5,181,838	-11.2%	30.1%
Agricultural (Private)	1,222,951	1,257,649	1,356,052	1,394,467	1,404,425	1,608,763	1,617,116	4.8%	0.5%
Agricultural (Corporate)	110,333	115,586	100,397	104,741	105,546	121,695	112,255	0.3%	-7.8%
Commercial/Rental	15,973,065	19,014,997	19,823,354	20,806,816	21,661,537	24,961,686	25,360,290	8.0%	1.6%
Personal Property (Vehicles)	9,789,437	8,907,139	9,207,732	9,233,459	8,704,832	8,623,807	8,030,228	-3.2%	-6.9%
Other Personal Property	1,081,453	1,209,031	1,403,393	1,430,069	1,262,826	1,447,423	1,325,331	3.4%	-8.4%
Manufacturing	6,896,238	6,224,583	6,483,477	6,585,112	6,188,016	7,782,088	6,898,778	0.0%	-11.4%
Utility	3,866,685	3,973,512	4,318,420	4,425,932	4,522,140	5,203,623	5,211,242	5.1%	0.1%
Business Personal	3,445,692	3,221,190	3,370,653	3,837,887	3,207,338	3,483,793	3,145,141	-1.5%	-9.7%
Motor Carrier	334,558	251,410	288,052	325,724	308,399	356,241	292,001	-2.2%	-18.0%
Fee-in-Lieu and Joint Industrial Park	4,346,563	3,936,184	4,021,597	4,561,528	5,582,067	6,695,970	6,815,714	7.8%	1.8%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	19,297,143	22,776,317	26,754,773	24,608,542	24,738,919	26,327,240	26,582,225	5.5%	1.0%
Owner Occupied	5,005,537	6,121,140	7,377,775	6,956,362	7,166,705	7,718,139	8,253,531	8.7%	6.9%
Agricultural (Private)	371,342	435,373	521,631	467,034	466,104	496,601	504,006	5.2%	1.5%
Agricultural (Corporate)	33,502	40,014	38,620	35,080	35,029	37,565	34,986	0.7%	-6.9%
Commercial/Rental	4,850,126	6,582,617	7,625,437	6,968,609	7,189,081	7,705,297	7,904,030	8.5%	2.6%
Personal Property (Vehicles)	2,972,504	3,083,476	3,541,932	3,092,466	2,888,980	2,662,040	2,502,778	-2.8%	-6.0%
Other Personal Property	328,377	418,543	539,842	478,958	419,110	446,798	413,065	3.9%	-7.5%
Manufacturing	2,094,002	2,154,828	2,493,995	2,205,482	2,053,693	2,402,214	2,150,139	0.4%	-10.5%
Utility	1,174,096	1,375,551	1,661,164	1,482,331	1,500,818	1,606,280	1,624,186	5.6%	1.1%
Business Personal	1,046,264	1,115,113	1,296,587	1,285,383	1,064,459	1,075,394	980,245	-1.1%	-8.8%
Motor Carrier	101,587	87,033	110,805	109,091	102,352	109,966	91,008	-1.8%	-17.2%
Fee-in-Lieu and Joint Industrial Park	1,319,808	1,362,629	1,546,985	1,527,745	1,852,589	2,066,945	2,124,250	8.3%	2.8%

Georgetown County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	225,718,765	164,158,821	189,709,662	206,452,660	213,907,879	204,881,893	228,486,247	0.2%	11.5%
Revenues from Local Sources	168,168,729	102,902,685	130,111,704	133,431,519	146,635,662	142,196,660	163,563,881	-0.5%	15.0%
Current Property Taxes	61,225,442	68,377,936	80,237,804	81,522,611	86,169,251	89,892,977	89,673,575	6.6%	-0.2%
Current Real & Personal Property Taxes	60,164,853	67,480,591	79,301,862	80,192,881	84,604,676	86,578,176	87,037,876	6.3%	0.5%
Fee In Lieu of Property Tax (only Counties and Cities)	30,814	203,052	103,758	265,047	128,608	1,636,996	1,325,965	87.2%	-19.0%
All Other	1,029,775	694,294	832,184	1,064,682	1,435,967	1,677,805	1,309,734	4.1%	-21.9%
Local Options Sales Tax	60,384	7,901	9,168	9,682	5,515	8,135	4,800	-34.4%	-41.0%
Local Hospitality Tax	556,226	2,393,569	2,594,791	2,599,581	2,536,877	2,413,549	2,496,325	28.4%	3.4%
Local Accommodations Tax	3,345,360	1,964,027	2,111,461	2,141,665	2,048,499	1,973,247	2,157,845	-7.0%	9.4%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	102,981,317	30,159,252	45,158,480	47,157,980	55,875,520	47,908,752	69,231,336	-6.4%	44.5%
Licenses & Permits	4,900,061	7,480,242	7,554,950	7,039,015	5,873,287	5,225,311	5,872,456	3.1%	12.4%
Service Revenue & Charges	11,649,229	13,059,392	14,378,441	17,993,977	16,010,697	15,209,698	15,114,737	4.4%	-0.6%
Bonds & Leases	83,087,927	3,595,094	17,311,662	8,417,534	8,723,060	2,119,182	23,603,564	-18.9%	1013.8%
Miscellaneous	3,344,100	6,024,524	5,913,427	13,707,454	25,268,476	25,354,561	24,640,579	39.5%	-2.8%
Revenues from State Sources	44,041,034	45,845,431	45,616,667	58,573,387	51,112,802	42,613,114	41,287,899	-1.1%	-3.1%
Reimbursements for Property Tax Relief (Tier 1)	4,615,362	4,615,362	4,615,361	4,615,362	4,615,362	4,615,362	4,615,362	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,938,522	2,242,786	1,759,248	1,661,371	1,697,366	1,735,393	1,781,346	-1.4%	2.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	7,874,299	8,211,667	8,676,543	8,792,780	n/a	1.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,859,703	5,581,974	5,930,249	6,284,250	5,930,289	5,302,229	4,818,102	-0.1%	-9.1%
Manufacturer's Depreciation Reimbursement	1,589,473	1,622,388	1,191,757	1,302,152	1,350,462	1,430,109	1,523,675	-0.7%	6.5%
State Grants	9,827,467	7,912,025	7,894,911	9,656,547	11,385,424	7,881,965	7,296,510	-4.8%	-7.4%
Education Finance Act (EFA)	11,983,198	15,194,032	15,202,260	17,251,470	9,200,204	6,352,796	6,605,596	-9.4%	4.0%
Education Improvement Act (EIA)	8,315,967	7,732,170	8,480,820	9,484,936	7,912,776	6,054,946	5,283,439	-7.3%	-12.7%
Education Lottery	911,342	944,693	542,061	443,001	809,253	563,771	571,088	-7.5%	1.3%
Revenues from Federal Sources	13,215,044	14,571,662	13,634,303	13,828,011	15,902,465	19,612,068	23,243,385	9.9%	18.5%
Revenues from Other Local Sources	293,958	839,043	346,988	619,743	256,950	460,051	391,082	4.9%	-15.0%
Total Expenditures (School Dist., Counties, & Cities)	155,414,658	173,147,205	183,807,981	207,792,315	220,446,573	216,734,589	198,888,879	4.2%	-8.2%
Administration	46,080,290	55,945,076	59,064,232	59,615,294	59,164,696	61,357,004	58,141,302	4.0%	-5.2%
Instruction	51,747,857	53,192,883	54,651,863	57,260,222	55,689,132	53,364,567	52,798,564	0.3%	-1.1%
Public Safety	19,542,571	22,367,553	21,446,035	17,369,694	22,311,806	22,463,756	21,478,019	1.6%	-4.4%
Transportation	2,999,585	3,287,135	3,165,635	3,335,919	2,297,911	3,497,436	3,677,430	3.5%	5.1%
Health & Human Services	3,337,803	3,549,205	3,800,457	3,962,050	1,599,870	1,524,049	1,522,193	-12.3%	-0.1%
Environment & Housing	6,272,382	6,818,432	6,947,122	8,776,290	9,804,893	7,436,691	11,305,738	10.3%	52.0%
Recreation & Culture	4,026,903	4,979,980	5,064,778	5,192,458	5,138,960	5,601,418	6,335,523	7.8%	13.1%
Debt Service/Interest on Debt /4	9,987,273	14,671,688	16,017,026	19,711,661	24,728,090	46,950,097	26,456,324	17.6%	-43.7%
Land Purchase & Facility Construction	8,106,920	7,567,665	13,312,001	32,193,221	38,748,041	14,370,911	17,045,907	13.2%	18.6%
All Other	3,313,074	767,588	338,832	375,506	963,174	168,660	127,879	-41.9%	-24.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Georgetown County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	61,225,442	68,377,936	80,237,804	81,522,611	86,169,251	89,892,977	89,673,575	6.6%	-0.2%
County Total	42,743,605	44,625,081	54,679,060	50,209,885	53,388,952	55,601,998	55,559,342	4.5%	-0.1%
Cities Total	15,974,078	20,628,021	21,761,040	27,037,056	28,025,537	29,792,651	30,041,963	11.1%	0.8%
	2,507,759	3,124,834	3,797,704	4,275,670	4,754,762	4,498,328	4,072,270	8.4%	-9.5%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	350,173,236	360,590,315	545,495,428	562,092,918	580,778,519	582,091,186	563,952,333	8.3%	-3.1%
Owner Occupied (4% assessment ratio)	87,092,412	91,584,561	137,292,059	146,589,454	149,301,997	154,845,251	156,411,111	10.3%	1.0%
Agricultural (Private) (4%)	1,655,957	1,851,820	2,224,250	1,803,658	1,872,434	1,927,883	1,923,912	2.5%	-0.2%
Agricultural (Corporate) (6%)	1,821,338	2,070,485	1,895,372	1,929,208	1,916,448	1,871,142	1,865,889	0.4%	-0.3%
Commercial/Rental (6%)	167,309,086	169,807,301	305,685,607	315,473,623	332,700,466	328,505,298	305,926,991	10.6%	-6.9%
Personal Property (Vehicles) /6	34,954,682	35,234,632	34,806,944	32,272,834	30,371,579	26,925,740	25,589,170	-5.1%	-5.0%
Other Personal Property County (10.5%)	5,312,066	6,276,964	7,498,484	8,622,881	9,501,598	9,891,022	9,232,120	9.6%	-6.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	33,895,772	35,404,852	34,921,800	33,565,330	31,298,350	29,937,260	28,101,180	-3.1%	-6.1%
Utility (10.5%)	8,634,570	8,944,950	9,273,980	9,019,050	9,296,780	10,334,750	10,470,700	3.3%	1.3%
Business Personal (10.5%)	6,925,210	7,123,650	8,092,193	8,357,980	8,232,197	8,146,990	8,097,110	2.6%	-0.6%
Motor Carrier (9.5%)\	918,750	719,211	1,486,278	1,649,680	1,586,840	1,342,450	1,099,850	3.0%	-18.1%
Fee-in-Lieu and Joint Industrial Park /7	1,653,393	1,571,889	2,318,461	2,809,220	4,699,830	8,363,400	15,234,300	44.8%	82.2%
Total Average Millage Rates /2									
School Districts /3	248.4	193.5	207.5	214.7	218.8	229.1	229.1	-1.3%	0.0%
Counties /4	135.2	136.6	108.7	111.5	114.0	118.4	122.3	-1.7%	3.3%
Cities & Special Purpose Districts /5	46.9	58.4	40.5	48.6	49.1	49.4	52.3	1.8%	5.8%
	66.3	-1.5	58.3	54.5	55.7	61.3	54.5	-3.2%	-11.1%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	61,225,442	68,377,936	80,237,804	81,522,611	86,169,251	89,892,977	89,673,575	6.6%	-0.2%
Owner Occupied	10,296,009	12,199,123	15,398,169	10,730,787	11,328,078	12,447,651	13,526,330	4.7%	8.7%
Agricultural (Private)	320,380	385,334	352,738	306,150	324,222	342,074	353,215	1.6%	3.3%
Agricultural (Corporate)	352,377	430,835	300,582	327,460	331,844	332,006	342,562	-0.5%	3.2%
Commercial/Rental	32,369,526	35,334,162	48,477,859	53,547,900	57,608,940	58,288,297	56,165,728	9.6%	-3.6%
Personal Property (Vehicles)	6,762,732	7,331,759	5,519,940	5,477,930	5,259,008	4,777,565	4,697,965	-5.9%	-1.7%
Other Personal Property County	1,027,733	1,306,135	1,189,164	1,463,632	1,645,255	1,755,012	1,694,943	8.7%	-3.4%
Manufacturing	6,588,677	7,570,231	5,641,913	5,962,363	5,548,092	6,948,910	6,485,115	-0.3%	-6.7%
Utility	1,670,542	1,861,300	1,470,736	1,530,877	1,609,789	1,833,745	1,922,336	2.4%	4.8%
Business Personal	1,339,830	1,482,317	1,283,319	1,418,668	1,425,451	1,445,560	1,486,564	1.7%	2.8%
Motor Carrier	177,752	149,656	235,705	280,014	274,770	238,197	201,924	2.1%	-15.2%
Fee-in-Lieu and Joint Industrial Park	319,884	327,085	367,679	476,832	813,802	1,483,959	2,796,895	43.5%	88.5%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Georgetown County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	179,185,804	105,252,810	128,029,735	126,162,656	121,717,337	113,026,773	136,102,075	-4.5%	20.4%
Revenues from Local Sources	130,563,453	54,975,346	78,026,934	64,136,744	68,198,092	61,981,529	83,401,304	-7.2%	34.6%
Current Property Taxes	42,743,605	44,625,081	54,679,060	50,209,885	53,388,952	55,601,998	55,559,342	4.5%	-0.1%
Current Real & Personal Property Taxes	42,609,284	44,477,248	54,511,854	50,018,027	53,195,834	55,432,984	55,412,622	4.5%	0.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	134,321	147,833	167,206	191,858	193,118	169,014	146,720	1.5%	-13.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	87,819,848	10,350,265	23,347,874	13,926,859	14,809,140	6,379,531	27,841,962	-17.4%	336.4%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	2,492,725	3,060,428	3,808,445	3,452,318	2,700,967	2,256,745	2,295,108	-1.4%	1.7%
Bonds & Leases	83,087,927	3,595,094	17,311,662	8,417,534	8,723,060	2,119,182	23,603,564	-18.9%	1013.8%
Miscellaneous	2,239,196	3,694,743	2,227,767	2,057,007	3,385,113	2,003,604	1,943,290	-2.3%	-3.0%
Revenues from State Sources	37,048,452	38,927,929	38,558,544	50,103,352	41,584,719	35,327,157	34,494,858	-1.2%	-2.4%
Reimbursements for Property Tax Relief (Tier 1)	4,615,362	4,615,362	4,615,361	4,615,362	4,615,362	4,615,362	4,615,362	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,379,874	1,490,319	1,198,330	914,016	914,016	914,016	914,016	-6.6%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	7,874,299	8,211,667	8,676,543	8,792,780	n/a	1.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	267,627	267,627	267,627	267,627	267,627	267,626	267,627	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	1,128,206	1,128,815	858,114	892,835	937,226	1,003,487	1,066,494	-0.9%	6.3%
State Grants 4/	8,446,876	7,554,911	7,393,971	8,359,806	8,716,588	6,878,610	6,378,456	-4.6%	-7.3%
Education Finance Act (EFA)	11,983,198	15,194,032	15,202,260	17,251,470	9,200,204	6,352,796	6,605,596	-9.4%	4.0%
Education Improvement Act (EIA)	8,315,967	7,732,170	8,480,820	9,484,936	7,912,776	6,054,946	5,283,439	-7.3%	-12.7%
Education Lottery	911,342	944,693	542,061	443,001	809,253	563,771	571,088	-7.5%	1.3%
Revenues from Federal Sources	11,573,899	11,349,535	11,444,257	11,922,560	11,934,526	15,718,087	18,205,913	7.8%	15.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	98,072,196	105,487,802	114,214,354	126,371,245	123,385,063	116,810,927	118,757,912	3.2%	1.7%
Administration	36,700,588	40,118,106	39,478,524	43,354,119	42,817,910	42,641,975	40,833,406	1.8%	-4.2%
Instruction	51,747,857	53,192,883	54,651,863	57,260,222	55,689,132	53,364,567	52,798,564	0.3%	-1.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	205,891	218,477	244,996	212,835	183,296	61,661	27,978	-28.3%	-54.6%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	12,181	11,116	8,395	5,951	60,486	137,915	125,193	47.5%	-9.2%
Debt Service/Interest on Debt	9,350,057	9,364,452	11,252,901	12,746,702	15,609,909	15,317,659	16,139,593	9.5%	5.4%
Purchase of Land & Facility Construction	46,341	2,317,716	8,345,504	12,596,793	8,806,376	5,126,370	8,718,193	139.4%	70.1%
All Other	9,281	265,052	232,171	194,623	217,954	160,780	114,985	52.1%	-28.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Georgetown County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	36,566,393	46,397,644	47,505,225	64,047,593	77,902,577	78,292,981	78,499,554	13.6%	0.3%
Revenues from Local Sources	28,784,867	36,609,322	39,443,335	54,938,877	65,503,742	68,629,678	68,361,269	15.5%	-0.4%
Current Property Taxes	15,974,078	20,628,021	21,761,040	27,037,056	28,025,537	29,792,651	30,041,963	11.1%	0.8%
Current Real & Personal Property Taxes	15,276,423	19,995,284	21,282,123	26,293,969	26,928,085	27,080,671	27,863,115	10.5%	2.9%
Fee In Lieu of Property Tax	0	203,052	103,758	265,047	82,069	1,636,996	1,234,361	n/a	-24.6%
All Other	697,655	429,686	375,159	478,039	1,015,383	1,074,984	944,487	5.2%	-12.1%
Local Options Sales Tax	60,384	0	0	0	0	0	0	-100.0%	n/a
Local Hospitality Tax (2%)	0	1,831,466	2,014,741	1,991,697	1,970,911	1,865,867	1,969,417	n/a	5.5%
Local Accommodations Tax (3%)	2,899,601	1,476,162	1,577,354	1,608,817	1,534,669	1,496,310	1,623,026	-9.2%	8.5%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	9,850,804	12,673,673	14,090,200	24,301,307	33,972,625	35,474,850	34,726,863	23.4%	-2.1%
Licenses & Permits	2,471,276	4,264,477	3,858,704	3,011,084	2,238,230	2,024,961	2,150,507	-2.3%	6.2%
Service Revenue & Charges	6,763,652	7,198,593	7,855,441	11,469,390	10,701,685	10,750,169	10,374,368	7.4%	-3.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	615,876	1,210,603	2,376,055	9,820,833	21,032,710	22,699,720	22,201,988	81.8%	-2.2%
Revenues from State Sources	6,202,536	5,877,109	5,973,591	7,040,640	8,373,665	6,157,487	5,952,381	-0.7%	-3.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	433,879	626,021	445,499	570,136	590,713	624,511	687,483	8.0%	10.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,946,246	4,441,075	4,731,708	5,092,669	4,878,922	4,206,490	3,947,475	0.0%	-6.2%
Manufacturer's Depreciation Reimbursement	453,423	479,265	320,734	395,748	396,984	410,895	443,291	-0.4%	7.9%
State Grants	1,368,988	330,747	475,650	982,088	2,507,047	915,591	874,131	-7.2%	-4.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,334,856	3,137,251	1,774,826	1,692,828	3,768,220	3,252,166	3,924,641	19.7%	20.7%
Revenues from Other Local Sources	244,134	773,962	313,473	375,248	256,950	253,650	261,263	1.1%	3.0%
Total Expenditures (County only)	45,845,945	53,414,192	56,814,778	65,317,406	81,317,482	84,367,719	66,667,070	6.4%	-21.0%
Administration	7,037,180	14,132,358	17,381,748	14,133,806	14,427,229	16,334,719	15,211,650	13.7%	-6.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	14,940,018	15,195,034	15,448,714	11,091,255	15,484,790	15,494,324	15,164,641	0.2%	-2.1%
Transportation	2,197,868	2,447,925	2,441,297	2,692,483	1,541,887	2,267,610	2,741,121	3.7%	20.9%
Health & Human Services	3,131,912	3,330,728	3,555,461	3,749,215	1,416,574	1,462,388	1,494,215	-11.6%	2.2%
Environment & Housing	4,548,227	4,302,014	5,269,090	5,832,766	6,964,394	4,829,415	8,888,087	11.8%	84.0%
Recreation & Culture	3,669,356	4,615,134	4,555,773	4,571,252	4,215,104	4,734,248	5,946,175	8.4%	25.6%
Debt Service/Interest on Debt	637,216	4,209,106	4,280,620	4,170,138	7,563,124	31,131,077	9,462,502	56.8%	-69.6%
Land Purchase & Facility Construction	7,842,444	5,181,893	3,882,075	19,076,491	29,704,380	8,113,938	7,758,679	-0.2%	-4.4%
All Other	1,841,724	0	0	0	0	0	0	-100.0%	n/a

Georgetown County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05 /1	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (Cities only)	9,966,568	12,508,367	14,174,702	16,242,411	14,287,965	13,562,139	13,884,618	5.7%	2.4%
Revenues from Local Sources	8,820,409	11,318,017	12,641,435	14,355,898	12,933,828	11,585,453	11,801,308	5.0%	1.9%
Current Property Taxes	2,507,759	3,124,834	3,797,704	4,275,670	4,754,762	4,498,328	4,072,270	8.4%	-9.5%
Current Real & Personal Property Taxes	2,279,146	3,008,059	3,507,885	3,880,885	4,480,757	4,064,521	3,762,139	8.7%	-7.4%
Fee In Lieu of Property Tax	30,814	0	0	0	46,539	0	91,604	19.9%	n/a
All Other	197,799	116,775	289,819	394,785	227,466	433,807	218,527	1.7%	-49.6%
Local Options Sales Tax	0	7,901	9,168	9,682	5,515	8,135	4,800	n/a	-41.0%
Local Hospitality Tax	556,226	562,103	580,050	607,884	565,966	547,682	526,908	-0.9%	-3.8%
Local Accommodations Tax	445,759	487,865	534,107	532,848	513,830	476,937	534,819	3.1%	12.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,310,665	7,135,314	7,720,406	8,929,814	7,093,755	6,054,371	6,662,511	3.9%	10.0%
Licenses & Permits	2,428,785	3,215,765	3,696,246	4,027,931	3,635,057	3,200,350	3,721,949	7.4%	16.3%
Service Revenue & Charges	2,392,852	2,800,371	2,714,555	3,072,269	2,608,045	2,202,784	2,445,261	0.4%	11.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	489,028	1,119,178	1,309,605	1,829,614	850,653	651,237	495,301	0.2%	-23.9%
	0								
Revenues from State Sources	790,046	1,040,393	1,084,532	1,429,395	1,154,418	1,128,470	840,660	1.0%	-25.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	124,769	126,446	115,419	177,219	192,637	196,866	179,847	6.3%	-8.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	645,830	873,272	930,914	923,954	783,740	828,113	603,000	-1.1%	-27.2%
Manufacturer's Depreciation Reimbursement	7,844	14,308	12,909	13,569	16,252	15,727	13,890	10.0%	-11.7%
State Grants	11,603	26,367	25,290	314,653	161,789	87,764	43,923	24.8%	-50.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	306,289	84,876	415,220	212,623	199,719	641,815	1,112,831	24.0%	73.4%
Revenues from Other Local Sources	49,824	65,081	33,515	244,495	0	206,401	129,819	17.3%	-37.1%
Total Expenditures (Cities only)	11,496,517	14,245,211	12,778,849	16,103,664	15,744,028	15,555,943	13,463,897	2.7%	-13.4%
Administration	2,342,522	1,694,612	2,203,960	2,127,369	1,919,557	2,380,310	2,096,246	-1.8%	-11.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,602,553	7,172,519	5,997,321	6,278,439	6,827,016	6,969,432	6,313,378	5.4%	-9.4%
Transportation	801,717	839,210	724,338	643,436	756,024	1,229,826	936,309	2.6%	-23.9%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,724,155	2,516,418	1,678,032	2,943,524	2,840,499	2,607,276	2,417,651	5.8%	-7.3%
Recreation & Culture	345,366	353,730	500,610	615,255	863,370	729,255	264,155	-4.4%	-63.8%
Debt Service/Interest on Debt	0	1,098,130	483,505	2,794,821	1,555,057	501,361	854,229	n/a	70.4%
Purchase of Land & Facility Construction	218,135	68,056	1,084,422	519,937	237,285	1,130,603	569,035	17.3%	-49.7%
All Other	1,462,069	502,536	106,661	180,883	745,220	7,880	12,894	-54.5%	63.6%

* Cities Included: Andrews, Georgetown & Pawley's Island.

/1 In FY 05 Andrews was excluded

Georgetown County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	42,743,605	44,625,081	54,679,060	50,209,885	53,388,952	55,601,998	55,559,342	4.5%	-0.1%
Owner Occupied	7,163,398	7,890,976	10,308,051	3,861,892	4,195,257	5,034,938	5,719,859	-3.7%	13.6%
Agricultural (Private)	223,959	252,875	241,772	201,192	213,481	228,176	235,281	0.8%	3.1%
Agricultural (Corporate)	246,326	282,735	206,024	215,197	218,499	221,461	228,185	-1.3%	3.0%
Commercial/Rental	22,627,616	23,188,051	33,227,503	35,190,006	37,931,995	38,880,527	37,412,763	8.7%	-3.8%
Personal Property (Vehicles)	4,727,425	4,811,468	3,783,455	3,599,924	3,462,738	3,186,819	3,129,379	-6.6%	-1.8%
Other Personal Property	718,427	857,151	815,072	961,853	1,083,300	1,170,660	1,129,025	7.8%	-3.6%
Manufacturing	4,584,213	4,834,713	3,795,940	3,744,098	3,568,402	3,543,250	3,436,581	-4.7%	-3.0%
Utility	1,167,777	1,221,478	1,008,066	1,006,044	1,059,949	1,223,178	1,280,494	1.5%	4.7%
Business Personal	936,596	972,771	879,608	932,304	938,573	964,244	990,221	0.9%	2.7%
Motor Carrier	124,256	98,212	161,556	184,016	180,920	158,887	134,504	1.3%	-15.3%
Fee-in-Lieu and Joint Industrial Park	223,612	214,649	252,013	313,359	535,839	989,857	1,863,050	42.4%	88.2%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	16,407,957	21,050,991	22,102,781	27,342,144	28,534,180	28,780,166	29,495,086	10.3%	2.5%
Owner Occupied	4,080,862	5,346,638	5,562,900	7,130,618	7,335,344	7,655,969	8,180,406	12.3%	6.9%
Agricultural (Private)	77,593	108,108	90,124	87,736	91,994	95,320	100,622	4.4%	5.6%
Agricultural (Corporate)	85,342	120,873	76,798	93,843	94,157	92,514	97,587	2.3%	5.5%
Commercial/Rental	7,839,549	9,913,222	12,385,992	15,345,728	16,345,878	16,242,192	16,000,187	12.6%	-1.5%
Personal Property (Vehicles)	1,637,861	2,056,971	1,410,333	1,569,862	1,492,183	1,331,282	1,338,331	-3.3%	0.5%
Other Personal Property	248,906	366,444	303,829	419,447	466,822	489,039	482,846	11.7%	-1.3%
Manufacturing	1,588,244	2,066,909	1,414,987	1,632,734	1,537,717	1,480,179	1,469,711	-1.3%	-0.7%
Utility	404,587	522,199	375,770	438,718	456,759	510,978	547,625	5.2%	7.2%
Business Personal	324,492	415,873	327,885	406,561	404,455	402,809	423,484	4.5%	5.1%
Motor Carrier	43,050	41,987	60,222	80,246	77,963	66,374	57,523	4.9%	-13.3%
Fee-in-Lieu and Joint Industrial Park	77,473	91,766	93,941	136,650	230,907	413,509	796,764	47.5%	92.7%

Greenville County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	1,207,559,216	1,517,951,848	966,822,430	1,047,002,203	1,058,899,376	1,070,691,210	1,081,376,542	-1.8%	1.0%
Revenues from Local Sources	859,753,858	1,147,669,758	577,297,050	565,827,933	595,711,036	608,230,585	626,710,937	-5.1%	3.0%
Current Property Taxes	326,227,253	270,914,652	350,568,309	325,779,184	340,654,048	348,984,990	366,861,786	2.0%	5.1%
Current Real & Personal Property Taxes	317,380,892	260,679,881	336,814,932	310,875,334	325,337,120	330,737,030	348,329,781	1.6%	5.3%
Fee In Lieu of Property Tax (only Counties and Citi	3,373,900	3,718,608	6,506,135	7,775,319	7,198,638	8,852,059	10,055,108	20.0%	13.6%
All Other	5,472,461	6,516,163	7,247,242	7,128,531	8,118,290	9,395,902	8,476,897	7.6%	-9.8%
Local Options Sales Tax	67,825	73,176	84,713	91,954	0	90,799	63,515	-1.1%	-30.0%
Local Hospitality Tax	6,658,886	7,712,938	9,442,388	15,821,190	16,130,377	16,103,596	16,920,923	16.8%	5.1%
Local Accommodations Tax	1,552,959	1,810,724	2,005,818	2,285,206	1,976,386	1,967,445	2,271,131	6.5%	15.4%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	525,246,935	867,158,268	215,195,822	221,850,399	236,950,224	241,083,755	240,593,582	-12.2%	-0.2%
Licenses & Permits	46,696,243	50,036,920	54,388,994	55,673,593	48,174,574	47,830,259	48,977,912	0.8%	2.4%
Service Revenue & Charges	144,023,668	109,367,550	122,271,226	126,537,575	137,292,155	122,499,571	128,093,368	-1.9%	4.6%
Bonds & Leases	302,942,521	663,765,336	668,000	0	16,648,927	28,291,861	14,425,540	-39.8%	-49.0%
Miscellaneous	31,584,503	43,988,462	37,867,602	39,639,232	34,834,568	42,462,065	49,096,762	7.6%	15.6%
Revenues from State Sources	274,017,464	296,019,839	315,302,797	401,169,758	373,647,858	337,444,074	345,225,017	3.9%	2.3%
Reimbursements for Property Tax Relief (Tier 1)	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	0.0%	0.0%
Homestead Exemption (Tier 2) /1	10,858,188	10,863,505	11,203,131	8,440,904	9,723,277	9,935,338	10,084,932	-1.2%	1.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	43,386,164	45,754,528	49,038,745	49,884,986	n/a	1.7%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	26,973,193	28,404,913	29,729,489	33,104,297	31,174,854	27,141,956	23,858,565	-2.0%	-12.1%
Manufacturer's Depreciation Reimbursement	3,279,987	3,190,274	3,996,853	3,355,078	4,542,526	4,054,916	3,261,109	-0.1%	-19.6%
State Grants	62,663,737	53,782,876	59,552,297	78,829,558	75,758,994	70,440,886	83,257,403	4.8%	18.2%
Education Finance Act (EFA)	101,572,640	128,718,920	137,969,237	157,669,396	139,255,436	115,664,270	108,717,939	1.1%	-6.0%
Education Improvement Act (EIA)	40,579,141	42,993,697	43,654,599	49,379,261	41,196,253	34,933,571	39,664,027	-0.4%	13.5%
Education Lottery	4,680,244	4,655,320	5,786,857	3,594,766	2,831,655	2,824,057	3,085,722	-6.7%	9.3%
Revenues from Federal Sources	63,695,241	61,826,759	62,696,829	69,078,604	75,661,688	110,199,292	95,634,090	7.0%	-13.2%
Revenues from Other Local Sources	10,092,653	12,435,492	11,525,754	10,925,909	13,878,795	14,817,258	13,806,498	5.4%	-6.8%
Total Expenditures (School Dist., Counties, & Cities)	1,131,016,439	1,173,265,837	1,147,640,011	1,100,901,920	1,051,916,120	1,053,416,132	1,049,058,195	-1.2%	-0.4%
Administration	257,818,006	292,761,563	304,289,474	341,505,676	341,677,276	341,111,167	334,066,100	4.4%	-2.1%
Instruction	265,460,382	283,368,732	306,768,401	321,052,042	324,525,801	311,192,311	306,463,652	2.4%	-1.5%
Public Safety	99,338,732	126,581,733	113,337,498	109,799,336	116,712,040	117,463,377	122,333,349	3.5%	4.1%
Transportation	27,241,952	35,902,964	38,581,122	21,817,592	22,547,056	21,924,614	21,246,079	-4.1%	-3.1%
Health & Human Services	16,348,064	17,589,762	19,713,295	20,819,626	22,584,525	25,138,472	24,662,764	7.1%	-1.9%
Environment & Housing	29,106,836	38,694,210	27,678,154	30,336,245	31,532,277	35,168,065	32,694,172	2.0%	-7.0%
Recreation & Culture	19,788,779	26,541,622	21,519,886	24,798,886	27,746,974	25,569,616	26,920,087	5.3%	5.3%
Debt Service/Interest on Debt /4	72,020,528	83,877,352	91,150,352	89,431,441	89,347,178	95,307,134	118,331,412	8.6%	24.2%
Land Purchase & Facility Construction	335,076,966	257,046,143	209,814,146	123,679,365	62,158,388	64,608,327	43,938,178	-28.7%	-32.0%
All Other	8,816,194	10,901,755	14,787,683	17,661,711	13,084,605	15,933,049	18,402,402	13.0%	15.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Greenville County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	326,227,253	270,914,652	350,568,309	325,779,184	340,654,048	348,984,990	366,861,786	2.0%	5.1%
County Total	202,504,481	206,524,259	224,829,851	197,263,689	209,009,495	211,761,487	220,014,915	1.4%	3.9%
Cities Total	82,478,861	23,460,455	78,298,450	83,430,397	85,271,500	87,915,953	94,115,173	2.2%	7.1%
	41,243,911	40,929,938	47,440,008	45,085,098	46,373,053	49,307,550	52,731,698	4.2%	6.9%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	1,683,263,998	1,656,843,786	1,708,456,531	1,886,114,640	1,962,303,745	2,005,350,473	2,104,558,154	3.8%	4.9%
Owner Occupied (4% assessment ratio)	532,226,910	554,311,870	575,776,520	666,346,464	707,845,638	741,144,850	817,716,250	7.4%	10.3%
Agricultural (Private) (4%)	1,555,720	1,550,320	1,538,010	1,667,342	1,708,790	1,751,100	2,326,020	6.9%	32.8%
Agricultural (Corporate) (6%)	2,500	1,970	2,640	3,640	3,830	3,090	1,930	-4.2%	-37.5%
Commercial/Rental (6%)	448,743,229	477,261,945	500,242,715	568,481,884	619,949,386	636,722,334	671,812,800	7.0%	5.5%
Personal Property (Vehicles) /6	230,134,576	201,006,620	217,017,421	211,903,755	197,817,376	174,659,677	171,664,290	-4.8%	-1.7%
Other Personal Property County (10.5%)	18,872,195	19,933,563	20,463,131	25,354,220	21,185,600	20,940,670	18,269,282	-0.5%	-12.8%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	133,972,679	121,055,240	106,445,900	98,188,750	98,887,599	96,415,110	95,683,420	-5.5%	-0.8%
Utility (10.5%)	86,030,720	82,630,230	88,928,177	88,749,292	91,030,692	91,857,556	86,786,344	0.1%	-5.5%
Business Personal (10.5%)	92,745,541	92,788,100	96,963,120	103,628,330	106,623,445	107,575,440	102,144,993	1.6%	-5.0%
Motor Carrier (9.5%)\	6,615,562	7,039,632	5,457,284	6,966,313	6,725,811	6,515,258	5,579,737	-2.8%	-14.4%
Fee-in-Lieu and Joint Industrial Park /7	132,364,366	99,264,296	95,621,613	114,824,650	110,525,578	127,765,388	132,573,088	0.0%	3.8%
Total Average Millage Rates /2									
School Districts /3	267.0	277.8	264.7	273.6	276.0	276.5	282.6	0.9%	2.2%
Counties /4	134.2	138.8	145.3	140.0	141.8	141.7	139.4	0.6%	-1.7%
Cities & Special Purpose Districts /5	48.5	13.5	44.2	41.5	41.6	41.4	42.2	-2.3%	1.8%
	84.3	125.5	75.2	92.0	92.7	93.4	101.1	3.1%	8.3%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	326,227,253	270,914,652	350,568,309	325,779,184	340,654,048	348,984,990	366,861,786	2.0%	5.1%
Owner Occupied	78,648,924	66,585,600	93,006,136	63,691,019	69,853,147	73,771,108	87,652,326	1.8%	18.8%
Agricultural (Private)	330,062	282,087	340,897	347,629	359,072	368,948	486,508	6.7%	31.9%
Agricultural (Corporate)	530	358	585	759	805	651	404	-4.4%	-38.0%
Commercial/Rental	95,205,519	86,839,872	110,877,699	118,524,363	130,271,438	134,154,222	140,515,582	6.7%	4.7%
Personal Property (Vehicles)	48,825,432	36,574,023	48,101,435	44,180,401	41,567,835	36,799,923	35,905,103	-5.0%	-2.4%
Other Personal Property County	4,003,931	3,626,998	4,535,608	5,286,172	4,451,780	4,412,095	3,821,182	-0.8%	-13.4%
Manufacturing	31,797,590	25,745,132	30,099,635	28,246,963	27,978,124	29,166,242	30,068,141	-0.9%	3.1%
Utility	18,252,307	15,034,927	19,710,735	18,503,586	19,128,496	19,353,929	18,152,131	-0.1%	-6.2%
Business Personal	19,676,926	16,883,196	21,491,663	21,605,758	22,405,038	22,665,609	21,364,528	1.4%	-5.7%
Motor Carrier	1,403,560	1,280,891	1,209,595	1,452,426	1,413,311	1,372,732	1,167,051	-3.0%	-15.0%
Fee-in-Lieu and Joint Industrial Park	28,082,470	18,061,567	21,194,321	23,940,109	23,225,002	26,919,530	27,728,833	-0.2%	3.0%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Greenville County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	897,766,480	1,247,337,523	626,840,982	672,387,637	696,896,442	690,466,627	692,565,847	-4.2%	0.3%
Revenues from Local Sources	609,264,950	934,067,545	294,850,487	262,286,320	300,391,320	298,554,300	297,479,996	-11.3%	-0.4%
Current Property Taxes	202,504,481	206,524,259	224,829,851	197,263,689	209,009,495	211,761,487	220,014,915	1.4%	3.9%
Current Real & Personal Property Taxes	202,089,560	206,035,014	224,395,088	196,598,496	208,427,677	211,324,040	219,519,937	1.4%	3.9%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	414,921	489,245	434,763	665,193	581,818	437,447	494,978	3.0%	13.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	406,760,469	727,543,286	70,020,636	65,022,631	91,381,825	86,792,813	77,465,081	-24.1%	-10.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	97,108,638	51,785,571	56,520,361	57,207,913	65,643,426	49,716,611	50,346,866	-10.4%	1.3%
Bonds & Leases	302,942,521	663,765,336	668,000	0	16,648,927	28,291,861	14,425,540	-39.8%	-49.0%
Miscellaneous	6,709,310	11,992,379	12,832,275	7,814,718	9,089,472	8,784,341	12,692,675	11.2%	44.5%
Revenues from State Sources	237,535,080	262,981,083	278,626,628	353,424,846	331,323,146	301,384,056	310,641,645	4.6%	3.1%
Reimbursements for Property Tax Relief (Tier 1)	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	0.0%	0.0%
Homestead Exemption (Tier 2) /1	7,298,702	7,491,099	8,172,065	5,947,974	5,947,974	5,947,974	5,947,974	-3.4%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	43,386,164	45,754,528	49,038,745	49,884,986	n/a	1.7%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,563,119	2,578,227	2,562,785	2,578,672	2,575,903	2,575,903	2,575,893	0.1%	0.0%
Manufacturer's Depreciation Reimbursement	2,342,303	2,528,935	2,933,703	2,279,854	3,540,960	3,009,896	3,134,427	5.0%	4.1%
State Grants 4/	55,088,597	50,604,551	54,137,048	65,178,425	66,810,103	63,979,306	74,220,343	5.1%	16.0%
Education Finance Act (EFA)	101,572,640	128,718,920	137,969,237	157,669,396	139,255,436	115,664,270	108,717,939	1.1%	-6.0%
Education Improvement Act (EIA)	40,579,141	42,993,697	43,654,599	49,379,261	41,196,253	34,933,571	39,664,027	-0.4%	13.5%
Education Lottery	4,680,244	4,655,320	5,786,857	3,594,766	2,831,655	2,824,057	3,085,722	-6.7%	9.3%
Revenues from Federal Sources	50,966,450	50,288,895	53,363,867	56,676,471	65,181,976	90,528,271	84,444,206	8.8%	-6.7%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	825,842,273	783,706,925	790,458,449	736,093,366	690,067,134	687,079,232	681,390,360	-3.2%	-0.8%
Administration	181,748,462	193,693,306	218,257,014	242,360,967	233,683,197	232,216,741	230,421,048	4.0%	-0.8%
Instruction	265,460,382	283,368,732	306,768,401	321,052,042	324,525,801	311,192,311	306,463,652	2.4%	-1.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	141,369	135,305	196,707	284,271	159,436	12,438	1,304	-54.2%	-89.5%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	668,545	730,624	456,327	481,215	455,820	1,373,698	1,320,806	12.0%	-3.9%
Debt Service/Interest on Debt	63,381,123	69,631,438	74,259,005	73,592,138	70,429,768	77,211,441	90,327,288	6.1%	17.0%
Purchase of Land & Facility Construction	311,330,271	231,062,665	184,354,252	90,608,061	51,490,949	54,015,824	39,179,509	-29.2%	-27.5%
All Other	3,112,121	5,084,855	6,166,743	7,714,672	9,322,163	11,056,779	13,676,753	28.0%	23.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Greenville County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	170,402,521	124,132,638	182,207,553	195,296,137	202,159,123	203,663,087	204,137,400	3.1%	0.2%
Revenues from Local Sources	132,230,576	83,891,257	138,680,345	151,701,474	150,158,577	154,394,968	162,562,735	3.5%	5.3%
Current Property Taxes	82,478,861	23,460,455	78,298,450	83,430,397	85,271,500	87,915,953	94,115,173	2.2%	7.1%
Current Real & Personal Property Taxes	75,204,133	15,847,197	67,403,387	71,694,848	73,242,524	74,546,191	80,631,937	1.2%	8.2%
Fee In Lieu of Property Tax	3,328,458	3,388,221	5,383,899	6,552,057	6,396,447	7,575,072	8,209,317	16.2%	8.4%
All Other	3,946,270	4,225,037	5,511,164	5,183,492	5,632,529	5,794,690	5,273,919	5.0%	-9.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (2%)	0	0	976,266	6,491,253	6,734,239	6,690,579	6,887,767	n/a	2.9%
Local Accommodations Tax (3%)	41,213	69,071	62,662	67,897	80,262	55,967	38,746	-1.0%	-30.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	49,710,502	60,361,731	59,342,967	61,711,927	58,072,576	59,732,469	61,521,049	3.6%	3.0%
Licenses & Permits	8,480,745	8,629,549	9,168,067	9,809,724	5,637,641	6,220,269	6,078,720	-5.4%	-2.3%
Service Revenue & Charges	36,927,317	42,760,987	41,986,332	43,217,195	45,383,507	46,751,636	49,681,325	5.1%	6.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	4,302,440	8,971,195	8,188,568	8,685,008	7,051,428	6,760,564	5,761,004	5.0%	-14.8%
Revenues from State Sources	25,469,881	26,158,277	29,514,990	30,138,215	33,536,945	27,905,109	27,368,545	1.2%	-1.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,547,716	2,364,162	2,567,346	1,448,926	2,662,997	2,771,247	2,889,412	2.1%	4.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	19,930,501	20,456,586	21,894,721	24,263,511	22,931,917	19,282,682	16,179,518	-3.4%	-16.1%
Manufacturer's Depreciation Reimbursement	707,833	591,119	944,240	921,961	881,408	919,119	0	-100.0%	n/a
State Grants	2,283,831	2,746,410	4,108,683	3,503,817	7,060,623	4,932,061	8,299,615	24.0%	68.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	7,310,452	5,987,973	5,988,493	6,852,386	8,357,087	12,330,542	5,215,390	-5.5%	-57.7%
Revenues from Other Local Sources	5,391,612	8,095,131	8,023,725	6,604,062	10,106,514	9,032,468	8,990,730	8.9%	-0.5%
Total Expenditures (County only)	164,861,869	174,366,923	191,597,754	176,096,874	188,595,981	190,810,653	198,586,822	3.2%	4.1%
Administration	45,539,846	49,384,936	48,840,511	58,594,594	63,036,896	64,523,766	60,489,951	4.8%	-6.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	58,779,400	56,798,361	60,022,280	59,113,195	61,762,970	62,443,486	61,774,339	0.8%	-1.1%
Transportation	18,602,647	21,530,875	31,261,301	14,665,553	14,535,724	13,625,390	13,959,631	-4.7%	2.5%
Health & Human Services	16,206,695	17,045,660	18,799,738	20,127,347	20,520,019	20,253,220	20,396,449	3.9%	0.7%
Environment & Housing	17,330,016	21,185,282	12,539,274	14,266,333	15,283,818	19,322,972	15,902,338	-1.4%	-17.7%
Recreation & Culture	0	0	12,069	1,494,861	4,301,335	1,647,022	2,239,523	n/a	36.0%
Debt Service/Interest on Debt	6,279,959	6,517,791	6,350,844	6,058,734	7,884,611	7,482,743	21,713,901	23.0%	190.2%
Land Purchase & Facility Construction	0	0	10,760,042	0	0	0	0	n/a	n/a
All Other	2,123,306	1,904,018	3,011,695	1,776,257	1,270,608	1,512,054	2,110,690	-0.1%	39.6%

Greenville County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	139,390,215	146,481,687	157,773,895	179,318,429	159,843,811	176,561,496	184,673,295	4.8%	4.6%
Revenues from Local Sources	118,258,332	129,710,956	143,766,218	151,840,139	145,161,139	155,281,317	166,668,206	5.9%	7.3%
Current Property Taxes	41,243,911	40,929,938	47,440,008	45,085,098	46,373,053	49,307,550	52,731,698	4.2%	6.9%
Current Real & Personal Property Taxes	40,087,199	38,797,670	45,016,457	42,581,990	43,666,919	44,866,799	48,177,907	3.1%	7.4%
Fee In Lieu of Property Tax	45,442	330,387	1,122,236	1,223,262	802,191	1,276,987	1,845,791	85.4%	44.5%
All Other	1,111,270	1,801,881	1,301,315	1,279,846	1,903,943	3,163,765	2,708,000	16.0%	-14.4%
Local Options Sales Tax	67,825	73,176	84,713	91,954	0	90,799	63,515	-1.1%	-30.0%
Local Hospitality Tax	6,658,886	7,712,938	8,466,122	9,329,937	9,396,138	9,413,017	10,033,156	7.1%	6.6%
Local Accommodations Tax	1,511,746	1,741,653	1,943,156	2,217,309	1,896,124	1,911,478	2,232,385	6.7%	16.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	68,775,964	79,253,251	85,832,219	95,115,841	87,495,823	94,558,473	101,607,452	6.7%	7.5%
Licenses & Permits	38,215,498	41,407,371	45,220,927	45,863,869	42,536,933	41,609,990	42,899,192	1.9%	3.1%
Service Revenue & Charges	9,987,713	14,820,992	23,764,533	26,112,467	26,265,222	26,031,324	28,065,177	18.8%	7.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	20,572,753	23,024,888	16,846,759	23,139,506	18,693,668	26,917,160	30,643,083	6.9%	13.8%
	0								
Revenues from State Sources	11,012,503	6,880,479	7,161,179	17,606,697	8,787,767	8,154,909	7,214,827	-6.8%	-11.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,011,770	1,008,244	463,720	1,044,004	1,112,306	1,216,117	1,247,546	3.6%	2.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,479,573	5,370,100	5,271,983	6,262,114	5,667,034	5,283,371	5,103,154	2.2%	-3.4%
Manufacturer's Depreciation Reimbursement	229,851	70,220	118,910	153,263	120,158	125,901	126,682	-9.5%	0.6%
State Grants	5,291,309	431,915	1,306,566	10,147,316	1,888,268	1,529,519	737,445	-28.0%	-51.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	5,418,339	5,549,891	3,344,469	5,549,747	2,122,625	7,340,479	5,974,494	1.6%	-18.6%
Revenues from Other Local Sources	4,701,041	4,340,361	3,502,029	4,321,847	3,772,281	5,784,790	4,815,768	0.4%	-16.8%
Total Expenditures (Cities only)	140,312,297	215,191,989	165,583,808	188,711,680	173,253,005	175,526,247	169,081,013	3.2%	-3.7%
Administration	30,529,698	49,683,321	37,191,949	40,550,115	44,957,183	44,370,660	43,155,101	5.9%	-2.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	40,559,332	69,783,372	53,315,218	50,686,141	54,949,070	55,019,891	60,559,010	6.9%	10.1%
Transportation	8,639,305	14,372,089	7,319,821	7,152,039	8,011,332	8,299,224	7,286,448	-2.8%	-12.2%
Health & Human Services	0	408,797	716,850	408,008	1,905,070	4,872,814	4,265,011	n/a	-12.5%
Environment & Housing	11,776,820	17,508,928	15,138,880	16,069,912	16,248,459	15,845,093	16,791,834	6.1%	6.0%
Recreation & Culture	19,120,234	25,810,998	21,051,490	22,822,810	22,989,819	22,548,896	23,359,758	3.4%	3.6%
Debt Service/Interest on Debt	2,359,446	7,728,123	10,540,503	9,780,569	11,032,799	10,612,950	6,290,223	17.8%	-40.7%
Purchase of Land & Facility Construction	23,746,695	25,983,478	14,699,852	33,071,304	10,667,439	10,592,503	4,758,669	-23.5%	-55.1%
All Other	3,580,767	3,912,882	5,609,245	8,170,782	2,491,834	3,364,216	2,614,959	-5.1%	-22.3%

* Cities Included: Fountain Inn, Greenville, Greer, Mauldin, Simpsonville & Travelers Rest.

Greenville County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	202,504,481	206,524,259	224,829,851	197,263,689	209,009,495	211,761,487	220,014,915	1.4%	3.9%
Owner Occupied	48,021,090	53,516,335	60,250,483	26,493,469	31,178,678	32,590,514	40,669,003	-2.7%	24.8%
Agricultural (Private)	208,797	215,151	223,474	233,432	242,236	248,177	324,175	7.6%	30.6%
Agricultural (Corporate)	336	273	384	510	543	438	269	-3.6%	-38.6%
Commercial/Rental	60,226,883	66,233,783	72,685,691	79,588,711	87,883,449	90,240,194	93,629,900	7.6%	3.8%
Personal Property (Vehicles)	30,886,902	27,895,433	31,532,816	29,666,991	28,042,408	24,753,840	23,924,686	-4.2%	-3.3%
Other Personal Property	2,532,882	2,766,354	2,973,310	3,549,646	3,003,251	2,967,840	2,546,172	0.1%	-14.2%
Manufacturing	17,980,788	16,799,886	15,466,680	13,746,640	14,018,214	13,664,541	13,335,306	-4.9%	-2.4%
Utility	11,546,385	11,467,314	12,921,340	12,425,096	12,904,426	13,018,616	12,095,329	0.8%	-7.1%
Business Personal	12,447,597	12,877,010	14,088,824	14,508,194	15,114,841	15,246,251	14,235,849	2.3%	-6.6%
Motor Carrier	887,890	976,951	792,948	975,299	953,445	923,382	777,643	-2.2%	-15.8%
Fee-in-Lieu and Joint Industrial Park	17,764,932	13,775,768	13,893,902	16,075,703	15,668,003	18,107,694	18,476,583	0.7%	2.0%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	81,698,119	22,436,396	75,481,897	78,327,266	81,538,050	83,112,128	88,795,268	1.4%	6.8%
Owner Occupied	25,831,918	7,506,296	25,438,578	27,672,282	29,412,548	30,716,888	34,500,987	4.9%	12.3%
Agricultural (Private)	75,508	20,994	67,951	69,242	71,004	72,575	98,139	4.5%	35.2%
Agricultural (Corporate)	121	27	117	151	159	128	81	-6.4%	-36.4%
Commercial/Rental	21,779,993	6,462,913	22,101,393	23,608,126	25,760,265	26,389,077	28,345,046	4.5%	7.4%
Personal Property (Vehicles)	11,169,705	2,721,961	9,588,120	8,800,017	8,219,748	7,238,803	7,242,839	-7.0%	0.1%
Other Personal Property	915,972	269,933	904,089	1,052,919	880,308	867,890	770,815	-2.8%	-11.2%
Manufacturing	6,502,436	1,639,287	4,702,922	4,077,619	4,108,998	3,995,942	4,037,064	-7.6%	1.0%
Utility	4,175,547	1,118,950	3,928,966	3,685,613	3,782,526	3,807,054	3,661,679	-2.2%	-3.8%
Business Personal	4,501,454	1,256,504	4,283,960	4,303,516	4,430,439	4,458,484	4,309,689	-0.7%	-3.3%
Motor Carrier	321,090	95,328	241,110	289,300	279,472	270,026	235,420	-5.0%	-12.8%
Fee-in-Lieu and Joint Industrial Park	6,424,375	1,344,202	4,224,691	4,768,481	4,592,582	5,295,261	5,593,508	-2.3%	5.6%

Greenwood County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	155,967,727	161,482,880	325,080,283	212,702,849	210,865,564	234,195,324	197,888,021	4.0%	-15.5%
Revenues from Local Sources	85,022,174	90,722,011	248,938,977	119,293,023	118,393,856	144,770,127	107,678,543	4.0%	-25.6%
Current Property Taxes	55,598,442	58,569,790	62,997,723	61,109,412	61,470,461	62,232,065	60,196,330	1.3%	-3.3%
Current Real & Personal Property Taxes	52,478,898	53,543,941	58,117,400	56,038,189	58,271,463	58,704,098	56,109,959	1.1%	-4.4%
Fee In Lieu of Property Tax (only Counties and Citi	1,309,983	2,199,921	1,980,198	2,122,315	1,489,623	1,548,287	1,377,688	0.8%	-11.0%
All Other	1,809,562	2,825,929	2,900,125	2,948,908	1,709,375	1,979,680	2,708,682	7.0%	36.8%
Local Options Sales Tax	0	0	0	0	38,000	41,572	12,731	n/a	-69.4%
Local Hospitality Tax	30,196	25,619	769,611	1,246,609	1,328,450	1,314,468	1,349,036	88.4%	2.6%
Local Accommodations Tax	64,871	179,982	282,118	223,305	234,018	232,075	238,875	24.3%	2.9%
Capital Projects/Transportation Tax	0	0	0	8,046,627	9,332,473	8,211,692	8,644,147	n/a	5.3%
Licenses, fees, Charges, Bonds, etc.	29,328,665	31,946,620	184,889,525	48,667,070	45,990,454	72,738,255	37,237,424	4.1%	-48.8%
Licenses & Permits	3,793,811	4,155,831	4,423,512	4,300,630	4,203,072	4,599,809	4,400,128	2.5%	-4.3%
Service Revenue & Charges	15,086,937	16,468,715	20,004,067	26,089,870	24,092,120	21,602,867	18,305,434	3.3%	-15.3%
Bonds & Leases	8,932,135	9,527,600	158,538,178	13,450,000	15,325,000	43,827,300	12,259,214	5.4%	-72.0%
Miscellaneous	1,515,782	1,794,474	1,923,768	4,826,570	2,370,263	2,708,279	2,272,648	7.0%	-16.1%
Revenues from State Sources	57,612,351	57,234,805	61,252,100	75,647,026	74,025,647	64,444,343	67,797,096	2.8%	5.2%
Reimbursements for Property Tax Relief (Tier 1)	2,928,754	2,698,716	2,653,651	3,946,444	3,946,444	3,946,444	3,946,444	5.1%	0.0%
Homestead Exemption (Tier 2) /1	2,705,052	2,871,834	3,427,695	3,289,277	2,825,265	2,731,464	2,869,725	1.0%	5.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	6,178,975	6,566,806	7,011,274	7,149,638	n/a	2.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,560,866	4,856,925	5,553,696	1,592,638	1,627,707	4,706,920	4,720,070	0.6%	0.3%
Manufacturer's Depreciation Reimbursement	293,975	308,437	549,568	562,532	1,038,937	1,267,189	1,353,675	29.0%	6.8%
State Grants	16,601,072	11,307,290	12,721,407	22,374,455	24,055,043	16,761,993	21,731,699	4.6%	29.6%
Education Finance Act (EFA)	20,218,094	25,381,659	25,911,107	27,442,256	24,594,768	20,143,072	17,710,183	-2.2%	-12.1%
Education Improvement Act (EIA)	9,347,693	8,564,363	9,447,659	9,367,735	8,708,079	7,376,219	7,435,963	-3.7%	0.8%
Education Lottery	956,845	1,245,581	987,316	892,714	662,598	499,768	879,699	-1.4%	76.0%
Revenues from Federal Sources	11,349,138	11,353,551	12,221,977	13,453,831	14,973,065	21,953,028	20,029,878	9.9%	-8.8%
Revenues from Other Local Sources	1,984,064	2,172,513	2,667,229	4,308,969	3,472,997	3,027,826	2,382,505	3.1%	-21.3%
Total Expenditures (School Dist., Counties, & Cities)	154,708,832	153,417,795	177,832,593	230,497,425	265,433,846	257,209,000	212,451,159	5.4%	-17.4%
Administration	55,828,154	55,681,148	59,151,572	63,967,263	64,383,029	57,549,011	58,009,933	0.6%	0.8%
Instruction	50,612,900	53,878,376	55,841,654	59,515,856	58,645,804	58,337,090	54,560,367	1.3%	-6.5%
Public Safety	12,952,857	12,968,361	13,229,971	16,596,504	19,957,782	19,990,181	19,971,844	7.5%	-0.1%
Transportation	2,549,832	2,757,703	3,487,456	2,947,316	3,689,884	3,120,242	3,741,228	6.6%	19.9%
Health & Human Services	1,793,147	1,807,759	1,902,965	2,397,524	2,914,419	4,236,116	4,724,110	17.5%	11.5%
Environment & Housing	3,406,325	2,492,793	3,089,049	9,141,602	9,047,927	9,460,009	9,940,958	19.5%	5.1%
Recreation & Culture	906,108	826,640	903,642	1,886,390	1,406,614	2,466,158	3,078,883	22.6%	24.8%
Debt Service/Interest on Debt /4	10,362,185	10,496,146	15,632,682	21,919,482	37,148,759	56,640,127	25,052,390	15.9%	-55.8%
Land Purchase & Facility Construction	14,455,808	10,533,512	22,929,768	48,682,750	65,240,451	41,384,323	31,131,522	13.6%	-24.8%
All Other	1,841,516	1,975,357	1,663,834	3,442,738	2,999,177	4,025,743	2,239,924	3.3%	-44.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Greenwood County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	55,598,442	58,569,790	62,997,723	61,109,412	61,470,461	62,232,065	60,196,330	1.3%	-3.3%
County Total	40,307,337	41,314,633	45,045,652	41,721,215	42,922,016	39,726,106	39,703,046	-0.3%	-0.1%
Cities Total	10,233,922	11,895,020	12,847,417	13,944,758	12,877,604	16,888,246	14,668,374	6.2%	-13.1%
	5,057,183	5,360,137	5,104,654	5,443,439	5,670,841	5,617,713	5,824,910	2.4%	3.7%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	256,357,977	249,092,320	249,007,984	246,962,751	261,326,660	269,853,473	258,541,475	0.1%	-4.2%
Owner Occupied (4% assessment ratio)	58,815,467	54,578,100	55,292,340	56,777,209	65,257,046	66,412,538	67,143,092	2.2%	1.1%
Agricultural (Private) (4%)	1,179,376	1,026,348	1,127,475	1,179,024	1,197,197	1,208,700	1,226,336	0.7%	1.5%
Agricultural (Corporate) (6%)	275,344	241,074	217,154	188,932	184,045	171,591	153,809	-9.2%	-10.4%
Commercial/Rental (6%)	62,331,288	52,508,223	54,456,958	51,526,925	58,211,723	58,170,011	57,077,631	-1.5%	-1.9%
Personal Property (Vehicles) /6	33,412,135	28,900,518	27,044,901	26,136,728	25,543,217	24,147,372	20,427,756	-7.9%	-15.4%
Other Personal Property County (10.5%)	2,677,201	2,741,818	2,792,480	2,837,395	2,899,505	2,889,117	2,380,756	-1.9%	-17.6%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	36,468,837	33,782,841	35,719,184	36,270,923	31,192,800	33,472,911	32,725,352	-1.8%	-2.2%
Utility (10.5%)	14,049,190	13,936,770	13,455,966	13,646,946	13,730,466	13,694,708	13,676,309	-0.4%	-0.1%
Business Personal (10.5%)	9,064,996	9,314,766	9,115,577	9,236,866	9,635,366	9,695,326	9,511,426	0.8%	-1.9%
Motor Carrier (9.5%)\	1,136,028	987,724	984,833	1,336,012	1,414,318	1,355,198	1,127,995	-0.1%	-16.8%
Fee-in-Lieu and Joint Industrial Park /7	36,948,115	51,074,138	48,801,116	47,825,791	52,060,977	58,636,001	53,091,013	6.2%	-9.5%
Total Average Millage Rates /2									
School Districts /3	299.7	303.4	325.6	320.7	312.1	325.4	325.9	1.4%	0.2%
Counties /4	168.7	176.7	191.6	209.9	204.5	187.8	196.5	2.6%	4.6%
Cities & Special Purpose Districts /5	36.5	41.1	46.5	52.7	46.3	59.1	54.2	6.8%	-8.3%
	94.5	85.5	87.5	58.1	61.4	78.4	75.2	-3.7%	-4.1%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	55,598,442	58,569,790	62,997,723	61,109,412	61,470,461	62,232,065	60,196,330	1.3%	-3.3%
Owner Occupied	8,113,986	8,001,086	8,817,990	3,230,615	4,970,388	4,614,444	4,936,278	-7.9%	7.0%
Agricultural (Private)	275,673	255,216	303,815	345,653	335,893	333,124	345,237	3.8%	3.6%
Agricultural (Corporate)	64,360	59,947	58,515	55,389	51,637	47,291	43,300	-6.4%	-8.4%
Commercial/Rental	14,569,595	13,056,932	14,674,230	15,106,091	16,332,225	16,031,945	16,068,462	1.6%	0.2%
Personal Property (Vehicles)	7,809,903	7,186,533	7,287,647	7,662,475	7,166,556	6,655,136	5,750,810	-5.0%	-13.6%
Other Personal Property County	625,781	681,793	752,475	831,836	813,502	796,255	670,229	1.2%	-15.8%
Manufacturing	9,834,372	10,600,514	11,605,259	12,755,821	10,241,259	10,773,588	10,590,510	1.2%	-1.7%
Utility	3,283,921	3,465,580	3,625,908	4,000,860	3,852,301	3,774,330	3,850,147	2.7%	2.0%
Business Personal	2,118,893	2,316,252	2,456,327	2,707,962	2,703,355	2,672,080	2,677,651	4.0%	0.2%
Motor Carrier	265,540	245,612	265,378	391,677	396,809	373,499	317,553	3.0%	-15.0%
Fee-in-Lieu and Joint Industrial Park	8,636,418	12,700,325	13,150,180	14,021,033	14,606,536	16,160,374	14,946,152	9.6%	-7.5%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Greenwood County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	112,541,431	118,828,328	277,119,172	142,032,130	138,770,634	162,405,963	129,443,249	2.4%	-20.3%
Revenues from Local Sources	55,217,481	57,975,946	213,612,071	68,850,160	68,643,914	91,806,731	58,323,513	0.9%	-36.5%
Current Property Taxes	40,307,337	41,314,633	45,045,652	41,721,215	42,922,016	39,726,106	39,703,046	-0.3%	-0.1%
Current Real & Personal Property Taxes	39,351,035	39,335,141	43,769,791	40,276,782	42,640,530	39,298,873	39,591,193	0.1%	0.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	956,302	1,979,492	1,275,861	1,444,433	281,486	427,233	111,853	-30.1%	-73.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	14,910,144	16,661,313	168,566,419	27,128,945	25,721,898	52,080,625	18,620,467	3.8%	-64.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	5,535,479	6,382,400	9,271,075	12,955,622	9,839,860	6,900,831	5,605,522	0.2%	-18.8%
Bonds & Leases	8,932,135	9,527,600	158,538,178	13,450,000	15,325,000	43,827,300	12,259,214	5.4%	-72.0%
Miscellaneous	442,530	751,313	757,166	723,323	557,038	1,352,494	755,731	9.3%	-44.1%
Revenues from State Sources	47,262,874	50,339,754	52,625,198	61,955,758	59,041,771	54,257,933	53,396,881	2.1%	-1.6%
Reimbursements for Property Tax Relief (Tier 1)	2,928,754	2,698,716	2,653,651	3,946,444	3,946,444	3,946,444	3,946,444	5.1%	0.0%
Homestead Exemption (Tier 2) /1	1,988,589	2,034,678	2,411,361	1,808,127	1,808,127	1,808,127	1,808,127	-1.6%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	6,178,975	6,566,806	7,011,274	7,149,638	n/a	2.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	251,526	252,989	253,936	252,869	259,647	138,497	798,024	21.2%	476.2%
Manufacturer's Depreciation Reimbursement	51,464	55,987	70,507	84,557	486,272	836,533	738,606	55.9%	-11.7%
State Grants 4/	11,519,909	10,105,781	10,889,661	11,982,081	12,009,030	12,497,999	12,930,197	1.9%	3.5%
Education Finance Act (EFA)	20,218,094	25,381,659	25,911,107	27,442,256	24,594,768	20,143,072	17,710,183	-2.2%	-12.1%
Education Improvement Act (EIA)	9,347,693	8,564,363	9,447,659	9,367,735	8,708,079	7,376,219	7,435,963	-3.7%	0.8%
Education Lottery	956,845	1,245,581	987,316	892,714	662,598	499,768	879,699	-1.4%	76.0%
Revenues from Federal Sources	10,061,076	10,512,628	10,881,903	11,226,212	11,084,949	16,341,299	17,722,855	9.9%	8.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	111,953,740	116,203,053	138,510,603	171,425,914	194,070,608	162,898,078	150,341,926	5.0%	-7.7%
Administration	37,570,977	41,000,351	43,993,626	46,418,368	47,224,442	46,422,271	45,887,909	3.4%	-1.2%
Instruction	50,612,900	53,878,376	55,841,654	59,515,856	58,645,804	58,337,090	54,560,367	1.3%	-6.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	53,127	38,406	33,351	35,835	7,146	0	5,536	-31.4%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	5,489	15,000	37,500	47,500	45,616	340	1,056	-24.0%	210.6%
Debt Service/Interest on Debt	10,294,638	10,167,487	15,251,507	19,537,346	25,799,697	24,017,336	22,714,687	14.1%	-5.4%
Purchase of Land & Facility Construction	13,214,528	10,533,512	22,706,534	45,197,653	61,625,874	33,553,209	26,518,852	12.3%	-21.0%
All Other	202,081	569,921	646,431	673,356	722,029	567,832	653,519	21.6%	15.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Greenwood County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	29,523,246	28,344,894	32,236,358	50,252,353	50,251,343	51,599,524	50,657,256	9.4%	-1.8%
Revenues from Local Sources	19,634,974	21,965,222	23,764,949	35,700,240	36,258,759	40,038,352	36,598,255	10.9%	-8.6%
Current Property Taxes	10,233,922	11,895,020	12,847,417	13,944,758	12,877,604	16,888,246	14,668,374	6.2%	-13.1%
Current Real & Personal Property Taxes	8,414,525	9,220,401	9,514,614	10,650,019	10,527,972	14,207,409	11,228,344	4.9%	-21.0%
Fee In Lieu of Property Tax	1,309,983	2,199,921	1,980,198	2,122,315	1,489,623	1,548,287	1,377,688	0.8%	-11.0%
All Other	509,415	474,699	1,352,605	1,172,424	860,009	1,132,549	2,062,341	26.2%	82.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (2%)	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	64,871	67,771	63,930	0	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	8,046,627	9,332,473	8,211,692	8,644,147	n/a	5.3%
Licenses, fees, Charges, Bonds, etc.	9,336,181	10,002,431	10,853,602	13,708,855	14,048,682	14,938,414	13,285,734	6.1%	-11.1%
Licenses & Permits	872,496	1,008,007	1,069,307	443,545	401,902	612,109	571,556	-6.8%	-6.6%
Service Revenue & Charges	7,922,822	8,293,444	8,956,150	11,185,053	12,124,772	13,150,277	11,480,395	6.4%	-12.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	540,863	700,980	828,145	2,080,257	1,522,008	1,176,028	1,233,783	14.7%	4.9%
Revenues from State Sources	8,901,350	5,293,675	6,816,380	11,724,995	12,155,051	8,603,175	12,767,975	6.2%	48.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	439,727	553,696	718,202	1,180,967	704,103	609,268	726,263	8.7%	19.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,237,012	3,313,516	4,157,423	154,861	150,863	3,527,555	2,914,178	-1.7%	-17.4%
Manufacturer's Depreciation Reimbursement	219,573	228,517	452,028	447,216	518,080	382,501	574,572	17.4%	50.2%
State Grants	5,005,038	1,197,946	1,488,726	9,941,951	10,782,005	4,083,851	8,552,962	9.3%	109.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	596,582	480,942	940,923	935,379	340,319	1,981,883	1,179,627	12.0%	-40.5%
Revenues from Other Local Sources	390,340	605,055	714,106	1,891,739	1,497,214	976,114	111,400	-18.9%	-88.6%
Total Expenditures (County only)	27,708,258	23,373,940	24,285,138	41,581,321	51,237,492	76,405,861	44,242,148	8.1%	-42.1%
Administration	15,851,319	12,099,262	12,547,379	14,938,839	13,207,938	7,407,758	8,724,950	-9.5%	17.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,940,167	6,410,837	6,755,376	9,507,870	11,306,802	12,353,573	12,480,319	13.2%	1.0%
Transportation	603,002	563,691	690,937	290,527	405,251	1,417,003	1,665,392	18.4%	17.5%
Health & Human Services	1,740,020	1,769,353	1,869,614	2,361,689	2,907,273	4,236,116	4,718,574	18.1%	11.4%
Environment & Housing	1,323,801	500,281	925,485	5,435,656	6,989,887	7,473,790	7,973,858	34.9%	6.7%
Recreation & Culture	847,599	811,640	834,808	1,115,837	1,158,224	1,029,200	925,315	1.5%	-10.1%
Debt Service/Interest on Debt	0	0	0	2,148,759	11,083,754	32,293,977	1,989,455	n/a	-93.8%
Land Purchase & Facility Construction	0	0	0	3,277,867	2,826,828	7,831,114	4,612,670	n/a	-41.1%
All Other	1,402,350	1,218,876	661,539	2,504,277	1,351,535	2,363,330	1,151,615	-3.2%	-51.3%

Greenwood County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	13,903,050	14,309,658	15,724,753	20,418,366	21,843,588	20,189,837	17,787,516	4.2%	-11.9%
Revenues from Local Sources	10,169,719	10,780,843	11,561,957	14,742,623	13,491,183	12,925,045	12,756,775	3.8%	-1.3%
Current Property Taxes	5,057,183	5,360,137	5,104,654	5,443,439	5,670,841	5,617,713	5,824,910	2.4%	3.7%
Current Real & Personal Property Taxes	4,713,338	4,988,399	4,832,995	5,111,388	5,102,961	5,197,816	5,290,422	1.9%	1.8%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	343,845	371,738	271,659	332,051	567,880	419,898	534,488	7.6%	27.3%
Local Options Sales Tax	0	0	0	0	38,000	41,572	12,731	n/a	-69.4%
Local Hospitality Tax	30,196	25,619	769,611	1,246,609	1,328,450	1,314,468	1,349,036	88.4%	2.6%
Local Accommodations Tax	0	112,211	218,188	223,305	234,018	232,075	238,875	n/a	2.9%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,082,340	5,282,876	5,469,504	7,829,270	6,219,874	5,719,216	5,331,223	0.8%	-6.8%
Licenses & Permits	2,921,315	3,147,824	3,354,205	3,857,085	3,801,170	3,987,700	3,828,572	4.6%	-4.0%
Service Revenue & Charges	1,628,636	1,792,871	1,776,842	1,949,195	2,127,488	1,551,759	1,219,517	-4.7%	-21.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	532,389	342,181	338,457	2,022,990	291,217	179,757	283,134	-10.0%	57.5%
	0								
Revenues from State Sources	1,448,127	1,601,376	1,810,522	1,966,273	2,828,825	1,583,235	1,632,240	2.0%	3.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	276,736	283,460	298,132	300,183	313,035	314,069	335,335	3.3%	6.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,072,328	1,290,420	1,142,337	1,184,907	1,217,197	1,040,868	1,007,868	-1.0%	-3.2%
Manufacturer's Depreciation Reimbursement	22,938	23,933	27,033	30,760	34,585	48,155	40,497	9.9%	-15.9%
State Grants	76,125	3,563	343,020	450,423	1,264,008	180,143	248,540	21.8%	38.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	691,480	359,981	399,151	1,292,240	3,547,797	3,629,846	1,127,396	8.5%	-68.9%
Revenues from Other Local Sources	1,593,724	1,567,458	1,953,123	2,417,230	1,975,783	2,051,712	2,271,105	6.1%	10.7%
Total Expenditures (Cities only)	15,046,834	13,840,802	15,036,852	17,490,190	20,125,746	17,905,061	17,867,085	2.9%	-0.2%
Administration	2,405,858	2,581,535	2,610,567	2,610,056	3,950,649	3,718,982	3,397,074	5.9%	-8.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	7,012,690	6,557,524	6,474,595	7,088,634	8,650,980	7,636,608	7,491,525	1.1%	-1.9%
Transportation	1,946,830	2,194,012	2,796,519	2,656,789	3,284,633	1,703,239	2,075,836	1.1%	21.9%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	2,082,524	1,992,512	2,163,564	3,705,946	2,058,040	1,986,219	1,967,100	-0.9%	-1.0%
Recreation & Culture	53,020	0	31,334	723,053	202,774	1,436,618	2,152,512	85.4%	49.8%
Debt Service/Interest on Debt	67,547	328,659	381,175	233,377	265,308	328,814	348,248	31.4%	5.9%
Purchase of Land & Facility Construction	1,241,280	0	223,234	207,230	787,749	0	0	-100.0%	n/a
All Other	237,085	186,560	355,864	265,105	925,613	1,094,581	434,790	10.6%	-60.3%

* Cities Included: Greenwood, Hodges, Ninety Six, Troy & Ware Shoals.

Greenwood County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues									
Total Revenues	40,307,337	41,314,633	45,045,652	41,721,215	42,922,016	39,726,106	39,703,046	-0.3%	-0.1%
Owner Occupied	6,990,777	6,944,957	7,938,002	1,794,221	2,830,309	1,515,871	2,096,426	-18.2%	38.3%
Agricultural (Private)	198,908	181,350	215,976	247,521	244,799	227,018	240,955	3.2%	6.1%
Agricultural (Corporate)	46,438	42,597	41,597	39,664	37,633	32,228	30,221	-6.9%	-6.2%
Commercial/Rental	10,512,492	9,277,937	10,431,629	10,817,411	11,902,953	10,925,480	11,214,811	1.1%	2.6%
Personal Property (Vehicles)	5,635,128	5,106,575	5,180,649	5,487,068	5,222,998	4,535,354	4,013,717	-5.5%	-11.5%
Other Personal Property	451,524	484,465	534,920	595,674	592,882	542,633	467,779	0.6%	-13.8%
Manufacturing	6,150,657	5,969,257	6,842,271	7,614,611	6,378,207	6,286,875	6,429,991	0.7%	2.3%
Utility	2,369,468	2,462,557	2,577,589	2,865,000	2,807,563	2,572,137	2,687,169	2.1%	4.5%
Business Personal	1,528,858	1,645,872	1,746,156	1,939,160	1,970,210	1,820,974	1,868,838	3.4%	2.6%
Motor Carrier	191,597	174,526	188,652	280,478	289,195	254,533	221,632	2.5%	-12.9%
Fee-in-Lieu and Joint Industrial Park	6,231,490	9,024,541	9,348,211	10,040,406	10,645,267	11,013,002	10,431,507	9.0%	-5.3%

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues									
Total Revenues	9,363,667	10,248,796	11,585,421	13,003,410	12,092,084	15,949,227	14,016,948	7.0%	-12.1%
Owner Occupied	2,148,279	2,245,592	2,572,548	2,989,509	3,019,568	3,925,199	3,640,194	9.2%	-7.3%
Agricultural (Private)	43,078	42,229	52,457	62,080	55,397	71,438	66,486	7.5%	-6.9%
Agricultural (Corporate)	10,057	9,919	10,103	9,948	8,516	10,142	8,339	-3.1%	-17.8%
Commercial/Rental	2,276,697	2,160,428	2,533,681	2,713,064	2,693,568	3,438,039	3,094,491	5.2%	-10.0%
Personal Property (Vehicles)	1,220,403	1,189,099	1,258,299	1,376,186	1,181,933	1,427,189	1,107,500	-1.6%	-22.4%
Other Personal Property	97,787	112,811	129,924	149,398	134,166	170,756	129,074	4.7%	-24.4%
Manufacturing	1,332,052	1,389,980	1,661,882	1,909,785	1,443,350	1,978,359	1,774,220	4.9%	-10.3%
Utility	513,157	573,422	626,056	718,557	635,335	809,402	741,468	6.3%	-8.4%
Business Personal	331,106	383,252	424,114	486,352	445,847	573,026	515,666	7.7%	-10.0%
Motor Carrier	41,494	40,639	45,821	70,345	65,443	80,097	61,155	6.7%	-23.6%
Fee-in-Lieu and Joint Industrial Park	1,349,558	2,101,423	2,270,536	2,518,187	2,408,961	3,465,580	2,878,354	13.5%	-16.9%

Hampton County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	54,875,686	58,180,245	59,559,025	67,647,346	65,451,324	65,082,887	81,989,946	6.9%	26.0%
Revenues from Local Sources	22,957,649	26,477,358	28,150,700	29,161,027	29,741,709	30,324,399	48,776,998	13.4%	60.9%
Current Property Taxes	15,276,424	15,986,616	16,633,915	17,311,660	18,035,060	17,778,113	17,860,860	2.6%	0.5%
Current Real & Personal Property Taxes	14,350,816	14,881,563	15,579,275	16,231,747	16,292,780	16,153,187	16,486,421	2.3%	2.1%
Fee In Lieu of Property Tax (only Counties and Cities)	210,790	210,365	48,390	154,466	564,839	417,776	348,166	8.7%	-16.7%
All Other	714,818	894,688	1,006,250	925,447	1,177,440	1,207,150	1,026,273	6.2%	-15.0%
Local Options Sales Tax	1,067,325	1,249,556	1,373,247	1,441,198	1,421,478	1,530,616	1,364,830	4.2%	-10.8%
Local Hospitality Tax	0	0	11,305	15,377	21,484	11,998	0	n/a	n/a
Local Accommodations Tax	29,082	43,861	44,469	12,218	6,045	7,095	644	-47.0%	-90.9%
Capital Projects/Transportation Tax	0	1,370,931	1,482,716	1,551,869	1,440,646	1,052,757	7,051	n/a	-99.3%
Licenses, fees, Charges, Bonds, etc.	6,584,818	7,826,394	8,605,048	8,828,705	8,816,996	9,943,820	29,543,612	28.4%	197.1%
Licenses & Permits	1,198,860	1,322,953	1,346,029	1,772,204	1,561,345	1,561,031	1,216,152	0.2%	-22.1%
Service Revenue & Charges	3,677,893	4,954,089	4,007,907	5,289,934	4,523,868	5,339,583	4,990,777	5.2%	-6.5%
Bonds & Leases	903,359	0	1,844,400	383,550	1,080,400	2,100,000	22,383,245	70.7%	965.9%
Miscellaneous	804,706	1,549,352	1,406,712	1,383,017	1,651,383	943,206	953,438	2.9%	1.1%
Revenues from State Sources	23,913,654	24,172,902	25,114,741	28,872,232	27,450,319	23,731,022	22,405,692	-1.1%	-5.6%
Reimbursements for Property Tax Relief (Tier 1)	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,209,786	1,364,321	1,415,156	1,379,013	1,409,835	1,388,971	1,375,366	2.2%	-1.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	820,897	951,391	1,129,245	1,172,642	n/a	3.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,679,102	1,548,609	1,370,755	1,327,358	n/a	-3.2%
State-Shared Taxes (Aid to Subdivisions)	1,929,647	1,763,451	1,764,855	2,073,230	2,041,278	1,714,553	1,494,799	-4.2%	-12.8%
Manufacturer's Depreciation Reimbursement	94,032	81,997	113,469	90,623	97,383	96,082	101,381	1.3%	5.5%
State Grants	6,591,964	4,574,491	5,084,349	5,758,648	6,093,070	5,652,831	5,206,271	-3.9%	-7.9%
Education Finance Act (EFA)	8,113,319	9,984,905	10,115,865	10,524,642	9,426,869	7,111,287	6,084,408	-4.7%	-14.4%
Education Improvement Act (EIA)	3,419,559	4,627,726	4,854,950	4,810,175	4,169,384	3,546,567	3,979,825	2.6%	12.2%
Education Lottery	1,222,819	443,483	433,569	403,374	379,972	388,202	331,114	-19.6%	-14.7%
Revenues from Federal Sources	7,840,223	7,285,647	6,071,605	8,983,238	8,058,637	10,805,216	10,614,891	5.2%	-1.8%
Revenues from Other Local Sources	164,160	244,338	221,979	630,849	200,659	222,250	192,365	2.7%	-13.4%
Total Expenditures (School Dist., Counties, & Cities)	52,740,170	55,177,569	56,855,778	68,320,143	70,705,424	70,442,449	68,313,555	4.4%	-3.0%
Administration	20,378,523	20,520,158	21,200,518	23,876,533	25,370,300	26,197,905	24,872,361	3.4%	-5.1%
Instruction	18,617,279	19,646,159	20,805,413	21,736,987	22,755,637	22,421,019	19,807,374	1.0%	-11.7%
Public Safety	4,344,432	7,748,480	7,368,936	8,598,446	8,882,471	9,983,788	9,703,233	14.3%	-2.8%
Transportation	833,323	1,130,052	1,333,719	1,896,606	2,423,123	2,243,276	2,014,173	15.8%	-10.2%
Health & Human Services	1,539,513	701,424	708,243	904,555	1,002,346	953,640	1,082,431	-5.7%	13.5%
Environment & Housing	3,195,478	1,656,548	1,740,258	1,709,159	2,372,377	1,618,763	1,779,925	-9.3%	10.0%
Recreation & Culture	346,642	197,662	193,699	250,602	466,976	548,068	585,553	9.1%	6.8%
Debt Service/Interest on Debt /4	2,092,258	1,621,803	1,379,490	1,500,026	2,565,131	4,207,211	6,826,519	21.8%	62.3%
Land Purchase & Facility Construction	1,286,920	1,363,763	1,558,033	7,285,909	4,212,577	1,782,838	1,134,905	-2.1%	-36.3%
All Other	105,802	591,520	567,469	561,320	654,486	485,941	507,081	29.8%	4.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Hampton County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	15,276,424	15,986,616	16,633,915	17,311,660	18,035,060	17,778,113	17,860,860	2.6%	0.5%
County Total	8,747,864	8,308,354	8,523,008	8,417,139	8,647,330	8,554,037	8,741,157	0.0%	2.2%
Cities Total	5,484,606	6,427,287	6,856,775	7,480,283	7,615,163	7,690,323	7,734,582	5.9%	0.6%
	1,043,954	1,250,975	1,254,132	1,414,238	1,772,567	1,533,753	1,385,121	4.8%	-9.7%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	42,128,429	40,768,543	43,896,296	45,104,625	46,126,604	47,466,539	46,729,829	1.7%	-1.6%
Owner Occupied (4% assessment ratio)	10,739,980	10,773,830	11,978,190	12,075,230	12,489,110	12,760,160	12,898,510	3.1%	1.1%
Agricultural (Private) (4%)	1,565,950	1,520,410	1,499,860	1,513,610	1,537,810	1,541,580	1,543,030	-0.2%	0.1%
Agricultural (Corporate) (6%)	410,840	477,040	413,660	355,350	322,770	322,360	320,970	-4.0%	-0.4%
Commercial/Rental (6%)	8,642,592	8,999,309	10,408,260	10,839,700	11,223,130	11,434,690	11,703,820	5.2%	2.4%
Personal Property (Vehicles) /6	6,901,958	6,725,295	6,514,291	6,354,741	5,911,645	5,184,589	4,670,166	-6.3%	-9.9%
Other Personal Property County (10.5%)	328,600	372,440	415,020	428,232	509,420	412,630	466,490	6.0%	13.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	3,404,120	1,351,710	1,363,280	1,976,590	2,232,510	2,429,790	2,442,580	-5.4%	0.5%
Utility (10.5%)	6,632,510	7,212,320	7,264,139	7,602,055	7,844,100	8,051,383	8,345,075	3.9%	3.6%
Business Personal (10.5%)	1,969,500	1,890,410	1,992,240	2,290,830	2,162,050	2,108,470	2,067,700	0.8%	-1.9%
Motor Carrier (9.5%)\	367,849	413,696	413,819	450,401	450,401	487,412	443,950	3.2%	-8.9%
Fee-in-Lieu and Joint Industrial Park /7	1,164,530	1,032,083	1,633,537	1,217,886	1,443,658	2,733,475	1,827,538	7.8%	-33.1%
Total Average Millage Rates /2									
School Districts /3	520.4	505.5	510.0	523.5	525.0	527.5	510.9	-0.3%	-3.2%
Counties /4	239.3	236.5	224.5	234.4	237.0	232.1	240.7	0.1%	3.7%
Cities & Special Purpose Districts /5	135.4	165.9	168.3	175.8	172.9	167.2	172.3	4.1%	3.0%
	145.7	103.1	117.2	113.3	115.2	128.2	98.0	-6.4%	-23.6%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	15,276,424	15,986,616	16,633,915	17,311,660	18,035,060	17,778,113	17,860,860	2.6%	0.5%
Owner Occupied	1,946,555	2,185,004	2,527,860	2,006,508	2,036,545	1,851,310	2,024,489	0.7%	9.4%
Agricultural (Private)	654,503	688,930	660,582	694,298	705,584	688,876	706,410	1.3%	2.5%
Agricultural (Corporate)	171,714	216,157	182,188	163,000	148,094	144,051	146,942	-2.6%	2.0%
Commercial/Rental	3,612,247	4,077,780	4,584,101	4,972,204	5,149,437	5,109,750	5,358,088	6.8%	4.9%
Personal Property (Vehicles)	2,884,734	3,047,375	2,869,084	2,914,939	2,712,402	2,316,806	2,138,033	-4.9%	-7.7%
Other Personal Property County	137,341	168,761	182,787	196,431	233,734	184,389	213,562	7.6%	15.8%
Manufacturing	1,633,572	822,854	648,819	1,061,134	1,589,167	1,503,561	1,466,396	-1.8%	-2.5%
Utility	2,772,116	3,268,057	3,199,339	3,487,086	3,599,058	3,597,872	3,820,432	5.5%	6.2%
Business Personal	823,170	856,585	877,441	1,050,811	992,000	942,199	946,607	2.4%	0.5%
Motor Carrier	153,746	187,455	182,258	206,600	206,655	217,807	203,243	4.8%	-6.7%
Fee-in-Lieu and Joint Industrial Park	486,726	467,659	719,457	558,648	662,384	1,221,491	836,659	9.4%	-31.5%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Hampton County

	FY 05	FY 06	FY 07	FY 08 /5	FY 08 /6	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	37,656,651	38,201,144	41,067,019	42,553,914	42,651,992	42,558,247	62,065,898	8.7%	45.8%
Revenues from Local Sources	11,548,366	10,566,422	12,680,883	10,941,483	12,395,811	12,594,421	32,938,084	19.1%	161.5%
Current Property Taxes	8,747,864	8,308,354	8,523,008	8,417,139	8,647,330	8,554,037	8,741,157	0.0%	2.2%
Current Real & Personal Property Taxes	8,651,263	8,202,843	8,403,353	8,289,458	8,462,225	8,372,028	8,642,444	0.0%	3.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	96,601	105,511	119,655	127,681	185,105	182,009	98,713	0.4%	-45.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,800,502	2,258,068	4,157,875	2,524,344	3,748,481	4,040,384	24,196,927	43.2%	498.9%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,449,140	1,416,197	1,602,457	1,516,598	1,561,567	1,410,648	1,217,599	-2.9%	-13.7%
Bonds & Leases	903,359	0	1,844,400	383,550	1,080,400	2,100,000	22,383,245	70.7%	965.9%
Miscellaneous	448,003	841,871	711,018	624,196	1,106,514	529,736	596,083	4.9%	12.5%
Revenues from State Sources	20,098,523	21,793,395	22,669,196	25,810,319	24,024,620	21,161,901	19,912,784	-0.2%	-5.9%
Reimbursements for Property Tax Relief (Tier 1)	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	0.0%	0.0%
Homestead Exemption (Tier 2) /1	719,676	714,580	726,839	663,112	663,112	663,112	663,112	-1.4%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	820,897	951,391	1,129,245	1,172,642	n/a	3.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,679,102	1,548,609	1,370,755	1,327,358	n/a	-3.2%
State-Shared Taxes (Aid to Subdivisions)	152,501	152,501	152,501	152,501	129,635	152,501	152,501	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	64,103	32,521	64,053	54,933	74,895	68,937	68,817	1.2%	-0.2%
State Grants 4/	5,074,018	4,505,151	4,988,891	5,369,055	5,348,225	5,398,767	4,800,479	-0.9%	-11.1%
Education Finance Act (EFA)	8,113,319	9,984,905	10,115,865	10,524,642	9,426,869	7,111,287	6,084,408	-4.7%	-14.4%
Education Improvement Act (EIA)	3,419,559	4,627,726	4,854,950	4,810,175	4,169,384	3,546,567	3,979,825	2.6%	12.2%
Education Lottery	1,222,819	443,483	433,569	403,374	379,972	388,202	331,114	-19.6%	-14.7%
Revenues from Federal Sources	6,009,762	5,841,327	5,716,940	5,802,112	6,231,561	8,801,925	9,215,030	7.4%	4.7%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	35,745,950	37,147,162	39,611,151	43,123,540	44,066,723	44,437,501	43,970,843	3.5%	-1.1%
Administration	15,923,758	16,173,742	16,797,319	17,746,620	19,396,580	19,165,252	19,442,154	3.4%	1.4%
Instruction	18,617,279	19,646,159	20,805,413	21,736,987	22,755,637	22,421,019	19,807,374	1.0%	-11.7%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	21,458	15,658	14,413	14,724	19,924	2,522	18,161	-2.7%	620.1%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	18,198	11,134	4,785	4,785	12,657	16,521	1,840	-31.7%	-88.9%
Debt Service/Interest on Debt	804,433	887,291	944,690	864,204	1,031,328	913,933	3,504,937	27.8%	283.5%
Purchase of Land & Facility Construction	294,872	275,978	928,845	2,594,435	728,035	1,782,838	1,093,506	24.4%	-38.7%
All Other	65,952	137,200	115,686	161,785	122,562	135,416	102,871	7.7%	-24.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

5/ Figures for the Hampton 2 School district are from FY 2007-06. As of the date of publication of this document, the State Department of Education had not received the audit financial statements for the FY 2007-2008 year.

Hampton County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	10,820,190	13,395,112	13,562,293	16,215,731	15,312,333	15,699,582	14,887,462	5.5%	-5.2%
Revenues from Local Sources	7,847,421	10,766,719	11,193,824	12,140,982	11,825,860	12,453,363	11,802,582	7.0%	-5.2%
Current Property Taxes	5,484,606	6,427,287	6,856,775	7,480,283	7,615,163	7,690,323	7,734,582	5.9%	0.6%
Current Real & Personal Property Taxes	4,673,626	5,503,798	6,041,634	6,594,095	6,413,122	6,350,853	6,511,046	5.7%	2.5%
Fee In Lieu of Property Tax	202,904	201,707	48,390	154,466	268,439	407,389	348,166	9.4%	-14.5%
All Other	608,076	721,782	766,751	731,722	933,601	932,081	875,370	6.3%	-6.1%
Local Options Sales Tax (1%)	690,169	680,463	784,876	774,273	792,463	822,462	843,085	3.4%	2.5%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax (1%)	0	1,370,931	1,482,716	1,546,829	1,440,646	1,052,757	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,672,646	2,288,038	2,069,457	2,339,597	1,977,588	2,887,821	3,224,914	11.6%	11.7%
Licenses & Permits	227,931	133,620	296,499	161,195	136,634	97,862	110,519	-11.4%	12.9%
Service Revenue & Charges	1,158,352	1,942,335	1,355,723	1,665,325	1,688,838	2,602,241	2,937,250	16.8%	12.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	286,363	212,083	417,235	513,077	152,116	187,718	177,145	-7.7%	-5.6%
Revenues from State Sources	2,052,980	1,866,127	2,042,903	2,387,308	2,644,236	2,115,576	2,098,170	0.4%	-0.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	423,017	539,537	581,352	601,479	626,380	654,548	664,686	7.8%	1.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,179,335	1,237,274	1,316,677	1,524,164	1,504,610	1,210,131	1,113,859	-0.9%	-8.0%
Manufacturer's Depreciation Reimbursement	29,929	23,476	49,416	35,690	22,488	27,145	27,323	-1.5%	0.7%
State Grants	420,699	65,840	95,458	225,975	490,758	223,751	292,302	-5.9%	30.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	799,814	687,266	254,753	1,121,076	641,578	946,615	794,345	-0.1%	-16.1%
Revenues from Other Local Sources	119,975	75,000	70,813	566,365	200,659	184,028	192,365	8.2%	4.5%
Total Expenditures (County only)	11,934,929	12,328,901	12,262,900	18,535,140	20,159,031	18,928,422	19,589,665	8.6%	3.5%
Administration	3,318,793	3,387,391	3,504,888	4,171,147	4,454,878	4,264,018	4,327,974	4.5%	1.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,679,238	4,551,874	4,831,721	5,581,727	5,914,257	7,375,317	7,361,168	18.3%	-0.2%
Transportation	740,147	724,750	705,999	964,595	1,479,053	1,201,563	1,178,241	8.1%	-1.9%
Health & Human Services	1,518,055	685,766	692,671	886,586	980,285	929,262	1,064,270	-5.7%	14.5%
Environment & Housing	2,315,617	1,371,981	1,437,936	1,635,066	1,992,153	1,519,708	1,682,692	-5.2%	10.7%
Recreation & Culture	258,140	130,489	129,751	190,236	351,139	394,220	358,466	5.6%	-9.1%
Debt Service/Interest on Debt	73,691	14,203	0	124,132	1,209,669	2,960,833	3,281,950	88.3%	10.8%
Land Purchase & Facility Construction	992,048	1,087,785	625,630	4,691,474	3,484,542	0	41,399	-41.1%	n/a
All Other	39,200	374,662	334,304	290,177	293,055	283,501	293,505	39.9%	3.5%

Hampton County

	FY 05 /1	FY 06	FY 07 /2	FY 08	FY 09	FY 10	FY 11 /2/3	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	6,398,845	6,583,989	4,929,713	8,877,701	7,486,999	6,825,058	5,036,586	-3.9%	-26.2%
Revenues from Local Sources	3,561,862	5,144,217	4,275,993	6,078,562	5,520,038	5,276,615	4,036,332	2.1%	-23.5%
Current Property Taxes	1,043,954	1,250,975	1,254,132	1,414,238	1,772,567	1,533,753	1,385,121	4.8%	-9.7%
Current Real & Personal Property Taxes	1,025,927	1,174,922	1,134,288	1,348,194	1,417,433	1,430,306	1,332,931	4.5%	-6.8%
Fee In Lieu of Property Tax	7,886	8,658	0	0	296,400	10,387	0	-100.0%	n/a
All Other	10,141	67,395	119,844	66,044	58,734	93,060	52,190	31.4%	-43.9%
Local Options Sales Tax	377,156	569,093	588,371	666,925	629,015	708,154	521,745	5.6%	-26.3%
Local Hospitality Tax	0	0	11,305	15,377	21,484	11,998	0	n/a	n/a
Local Accommodations Tax	29,082	43,861	44,469	12,218	6,045	7,095	644	-47.0%	-90.9%
Capital Projects/Transportation Tax	0	0	0	5,040	0	0	7,051	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,111,670	3,280,288	2,377,716	3,964,764	3,090,927	3,015,615	2,121,771	0.1%	-29.6%
Licenses & Permits	970,929	1,189,333	1,049,530	1,611,009	1,424,711	1,463,169	1,105,633	2.2%	-24.4%
Service Revenue & Charges	1,070,401	1,595,557	1,049,727	2,108,011	1,273,463	1,326,694	835,928	-4.0%	-37.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	70,340	495,398	278,459	245,744	392,753	225,752	180,210	17.0%	-20.2%
	0								
Revenues from State Sources	1,762,151	513,380	402,642	674,605	781,463	453,545	394,738	-22.1%	-13.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	67,093	110,204	106,965	114,422	120,343	71,311	47,568	-5.6%	-33.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	597,811	373,676	295,677	396,565	407,033	351,921	228,439	-14.8%	-35.1%
Manufacturer's Depreciation Reimbursement	0	26,000	0	0	0	0	5,241	n/a	n/a
State Grants	1,097,247	3,500	0	163,618	254,087	30,313	113,490	-31.5%	274.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,030,647	757,054	99,912	2,060,050	1,185,498	1,056,676	605,516	-8.5%	-42.7%
Revenues from Other Local Sources	44,185	169,338	151,166	64,484	0	38,222	0	-100.0%	n/a
Total Expenditures (Cities only)	5,059,291	5,701,506	4,981,727	6,661,463	6,479,670	7,076,526	4,753,047	-1.0%	-32.8%
Administration	1,135,972	959,025	898,311	1,958,766	1,518,842	2,768,635	1,102,233	-0.5%	-60.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,665,194	3,196,606	2,537,215	3,016,719	2,968,214	2,608,471	2,342,065	5.8%	-10.2%
Transportation	93,176	405,302	627,720	932,011	944,070	1,041,713	835,932	44.1%	-19.8%
Health & Human Services	0	0	1,159	3,245	2,137	21,856	0	n/a	n/a
Environment & Housing	879,861	284,567	302,322	74,093	380,224	99,055	97,233	-30.7%	-1.8%
Recreation & Culture	70,304	56,039	59,163	55,581	103,180	137,327	225,247	21.4%	64.0%
Debt Service/Interest on Debt	1,214,134	720,309	434,800	511,690	324,134	332,445	39,632	-43.5%	-88.1%
Purchase of Land & Facility Construction	0	0	3,558	0	0	0	0	n/a	n/a
All Other	650	79,658	117,479	109,358	238,869	67,024	110,705	135.4%	65.2%

* Cities Included: Brunson, Estill, Furman, Gifford, Hampton, Luray, Scotia, Varnville & Yemassee.

/1 In FY 05 Gifford was excluded

/2 In FYs 07 & 11 Yemassee was excluded

/3 In FY 11 Varnville was excluded

Hampton County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	8,747,864	8,308,354	8,523,008	8,417,139	8,647,330	8,554,037	8,741,157	0.0%	2.2%
Owner Occupied	1,237,309	1,215,251	1,356,799	676,484	675,795	499,545	599,076	-11.4%	19.9%
Agricultural (Private)	374,697	359,544	336,747	354,724	364,436	357,763	371,356	-0.1%	3.8%
Agricultural (Corporate)	98,305	112,810	92,874	83,279	76,491	74,812	77,247	-3.9%	3.3%
Commercial/Rental	2,067,979	2,128,143	2,336,848	2,540,355	2,659,698	2,653,709	2,816,723	5.3%	6.1%
Personal Property (Vehicles)	1,651,484	1,590,387	1,462,580	1,489,275	1,400,963	1,203,215	1,123,955	-6.2%	-6.6%
Other Personal Property	78,627	88,074	93,180	100,359	120,724	95,761	112,269	6.1%	17.2%
Manufacturing	814,530	319,650	306,082	463,227	529,068	563,894	587,848	-5.3%	4.2%
Utility	1,587,011	1,705,558	1,630,934	1,781,591	1,858,923	1,868,527	2,008,384	4.0%	7.5%
Business Personal	471,257	447,041	447,295	536,871	512,370	489,324	497,627	0.9%	1.7%
Motor Carrier	88,018	97,830	92,910	105,554	106,738	113,116	106,844	3.3%	-5.5%
Fee-in-Lieu and Joint Industrial Park	278,646	244,065	366,759	285,420	342,123	634,372	439,828	7.9%	-30.7%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	5,704,718	6,765,117	7,389,737	7,927,296	7,973,104	7,937,483	8,051,103	5.9%	1.4%
Owner Occupied	1,454,328	1,787,805	2,016,472	2,122,264	2,158,775	2,133,788	2,222,290	7.3%	4.1%
Agricultural (Private)	212,049	252,296	252,494	266,022	265,814	257,787	265,849	3.8%	3.1%
Agricultural (Corporate)	55,633	79,160	69,638	62,454	55,792	53,906	55,300	-0.1%	2.6%
Commercial/Rental	1,170,315	1,493,342	1,752,182	1,905,115	1,939,947	1,912,140	2,016,456	9.5%	5.5%
Personal Property (Vehicles)	934,612	1,115,993	1,096,651	1,116,868	1,021,843	866,981	804,625	-2.5%	-7.2%
Other Personal Property	44,497	61,803	69,867	75,263	88,055	69,001	80,372	10.4%	16.5%
Manufacturing	460,961	224,302	229,502	347,393	385,895	406,316	420,833	-1.5%	3.6%
Utility	898,125	1,196,810	1,222,884	1,336,088	1,355,873	1,346,374	1,437,777	8.2%	6.8%
Business Personal	266,695	313,694	335,384	402,621	373,716	352,584	356,245	4.9%	1.0%
Motor Carrier	49,811	68,649	69,665	79,160	77,853	81,506	76,488	7.4%	-6.2%
Fee-in-Lieu and Joint Industrial Park	157,692	171,263	274,998	214,048	249,540	457,099	314,867	12.2%	-31.1%

Horry County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	759,958,485	825,738,545	987,842,269	1,058,226,667	981,912,412	1,061,857,888	1,091,671,826	6.2%	2.8%
Revenues from Local Sources	569,963,777	594,113,349	769,005,033	818,359,572	749,495,782	824,950,305	839,083,264	6.7%	1.7%
Current Property Taxes	234,577,290	291,930,004	322,280,046	350,658,961	390,583,027	427,174,143	413,260,661	9.9%	-3.3%
Current Real & Personal Property Taxes	226,836,734	283,485,741	311,797,865	339,692,165	378,233,362	408,414,722	396,167,774	9.7%	-3.0%
Fee In Lieu of Property Tax (only Counties and Cities)	428,567	634,325	814,350	674,349	809,517	848,193	838,380	11.8%	-1.2%
All Other	7,311,989	7,809,938	9,667,831	10,292,447	11,540,148	17,911,229	16,254,507	14.2%	-9.2%
Local Options Sales Tax	0	0	0	0	0	14,195,983	20,440,454	n/a	44.0%
Local Hospitality Tax	42,166,976	45,560,518	47,561,067	49,097,083	46,133,149	45,418,595	47,638,625	2.1%	4.9%
Local Accommodations Tax	4,516,544	4,953,483	5,259,083	5,340,239	4,693,526	4,986,523	5,638,789	3.8%	13.1%
Capital Projects/Transportation Tax	0	0	0	63,537,101	63,548,738	58,069,572	61,476,930	n/a	5.9%
Licenses, fees, Charges, Bonds, etc.	288,702,967	251,669,344	393,904,837	349,726,188	244,537,342	275,105,489	290,627,805	0.1%	5.6%
Licenses & Permits	50,533,030	63,653,025	63,529,338	56,527,640	49,145,872	47,910,714	47,687,659	-1.0%	-0.5%
Service Revenue & Charges	113,764,955	147,209,838	142,854,833	140,003,896	131,246,162	129,603,705	134,736,909	2.9%	4.0%
Bonds & Leases	95,716,380	5,750,081	132,103,526	92,037,605	15,191,657	49,822,467	64,832,454	-6.3%	30.1%
Miscellaneous	28,688,602	35,056,400	55,417,140	61,157,047	48,953,651	47,768,603	43,370,783	7.1%	-9.2%
Revenues from State Sources	142,520,922	185,464,101	175,620,077	196,954,118	180,747,423	161,070,058	171,195,405	3.1%	6.3%
Reimbursements for Property Tax Relief (Tier 1)	11,697,381	11,697,114	11,696,932	11,700,436	11,700,436	11,700,436	11,700,436	0.0%	0.0%
Homestead Exemption (Tier 2) /1	6,512,675	6,838,725	7,367,886	4,515,070	6,504,475	6,642,071	6,655,274	0.4%	0.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	24,842,695	26,130,224	27,916,817	28,379,244	n/a	1.7%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	25,160,810	26,868,225	28,432,023	30,328,999	30,126,186	26,302,283	26,680,450	1.0%	1.4%
Manufacturer's Depreciation Reimbursement	502,476	512,590	543,306	557,506	549,157	533,665	460,121	-1.5%	-13.8%
State Grants	34,576,392	62,903,435	43,207,028	41,413,458	38,863,215	42,353,216	47,234,587	5.3%	11.5%
Education Finance Act (EFA)	39,099,905	53,515,052	59,075,753	59,075,753	41,546,874	26,196,382	29,819,237	-4.4%	13.8%
Education Improvement Act (EIA)	22,458,139	20,995,248	23,340,680	22,463,525	23,471,469	17,697,315	17,843,182	-3.8%	0.8%
Education Lottery	2,513,144	2,133,712	1,956,469	2,056,676	1,855,387	1,727,873	2,422,874	-0.6%	40.2%
Revenues from Federal Sources	42,867,561	41,889,404	38,966,773	38,895,339	46,819,592	71,697,176	77,775,136	10.4%	8.5%
Revenues from Other Local Sources	4,606,225	4,271,691	4,250,385	4,017,638	4,849,615	4,140,349	3,618,022	-3.9%	-12.6%
Total Expenditures (School Dist., Counties, & Cities)	659,070,370	795,522,794	931,230,400	958,638,086	975,622,714	996,863,907	983,920,867	6.9%	-1.3%
Administration	170,638,483	192,175,652	208,671,179	259,596,778	242,971,690	243,850,330	247,855,322	6.4%	1.6%
Instruction	157,400,501	177,157,122	194,996,006	215,140,034	226,496,790	226,192,757	225,055,336	6.1%	-0.5%
Public Safety	83,234,486	92,878,264	99,953,961	108,111,984	112,524,911	116,639,145	116,978,597	5.8%	0.3%
Transportation	43,145,433	52,785,828	55,522,554	48,655,013	72,214,997	57,507,376	69,610,465	8.3%	21.0%
Health & Human Services	15,329,436	16,226,412	17,580,935	17,196,204	18,698,722	20,174,585	20,859,238	5.3%	3.4%
Environment & Housing	34,917,849	40,211,221	45,126,533	56,969,813	46,472,112	39,361,852	44,549,740	4.1%	13.2%
Recreation & Culture	23,472,797	50,472,710	52,135,693	47,259,777	49,743,452	61,926,696	67,211,688	19.2%	8.5%
Debt Service/Interest on Debt /4	43,355,260	65,940,338	68,960,343	93,396,395	88,259,550	122,638,132	108,434,340	16.5%	-11.6%
Land Purchase & Facility Construction	79,146,524	98,916,749	167,717,697	90,990,010	97,167,164	87,248,731	61,321,527	-4.2%	-29.7%
All Other	8,429,601	8,758,498	20,565,498	21,322,077	21,073,326	21,324,303	22,044,614	17.4%	3.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Horry County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	234,577,290	291,930,004	322,280,046	350,658,961	390,583,027	427,174,143	413,260,661	9.9%	-3.3%
School District Total	139,234,160	173,910,883	195,507,328	208,428,496	234,443,895	264,454,214	254,297,517	10.6%	-3.8%
County Total	65,447,435	86,842,371	93,414,812	104,389,850	113,578,027	117,848,926	116,399,564	10.1%	-1.2%
Cities Total	29,895,695	31,176,750	33,357,906	37,840,615	42,561,105	44,871,003	42,563,580	6.1%	-5.1%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	1,218,669,524	1,506,153,690	1,618,022,734	1,776,522,225	1,983,446,727	2,019,258,041	2,062,127,560	9.2%	2.1%
Owner Occupied (4% assessment ratio)	247,268,679	307,593,462	326,005,161	354,182,557	394,418,156	419,473,324	465,787,035	11.1%	11.0%
Agricultural (Private) (4%)	4,140,459	4,324,190	4,295,174	4,417,023	4,419,861	4,666,875	4,962,526	3.1%	6.3%
Agricultural (Corporate) (6%)	748,099	716,463	707,838	723,403	640,468	469,347	540,219	-5.3%	15.1%
Commercial/Rental (6%)	664,054,714	864,790,844	946,752,242	1,069,915,257	1,218,867,864	1,239,617,592	1,245,888,720	11.1%	0.5%
Personal Property (Vehicles) /6	147,637,166	148,935,574	147,345,265	139,779,217	136,119,121	121,545,377	118,299,591	-3.6%	-2.7%
Other Personal Property County (10.5%)	37,784,674	45,225,570	52,476,643	61,465,491	64,365,945	63,879,971	62,044,770	8.6%	-2.9%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	17,554,533	17,471,088	17,259,997	16,881,193	18,366,889	17,408,501	16,542,461	-1.0%	-5.0%
Utility (10.5%)	35,350,020	35,528,510	38,589,820	38,914,950	41,768,250	44,663,840	44,522,120	3.9%	-0.3%
Business Personal (10.5%)	45,610,030	53,847,620	54,164,350	59,088,080	64,475,465	64,509,230	58,756,730	4.3%	-8.9%
Motor Carrier (9.5%)\	2,555,225	2,876,429	3,234,843	2,121,047	2,343,682	3,231,280	2,910,138	2.2%	-9.9%
Fee-in-Lieu and Joint Industrial Park /7	15,965,925	24,843,940	27,191,401	29,034,007	37,661,026	39,792,704	41,873,250	17.4%	5.2%
Total Average Millage Rates /2									
	221.5	226.8	236.6	236.5	232.9	217.3	214.6	-0.5%	-1.2%
School Districts /3	123.8	123.2	128.1	137.9	137.3	150.6	142.8	2.4%	-5.2%
Counties /4	54.7	58.6	58.6	58.6	58.1	59.2	57.3	0.8%	-3.3%
Cities & Special Purpose Districts /5	43.0	45.0	50.0	40.0	37.5	7.5	14.6	-16.5%	93.7%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	234,577,290	291,930,004	322,280,046	350,658,961	390,583,027	427,174,143	413,260,661	9.9%	-3.3%
Owner Occupied	32,993,671	44,739,343	49,546,520	36,903,415	41,989,508	51,913,823	56,978,071	9.5%	9.8%
Agricultural (Private)	857,395	889,531	903,966	972,262	967,356	1,092,231	1,104,965	4.3%	1.2%
Agricultural (Corporate)	154,914	147,384	148,972	159,233	140,177	109,846	120,286	-4.1%	9.5%
Commercial/Rental	137,510,649	177,896,493	199,254,325	235,506,579	266,768,484	290,118,948	277,411,946	12.4%	-4.4%
Personal Property (Vehicles)	30,572,304	30,637,600	31,010,416	30,767,787	29,791,820	28,446,367	26,340,811	-2.5%	-7.4%
Other Personal Property County	7,824,348	9,303,371	11,044,281	13,529,602	14,087,504	14,950,409	13,815,006	9.9%	-7.6%
Manufacturing	4,063,712	4,228,310	4,446,904	4,390,188	4,829,401	4,922,462	4,521,755	1.8%	-8.1%
Utility	7,320,186	7,308,585	8,121,648	8,565,844	9,141,641	10,453,084	9,913,380	5.2%	-5.2%
Business Personal	9,444,801	11,077,017	11,399,478	13,006,293	14,111,474	15,097,680	13,082,885	5.6%	-13.3%
Motor Carrier	529,129	591,711	680,808	466,879	512,952	756,246	647,977	3.4%	-14.3%
Fee-in-Lieu and Joint Industrial Park	3,306,180	5,110,657	5,722,727	6,390,880	8,242,710	9,313,047	9,323,577	18.9%	0.1%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Horry County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	387,427,394	354,244,409	516,799,317	524,777,713	451,985,354	503,065,624	519,438,318	5.0%	3.3%
Revenues from Local Sources	254,968,342	204,800,663	357,414,330	334,435,939	274,011,221	333,804,560	337,998,994	4.8%	1.3%
Current Property Taxes	139,234,160	173,910,883	195,507,328	208,428,496	234,443,895	264,454,214	254,297,517	10.6%	-3.8%
Current Real & Personal Property Taxes	138,900,959	173,537,810	195,069,654	207,921,679	233,753,399	264,165,497	253,914,615	10.6%	-3.9%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	333,201	373,073	437,674	506,817	690,496	288,717	382,902	2.3%	32.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	115,734,182	30,889,780	161,907,002	126,007,443	39,567,326	69,350,346	83,701,477	-5.3%	20.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	13,532,412	16,624,770	22,222,609	19,957,889	14,997,850	13,130,193	12,600,079	-1.2%	-4.0%
Bonds & Leases	95,716,380	5,750,081	132,103,526	92,037,605	15,191,657	49,822,467	64,832,454	-6.3%	30.1%
Miscellaneous	6,485,390	8,514,929	7,580,867	14,011,949	9,377,819	6,397,686	6,268,944	-0.6%	-2.0%
Revenues from State Sources	106,033,094	118,248,053	126,955,637	156,252,562	139,590,305	119,941,315	126,522,683	3.0%	5.5%
Reimbursements for Property Tax Relief (Tier 1)	11,697,381	11,697,114	11,696,932	11,700,436	11,700,436	11,700,436	11,700,436	0.0%	0.0%
Homestead Exemption (Tier 2) /1	4,437,415	4,636,471	5,072,503	3,952,008	3,952,008	3,952,008	3,952,008	-1.9%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	24,842,695	26,130,224	27,916,817	28,379,244	n/a	1.7%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	903,810	903,809	903,809	903,809	903,809	903,809	903,809	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	286,472	323,190	346,392	368,264	355,166	353,160	298,094	0.7%	-15.6%
State Grants 4/	24,636,828	24,043,457	24,563,099	30,889,396	29,674,932	29,493,515	31,203,799	4.0%	5.8%
Education Finance Act (EFA)	39,099,905	53,515,052	59,075,753	59,075,753	41,546,874	26,196,382	29,819,237	-4.4%	13.8%
Education Improvement Act (EIA)	22,458,139	20,995,248	23,340,680	22,463,525	23,471,469	17,697,315	17,843,182	-3.8%	0.8%
Education Lottery	2,513,144	2,133,712	1,956,469	2,056,676	1,855,387	1,727,873	2,422,874	-0.6%	40.2%
Revenues from Federal Sources	26,425,958	31,195,693	32,429,350	34,089,212	38,383,828	49,319,749	54,916,641	13.0%	11.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	317,384,253	400,429,619	486,512,618	471,186,807	461,921,210	451,869,179	444,701,937	5.8%	-1.6%
Administration	103,312,087	109,892,891	123,533,468	141,762,561	154,485,182	150,074,925	148,917,483	6.3%	-0.8%
Instruction	157,400,501	177,157,122	194,996,006	215,140,034	226,496,790	226,192,757	225,055,336	6.1%	-0.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	665,628	639,478	963,689	1,055,713	1,029,035	1,139,517	827,055	3.7%	-27.4%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	13,432	0	0	0	0	6,840	65,209	30.1%	853.3%
Debt Service/Interest on Debt	22,937,033	38,372,231	36,292,266	59,993,849	38,573,643	55,743,094	42,186,914	10.7%	-24.3%
Purchase of Land & Facility Construction	31,172,540	71,882,038	128,081,152	50,563,355	38,824,952	16,760,407	24,284,100	-4.1%	44.9%
All Other	1,883,032	2,485,859	2,646,037	2,671,295	2,511,608	1,951,639	3,365,840	10.2%	72.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Horry County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	225,641,319	288,582,444	279,301,190	345,292,962	351,599,262	357,729,226	375,260,775	8.8%	4.9%
Revenues from Local Sources	192,008,531	232,689,569	246,498,994	316,907,087	317,713,858	313,670,354	326,142,080	9.2%	4.0%
Current Property Taxes	65,447,435	86,842,371	93,414,812	104,389,850	113,578,027	117,848,926	116,399,564	10.1%	-1.2%
Current Real & Personal Property Taxes	59,067,903	80,046,548	85,413,368	95,852,028	103,352,223	102,794,851	102,528,509	9.6%	-0.3%
Fee In Lieu of Property Tax	273,134	285,888	393,463	278,073	308,417	331,070	310,843	2.2%	-6.1%
All Other	6,106,398	6,509,935	7,607,981	8,259,749	9,917,387	14,723,005	13,560,212	14.2%	-7.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (1.5%)	31,611,219	34,427,207	36,022,308	37,050,559	34,508,634	33,869,073	35,939,173	2.2%	6.1%
Local Accommodations Tax (1.5%)	860,677	969,474	1,013,666	995,663	865,217	845,104	928,277	1.3%	9.8%
Capital Projects/Transportation Tax (1%)	0	0	0	63,537,101	63,548,738	58,069,572	61,476,930	n/a	5.9%
Licenses, fees, Charges, Bonds, etc.	94,089,200	110,450,517	116,048,208	110,933,914	105,213,242	103,037,679	111,398,136	2.9%	8.1%
Licenses & Permits	16,921,499	23,795,730	20,176,964	15,397,689	11,680,108	10,831,875	11,043,318	-6.9%	2.0%
Service Revenue & Charges	67,111,007	71,466,954	74,951,206	73,885,622	75,129,895	76,980,972	86,412,043	4.3%	12.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	10,056,694	15,187,833	20,920,038	21,650,603	18,403,239	15,224,832	13,942,775	5.6%	-8.4%
Revenues from State Sources	21,857,622	45,354,645	25,746,355	24,071,641	26,233,651	24,542,295	28,113,891	4.3%	14.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,501,947	1,659,113	1,738,179	0	1,962,763	2,065,717	2,049,242	5.3%	-0.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	12,788,077	13,648,819	14,853,839	15,769,531	16,255,965	13,094,360	13,349,080	0.7%	1.9%
Manufacturer's Depreciation Reimbursement	65,763	99,823	104,401	107,537	117,232	106,682	101,244	7.5%	-5.1%
State Grants	7,501,835	29,946,890	9,049,935	8,194,574	7,897,691	9,275,536	12,614,325	9.0%	36.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	10,284,453	8,898,248	5,303,710	2,539,967	5,738,988	17,655,176	19,213,590	11.0%	8.8%
Revenues from Other Local Sources	1,490,713	1,639,982	1,752,132	1,774,266	1,912,765	1,861,402	1,791,215	3.1%	-3.8%
Total Expenditures (County only)	199,697,349	203,277,332	226,021,878	259,527,748	290,947,928	296,196,232	312,500,756	7.7%	5.5%
Administration	38,063,532	48,462,427	52,456,616	78,940,729	45,931,293	46,869,909	51,801,983	5.3%	10.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	41,558,135	47,085,327	52,836,814	57,697,629	60,203,245	62,306,936	63,523,017	7.3%	2.0%
Transportation	36,628,896	43,915,202	44,384,280	37,179,675	61,008,569	44,597,744	59,928,444	8.6%	34.4%
Health & Human Services	14,663,808	15,248,094	16,617,246	16,140,491	17,669,687	19,035,068	20,032,183	5.3%	5.2%
Environment & Housing	22,415,174	22,762,860	28,259,853	38,044,360	27,448,816	23,209,659	28,675,171	4.2%	23.5%
Recreation & Culture	8,278,056	8,224,913	9,095,755	9,113,542	9,670,207	10,150,711	9,992,369	3.2%	-1.6%
Debt Service/Interest on Debt	15,337,162	12,408,148	16,415,100	16,174,620	26,405,975	45,625,952	46,888,903	20.5%	2.8%
Land Purchase & Facility Construction	20,738,593	0	0	0	36,109,374	37,100,400	24,847,196	3.1%	-33.0%
All Other	2,013,993	5,170,361	5,956,214	6,236,702	6,500,762	7,299,853	6,811,490	22.5%	-6.7%

Horry County

	FY 05 /1	FY 06 /1	FY 07 /1	FY 08 /1	FY 09 /1	FY 10 /1	FY 11 /1	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	146,889,772	182,911,692	191,741,762	188,155,993	178,327,796	201,063,038	196,972,733	5.0%	-2.0%
Revenues from Local Sources	122,986,904	156,623,117	165,091,710	167,016,546	157,770,703	177,475,391	174,942,190	6.0%	-1.4%
Current Property Taxes	29,895,695	31,176,750	33,357,906	37,840,615	42,561,105	44,871,003	42,563,580	6.1%	-5.1%
Current Real & Personal Property Taxes	28,867,872	29,901,383	31,314,843	35,918,458	41,127,740	41,454,374	39,724,650	5.5%	-4.2%
Fee In Lieu of Property Tax	155,433	348,437	420,887	396,276	501,100	517,123	527,537	22.6%	2.0%
All Other	872,390	926,930	1,622,176	1,525,881	932,265	2,899,506	2,311,393	17.6%	-20.3%
Local Options Sales Tax	0	0	0	0	0	14,195,983	20,440,454	n/a	44.0%
Local Hospitality Tax	10,555,757	11,133,311	11,538,759	12,046,524	11,624,515	11,549,522	11,699,452	1.7%	1.3%
Local Accommodations Tax	3,655,867	3,984,009	4,245,417	4,344,576	3,828,309	4,141,419	4,710,512	4.3%	13.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	78,879,585	110,329,047	115,949,627	112,784,831	99,756,774	102,717,464	95,528,192	3.2%	-7.0%
Licenses & Permits	33,611,531	39,857,295	43,352,374	41,129,951	37,465,764	37,078,839	36,644,341	1.5%	-1.2%
Service Revenue & Charges	33,121,536	59,118,114	45,681,018	46,160,385	41,118,417	39,492,540	35,724,787	1.3%	-9.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	12,146,518	11,353,638	26,916,235	25,494,495	21,172,593	26,146,085	23,159,064	11.4%	-11.4%
Revenues from State Sources	14,630,206	21,861,403	22,918,086	16,629,915	14,923,467	16,586,448	16,558,831	2.1%	-0.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	573,313	543,141	557,204	563,062	589,704	624,345	654,024	2.2%	4.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	11,468,923	12,315,597	12,674,375	13,655,660	12,966,412	12,304,115	12,427,561	1.3%	1.0%
Manufacturer's Depreciation Reimbursement	150,241	89,577	92,513	81,705	76,759	73,823	60,783	-14.0%	-17.7%
State Grants	2,437,729	8,913,088	9,593,994	2,329,488	1,290,592	3,584,165	3,416,463	5.8%	-4.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	6,157,150	1,795,463	1,233,713	2,266,160	2,696,776	4,722,251	3,644,905	-8.4%	-22.8%
Revenues from Other Local Sources	3,115,512	2,631,709	2,498,253	2,243,372	2,936,850	2,278,947	1,826,807	-8.5%	-19.8%
Total Expenditures (Cities only)	141,988,768	191,815,843	218,695,904	227,923,531	222,753,576	248,798,496	226,718,174	8.1%	-8.9%
Administration	29,262,864	33,820,334	32,681,095	38,893,488	42,555,215	46,905,496	47,135,856	8.3%	0.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	41,676,351	45,792,937	47,117,147	50,414,355	52,321,666	54,332,209	53,455,580	4.2%	-1.6%
Transportation	6,516,537	8,870,626	11,138,274	11,475,338	11,206,428	12,909,632	9,682,021	6.8%	-25.0%
Health & Human Services	0	338,840	0	0	0	0	0	n/a	n/a
Environment & Housing	12,502,675	17,448,361	16,866,680	18,925,453	19,023,296	16,152,193	15,874,569	4.1%	-1.7%
Recreation & Culture	15,181,309	42,247,797	43,039,938	38,146,235	40,073,245	51,769,145	57,154,110	24.7%	10.4%
Debt Service/Interest on Debt	5,081,065	15,159,959	16,252,977	17,227,926	23,279,932	21,269,086	19,358,523	25.0%	-9.0%
Purchase of Land & Facility Construction	27,235,391	27,034,711	39,636,545	40,426,655	22,232,838	33,387,924	12,190,231	-12.5%	-63.5%
All Other	4,532,576	1,102,278	11,963,247	12,414,080	12,060,956	12,072,811	11,867,284	17.4%	-1.7%

* Cities Included: Atlantic Beach, Aynor, Briarcliffe Acres, Conway, Loris, Myrtle Beach, North Myrtle Beach & Surfside Beach.

/1 In FYs 05-11 Atlantic Beach was excluded.

Horry County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues									
Total Revenues	139,234,160	173,910,883	195,507,328	208,428,496	234,443,895	264,454,214	254,297,517	10.6%	-3.8%
Owner Occupied	18,926,707	26,208,584	30,051,343	12,296,493	16,312,477	23,549,448	26,413,337	5.7%	12.2%
Agricultural (Private)	512,794	532,883	550,041	609,081	606,730	702,765	708,421	5.5%	0.8%
Agricultural (Corporate)	92,652	88,292	90,646	99,753	87,919	70,677	77,118	-3.0%	9.1%
Commercial/Rental	82,242,806	106,570,862	121,241,249	147,534,817	167,318,184	186,668,733	177,855,743	13.7%	-4.7%
Personal Property (Vehicles)	18,284,781	18,353,793	18,869,059	19,274,705	18,685,540	18,303,001	16,887,754	-1.3%	-7.7%
Other Personal Property	4,679,611	5,573,287	6,720,168	8,475,718	8,835,735	9,619,413	8,857,146	11.2%	-7.9%
Manufacturing	2,174,119	2,153,016	2,210,318	2,327,814	2,521,286	2,621,472	2,361,504	1.4%	-9.9%
Utility	4,378,080	4,378,289	4,941,819	5,366,135	5,733,671	6,725,737	6,355,716	6.4%	-5.5%
Business Personal	5,648,777	6,635,809	6,936,296	8,147,887	8,850,769	9,714,170	8,387,765	6.8%	-13.7%
Motor Carrier	316,463	354,471	414,255	292,480	321,725	486,585	415,434	4.6%	-14.6%
Fee-in-Lieu and Joint Industrial Park	1,977,371	3,061,596	3,482,135	4,003,613	5,169,859	5,992,214	5,977,579	20.2%	-0.2%

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues									
Total Revenues	66,676,249	88,215,596	94,759,528	104,111,777	115,232,373	119,583,573	118,137,963	10.0%	-1.2%
Owner Occupied	13,528,646	18,015,785	19,092,498	20,756,608	22,914,525	24,841,857	26,684,640	12.0%	7.4%
Agricultural (Private)	226,534	253,268	251,547	258,856	256,781	276,380	284,300	3.9%	2.9%
Agricultural (Corporate)	40,930	41,963	41,455	42,395	37,209	27,795	30,949	-4.6%	11.3%
Commercial/Rental	36,331,981	50,650,900	55,446,560	62,701,596	70,812,608	73,412,064	71,376,164	11.9%	-2.8%
Personal Property (Vehicles)	8,077,573	8,723,174	8,629,278	8,191,658	7,908,117	7,198,105	6,777,308	-2.9%	-5.8%
Other Personal Property	2,067,288	2,648,867	3,073,295	3,602,140	3,739,471	3,783,070	3,554,505	9.5%	-6.0%
Manufacturing	960,449	1,023,284	1,010,832	989,310	1,067,062	1,030,958	947,707	-0.2%	-8.1%
Utility	1,934,082	2,080,909	2,260,013	2,280,582	2,426,611	2,645,061	2,550,644	4.7%	-3.6%
Business Personal	2,495,431	3,153,861	3,172,136	3,462,813	3,745,833	3,820,336	3,366,135	5.1%	-11.9%
Motor Carrier	139,802	168,473	189,449	124,302	136,161	191,361	166,720	3.0%	-12.9%
Fee-in-Lieu and Joint Industrial Park	873,533	1,455,112	1,592,465	1,701,517	2,187,994	2,356,585	2,398,892	18.3%	1.8%

Jasper County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	47,628,994	86,237,711	84,506,115	77,814,211	69,110,593	74,880,432	82,927,533	9.7%	10.7%
Revenues from Local Sources	25,832,885	62,265,292	58,934,463	50,396,859	42,572,994	48,184,689	55,708,969	13.7%	15.6%
Current Property Taxes	15,734,618	24,600,922	23,459,732	23,547,623	24,976,660	29,378,632	30,465,172	11.6%	3.7%
Current Real & Personal Property Taxes	14,724,402	20,034,744	18,512,043	18,689,520	20,315,032	24,033,176	24,743,083	9.0%	3.0%
Fee In Lieu of Property Tax (only Counties and Cities)	23,381	3,118,042	3,740,093	3,331,949	3,181,556	3,351,122	3,217,945	127.2%	-4.0%
All Other	986,836	1,448,136	1,207,596	1,526,154	1,480,072	1,994,333	2,504,144	16.8%	25.6%
Local Options Sales Tax	1,572,342	2,571,542	2,663,842	3,166,714	3,447,586	2,925,148	2,918,932	10.9%	-0.2%
Local Hospitality Tax	329,653	334,917	537,866	363,078	567,611	501,464	559,121	9.2%	11.5%
Local Accommodations Tax	534,303	518,760	465,929	375,114	331,864	317,515	273,769	-10.5%	-13.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	7,661,969	34,239,151	31,807,094	22,944,330	13,249,274	15,061,930	21,491,975	18.8%	42.7%
Licenses & Permits	1,981,705	3,163,287	4,501,810	4,263,354	3,553,388	2,927,433	2,978,503	7.0%	1.7%
Service Revenue & Charges	4,714,348	6,013,256	5,922,677	8,143,870	7,595,061	6,078,988	7,525,203	8.1%	23.8%
Bonds & Leases	0	16,876,034	15,501,586	6,535,917	30,650	1,900,000	7,679,392	n/a	304.2%
Miscellaneous	965,916	8,186,574	5,881,021	4,001,189	2,070,175	4,155,509	3,308,877	22.8%	-20.4%
Revenues from State Sources	16,094,440	17,638,759	19,303,749	21,103,354	19,613,253	17,706,608	16,599,817	0.5%	-6.3%
Reimbursements for Property Tax Relief (Tier 1)	980,937	980,937	980,937	980,937	980,937	980,937	980,937	0.0%	0.0%
Homestead Exemption (Tier 2) /1	646,522	794,063	636,254	500,777	645,506	681,101	724,737	1.9%	6.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,412,229	1,605,980	1,763,312	1,802,637	n/a	2.2%
\$.25 Million Minimum Disbursement /3	0	0	0	1,087,771	894,020	736,688	697,363	n/a	-5.3%
State-Shared Taxes (Aid to Subdivisions)	1,261,856	1,697,937	2,454,430	1,861,821	1,679,229	1,392,512	1,356,668	1.2%	-2.6%
Manufacturer's Depreciation Reimbursement	7,095	10,412	20,412	22,790	12,555	2,029	16,322	14.9%	704.6%
State Grants	4,730,547	3,799,976	4,457,798	4,555,380	4,325,798	4,689,717	3,611,227	-4.4%	-23.0%
Education Finance Act (EFA)	5,079,757	6,005,128	6,109,946	6,109,949	5,337,407	4,302,346	3,929,046	-4.2%	-8.7%
Education Improvement Act (EIA)	2,250,837	4,130,035	3,639,435	4,119,997	3,864,114	2,936,057	3,234,771	6.2%	10.2%
Education Lottery	1,136,888	220,271	1,004,536	451,703	267,706	221,910	246,109	-22.5%	10.9%
Revenues from Federal Sources	5,523,973	6,006,398	5,723,237	5,733,240	6,005,943	8,291,820	9,686,512	9.8%	16.8%
Revenues from Other Local Sources	177,696	327,262	544,666	580,758	918,403	697,315	932,235	31.8%	33.7%
Total Expenditures (School Dist., Counties, & Cities)	57,427,919	92,061,469	90,323,017	92,794,867	89,068,313	81,147,222	85,629,983	6.9%	5.5%
Administration	15,271,968	18,854,189	20,143,377	29,018,602	24,550,038	29,112,991	26,829,106	9.8%	-7.8%
Instruction	13,880,467	14,400,413	15,267,719	17,656,970	18,821,996	17,709,959	18,161,197	4.6%	2.5%
Public Safety	9,015,482	13,253,371	9,782,770	9,829,515	10,997,933	13,771,353	15,519,505	9.5%	12.7%
Transportation	1,069,289	3,697,131	1,220,723	1,529,319	1,753,539	1,552,308	921,919	-2.4%	-40.6%
Health & Human Services	3,649,954	1,313,121	6,788,065	8,226,348	8,915,822	4,080,727	2,822,689	-4.2%	-30.8%
Environment & Housing	772,846	1,081,658	2,842,749	1,222,343	1,714,673	2,025,781	1,493,969	11.6%	-26.3%
Recreation & Culture	679,123	642,341	1,364,561	1,054,376	1,773,985	978,444	968,933	6.1%	-1.0%
Debt Service/Interest on Debt /4	2,855,097	3,082,146	4,814,262	5,455,933	8,695,823	5,534,140	12,178,948	27.3%	120.1%
Land Purchase & Facility Construction	9,256,151	34,564,960	24,804,124	17,851,767	10,018,836	4,672,103	2,913,110	-17.5%	-37.6%
All Other	977,542	1,172,139	3,294,667	949,694	1,825,668	1,709,416	3,820,607	25.5%	123.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$.25 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Jasper County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes		FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	
Total for School Dist., Counties, & Cities		15,734,618	24,600,922	23,459,732	23,547,623	24,976,660	29,378,632	30,465,172	11.6%
School District Total		8,074,355	11,019,858	9,829,693	9,271,398	10,355,151	11,983,583	12,872,681	8.1%
County Total		6,775,120	12,593,131	11,742,428	12,282,864	12,339,966	14,167,601	14,363,782	13.3%
Cities Total		885,143	987,933	1,887,611	1,993,361	2,281,543	3,227,448	3,228,709	24.1%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	70,588,591	118,269,554	118,291,522	121,311,870	128,931,536	129,545,377	126,528,383	10.2%	-2.3%
Owner Occupied (4% assessment ratio)	15,986,510	16,449,950	21,959,550	23,742,200	24,619,090	26,279,750	27,308,370	9.3%	3.9%
Agricultural (Private) (4%)	1,583,390	1,643,980	1,624,960	1,649,720	1,658,210	1,664,530	1,679,360	1.0%	0.9%
Agricultural (Corporate) (6%)	1,235,400	1,146,490	1,167,570	1,161,520	1,180,400	1,195,520	1,191,060	-0.6%	-0.4%
Commercial/Rental (6%)	24,907,612	25,377,856	36,147,110	39,467,010	45,213,123	48,016,027	46,185,655	10.8%	-3.8%
Personal Property (Vehicles) /6	9,099,787	9,731,193	10,154,875	10,032,704	9,415,769	8,277,192	7,670,989	-2.8%	-7.3%
Other Personal Property County (10.5%)	575,380	962,390	1,057,530	902,870	1,123,730	1,727,130	1,502,520	17.3%	-13.0%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	1,327,220	1,489,800	1,790,140	1,926,610	1,934,260	1,698,830	1,569,970	2.8%	-7.6%
Utility (10.5%)	10,427,000	12,674,380	12,758,535	12,781,190	13,003,672	13,305,332	14,176,857	5.3%	6.6%
Business Personal (10.5%)	3,882,010	24,984,460	6,389,520	8,022,451	8,999,630	6,321,660	5,129,560	4.8%	-18.9%
Motor Carrier (9.5%)\	531,530	589,260	674,635	761,772	793,355	688,662	586,124	1.6%	-14.9%
Fee-in-Lieu and Joint Industrial Park /7	1,032,752	23,219,795	24,567,097	20,863,823	20,990,297	20,370,744	19,527,918	63.2%	-4.1%

Total Average Millage Rates /2	367.8	294.0	329.9	323.6	341.6	351.1	422.3	2.3%	20.3%
School Districts /3	128.3	101.5	91.4	96.2	100.4	113.7	123.7	-0.6%	8.8%
Counties /4	99.8	83.4	75.2	77.6	75.7	88.3	93.0	-1.2%	5.3%
Cities & Special Purpose Districts /5	139.7	109.1	163.3	149.8	165.4	149.1	205.5	6.7%	37.9%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	15,734,618	24,600,922	23,459,732	23,547,623	24,976,660	29,378,632	30,465,172	11.6%	3.7%
Owner Occupied	2,299,312	1,459,906	2,343,762	1,628,889	1,546,508	2,549,497	3,129,596	5.3%	22.8%
Agricultural (Private)	388,929	323,291	293,102	314,268	321,883	378,440	408,206	0.8%	7.9%
Agricultural (Corporate)	303,452	225,459	210,600	221,267	229,133	271,808	289,514	-0.8%	6.5%
Commercial/Rental	6,118,064	4,990,592	6,520,034	7,518,370	8,776,539	10,916,710	11,226,450	10.6%	2.8%
Personal Property (Vehicles)	2,235,183	1,913,653	1,831,685	1,911,206	1,827,741	1,881,865	1,864,604	-3.0%	-0.9%
Other Personal Property County	141,331	189,255	190,752	171,995	218,133	392,673	365,221	17.1%	-7.0%
Manufacturing	349,387	3,411,014	4,062,989	3,698,964	3,557,025	3,737,361	3,599,561	47.5%	-3.7%
Utility	2,561,187	2,492,435	2,301,320	2,434,786	2,524,206	3,025,041	3,446,000	5.1%	13.9%
Business Personal	953,539	4,913,231	1,152,510	1,528,257	1,746,962	1,437,264	1,246,854	4.6%	-13.2%
Motor Carrier	130,560	115,879	121,687	145,116	154,002	156,571	142,470	1.5%	-9.0%
Fee-in-Lieu and Joint Industrial Park	253,675	4,566,207	4,431,290	3,974,508	4,074,528	4,631,401	4,746,695	62.9%	2.5%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Jasper County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	28,336,448	55,864,927	50,979,085	41,217,155	33,695,036	37,415,624	44,986,994	8.0%	20.2%
Revenues from Local Sources	9,444,287	36,368,497	30,937,497	18,226,457	11,652,875	15,632,050	22,365,491	15.5%	43.1%
Current Property Taxes	8,074,355	11,019,858	9,829,693	9,271,398	10,355,151	11,983,583	12,872,681	8.1%	7.4%
Current Real & Personal Property Taxes	7,987,964	10,944,591	9,765,295	9,174,526	10,282,344	11,930,791	12,784,351	8.2%	7.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	86,391	75,267	64,398	96,872	72,807	52,792	88,330	0.4%	67.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,369,932	25,348,639	21,107,804	8,955,059	1,297,724	3,648,467	9,492,810	38.1%	160.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	728,523	916,472	1,184,327	810,721	615,268	427,713	328,752	-12.4%	-23.1%
Bonds & Leases	0	16,876,034	15,501,586	6,535,917	30,650	1,900,000	7,679,392	n/a	304.2%
Miscellaneous	641,409	7,556,133	4,421,891	1,608,421	651,806	1,320,754	1,484,666	15.0%	12.4%
Revenues from State Sources	13,897,736	14,215,672	15,144,461	18,313,598	16,953,601	15,245,457	14,361,899	0.5%	-5.8%
Reimbursements for Property Tax Relief (Tier 1)	980,937	980,937	980,937	980,937	980,937	980,937	980,937	0.0%	0.0%
Homestead Exemption (Tier 2) /1	335,041	357,000	298,506	300,801	300,801	300,801	300,801	-1.8%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,412,229	1,605,980	1,763,312	1,802,637	n/a	2.2%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,087,771	894,020	736,688	697,363	n/a	-5.3%
State-Shared Taxes (Aid to Subdivisions)	49,139	48,627	49,139	49,139	49,138	51,592	49,138	0.0%	-4.8%
Manufacturer's Depreciation Reimbursement	3,075	0	0	14,804	3,881	0	8,884	19.3%	n/a
State Grants 4/	4,062,062	2,473,674	3,061,962	3,786,268	3,649,617	3,951,814	3,112,213	-4.3%	-21.2%
Education Finance Act (EFA)	5,079,757	6,005,128	6,109,946	6,109,949	5,337,407	4,302,346	3,929,046	-4.2%	-8.7%
Education Improvement Act (EIA)	2,250,837	4,130,035	3,639,435	4,119,997	3,864,114	2,936,057	3,234,771	6.2%	10.2%
Education Lottery	1,136,888	220,271	1,004,536	451,703	267,706	221,910	246,109	-22.5%	10.9%
Revenues from Federal Sources	4,994,425	5,280,758	4,897,127	4,677,100	5,088,560	6,538,117	8,259,604	8.7%	26.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	35,522,291	62,551,893	55,522,283	44,697,384	40,402,620	40,898,582	49,155,304	5.6%	20.2%
Administration	11,034,965	11,557,543	12,577,460	17,404,529	15,989,067	17,288,217	16,144,430	6.5%	-6.6%
Instruction	13,880,467	14,400,413	15,267,719	17,656,970	18,821,996	17,709,959	18,161,197	4.6%	2.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	0	900	0	0	0	0	0	n/a	n/a
Debt Service/Interest on Debt	2,855,097	2,714,115	2,661,458	3,437,959	4,211,301	4,154,565	10,799,882	24.8%	160.0%
Purchase of Land & Facility Construction	7,005,220	33,006,837	24,046,536	5,248,232	290,645	154,825	229,188	-43.4%	48.0%
All Other	746,542	872,085	969,110	949,694	1,089,611	1,591,016	3,820,607	31.3%	140.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Jasper County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	14,034,226	21,514,756	20,262,561	22,545,248	21,861,450	23,676,653	22,749,981	8.4%	-3.9%
Revenues from Local Sources	11,348,644	18,471,131	17,632,723	19,682,452	18,999,074	20,037,924	19,994,409	9.9%	-0.2%
Current Property Taxes	6,775,120	12,593,131	11,742,428	12,282,864	12,339,966	14,167,601	14,363,782	13.3%	1.4%
Current Real & Personal Property Taxes	5,938,203	8,117,973	7,481,831	7,933,491	8,120,130	9,252,315	9,225,181	7.6%	-0.3%
Fee In Lieu of Property Tax	23,381	3,118,042	3,142,064	3,025,964	2,892,748	3,077,907	2,953,141	124.0%	-4.1%
All Other	813,537	1,357,116	1,118,533	1,323,409	1,327,088	1,837,378	2,185,460	17.9%	18.9%
Local Options Sales Tax (1%)	988,097	1,542,149	1,467,972	1,964,016	2,339,636	1,884,007	1,852,792	11.0%	-1.7%
Local Hospitality Tax (1%)	0	0	150,364	170,725	160,841	107,354	164,349	n/a	53.1%
Local Accommodations Tax (1.5%)	283,192	276,506	172,149	143,125	134,079	147,000	91,006	-17.2%	-38.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,302,235	4,059,345	4,099,810	5,121,722	4,024,553	3,731,962	3,522,480	1.1%	-5.6%
Licenses & Permits	840,887	1,128,043	1,472,737	1,670,400	847,944	748,348	685,086	-3.4%	-8.5%
Service Revenue & Charges	2,155,946	2,320,244	2,131,908	2,286,519	2,656,571	2,556,470	2,324,869	1.3%	-9.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	305,402	611,058	495,165	1,164,803	520,038	427,144	512,525	9.0%	20.0%
Revenues from State Sources	1,978,338	2,837,580	2,240,499	2,116,335	2,210,558	2,044,224	1,912,604	-0.6%	-6.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	294,117	392,456	292,123	152,328	318,117	350,235	360,393	3.4%	2.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,059,036	1,344,863	1,370,730	1,554,097	1,453,841	1,176,154	1,159,662	1.5%	-1.4%
Manufacturer's Depreciation Reimbursement	3,230	7,816	6,434	7,986	8,674	2,029	7,438	14.9%	266.6%
State Grants	621,954	1,092,445	571,211	401,924	429,925	515,807	385,111	-7.7%	-25.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	529,548	81,994	259,083	636,461	541,818	1,484,505	677,443	4.2%	-54.4%
Revenues from Other Local Sources	177,696	124,051	130,256	110,000	110,000	110,000	165,525	-1.2%	50.5%
Total Expenditures (County only)	17,891,045	20,986,304	22,444,414	29,185,069	31,873,865	28,033,845	24,778,477	5.6%	-11.6%
Administration	3,787,554	5,313,744	2,887,522	5,519,853	6,157,023	8,318,397	7,750,451	12.7%	-6.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,450,348	9,897,350	6,078,395	5,439,478	6,276,079	9,178,410	10,088,540	10.8%	9.9%
Transportation	1,069,289	2,446,159	1,220,723	1,529,319	1,753,539	859,612	621,995	-8.6%	-27.6%
Health & Human Services	3,649,954	1,313,121	6,788,065	8,226,348	8,915,822	4,080,727	2,822,689	-4.2%	-30.8%
Environment & Housing	772,846	588,857	1,667,547	776,269	725,893	1,238,932	828,375	1.2%	-33.1%
Recreation & Culture	679,123	396,153	645,569	529,523	569,062	584,259	492,455	-5.2%	-15.7%
Debt Service/Interest on Debt	0	166,443	1,065,280	1,296,541	1,659,977	541,193	523,131	n/a	-3.3%
Land Purchase & Facility Construction	2,250,931	864,477	263,384	5,867,738	5,816,470	3,232,315	1,650,841	-5.0%	-48.9%
All Other	231,000	0	1,827,929	0	0	0	0	-100.0%	n/a

Jasper County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	5,258,320	8,858,028	13,264,469	14,051,808	13,554,107	13,788,155	15,190,558	19.3%	10.2%
Revenues from Local Sources	5,039,954	7,425,664	10,364,243	12,487,950	11,921,045	12,514,715	13,349,069	17.6%	6.7%
Current Property Taxes	885,143	987,933	1,887,611	1,993,361	2,281,543	3,227,448	3,228,709	24.1%	0.0%
Current Real & Personal Property Taxes	798,235	972,180	1,264,917	1,581,503	1,912,558	2,850,070	2,733,551	22.8%	-4.1%
Fee In Lieu of Property Tax	0	0	598,029	305,985	288,808	273,215	264,804	n/a	-3.1%
All Other	86,908	15,753	24,665	105,873	80,177	104,163	230,354	17.6%	121.1%
Local Options Sales Tax	584,245	1,029,393	1,195,870	1,202,698	1,107,950	1,041,141	1,066,140	10.5%	2.4%
Local Hospitality Tax	329,653	334,917	387,502	192,353	406,770	394,110	394,772	3.1%	0.2%
Local Accommodations Tax	251,111	242,254	293,780	231,989	197,785	170,515	182,763	-5.2%	7.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,989,802	4,831,167	6,599,480	8,867,549	7,926,997	7,681,501	8,476,685	19.0%	10.4%
Licenses & Permits	1,140,818	2,035,244	3,029,073	2,592,954	2,705,444	2,179,085	2,293,417	12.3%	5.2%
Service Revenue & Charges	1,829,879	2,776,540	2,606,442	5,046,630	4,323,222	3,094,805	4,871,582	17.7%	57.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	19,105	19,383	963,965	1,227,965	898,331	2,407,611	1,311,686	102.4%	-45.5%
	0								
Revenues from State Sources	218,366	585,507	1,918,789	673,421	449,094	416,927	325,314	6.9%	-22.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	17,364	44,607	45,625	47,648	26,588	30,065	63,543	24.1%	111.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	153,681	304,447	1,034,561	258,585	176,250	164,766	147,868	-0.6%	-10.3%
Manufacturer's Depreciation Reimbursement	790	2,596	13,978	0	0	0	0	-100.0%	n/a
State Grants	46,531	233,857	824,625	367,188	246,256	222,096	113,903	16.1%	-48.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	0	643,646	567,027	419,679	375,565	269,198	749,465	n/a	178.4%
Revenues from Other Local Sources	0	203,211	414,410	470,758	808,403	587,315	766,710	n/a	30.5%
Total Expenditures (Cities only)	4,014,583	8,523,272	12,356,320	18,912,414	16,791,828	12,214,795	11,696,202	19.5%	-4.2%
Administration	449,449	1,982,902	4,678,395	6,094,220	2,403,948	3,506,377	2,934,225	36.7%	-16.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,565,134	3,356,021	3,704,375	4,390,037	4,721,854	4,592,943	5,430,965	7.3%	18.2%
Transportation	0	1,250,972	0	0	0	692,696	299,924	n/a	-56.7%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	492,801	1,175,202	446,074	988,780	786,849	665,594	n/a	-15.4%
Recreation & Culture	0	245,288	718,992	524,853	1,204,923	394,185	476,478	n/a	20.9%
Debt Service/Interest on Debt	0	201,588	1,087,524	721,433	2,824,545	838,382	855,935	n/a	2.1%
Purchase of Land & Facility Construction	0	693,646	494,204	6,735,797	3,911,721	1,284,963	1,033,081	n/a	-19.6%
All Other	0	300,054	497,628	0	736,057	118,400	0	n/a	n/a

* Cities Included: Hardeeville & Ridgeland.

Jasper County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	8,074,355	11,019,858	9,829,693	9,271,398	10,355,151	11,983,583	12,872,681	8.1%	7.4%
Owner Occupied	1,069,855	688,237	1,025,940	-110,270	-115,668	243,459	595,485	-9.3%	144.6%
Agricultural (Private)	203,121	166,814	148,505	158,626	166,450	189,238	207,799	0.4%	9.8%
Agricultural (Corporate)	158,480	116,334	106,704	111,684	118,488	135,917	147,378	-1.2%	8.4%
Commercial/Rental	3,195,215	2,575,087	3,303,475	3,794,892	4,538,465	5,458,875	5,714,879	10.2%	4.7%
Personal Property (Vehicles)	1,167,345	987,423	928,051	964,680	945,149	941,022	949,186	-3.4%	0.9%
Other Personal Property	73,811	97,654	96,647	86,814	112,799	196,355	185,917	16.6%	-5.3%
Manufacturing	170,259	151,170	163,600	185,250	194,160	193,138	194,264	2.2%	0.6%
Utility	1,337,603	1,286,068	1,165,999	1,228,956	1,305,301	1,512,665	1,754,203	4.6%	16.0%
Business Personal	497,995	2,535,170	583,936	771,387	903,377	718,701	634,717	4.1%	-11.7%
Motor Carrier	68,186	59,792	61,655	73,247	79,636	78,293	72,525	1.0%	-7.4%
Fee-in-Lieu and Joint Industrial Park	132,484	2,356,109	2,245,180	2,006,130	2,106,993	2,315,921	2,416,328	62.2%	4.3%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	7,045,856	9,867,546	8,892,487	9,409,228	9,765,334	11,439,928	11,771,033	8.9%	2.9%
Owner Occupied	1,595,706	1,372,463	1,650,795	1,841,500	1,864,661	2,320,719	2,540,519	8.1%	9.5%
Agricultural (Private)	158,047	137,162	122,155	127,956	125,594	146,992	156,232	-0.2%	6.3%
Agricultural (Corporate)	123,312	95,655	87,771	90,090	89,404	105,574	110,805	-1.8%	5.0%
Commercial/Rental	2,486,173	2,117,342	2,717,335	3,061,152	3,424,463	4,240,212	4,296,687	9.5%	1.3%
Personal Property (Vehicles)	908,302	811,899	763,386	778,160	713,155	730,944	713,638	-3.9%	-2.4%
Other Personal Property	57,432	80,295	79,499	70,029	85,112	152,520	139,781	16.0%	-8.4%
Manufacturing	132,478	124,298	134,573	149,432	146,502	150,021	146,056	1.6%	-2.6%
Utility	1,040,779	1,057,457	959,114	991,339	984,904	1,174,971	1,318,884	4.0%	12.2%
Business Personal	387,486	2,084,520	480,328	622,240	681,636	558,255	477,207	3.5%	-14.5%
Motor Carrier	53,055	49,164	50,715	59,085	60,089	60,815	54,528	0.5%	-10.3%
Fee-in-Lieu and Joint Industrial Park	103,085	1,937,290	1,846,815	1,618,246	1,589,815	1,798,905	1,816,697	61.3%	1.0%

Kershaw County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	144,139,286	247,045,805	127,268,007	139,166,670	151,773,345	146,084,367	147,537,942	0.4%	1.0%
Revenues from Local Sources	85,318,512	186,997,566	64,810,880	66,556,109	80,309,549	74,878,103	79,885,725	-1.1%	6.7%
Current Property Taxes	32,909,474	37,024,041	38,853,746	41,394,257	49,417,872	46,446,900	45,269,719	5.5%	-2.5%
Current Real & Personal Property Taxes	31,425,965	35,044,775	36,716,215	38,934,287	47,163,213	43,916,413	42,754,283	5.3%	-2.6%
Fee In Lieu of Property Tax (only Counties and Citi	570,240	982,610	1,062,519	914,665	1,116,540	946,534	924,924	8.4%	-2.3%
All Other	913,270	996,656	1,075,012	1,545,306	1,138,119	1,583,953	1,590,512	9.7%	0.4%
Local Options Sales Tax	4,344,588	4,960,339	5,296,311	4,412,632	4,973,972	4,674,683	5,728,260	4.7%	22.5%
Local Hospitality Tax	0	0	0	0	0	303,335	603,865	n/a	99.1%
Local Accommodations Tax	105,439	128,744	132,532	130,980	122,311	105,222	145,132	5.5%	37.9%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	47,959,011	144,884,442	20,528,291	20,618,240	25,795,395	23,347,963	28,138,749	-8.5%	20.5%
Licenses & Permits	2,603,978	2,827,313	2,986,701	2,682,368	2,920,646	2,638,254	2,769,420	1.0%	5.0%
Service Revenue & Charges	10,113,438	9,041,507	13,987,245	14,835,957	11,178,539	9,489,782	9,084,586	-1.8%	-4.3%
Bonds & Leases	32,958,376	129,243,653	0	0	7,652,744	7,175,430	13,677,138	-13.6%	90.6%
Miscellaneous	2,283,219	3,771,969	3,554,345	3,099,915	4,043,466	4,044,497	2,607,605	2.2%	-35.5%
Revenues from State Sources	48,893,748	50,505,234	53,163,023	62,653,182	59,869,007	55,300,746	53,013,344	1.4%	-4.1%
Reimbursements for Property Tax Relief (Tier 1)	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,936,337	2,198,265	2,046,648	1,892,447	1,961,583	2,004,581	2,031,828	0.8%	1.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	5,958,301	6,308,028	6,795,222	6,918,961	n/a	1.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,382,293	3,363,031	3,621,511	4,028,977	3,975,479	3,382,171	3,003,592	-2.0%	-11.2%
Manufacturer's Depreciation Reimbursement	1,276,705	424,765	445,481	581,840	778,709	732,840	739,119	-8.7%	0.9%
State Grants	11,456,230	9,722,826	10,074,575	11,556,357	11,929,488	13,040,943	13,553,282	2.8%	3.9%
Education Finance Act (EFA)	17,846,423	22,749,913	23,684,584	25,494,103	22,891,985	18,362,286	16,537,536	-1.3%	-9.9%
Education Improvement Act (EIA)	8,210,972	7,706,027	8,726,437	8,639,049	7,633,877	6,600,237	5,843,226	-5.5%	-11.5%
Education Lottery	1,079,431	635,049	858,429	796,750	684,500	677,108	680,442	-7.4%	0.5%
Revenues from Federal Sources	9,807,166	9,418,288	9,168,967	9,829,315	11,464,477	15,702,520	14,494,117	6.7%	-7.7%
Revenues from Other Local Sources	119,860	124,717	125,137	128,064	130,312	202,998	144,756	3.2%	-28.7%
Total Expenditures (School Dist., Counties, & Cities)	107,118,392	124,452,015	139,791,563	193,073,970	182,000,056	173,902,003	165,674,924	7.5%	-4.7%
Administration	37,315,966	42,029,042	45,478,566	47,452,449	52,282,267	57,570,236	54,371,973	6.5%	-5.6%
Instruction	44,362,231	46,842,892	49,812,649	53,429,125	58,358,436	54,560,857	50,855,698	2.3%	-6.8%
Public Safety	9,755,314	12,911,830	13,859,872	12,034,912	15,403,391	17,850,271	19,157,745	11.9%	7.3%
Transportation	531,087	954,603	511,371	1,326,083	471,513	1,771,006	5,172,871	46.1%	192.1%
Health & Human Services	84,485	13,909	280	417,766	16,848	219,748	555,099	36.9%	152.6%
Environment & Housing	895,742	999,559	1,219,442	3,102,186	1,530,553	3,040,619	4,231,697	29.5%	39.2%
Recreation & Culture	3,474,250	1,974,202	2,447,158	3,215,875	1,598,592	2,522,593	4,974,138	6.2%	97.2%
Debt Service/Interest on Debt /4	6,382,185	13,684,765	18,857,720	14,527,423	20,232,145	19,277,694	19,098,272	20.0%	-0.9%
Land Purchase & Facility Construction	3,656,693	2,221,778	4,869,756	56,798,554	31,188,263	15,271,740	6,623,729	10.4%	-56.6%
All Other	660,439	2,819,435	2,734,749	769,597	918,048	1,817,239	633,702	-0.7%	-65.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Kershaw County

Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total for School Dist., Counties, & Cities	32,909,474	37,024,041	38,853,746	41,394,257	49,417,872	46,446,900	45,269,719	5.5%	-2.5%
School District Total	23,663,237	25,866,323	27,508,765	27,190,675	36,233,159	32,437,890	31,902,563	5.1%	-1.7%
County Total	8,700,830	10,375,828	10,436,173	13,098,672	11,927,361	12,769,544	12,130,498	5.7%	-5.0%
Cities Total	545,407	781,890	908,808	1,104,910	1,257,352	1,239,466	1,236,658	14.6%	-0.2%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	174,861,769	182,727,043	205,671,373	203,179,687	208,284,441	209,864,070	207,829,198	2.9%	-1.0%
Owner Occupied (4% assessment ratio)	56,709,345	58,931,125	72,347,125	75,292,355	78,859,740	81,396,505	82,589,055	6.5%	1.5%
Agricultural (Private) (4%)	2,035,540	2,030,755	2,055,800	2,096,515	2,124,440	2,206,460	2,254,775	1.7%	2.2%
Agricultural (Corporate) (6%)	773,560	748,235	712,900	678,705	673,775	641,800	648,475	-2.9%	1.0%
Commercial/Rental (6%)	34,315,434	34,795,510	46,406,534	47,239,350	48,725,060	49,951,635	49,853,980	6.4%	-0.2%
Personal Property (Vehicles) /6	27,190,632	26,140,959	25,895,548	24,725,819	23,947,402	21,004,466	20,192,101	-4.8%	-3.9%
Other Personal Property County (10.5%)	1,941,530	2,197,210	2,405,665	2,462,665	2,756,665	2,909,205	2,692,500	5.6%	-7.4%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	22,648,830	25,232,740	20,017,590	18,672,725	15,945,270	16,860,750	16,095,660	-5.5%	-4.5%
Utility (10.5%)	14,471,928	14,124,210	14,618,552	15,246,853	15,585,350	16,515,160	15,989,570	1.7%	-3.2%
Business Personal (10.5%)	5,835,890	5,988,850	6,169,540	6,588,420	6,755,460	6,027,420	5,644,330	-0.6%	-6.4%
Motor Carrier (9.5%)\	1,229,150	1,313,288	1,627,683	1,638,693	1,533,276	1,307,229	1,130,817	-1.4%	-13.5%
Fee-in-Lieu and Joint Industrial Park /7	7,709,930	11,224,161	13,414,436	8,537,587	11,378,003	11,043,440	10,737,935	5.7%	-2.8%

Total Average Millage Rates /2	247.7	223.7	251.3	279.2	284.7	284.0	279.8	2.1%	-1.5%
School Districts /3	156.5	161.8	151.8	181.4	222.0	204.6	204.6	4.6%	0.0%
Counties /4	49.3	54.9	48.4	63.0	55.2	59.8	57.6	2.6%	-3.7%
Cities & Special Purpose Districts /5	41.8	7.0	51.2	34.7	7.4	19.6	17.6	-13.4%	-9.9%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	32,909,474	37,024,041	38,853,746	41,394,257	49,417,872	46,446,900	45,269,719	5.5%	-2.5%
Owner Occupied	6,675,884	7,624,037	9,564,796	7,726,778	10,846,579	9,992,483	9,995,405	7.0%	0.0%
Agricultural (Private)	442,130	466,160	435,239	536,932	614,801	609,856	618,413	5.8%	1.4%
Agricultural (Corporate)	168,021	171,758	150,930	173,821	194,987	177,391	177,856	1.0%	0.3%
Commercial/Rental	7,453,499	7,987,321	9,824,851	12,098,318	14,100,748	13,806,417	13,673,362	10.6%	-1.0%
Personal Property (Vehicles)	5,905,953	6,000,666	5,482,415	6,332,450	6,930,238	5,805,544	5,538,051	-1.1%	-4.6%
Other Personal Property County	421,711	504,370	509,310	630,705	797,763	804,092	738,467	9.8%	-8.2%
Manufacturing	5,489,689	6,774,794	5,300,496	5,696,877	5,731,008	5,606,773	5,339,452	-0.5%	-4.8%
Utility	3,143,382	3,242,217	3,094,932	3,904,823	4,510,309	4,564,719	4,385,431	5.7%	-3.9%
Business Personal	1,267,587	1,374,743	1,306,170	1,687,339	1,954,991	1,665,953	1,548,060	3.4%	-7.1%
Motor Carrier	266,978	301,466	344,601	419,680	443,721	361,312	310,147	2.5%	-14.2%
Fee-in-Lieu and Joint Industrial Park	1,674,639	2,576,510	2,840,006	2,186,534	3,292,728	3,052,359	2,945,074	9.9%	-3.5%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Kershaw County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	114,244,671	214,681,652	97,000,832	104,633,384	117,671,242	109,969,282	112,581,222	-0.2%	2.4%
Revenues from Local Sources	61,853,634	160,632,593	39,202,448	38,108,279	52,932,492	46,636,707	51,289,180	-3.1%	10.0%
Current Property Taxes	23,663,237	25,866,323	27,508,765	27,190,675	36,233,159	32,437,890	31,902,563	5.1%	-1.7%
Current Real & Personal Property Taxes	23,436,189	25,655,192	27,354,858	26,875,900	35,902,227	32,149,515	31,653,105	5.1%	-1.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	227,048	211,131	153,907	314,775	330,932	288,375	249,458	1.6%	-13.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	38,190,397	134,766,270	11,693,683	10,917,604	16,699,333	14,198,817	19,386,617	-10.7%	36.5%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	3,216,606	3,790,634	9,634,973	9,137,992	5,631,161	3,621,837	3,627,401	2.0%	0.2%
Bonds & Leases	32,958,376	129,243,653	0	0	7,652,744	7,175,430	13,677,138	-13.6%	90.6%
Miscellaneous	2,015,415	1,731,983	2,058,710	1,779,612	3,415,428	3,401,550	2,082,078	0.5%	-38.8%
Revenues from State Sources	44,073,345	45,700,287	48,636,042	57,451,317	54,521,861	49,121,468	47,470,209	1.2%	-3.4%
Reimbursements for Property Tax Relief (Tier 1)	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,306,379	1,406,097	1,345,884	1,136,704	1,136,704	1,136,704	1,136,704	-2.3%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	5,958,301	6,308,028	6,795,222	6,918,961	n/a	1.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	209,017	185,058	177,216	176,754	150,625	186,867	186,007	-1.9%	-0.5%
Manufacturer's Depreciation Reimbursement	877,690	292,807	313,139	418,749	581,073	539,590	540,534	-7.8%	0.2%
State Grants 4/	10,838,075	9,019,978	9,824,995	11,125,549	11,429,711	11,118,096	11,921,441	1.6%	7.2%
Education Finance Act (EFA)	17,846,423	22,749,913	23,684,584	25,494,103	22,891,985	18,362,286	16,537,536	-1.3%	-9.9%
Education Improvement Act (EIA)	8,210,972	7,706,027	8,726,437	8,639,049	7,633,877	6,600,237	5,843,226	-5.5%	-11.5%
Education Lottery	1,079,431	635,049	858,429	796,750	684,500	677,108	680,442	-7.4%	0.5%
Revenues from Federal Sources	8,317,692	8,348,772	9,162,342	9,073,788	10,216,889	14,211,107	13,821,833	8.8%	-2.7%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	83,160,327	90,259,638	105,069,193	154,462,719	147,472,384	122,250,062	108,880,365	4.6%	-10.9%
Administration	30,154,060	31,169,461	34,307,953	35,788,206	38,603,020	34,685,218	34,686,968	2.4%	0.0%
Instruction	44,362,231	46,842,892	49,812,649	53,429,125	58,358,436	54,560,857	50,855,698	2.3%	-6.8%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	235	354	280	754	16,848	61,641	17,016	104.2%	-72.4%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	85,874	65,573	67,347	67,195	21,216	27,269	7,405	-33.5%	-72.8%
Debt Service/Interest on Debt	6,015,822	10,531,274	15,829,872	11,621,818	19,105,352	18,215,584	17,008,992	18.9%	-6.6%
Purchase of Land & Facility Construction	2,530,349	1,520,278	4,869,756	53,372,540	31,188,263	14,558,083	6,259,762	16.3%	-57.0%
All Other	11,756	129,806	181,336	183,081	179,249	141,410	44,524	24.9%	-68.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Kershaw County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	23,419,026	24,053,815	22,144,955	25,975,912	25,915,573	27,158,613	25,722,893	1.6%	-5.3%
Revenues from Local Sources	17,666,527	18,713,295	18,258,898	20,886,140	20,013,851	20,349,629	20,412,010	2.4%	0.3%
Current Property Taxes	8,700,830	10,375,828	10,436,173	13,098,672	11,927,361	12,769,544	12,130,498	5.7%	-5.0%
Current Real & Personal Property Taxes	7,476,199	8,643,241	8,495,513	11,010,169	10,042,935	10,603,517	9,978,876	4.9%	-5.9%
Fee In Lieu of Property Tax	570,240	982,610	1,062,519	914,665	1,116,540	946,534	924,924	8.4%	-2.3%
All Other	654,392	749,977	878,141	1,173,839	767,886	1,219,493	1,226,698	11.0%	0.6%
Local Options Sales Tax (1%)	2,775,608	3,351,164	3,513,740	2,780,765	3,433,490	3,002,552	3,914,498	5.9%	30.4%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (1.5%)	73,273	85,279	83,397	79,210	77,783	64,025	106,040	6.4%	65.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	6,116,816	4,901,024	4,225,588	4,927,493	4,575,218	4,513,508	4,260,974	-5.8%	-5.6%
Licenses & Permits	788,039	816,025	813,248	691,333	731,071	566,025	523,114	-6.6%	-7.6%
Service Revenue & Charges	5,233,982	3,611,717	2,648,706	3,894,967	3,657,445	3,721,231	3,590,191	-6.1%	-3.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	94,795	473,282	763,634	341,193	186,702	226,252	147,669	7.7%	-34.7%
Revenues from State Sources	4,319,120	4,275,684	3,879,432	4,345,698	4,655,131	5,450,311	5,101,647	2.8%	-6.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	492,308	636,153	571,929	623,487	689,750	728,649	761,031	7.5%	4.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,849,936	2,832,205	3,069,488	3,440,664	3,438,958	2,848,896	2,535,600	-1.9%	-11.0%
Manufacturer's Depreciation Reimbursement	399,015	131,958	132,342	163,091	197,636	193,250	198,585	-11.0%	2.8%
State Grants	577,862	675,368	105,673	118,456	328,787	1,679,516	1,606,431	18.6%	-4.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,433,379	1,064,836	6,625	744,074	1,246,591	1,358,673	209,236	-27.4%	-84.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (County only)	15,317,466	23,656,731	23,767,225	27,286,643	23,428,243	39,906,056	43,413,403	19.0%	8.8%
Administration	5,145,545	8,824,764	8,850,700	8,676,453	11,281,598	20,515,774	16,930,687	22.0%	-17.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	6,642,146	9,284,561	9,350,600	8,313,903	11,404,342	13,730,650	14,677,374	14.1%	6.9%
Transportation	0	110,589	111,800	367,723	109,408	1,149,270	3,524,356	n/a	206.7%
Health & Human Services	84,250	13,555	0	417,012	0	158,107	538,083	36.2%	240.3%
Environment & Housing	0	0	0	2,026,458	0	1,782,670	3,098,307	n/a	73.8%
Recreation & Culture	2,789,682	1,542,869	1,560,600	2,196,788	632,895	1,437,041	3,607,732	4.4%	151.1%
Debt Service/Interest on Debt	349,315	1,982,625	1,992,725	1,809,942	0	0	1,036,864	19.9%	n/a
Land Purchase & Facility Construction	306,528	0	0	3,426,014	0	0	0	-100.0%	n/a
All Other	0	1,897,768	1,900,800	52,350	0	1,132,544	0	n/a	n/a

Kershaw County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	6,475,589	8,310,338	8,122,220	8,557,374	8,186,530	8,956,472	9,233,827	6.1%	3.1%
Revenues from Local Sources	5,798,351	7,651,678	7,349,534	7,561,690	7,363,206	7,891,767	8,184,535	5.9%	3.7%
Current Property Taxes	545,407	781,890	908,808	1,104,910	1,257,352	1,239,466	1,236,658	14.6%	-0.2%
Current Real & Personal Property Taxes	513,577	746,342	865,844	1,048,218	1,218,051	1,163,381	1,122,302	13.9%	-3.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	31,830	35,548	42,964	56,692	39,301	76,085	114,356	23.8%	50.3%
Local Options Sales Tax	1,568,980	1,609,175	1,782,571	1,631,867	1,540,482	1,672,131	1,813,762	2.4%	8.5%
Local Hospitality Tax	0	0	0	0	0	303,335	603,865	n/a	99.1%
Local Accommodations Tax	32,166	43,465	49,135	51,770	44,528	41,197	39,092	3.3%	-5.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,651,798	5,217,148	4,609,020	4,773,143	4,520,844	4,635,638	4,491,158	3.5%	-3.1%
Licenses & Permits	1,815,939	2,011,288	2,173,453	1,991,035	2,189,575	2,072,229	2,246,306	3.6%	8.4%
Service Revenue & Charges	1,662,850	1,639,156	1,703,566	1,802,998	1,889,933	2,146,714	1,866,994	1.9%	-13.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	173,009	1,566,704	732,001	979,110	441,336	416,695	377,858	13.9%	-9.3%
0	0	0	0	0	0	0	0	0	0
Revenues from State Sources	501,283	529,263	647,549	856,167	692,015	728,967	441,488	-2.1%	-39.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	137,650	156,015	128,835	132,256	135,129	139,228	134,093	-0.4%	-3.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	323,340	345,768	374,807	411,559	385,896	346,408	281,985	-2.3%	-18.6%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	40,293	27,480	143,907	312,352	170,990	243,331	25,410	-7.4%	-89.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	56,095	4,680	0	11,453	997	132,740	463,048	42.2%	248.8%
Revenues from Other Local Sources	119,860	124,717	125,137	128,064	130,312	202,998	144,756	3.2%	-28.7%
Total Expenditures (Cities only)	8,640,599	10,535,646	10,955,145	11,324,608	11,099,429	11,745,885	13,381,156	7.6%	13.9%
Administration	2,016,361	2,034,817	2,319,913	2,987,790	2,397,649	2,369,244	2,754,318	5.3%	16.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,113,168	3,627,269	4,509,272	3,721,009	3,999,049	4,119,621	4,480,371	6.3%	8.8%
Transportation	531,087	844,014	399,571	958,360	362,105	621,736	1,648,515	20.8%	165.1%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	895,742	999,559	1,219,442	1,075,728	1,530,553	1,257,949	1,133,390	4.0%	-9.9%
Recreation & Culture	598,694	365,760	819,211	951,892	944,481	1,058,283	1,359,001	14.6%	28.4%
Debt Service/Interest on Debt	17,048	1,170,866	1,035,123	1,095,663	1,126,793	1,062,110	1,052,416	98.8%	-0.9%
Purchase of Land & Facility Construction	819,816	701,500	0	0	0	713,657	363,967	-12.7%	-49.0%
All Other	648,683	791,861	652,613	534,166	738,799	543,285	589,178	-1.6%	8.4%

* Cities Included: Bethune, Camden & Elgin.

Kershaw County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	23,663,237	25,866,323	27,508,765	27,190,675	36,233,159	32,437,890	31,902,563	5.1%	-1.7%
Owner Occupied	5,170,539	5,831,777	7,274,547	3,993,462	7,496,278	6,153,254	6,275,400	3.3%	2.0%
Agricultural (Private)	318,594	328,648	312,003	380,282	471,701	451,445	461,382	6.4%	2.2%
Agricultural (Corporate)	121,074	121,091	108,195	123,109	149,602	131,313	132,694	1.5%	1.1%
Commercial/Rental	5,370,901	5,631,141	7,042,979	8,568,646	10,818,694	10,220,171	10,201,330	11.3%	-0.2%
Personal Property (Vehicles)	4,255,758	4,230,529	3,930,089	4,484,964	5,317,174	4,297,542	4,131,792	-0.5%	-3.9%
Other Personal Property	303,880	355,586	365,101	446,698	612,078	595,227	550,951	10.4%	-7.4%
Manufacturing	3,544,895	4,083,547	3,038,009	3,387,006	3,540,416	3,449,732	3,293,561	-1.2%	-4.5%
Utility	2,265,083	2,285,795	2,218,613	2,765,594	3,460,501	3,379,024	3,271,853	6.3%	-3.2%
Business Personal	913,408	969,207	936,332	1,195,060	1,499,952	1,233,218	1,154,966	4.0%	-6.3%
Motor Carrier	192,381	212,536	247,029	297,239	340,442	267,461	231,393	3.1%	-13.5%
Fee-in-Lieu and Joint Industrial Park	1,206,724	1,816,465	2,035,868	1,548,615	2,526,321	2,259,503	2,197,241	10.5%	-2.8%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	8,622,898	10,029,371	9,945,583	12,807,494	11,500,571	12,551,659	11,966,605	5.6%	-4.7%
Owner Occupied	2,796,488	3,234,563	3,498,466	4,746,077	4,354,296	4,868,204	4,755,398	9.3%	-2.3%
Agricultural (Private)	100,378	111,462	99,412	132,154	117,302	131,965	129,828	4.4%	-1.6%
Agricultural (Corporate)	38,146	41,069	34,473	42,782	37,203	38,385	37,339	-0.4%	-2.7%
Commercial/Rental	1,692,185	1,909,827	2,244,066	2,977,747	2,690,388	2,987,533	2,870,544	9.2%	-3.9%
Personal Property (Vehicles)	1,340,842	1,434,803	1,252,223	1,558,600	1,322,273	1,256,246	1,162,642	-2.3%	-7.5%
Other Personal Property	95,742	120,599	116,330	155,235	152,211	173,995	155,032	8.4%	-10.9%
Manufacturing	1,116,874	1,384,954	967,984	1,177,041	880,429	1,008,416	926,773	-3.1%	-8.1%
Utility	713,649	775,238	706,905	961,090	860,556	987,747	920,664	4.3%	-6.8%
Business Personal	287,783	328,711	298,338	415,303	373,007	360,491	324,995	2.0%	-9.8%
Motor Carrier	60,613	72,083	78,709	103,296	84,661	78,183	65,111	1.2%	-16.7%
Fee-in-Lieu and Joint Industrial Park	380,197	616,062	648,677	538,169	628,244	660,492	618,280	8.4%	-6.4%

Lancaster County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	200,524,425	150,903,077	175,227,560	172,632,418	173,970,433	175,133,518	179,716,796	-1.8%	2.6%
Revenues from Local Sources	135,210,537	79,737,229	98,605,734	86,620,813	91,121,101	90,961,958	97,783,697	-5.3%	7.5%
Current Property Taxes	37,443,018	42,906,488	46,827,041	48,273,727	54,245,746	56,406,378	56,172,299	7.0%	-0.4%
Current Real & Personal Property Taxes	35,485,665	40,836,341	44,634,565	45,633,455	51,773,657	53,250,413	52,922,750	6.9%	-0.6%
Fee In Lieu of Property Tax (only Counties and Citi	1,059,413	914,583	860,010	1,198,811	881,666	1,092,852	1,298,653	3.5%	18.8%
All Other	897,940	1,155,564	1,332,467	1,441,462	1,590,423	2,063,113	1,950,896	13.8%	-5.4%
Local Options Sales Tax	3,806,623	4,010,146	4,322,117	2,039,575	5,084,115	4,762,537	4,316,668	2.1%	-9.4%
Local Hospitality Tax	620,706	675,164	716,850	700,488	718,926	707,745	720,449	2.5%	1.8%
Local Accommodations Tax	6,349	0	0	24,672	53,452	51,590	46,648	39.4%	-9.6%
Capital Projects/Transportation Tax	0	0	0	0	0	5,281,993	6,385,293	n/a	20.9%
Licenses, fees, Charges, Bonds, etc.	93,333,840	32,145,430	46,739,726	35,582,350	31,018,862	23,751,715	30,142,340	-17.2%	26.9%
Licenses & Permits	4,216,747	6,785,667	8,110,371	7,461,524	5,421,948	5,756,611	5,739,961	5.3%	-0.3%
Service Revenue & Charges	12,121,685	16,941,474	15,420,296	14,513,902	14,222,191	14,316,535	14,303,061	2.8%	-0.1%
Bonds & Leases	72,879,450	5,009,401	5,500,000	9,375,000	6,314,525	0	34,554	-72.1%	n/a
Miscellaneous	4,115,958	3,408,887	17,709,059	4,231,925	5,060,198	3,678,569	10,064,764	16.1%	173.6%
Revenues from State Sources	52,716,739	57,431,393	59,935,779	71,081,771	67,362,887	60,735,640	59,814,573	2.1%	-1.5%
Reimbursements for Property Tax Relief (Tier 1)	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,410,930	2,733,129	2,486,086	2,169,515	2,311,810	2,412,718	2,521,553	0.8%	4.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	5,884,749	6,277,687	6,825,304	6,965,119	n/a	2.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,999,300	3,952,441	4,324,304	4,747,477	4,558,312	4,167,463	3,675,634	-5.0%	-11.8%
Manufacturer's Depreciation Reimbursement	888,326	878,435	897,612	872,005	787,446	598,988	758,948	-2.6%	26.7%
State Grants	11,822,298	11,639,305	12,730,953	15,983,162	15,308,539	15,369,237	17,127,083	6.4%	11.4%
Education Finance Act (EFA)	19,787,608	25,226,692	26,317,516	28,119,253	25,878,549	20,330,861	18,411,634	-1.2%	-9.4%
Education Improvement Act (EIA)	8,153,147	8,578,826	8,860,115	8,822,051	7,684,212	6,549,760	5,989,172	-5.0%	-8.6%
Education Lottery	930,387	697,821	594,450	758,816	831,589	756,566	640,687	-6.0%	-15.3%
Revenues from Federal Sources	12,062,152	13,178,560	16,041,989	14,761,895	15,289,774	23,082,348	21,584,568	10.2%	-6.5%
Revenues from Other Local Sources	534,997	555,896	644,057	167,939	196,671	353,572	533,958	0.0%	51.0%
Total Expenditures (School Dist., Counties, & Cities)	131,502,936	162,026,295	201,257,063	206,272,654	200,992,396	197,903,611	193,887,604	6.7%	-2.0%
Administration	40,268,544	43,274,681	48,331,825	52,569,593	55,822,476	57,317,225	52,136,646	4.4%	-9.0%
Instruction	49,484,113	51,949,883	55,055,732	61,153,026	61,412,005	61,393,785	54,541,436	1.6%	-11.2%
Public Safety	12,187,488	13,708,687	13,893,784	19,247,879	17,278,325	15,452,275	16,023,216	4.7%	3.7%
Transportation	3,342,305	6,121,691	6,099,456	7,841,765	6,356,047	6,258,365	6,155,338	10.7%	-1.6%
Health & Human Services	4,073,411	4,738,154	4,613,639	4,966,986	5,989,181	6,367,686	6,373,568	7.7%	0.1%
Environment & Housing	3,258,704	1,269,972	1,713,650	1,524,800	1,452,612	1,333,330	2,195,946	-6.4%	64.7%
Recreation & Culture	2,246,123	4,396,683	4,321,723	4,110,151	5,995,293	5,395,030	4,395,858	11.8%	-18.5%
Debt Service/Interest on Debt /4	7,274,998	16,075,866	16,800,720	11,475,942	17,819,924	14,788,768	18,351,419	16.7%	24.1%
Land Purchase & Facility Construction	7,518,650	17,697,769	21,884,676	23,011,744	24,191,750	25,996,533	23,260,616	20.7%	-10.5%
All Other	1,848,600	2,792,908	28,541,858	20,370,768	4,674,783	3,600,614	10,453,561	33.5%	190.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Lancaster County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	37,443,018	42,906,488	46,827,041	48,273,727	54,245,746	56,406,378	56,172,299	7.0%	-0.4%
School District Total	25,739,590	27,148,434	29,772,899	29,877,026	32,108,434	32,836,195	31,621,351	3.5%	-3.7%
County Total	7,956,498	11,950,567	13,129,025	14,549,411	18,350,594	19,529,713	20,484,620	17.1%	4.9%
Cities Total	3,746,930	3,807,487	3,925,117	3,847,290	3,786,718	4,040,470	4,066,328	1.4%	0.6%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	179,028,459	186,401,580	233,791,001	250,771,317	277,158,016	285,874,342	286,159,728	8.1%	0.1%
Owner Occupied (4% assessment ratio)	56,151,628	59,118,038	77,511,290	87,258,534	101,838,568	112,977,330	118,179,990	13.2%	4.6%
Agricultural (Private) (4%)	1,333,620	1,357,030	1,483,168	1,517,170	1,529,680	1,536,730	1,539,440	2.4%	0.2%
Agricultural (Corporate) (6%)	431,570	364,870	359,940	353,640	356,050	349,350	346,560	-3.6%	-0.8%
Commercial/Rental (6%)	45,965,180	51,559,987	78,290,662	83,274,880	98,029,518	96,897,742	95,538,050	13.0%	-1.4%
Personal Property (Vehicles) /6	27,508,850	27,071,663	27,589,363	27,849,455	27,677,682	25,514,465	24,491,099	-1.9%	-4.0%
Other Personal Property County (10.5%)	2,215,950	2,348,850	2,439,880	2,602,900	3,449,410	3,961,120	3,339,730	7.1%	-15.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	17,935,320	17,757,110	17,102,710	15,818,932	14,829,180	11,940,730	10,162,440	-9.0%	-14.9%
Utility (10.5%)	11,841,230	11,587,839	11,543,980	12,310,660	12,712,980	13,441,080	13,181,220	1.8%	-1.9%
Business Personal (10.5%)	5,883,950	5,821,480	6,055,380	6,310,300	6,435,010	7,747,020	7,625,440	4.4%	-1.6%
Motor Carrier (9.5%)\	1,063,486	853,367	1,146,673	1,258,103	1,253,436	1,121,454	933,496	-2.1%	-16.8%
Fee-in-Lieu and Joint Industrial Park /7	8,697,675	8,561,346	10,267,955	12,216,743	9,046,502	10,387,321	10,822,263	3.7%	4.2%
Total Average Millage Rates /2									
	329.2	282.5	283.2	309.6	309.4	315.9	323.5	-0.3%	2.4%
School Districts /3	164.6	165.6	143.3	157.5	151.9	151.8	147.9	-1.8%	-2.6%
Counties /4	42.7	64.8	56.6	57.8	67.1	69.1	72.6	9.2%	5.1%
Cities & Special Purpose Districts /5	121.9	52.0	83.4	94.4	90.3	95.0	103.0	-2.8%	8.4%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	37,443,018	42,906,488	46,827,041	48,273,727	54,245,746	56,406,378	56,172,299	7.0%	-0.4%
Owner Occupied	7,200,345	8,908,177	11,088,268	8,699,839	11,818,513	14,019,975	14,906,769	12.9%	6.3%
Agricultural (Private)	316,735	352,721	331,016	356,067	362,489	367,022	366,274	2.5%	-0.2%
Agricultural (Corporate)	102,498	94,838	80,332	82,996	84,373	83,436	82,456	-3.6%	-1.2%
Commercial/Rental	10,916,735	13,401,549	17,473,039	19,543,915	23,230,121	23,142,400	22,731,060	13.0%	-1.8%
Personal Property (Vehicles)	6,533,355	7,036,507	6,157,440	6,536,033	6,558,799	6,093,702	5,827,088	-1.9%	-4.4%
Other Personal Property County	526,288	610,517	544,536	610,879	817,409	946,047	794,611	7.1%	-16.0%
Manufacturing	5,319,054	5,530,038	4,677,021	4,911,381	4,395,746	3,944,695	3,716,570	-5.8%	-5.8%
Utility	2,812,293	3,011,928	2,576,404	2,889,209	3,012,603	3,210,177	3,136,165	1.8%	-2.3%
Business Personal	1,397,439	1,513,128	1,351,450	1,480,974	1,524,909	1,850,246	1,814,296	4.4%	-1.9%
Motor Carrier	252,578	221,808	255,916	295,266	297,028	267,840	222,104	-2.1%	-17.1%
Fee-in-Lieu and Joint Industrial Park	2,065,699	2,225,278	2,291,619	2,867,167	2,143,756	2,480,837	2,574,906	3.7%	3.8%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Lancaster County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	162,309,693	103,226,815	114,091,411	121,864,072	118,874,219	113,635,992	111,033,317	-6.1%	-2.3%
Revenues from Local Sources	105,650,958	40,698,069	48,972,200	46,624,220	45,250,423	39,366,591	43,184,659	-13.9%	9.7%
Current Property Taxes	25,739,590	27,148,434	29,772,899	29,877,026	32,108,434	32,836,195	31,621,351	3.5%	-3.7%
Current Real & Personal Property Taxes	25,602,908	26,958,994	29,568,703	29,639,868	31,857,285	32,615,721	31,431,259	3.5%	-3.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	136,682	189,440	204,196	237,158	251,149	220,474	190,092	5.7%	-13.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	79,911,368	13,549,635	19,199,301	16,747,194	13,141,989	6,530,396	11,563,308	-27.5%	77.1%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	5,025,139	6,362,095	6,482,426	5,154,526	4,222,414	3,996,635	4,068,658	-3.5%	1.8%
Bonds & Leases	72,879,450	5,009,401	5,500,000	9,375,000	6,314,525	0	34,554	-72.1%	n/a
Miscellaneous	2,006,779	2,178,139	7,216,875	2,217,668	2,605,050	2,533,761	7,460,096	24.5%	194.4%
Revenues from State Sources	45,760,078	50,889,517	52,235,917	61,080,845	58,856,232	52,229,376	50,589,458	1.7%	-3.1%
Reimbursements for Property Tax Relief (Tier 1)	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,651,348	1,706,059	1,572,993	1,189,965	1,189,965	1,189,965	1,189,965	-5.3%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	5,884,749	6,277,687	6,825,304	6,965,119	n/a	2.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	198,382	198,383	198,382	198,383	198,383	198,383	198,382	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	607,598	499,904	530,331	507,788	435,111	316,754	437,220	-5.3%	38.0%
State Grants 4/	10,706,865	10,257,089	10,437,387	11,875,097	12,635,993	12,337,040	13,032,536	3.3%	5.6%
Education Finance Act (EFA)	19,787,608	25,226,692	26,317,516	28,119,253	25,878,549	20,330,861	18,411,634	-1.2%	-9.4%
Education Improvement Act (EIA)	8,153,147	8,578,826	8,860,115	8,822,051	7,684,212	6,549,760	5,989,172	-5.0%	-8.6%
Education Lottery	930,387	697,821	594,450	758,816	831,589	756,566	640,687	-6.0%	-15.3%
Revenues from Federal Sources	10,898,657	11,639,229	12,883,294	14,159,007	14,767,564	22,040,025	17,259,200	8.0%	-21.7%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	94,842,262	116,340,399	124,439,820	123,686,521	124,359,250	117,075,577	106,220,514	1.9%	-9.3%
Administration	30,323,099	32,814,093	35,698,922	40,496,894	41,672,697	40,613,915	38,412,769	4.0%	-5.4%
Instruction	49,484,113	51,949,883	55,055,732	61,153,026	61,412,005	61,393,785	54,541,436	1.6%	-11.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	309,954	463,879	381,295	459,834	465,818	485,399	745,669	15.8%	53.6%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	593,227	600,037	589,051	687,616	628,959	608,181	518,275	-2.2%	-14.8%
Debt Service/Interest on Debt	6,675,894	12,017,789	12,517,843	7,000,950	13,041,019	8,047,507	7,248,333	1.4%	-9.9%
Purchase of Land & Facility Construction	7,033,294	17,570,144	19,459,455	13,138,492	6,332,691	5,137,635	3,975,892	-9.1%	-22.6%
All Other	422,681	924,574	737,522	749,709	806,061	789,155	778,140	10.7%	-1.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Lancaster County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	25,532,530	33,388,239	46,054,095	36,231,806	41,428,625	46,905,445	53,404,852	13.1%	13.9%
Revenues from Local Sources	18,545,560	26,869,603	37,040,176	27,409,661	33,569,015	39,016,645	41,903,027	14.6%	7.4%
Current Property Taxes	7,956,498	11,950,567	13,129,025	14,549,411	18,350,594	19,529,713	20,484,620	17.1%	4.9%
Current Real & Personal Property Taxes	6,541,842	10,463,642	11,574,831	12,636,212	16,509,173	17,112,996	18,089,206	18.5%	5.7%
Fee In Lieu of Property Tax	849,995	678,659	620,187	846,458	664,482	800,302	836,699	-0.3%	4.5%
All Other	564,661	808,266	934,008	1,066,741	1,176,939	1,616,415	1,558,715	18.4%	-3.6%
Local Options Sales Tax (1%)	2,169,690	2,332,774	2,512,684	0	3,025,138	2,849,815	2,427,199	1.9%	-14.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	24,672	53,452	51,590	46,648	n/a	-9.6%
Capital Projects/Transportation Tax	0	0	0	0	0	5,281,993	6,385,293	n/a	20.9%
Licenses, fees, Charges, Bonds, etc.	8,419,371	12,586,262	21,398,467	12,835,578	12,139,831	11,303,534	12,559,267	6.9%	11.1%
Licenses & Permits	1,853,578	4,241,703	5,412,066	4,752,234	2,716,581	2,863,786	2,870,295	7.6%	0.2%
Service Revenue & Charges	4,712,354	7,762,334	6,304,974	6,634,153	7,250,831	7,624,890	7,510,887	8.1%	-1.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,853,439	582,225	9,681,427	1,449,191	2,172,419	814,858	2,178,085	2.7%	167.3%
Revenues from State Sources	6,059,461	5,146,891	6,659,227	8,261,079	7,208,704	6,904,765	7,516,368	3.7%	8.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	546,019	808,695	715,051	779,293	922,341	1,017,416	1,131,080	12.9%	11.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,326,870	3,242,210	3,580,363	3,962,523	3,794,254	3,484,611	3,056,627	-5.6%	-12.3%
Manufacturer's Depreciation Reimbursement	188,339	273,121	241,053	230,785	216,140	135,204	172,805	-1.4%	27.8%
State Grants	998,233	822,865	2,122,760	3,288,478	2,275,969	2,267,534	3,155,856	21.1%	39.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	392,512	815,849	1,710,634	516,806	513,678	786,749	3,784,366	45.9%	381.0%
Revenues from Other Local Sources	534,997	555,896	644,057	44,260	137,228	197,286	201,091	-15.0%	1.9%
Total Expenditures (County only)	26,944,419	32,496,830	59,850,118	62,725,503	61,477,459	65,134,550	69,245,589	17.0%	6.3%
Administration	8,138,910	7,225,795	8,965,670	8,926,953	10,916,595	13,493,742	9,836,213	3.2%	-27.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	8,202,949	9,432,874	8,720,722	13,874,826	12,337,056	10,594,573	10,625,865	4.4%	0.3%
Transportation	2,609,119	4,948,408	5,237,436	7,008,173	5,438,901	5,478,433	5,315,801	12.6%	-3.0%
Health & Human Services	3,763,457	4,274,275	4,232,344	4,507,152	5,523,363	5,882,287	5,627,899	6.9%	-4.3%
Environment & Housing	2,145,265	0	0	0	0	0	0	-100.0%	n/a
Recreation & Culture	1,075,432	3,054,440	3,084,102	2,519,337	4,570,651	3,070,369	2,904,370	18.0%	-5.4%
Debt Service/Interest on Debt	522,120	2,394,733	2,514,624	2,750,324	2,832,526	4,673,593	9,206,077	61.3%	97.0%
Land Purchase & Facility Construction	485,356	0	0	3,771,875	16,558,701	19,161,631	16,145,981	79.3%	-15.7%
All Other	1,811	1,166,305	27,095,220	19,366,863	3,299,666	2,779,922	9,583,383	317.4%	244.7%

Lancaster County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	12,682,202	14,288,023	15,082,054	14,536,540	13,667,589	14,592,081	15,278,627	3.2%	4.7%
Revenues from Local Sources	11,014,019	12,169,556	12,593,358	12,586,932	12,301,663	12,578,722	12,696,011	2.4%	0.9%
Current Property Taxes	3,746,930	3,807,487	3,925,117	3,847,290	3,786,718	4,040,470	4,066,328	1.4%	0.6%
Current Real & Personal Property Taxes	3,340,915	3,413,705	3,491,031	3,357,374	3,407,199	3,521,696	3,402,285	0.3%	-3.4%
Fee In Lieu of Property Tax	209,418	235,925	239,823	352,353	217,184	292,550	461,954	14.1%	57.9%
All Other	196,597	157,858	194,263	137,563	162,335	226,224	202,089	0.5%	-10.7%
Local Options Sales Tax	1,636,933	1,677,372	1,809,433	2,039,575	2,058,977	1,912,722	1,889,469	2.4%	-1.2%
Local Hospitality Tax	620,706	675,164	716,850	700,488	718,926	707,745	720,449	2.5%	1.8%
Local Accommodations Tax	6,349	0	0	0	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,003,101	6,009,533	6,141,958	5,999,578	5,737,042	5,917,785	6,019,765	3.1%	1.7%
Licenses & Permits	2,363,169	2,543,964	2,698,305	2,709,290	2,705,367	2,892,825	2,869,666	3.3%	-0.8%
Service Revenue & Charges	2,384,192	2,817,045	2,632,896	2,725,223	2,748,946	2,695,010	2,723,516	2.2%	1.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	255,740	648,523	810,757	565,066	282,729	329,950	426,583	8.9%	29.3%
	0								
Revenues from State Sources	897,200	1,394,985	1,040,635	1,739,847	1,297,951	1,601,499	1,708,747	11.3%	6.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	213,563	218,375	198,042	200,257	199,504	205,337	200,508	-1.0%	-2.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	474,048	511,848	545,559	586,571	565,675	484,469	420,625	-2.0%	-13.2%
Manufacturer's Depreciation Reimbursement	92,389	105,411	126,228	133,432	136,195	147,030	148,923	8.3%	1.3%
State Grants	117,200	559,351	170,806	819,587	396,577	764,663	938,691	41.4%	22.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	770,983	723,482	1,448,061	86,082	8,532	255,574	541,002	-5.7%	111.7%
Revenues from Other Local Sources	0	0	0	123,679	59,443	156,286	332,867	n/a	113.0%
Total Expenditures (Cities only)	9,716,255	13,189,066	16,967,125	19,860,630	15,155,687	15,693,484	18,421,501	11.3%	17.4%
Administration	1,806,535	3,234,793	3,667,233	3,145,746	3,233,184	3,209,568	3,887,664	13.6%	21.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,984,539	4,275,813	5,173,062	5,373,053	4,941,269	4,857,702	5,397,351	5.2%	11.1%
Transportation	733,186	1,173,283	862,020	833,592	917,146	779,932	839,537	2.3%	7.6%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,113,439	1,269,972	1,713,650	1,524,800	1,452,612	1,333,330	2,195,946	12.0%	64.7%
Recreation & Culture	577,464	742,206	648,570	903,198	795,683	1,716,480	973,213	9.1%	-43.3%
Debt Service/Interest on Debt	76,984	1,663,344	1,768,253	1,724,668	1,946,379	2,067,668	1,897,009	70.6%	-8.3%
Purchase of Land & Facility Construction	0	127,625	2,425,221	6,101,377	1,300,358	1,697,267	3,138,743	n/a	84.9%
All Other	1,424,108	702,029	709,116	254,196	569,056	31,537	92,038	-36.7%	191.8%

* Cities Included: Heath Springs, Kershaw & Lancaster.

Lancaster County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	25,739,590	27,148,434	29,772,899	29,877,026	32,108,434	32,836,195	31,621,351	3.5%	-3.7%
Owner Occupied	5,516,638	6,066,814	7,381,097	4,130,260	5,470,729	6,596,164	6,784,081	3.5%	2.8%
Agricultural (Private)	219,486	224,761	212,509	238,894	232,417	233,225	227,620	0.6%	-2.4%
Agricultural (Corporate)	71,027	60,432	51,572	55,684	54,098	53,020	51,242	-5.3%	-3.4%
Commercial/Rental	7,564,905	8,539,738	11,217,509	13,112,485	14,894,419	14,705,863	14,126,134	11.0%	-3.9%
Personal Property (Vehicles)	4,527,380	4,483,805	3,953,012	4,385,183	4,205,295	3,872,249	3,621,223	-3.7%	-6.5%
Other Personal Property	364,699	389,034	349,587	409,853	524,097	601,167	493,808	5.2%	-17.9%
Manufacturing	2,951,778	2,941,061	2,450,481	2,490,853	2,253,118	1,812,207	1,502,605	-10.6%	-17.1%
Utility	1,948,818	1,919,262	1,654,025	1,938,440	1,931,586	2,039,910	1,948,958	0.0%	-4.5%
Business Personal	968,375	964,196	867,617	993,622	977,723	1,175,741	1,127,488	2.6%	-4.1%
Motor Carrier	175,028	141,341	164,296	198,101	190,445	170,200	138,026	-3.9%	-18.9%
Fee-in-Lieu and Joint Industrial Park	1,431,455	1,417,992	1,471,196	1,923,652	1,374,508	1,576,451	1,600,166	1.9%	1.5%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	7,652,522	12,080,604	13,223,890	14,482,246	18,608,454	19,746,827	20,779,001	18.1%	5.2%
Owner Occupied	2,400,186	3,831,414	4,384,261	5,039,251	6,837,465	7,803,932	8,581,439	23.7%	10.0%
Agricultural (Private)	57,005	87,949	83,892	87,618	102,703	106,150	111,784	11.9%	5.3%
Agricultural (Corporate)	18,447	23,647	20,359	20,423	23,905	24,131	25,165	5.3%	4.3%
Commercial/Rental	1,964,769	3,341,580	4,428,345	4,809,192	6,581,725	6,693,231	6,937,333	23.4%	3.6%
Personal Property (Vehicles)	1,175,858	1,754,502	1,560,534	1,608,329	1,858,286	1,762,417	1,778,379	7.1%	0.9%
Other Personal Property	94,720	152,228	138,007	150,320	231,594	273,615	242,509	17.0%	-11.4%
Manufacturing	766,640	1,150,830	967,378	913,556	995,635	824,808	737,928	-0.6%	-10.5%
Utility	506,150	751,003	652,961	710,951	853,552	928,445	957,132	11.2%	3.1%
Business Personal	251,508	377,288	342,510	364,425	432,048	535,127	553,708	14.1%	3.5%
Motor Carrier	45,458	55,306	64,859	72,656	84,156	77,465	67,784	6.9%	-12.5%
Fee-in-Lieu and Joint Industrial Park	371,780	554,857	580,785	705,527	607,384	717,506	785,840	13.3%	9.5%

Laurens County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	108,794,072	152,149,525	152,756,614	133,979,021	136,193,460	144,800,706	135,264,820	3.7%	-6.6%
Revenues from Local Sources	49,336,435	85,403,872	81,995,469	59,582,329	60,403,778	66,838,522	60,618,341	3.5%	-9.3%
Current Property Taxes	29,221,433	32,847,428	30,580,352	31,608,030	34,731,474	34,430,170	35,447,856	3.3%	3.0%
Current Real & Personal Property Taxes	27,587,534	29,390,655	29,307,695	28,972,981	31,643,880	30,595,571	32,353,508	2.7%	5.7%
Fee In Lieu of Property Tax (only Counties and Citi	797,205	2,125,579	226,313	1,559,869	1,736,096	2,319,587	1,847,562	15.0%	-20.3%
All Other	836,693	1,331,194	1,046,345	1,075,180	1,351,499	1,515,012	1,246,785	6.9%	-17.7%
Local Options Sales Tax	3,208,117	3,422,378	3,573,579	3,593,105	4,115,688	3,856,337	4,474,000	5.7%	16.0%
Local Hospitality Tax	0	301,181	354,004	579,415	833,025	704,396	690,197	n/a	-2.0%
Local Accommodations Tax	26,375	13,216	11,282	72,247	170,135	156,052	105,263	25.9%	-32.5%
Capital Projects/Transportation Tax	0	0	0	0	327,540	2,705,531	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	16,880,510	48,819,669	47,476,252	23,729,533	20,225,916	24,986,036	19,901,026	2.8%	-20.4%
Licenses & Permits	2,866,334	2,928,959	3,267,171	3,283,938	3,177,564	2,995,759	3,246,244	2.1%	8.4%
Service Revenue & Charges	7,140,077	10,871,112	9,487,645	14,397,121	12,306,687	10,708,677	12,046,642	9.1%	12.5%
Bonds & Leases	250,000	32,549,372	30,857,235	1,405,000	1,825,000	7,430,000	1,818,000	39.2%	-75.5%
Miscellaneous	6,624,099	2,470,226	3,864,201	4,643,474	2,916,665	3,851,600	2,790,140	-13.4%	-27.6%
Revenues from State Sources	47,363,134	52,130,511	56,216,094	58,339,173	60,108,124	54,536,872	54,056,353	2.2%	-0.9%
Reimbursements for Property Tax Relief (Tier 1)	2,757,659	2,757,658	2,757,659	2,757,659	2,757,659	2,757,659	2,757,659	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,932,674	2,290,139	2,431,153	2,337,496	2,357,210	2,370,619	2,392,551	3.6%	0.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	2,845,712	3,148,700	3,580,199	3,688,181	n/a	3.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,215,414	7,617,405	4,929,707	4,380,600	5,185,390	6,812,917	6,072,548	6.3%	-10.9%
Manufacturer's Depreciation Reimbursement	422,978	514,789	3,116,187	599,620	342,588	355,655	427,353	0.2%	20.2%
State Grants	12,267,143	9,397,048	12,772,055	13,428,565	17,496,496	13,896,290	15,467,261	3.9%	11.3%
Education Finance Act (EFA)	17,154,104	21,226,820	21,702,618	23,162,234	21,069,364	17,021,775	14,934,672	-2.3%	-12.3%
Education Improvement Act (EIA)	7,586,081	7,123,995	7,462,134	8,050,403	6,805,441	6,589,804	7,596,717	0.0%	15.3%
Education Lottery	1,027,080	1,202,656	1,044,582	776,884	945,275	1,151,955	719,410	-5.8%	-37.5%
Revenues from Federal Sources	10,265,414	11,935,965	11,772,392	12,598,544	13,511,110	19,283,424	17,219,777	9.0%	-10.7%
Revenues from Other Local Sources	1,829,090	2,679,178	2,772,658	3,458,975	2,170,448	4,141,888	3,370,349	10.7%	-18.6%
Total Expenditures (School Dist., Counties, & Cities)	109,693,910	123,128,159	153,451,210	137,069,437	169,328,004	153,255,746	135,584,147	3.6%	-11.5%
Administration	39,972,290	43,271,208	45,671,375	45,571,386	48,312,308	42,118,683	44,348,257	1.7%	5.3%
Instruction	37,634,947	39,980,758	39,981,782	44,136,700	45,576,048	44,913,742	40,940,178	1.4%	-8.8%
Public Safety	14,167,129	13,974,298	20,337,686	14,168,318	16,374,178	15,781,559	18,707,095	4.7%	18.5%
Transportation	4,635,092	513,347	3,778,790	3,058,093	1,233,958	3,039,545	3,834,775	-3.1%	26.2%
Health & Human Services	2,507,675	2,746,539	5,139,618	3,315,518	3,791,008	259,726	311,172	-29.4%	19.8%
Environment & Housing	1,254,194	5,724,249	6,397,673	4,473,492	4,190,295	4,773,090	4,251,089	22.6%	-10.9%
Recreation & Culture	1,019,980	1,534,247	2,356,793	1,820,331	2,195,819	2,280,609	1,875,898	10.7%	-17.7%
Debt Service/Interest on Debt /4	3,724,753	6,867,728	7,927,289	7,370,103	8,977,777	10,550,404	14,963,161	26.1%	41.8%
Land Purchase & Facility Construction	2,173,859	7,956,349	19,113,054	7,758,045	25,324,164	21,751,399	4,494,185	12.9%	-79.3%
All Other	2,603,991	559,436	2,747,150	5,397,451	13,352,449	7,786,989	1,858,337	-5.5%	-76.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Laurens County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	29,221,433	32,847,428	30,580,352	31,608,030	34,731,474	34,430,170	35,447,856	3.3%	3.0%
School District Total	19,591,595	19,381,187	20,009,670	18,539,219	21,771,196	21,274,723	23,305,291	2.9%	9.5%
County Total	7,620,679	11,432,999	8,324,523	10,900,236	10,747,452	10,859,977	10,001,029	4.6%	-7.9%
Cities Total	2,009,159	2,033,242	2,246,159	2,168,575	2,212,826	2,295,470	2,141,536	1.1%	-6.7%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	136,056,788	135,931,928	137,711,694	139,590,784	145,854,057	142,179,992	144,680,456	1.0%	1.8%
Owner Occupied (4% assessment ratio)	39,660,374	40,090,834	40,713,994	41,395,830	44,757,450	45,440,540	46,153,900	2.6%	1.6%
Agricultural (Private) (4%)	1,241,130	1,252,050	1,257,200	1,284,530	1,279,100	1,287,510	1,283,600	0.6%	-0.3%
Agricultural (Corporate) (6%)	257,860	249,280	242,680	194,180	177,210	182,990	182,840	-5.6%	-0.1%
Commercial/Rental (6%)	31,566,410	33,028,333	34,016,294	34,661,481	38,695,940	39,181,760	39,399,130	3.8%	0.6%
Personal Property (Vehicles) /6	23,343,076	21,695,173	20,414,698	19,451,681	18,444,819	16,318,203	15,063,630	-7.0%	-7.7%
Other Personal Property County (10.5%)	1,442,105	1,588,071	1,888,922	1,825,280	1,840,010	1,823,987	1,759,150	3.4%	-3.6%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	13,495,000	11,592,700	12,089,880	11,306,130	9,512,090	9,086,650	9,304,600	-6.0%	2.4%
Utility (10.5%)	12,829,960	13,047,760	12,469,940	13,560,290	13,927,500	13,668,950	13,718,640	1.1%	0.4%
Business Personal (10.5%)	6,453,630	6,134,700	6,955,300	7,066,600	7,704,680	6,362,280	8,358,970	4.4%	31.4%
Motor Carrier (9.5%)\	1,195,110	1,264,390	1,358,020	1,471,900	1,485,750	1,235,460	1,080,500	-1.7%	-12.5%
Fee-in-Lieu and Joint Industrial Park /7	4,572,133	5,988,637	6,304,766	7,372,882	8,029,508	7,591,662	8,375,496	10.6%	10.3%

Total Average Millage Rates /2	275.3	294.0	303.9	323.6	322.9	332.2	336.4	3.4%	1.2%
School Districts /3	164.3	162.9	165.3	173.0	189.8	194.2	205.6	3.8%	5.9%
Counties /4	54.5	74.0	65.1	72.8	67.4	66.6	62.7	2.4%	-5.8%
Cities & Special Purpose Districts /5	56.5	57.1	73.5	77.9	65.8	71.4	68.1	3.1%	-4.7%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	29,221,433	32,847,428	30,580,352	31,608,030	34,731,474	34,430,170	35,447,856	3.3%	3.0%
Owner Occupied	4,962,517	5,501,858	5,319,311	3,324,829	4,397,342	4,337,242	4,699,794	-0.9%	8.4%
Agricultural (Private)	302,076	329,469	324,478	349,579	361,830	369,637	376,515	3.7%	1.9%
Agricultural (Corporate)	62,760	65,596	62,635	52,845	50,129	52,535	53,632	-2.6%	2.1%
Commercial/Rental	7,682,879	8,691,202	8,779,473	9,432,972	10,946,242	11,248,858	11,556,829	7.0%	2.7%
Personal Property (Vehicles)	5,681,420	5,708,951	5,268,954	5,293,691	5,217,639	4,684,862	4,418,570	-4.1%	-5.7%
Other Personal Property County	350,991	417,891	487,523	496,742	520,499	523,656	516,006	6.6%	-1.5%
Manufacturing	4,081,723	5,176,126	3,346,664	4,636,784	4,426,860	4,928,312	4,576,852	1.9%	-7.1%
Utility	3,122,656	3,433,437	3,218,443	3,690,374	3,939,787	3,924,277	4,024,048	4.3%	2.5%
Business Personal	1,570,735	1,614,308	1,795,136	1,923,145	2,179,487	1,826,574	2,451,912	7.7%	34.2%
Motor Carrier	290,875	332,716	350,500	400,571	420,286	354,693	316,940	1.4%	-10.6%
Fee-in-Lieu and Joint Industrial Park	1,112,801	1,575,873	1,627,236	2,006,498	2,271,374	2,179,523	2,456,759	14.1%	12.7%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Laurens County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	73,671,634	110,901,435	112,890,146	87,875,499	88,788,404	95,863,183	87,840,917	3.0%	-8.4%
Revenues from Local Sources	23,735,024	57,355,238	57,572,097	25,690,765	28,666,610	33,186,835	29,862,157	3.9%	-10.0%
Current Property Taxes	19,591,595	19,381,187	20,009,670	18,539,219	21,771,196	21,274,723	23,305,291	2.9%	9.5%
Current Real & Personal Property Taxes	19,410,903	19,186,448	19,795,940	18,302,387	21,457,933	20,794,032	23,111,297	3.0%	11.1%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	180,692	194,739	213,730	236,832	313,263	480,691	193,994	1.2%	-59.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,143,429	37,974,051	37,562,427	7,151,546	6,895,414	11,912,112	6,556,866	8.0%	-45.0%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	2,357,638	3,572,902	4,580,764	3,879,851	3,146,740	2,457,751	2,906,620	3.6%	18.3%
Bonds & Leases	250,000	32,549,372	30,857,235	1,405,000	1,825,000	7,430,000	1,818,000	39.2%	-75.5%
Miscellaneous	1,535,791	1,851,777	2,124,428	1,866,695	1,923,674	2,024,361	1,832,246	3.0%	-9.5%
Revenues from State Sources	40,038,417	42,865,036	44,538,876	50,424,343	47,514,523	44,241,586	42,156,609	0.9%	-4.7%
Reimbursements for Property Tax Relief (Tier 1)	2,757,659	2,757,658	2,757,659	2,757,659	2,757,659	2,757,659	2,757,659	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,204,065	1,286,306	1,312,994	1,269,010	1,269,010	1,269,010	1,269,010	0.9%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	2,845,712	3,148,700	3,580,199	3,688,181	n/a	3.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	165,029	174,971	174,970	174,971	154,257	174,971	174,971	1.0%	0.0%
Manufacturer's Depreciation Reimbursement	288,362	311,751	356,915	382,160	155,325	193,625	225,828	-4.0%	16.6%
State Grants 4/	9,856,037	8,780,879	9,727,004	11,005,310	11,209,492	11,502,588	10,790,161	1.5%	-6.2%
Education Finance Act (EFA)	17,154,104	21,226,820	21,702,618	23,162,234	21,069,364	17,021,775	14,934,672	-2.3%	-12.3%
Education Improvement Act (EIA)	7,586,081	7,123,995	7,462,134	8,050,403	6,805,441	6,589,804	7,596,717	0.0%	15.3%
Education Lottery	1,027,080	1,202,656	1,044,582	776,884	945,275	1,151,955	719,410	-5.8%	-37.5%
Revenues from Federal Sources	9,898,193	10,681,161	10,779,173	11,760,391	12,607,271	18,434,762	15,822,151	8.1%	-14.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	72,638,767	84,617,643	97,844,868	93,932,814	115,214,921	109,161,295	86,891,242	3.0%	-20.4%
Administration	30,265,137	32,790,816	35,147,752	38,320,109	37,347,686	34,693,019	34,735,494	2.3%	0.1%
Instruction	37,634,947	39,980,758	39,981,782	44,136,700	45,576,048	44,913,742	40,940,178	1.4%	-8.8%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	10,136	57,605	63,462	464,564	672,441	15,048	16,243	8.2%	7.9%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	0	5,430	0	527	124	2,005	119,743	n/a	5872.2%
Debt Service/Interest on Debt	3,341,557	5,714,155	6,983,318	4,809,129	7,025,007	8,606,894	9,827,391	19.7%	14.2%
Purchase of Land & Facility Construction	1,268,543	5,798,130	15,416,381	5,933,114	24,340,538	20,822,297	1,133,445	-1.9%	-94.6%
All Other	118,447	270,749	252,173	268,671	253,077	108,290	118,748	0.0%	9.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Laurens County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	23,992,370	30,051,854	26,410,813	29,275,913	34,581,153	35,953,152	34,248,314	6.1%	-4.7%
Revenues from Local Sources	17,359,055	20,737,873	15,524,580	22,024,790	22,444,895	25,087,146	21,601,503	3.7%	-13.9%
Current Property Taxes	7,620,679	11,432,999	8,324,523	10,900,236	10,747,452	10,859,977	10,001,029	4.6%	-7.9%
Current Real & Personal Property Taxes	6,222,735	8,334,504	7,423,634	8,672,846	8,024,171	7,651,143	7,257,695	2.6%	-5.1%
Fee In Lieu of Property Tax	758,247	2,114,592	213,956	1,539,409	1,725,177	2,214,222	1,772,200	15.2%	-20.0%
All Other	639,696	983,903	686,934	687,981	998,105	994,612	971,133	7.2%	-2.4%
Local Options Sales Tax (1%)	2,102,697	2,268,117	2,437,141	2,321,096	2,757,049	2,574,659	2,980,427	6.0%	15.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	73,536	67,748	13,352	n/a	-80.3%
Capital Projects/Transportation Tax	0	0	0	0	327,540	2,705,531	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	7,635,679	7,036,757	4,762,916	8,803,459	8,539,318	8,879,231	8,606,696	2.0%	-3.1%
Licenses & Permits	453,139	445,523	593,158	541,883	574,709	474,948	550,213	3.3%	15.8%
Service Revenue & Charges	3,838,686	6,362,036	3,863,103	6,024,744	7,843,151	7,005,381	7,887,475	12.8%	12.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	3,343,854	229,198	306,655	2,236,832	121,458	1,398,902	169,008	-39.2%	-87.9%
Revenues from State Sources	6,323,301	7,983,262	9,930,101	6,389,455	11,194,524	9,141,070	10,891,192	9.5%	19.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	553,776	736,846	852,037	795,611	807,457	816,330	837,593	7.1%	2.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,435,732	6,689,812	3,963,712	3,371,321	4,253,056	5,909,857	5,220,910	7.2%	-11.7%
Manufacturer's Depreciation Reimbursement	133,878	201,428	2,757,659	215,768	158,340	162,030	162,242	3.3%	0.1%
State Grants	2,199,914	355,175	2,356,694	2,006,755	5,975,670	2,252,854	4,670,447	13.4%	107.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	62,408	1,070,493	568,448	148,440	378,571	591,970	1,317,654	66.2%	122.6%
Revenues from Other Local Sources	247,607	260,227	387,683	713,228	563,163	1,132,966	437,964	10.0%	-61.3%
Total Expenditures (County only)	26,933,379	21,227,246	35,955,659	26,554,636	37,398,983	29,824,484	33,876,798	3.9%	13.6%
Administration	7,671,362	7,361,896	6,809,474	3,801,139	7,567,351	4,343,804	6,060,942	-3.9%	39.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	9,205,326	6,825,838	13,185,924	8,243,793	10,773,362	10,745,508	13,613,213	6.7%	26.7%
Transportation	3,084,403	75,348	3,430,762	2,625,734	956,464	2,842,545	3,568,047	2.5%	25.5%
Health & Human Services	2,497,539	2,688,934	5,076,156	2,850,954	3,118,567	244,678	294,929	-30.0%	20.5%
Environment & Housing	323,664	2,687,628	3,347,901	2,373,347	2,162,201	2,595,228	2,320,053	38.9%	-10.6%
Recreation & Culture	823,692	669,724	1,301,537	698,873	915,804	1,586,446	945,713	2.3%	-40.4%
Debt Service/Interest on Debt	383,196	629,191	349,500	832,016	350,063	260,306	3,342,750	43.5%	1184.2%
Land Purchase & Facility Construction	460,403	0	0	0	0	295,645	2,757,834	34.8%	832.8%
All Other	2,483,794	288,687	2,454,405	5,128,780	11,555,171	6,910,324	973,317	-14.5%	-85.9%

Laurens County

	FY 05 /1	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	11,130,068	11,196,236	13,455,655	16,827,609	12,823,903	12,984,371	13,175,589	2.9%	1.5%
Revenues from Local Sources	8,242,356	7,310,761	8,898,792	11,866,774	9,292,273	8,564,541	9,154,681	1.8%	6.9%
Current Property Taxes	2,009,159	2,033,242	2,246,159	2,168,575	2,212,826	2,295,470	2,141,536	1.1%	-6.7%
Current Real & Personal Property Taxes	1,953,896	1,869,703	2,088,121	1,997,748	2,161,776	2,150,396	1,984,516	0.3%	-7.7%
Fee In Lieu of Property Tax	38,958	10,987	12,357	20,460	10,919	105,365	75,362	11.6%	-28.5%
All Other	16,305	152,552	145,681	150,367	40,131	39,709	81,658	30.8%	105.6%
Local Options Sales Tax	1,105,420	1,154,261	1,136,438	1,272,009	1,358,639	1,281,678	1,493,573	5.1%	16.5%
Local Hospitality Tax	0	301,181	354,004	579,415	833,025	704,396	690,197	n/a	-2.0%
Local Accommodations Tax	26,375	13,216	11,282	72,247	96,599	88,304	91,911	23.1%	4.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,101,402	3,808,861	5,150,909	7,774,528	4,791,184	4,194,693	4,737,464	-1.2%	12.9%
Licenses & Permits	2,413,195	2,483,436	2,674,013	2,742,055	2,602,855	2,520,811	2,696,031	1.9%	7.0%
Service Revenue & Charges	943,753	936,174	1,043,778	4,492,526	1,316,796	1,245,545	1,252,547	4.8%	0.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,744,454	389,251	1,433,118	539,947	871,533	428,337	788,886	-12.4%	84.2%
	0								
Revenues from State Sources	1,001,416	1,282,213	1,747,117	1,525,375	1,399,077	1,154,216	1,008,551	0.1%	-12.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	174,833	266,987	266,122	272,875	280,743	285,279	285,948	8.5%	0.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	614,653	752,622	791,025	834,308	778,077	728,089	676,667	1.6%	-7.1%
Manufacturer's Depreciation Reimbursement	738	1,610	1,613	1,692	28,923	0	39,283	94.0%	n/a
State Grants	211,192	260,994	688,357	416,500	311,334	140,848	6,653	-43.8%	-95.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	304,813	184,311	424,771	689,713	525,268	256,692	79,972	-20.0%	-68.8%
Revenues from Other Local Sources	1,581,483	2,418,951	2,384,975	2,745,747	1,607,285	3,008,922	2,932,385	10.8%	-2.5%
Total Expenditures (Cities only)	10,121,764	17,283,270	19,650,683	16,581,987	16,714,100	14,269,967	14,816,107	6.6%	3.8%
Administration	2,035,791	3,118,496	3,714,149	3,450,138	3,397,271	3,081,860	3,551,821	9.7%	15.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,961,803	7,148,460	7,151,762	5,924,525	5,600,816	5,036,051	5,093,882	0.4%	1.1%
Transportation	1,550,689	437,999	348,028	432,359	277,494	197,000	266,728	-25.4%	35.4%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	930,530	3,036,621	3,049,772	2,100,145	2,028,094	2,177,862	1,931,036	12.9%	-11.3%
Recreation & Culture	196,288	859,093	1,055,256	1,120,931	1,279,891	692,158	810,442	26.7%	17.1%
Debt Service/Interest on Debt	0	524,382	594,471	1,728,958	1,602,707	1,683,204	1,793,020	n/a	6.5%
Purchase of Land & Facility Construction	444,913	2,158,219	3,696,673	1,824,931	983,626	633,457	602,906	5.2%	-4.8%
All Other	1,750	0	40,572	0	1,544,201	768,375	766,272	175.6%	-0.3%

* Cities Included: Clinton, Cross Hill, Gray Court, Laurens & Waterloo.

/1 In FY 05 Cross Hill was excluded.

Laurens County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	19,591,595	19,381,187	20,009,670	18,539,219	21,771,196	21,274,723	23,305,291	2.9%	9.5%
Owner Occupied	3,757,119	3,771,822	3,973,424	1,556,146	2,586,903	2,487,087	3,044,942	-3.4%	22.4%
Agricultural (Private)	203,873	203,918	207,848	222,163	242,725	250,046	263,951	4.4%	5.6%
Agricultural (Corporate)	42,357	40,600	40,121	33,584	33,628	35,538	37,598	-2.0%	5.8%
Commercial/Rental	5,185,230	5,379,230	5,623,779	5,994,793	7,343,018	7,609,436	8,101,776	7.7%	6.5%
Personal Property (Vehicles)	3,834,431	3,533,431	3,375,081	3,364,219	3,500,125	3,169,136	3,097,585	-3.5%	-2.3%
Other Personal Property	236,886	258,645	312,288	315,687	349,164	354,234	361,740	7.3%	2.1%
Manufacturing	2,216,745	1,888,070	1,998,772	1,955,425	1,805,033	1,764,706	1,913,336	-2.4%	8.4%
Utility	2,107,503	2,125,051	2,061,606	2,345,288	2,642,910	2,654,628	2,821,010	5.0%	6.3%
Business Personal	1,060,100	999,141	1,149,892	1,222,187	1,462,055	1,235,610	1,718,883	8.4%	39.1%
Motor Carrier	196,314	205,928	224,516	254,569	281,939	239,937	222,187	2.1%	-7.4%
Fee-in-Lieu and Joint Industrial Park	751,038	975,352	1,042,342	1,275,159	1,523,695	1,474,366	1,722,282	14.8%	16.8%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	7,416,208	10,055,254	8,962,604	10,156,437	9,829,732	9,462,085	9,066,422	3.4%	-4.2%
Owner Occupied	2,161,815	2,965,628	2,649,763	3,011,905	3,016,397	3,024,070	2,892,241	5.0%	-4.4%
Agricultural (Private)	67,652	92,618	81,822	93,461	86,204	85,684	80,437	2.9%	-6.1%
Agricultural (Corporate)	14,055	18,440	15,794	14,128	11,943	12,178	11,458	-3.3%	-5.9%
Commercial/Rental	1,720,628	2,443,195	2,213,861	2,521,923	2,607,886	2,607,548	2,468,952	6.2%	-5.3%
Personal Property (Vehicles)	1,272,389	1,604,851	1,328,637	1,415,278	1,243,076	1,085,977	943,965	-4.9%	-13.1%
Other Personal Property	78,607	117,474	122,936	132,805	124,006	121,386	110,237	5.8%	-9.2%
Manufacturing	735,588	857,543	786,838	822,619	641,061	604,717	583,074	-3.8%	-3.6%
Utility	699,338	965,178	811,573	986,628	938,634	909,669	859,681	3.5%	-5.5%
Business Personal	351,776	453,800	452,667	514,156	519,252	423,410	523,816	6.9%	23.7%
Motor Carrier	65,143	93,530	88,383	107,093	100,131	82,220	67,710	0.6%	-17.6%
Fee-in-Lieu and Joint Industrial Park	249,219	442,996	410,329	536,441	541,143	505,225	524,852	13.2%	3.9%

Lee County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	38,909,291	45,289,837	51,135,364	79,583,570	51,991,774	43,137,629	41,095,568	0.9%	-4.7%
Revenues from Local Sources	16,014,947	20,632,534	25,209,732	51,750,993	24,434,081	18,441,174	17,070,739	1.1%	-7.4%
Current Property Taxes	8,611,335	9,681,282	10,068,631	10,099,056	11,032,874	10,931,381	10,556,133	3.5%	-3.4%
Current Real & Personal Property Taxes	8,065,095	8,806,658	9,353,490	9,392,203	10,329,705	10,156,264	9,710,943	3.1%	-4.4%
Fee In Lieu of Property Tax (only Counties and Cities)	18,368	70,899	99,782	40,002	106,135	99,153	100,000	32.6%	0.9%
All Other	527,872	803,725	615,360	666,851	597,034	675,964	745,190	5.9%	10.2%
Local Options Sales Tax	762,684	817,577	860,986	897,324	917,360	904,199	919,458	3.2%	1.7%
Local Hospitality Tax	0	665,453	0	0	0	131,695	21,927	n/a	-83.4%
Local Accommodations Tax	0	0	3,873	0	5,499	15,155	17,565	n/a	15.9%
Capital Projects/Transportation Tax	0	0	0	114,080	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	6,640,928	9,468,223	14,276,242	40,640,533	12,478,348	6,458,744	5,555,656	-2.9%	-14.0%
Licenses & Permits	670,845	2,787,191	844,334	803,962	774,069	725,984	860,611	4.2%	18.5%
Service Revenue & Charges	3,674,798	3,367,024	5,350,508	5,285,761	4,635,086	4,715,690	4,064,156	1.7%	-13.8%
Bonds & Leases	5,790,000	90,847	5,000,000	32,081,780	6,147,584	0	0	-100.0%	n/a
Miscellaneous	-3,494,715	3,223,161	3,081,400	2,469,030	921,609	1,017,070	630,889	n/a	-38.0%
Revenues from State Sources	17,341,172	19,522,844	19,996,412	22,874,585	21,569,846	17,840,211	16,494,085	-0.8%	-7.5%
Reimbursements for Property Tax Relief (Tier 1)	770,485	770,484	908,086	770,485	770,485	770,485	770,485	0.0%	0.0%
Homestead Exemption (Tier 2) /1	910,763	1,007,294	1,409,360	899,693	911,705	953,459	967,898	1.0%	1.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	404,564	490,293	611,233	640,150	n/a	4.7%
\$2.5 Million Minimum Disbursement /3	0	0	0	2,095,436	2,009,707	1,888,767	1,859,850	n/a	-1.5%
State-Shared Taxes (Aid to Subdivisions)	1,342,205	560,792	2,079,650	1,539,265	1,658,335	1,446,770	1,254,318	-1.1%	-13.3%
Manufacturer's Depreciation Reimbursement	71,378	91,604	93,579	98,064	107,563	111,780	123,442	9.6%	10.4%
State Grants	5,272,645	5,606,006	3,478,903	4,588,001	4,041,680	3,416,252	3,472,135	-6.7%	1.6%
Education Finance Act (EFA)	5,206,293	6,468,880	6,811,934	7,196,737	6,643,706	5,390,638	3,863,766	-4.8%	-28.3%
Education Improvement Act (EIA)	2,398,972	4,769,967	4,081,473	5,050,998	4,687,075	2,999,747	3,350,114	5.7%	11.7%
Education Lottery	1,368,431	247,817	1,133,427	231,343	249,297	251,080	191,927	-27.9%	-23.6%
Revenues from Federal Sources	5,453,741	5,095,774	5,725,898	4,812,076	5,879,519	6,746,966	7,415,974	5.3%	9.9%
Revenues from Other Local Sources	99,432	38,685	203,321	145,916	108,327	109,277	114,770	2.4%	5.0%
Total Expenditures (School Dist., Counties, & Cities)	39,982,092	40,307,372	45,287,146	50,874,103	62,632,123	48,144,049	41,161,434	0.5%	-14.5%
Administration	16,269,178	13,434,431	15,093,454	14,838,723	14,696,616	15,042,191	15,336,439	-1.0%	2.0%
Instruction	14,280,637	13,142,248	12,880,181	13,873,205	13,871,728	12,265,040	11,740,984	-3.2%	-4.3%
Public Safety	3,826,893	5,812,845	5,182,412	5,941,108	6,058,897	4,919,350	5,116,109	5.0%	4.0%
Transportation	903,877	0	0	0	0	0	0	-100.0%	n/a
Health & Human Services	1,412,859	17,881	11,830	14,340	14,368	5,579	10,617	-55.7%	90.3%
Environment & Housing	544,361	621,497	623,916	0	718,217	631,868	741,069	5.3%	17.3%
Recreation & Culture	405,129	595,120	538,596	271,779	952,068	384,205	379,036	-1.1%	-1.3%
Debt Service/Interest on Debt /4	1,293,018	1,085,369	2,489,023	6,430,953	4,936,944	4,620,241	4,742,726	24.2%	2.7%
Land Purchase & Facility Construction	196,238	924,350	2,310,466	4,636,421	16,471,620	5,956,956	110,657	-9.1%	-98.1%
All Other	849,902	4,673,631	6,157,267	4,867,574	4,911,665	4,318,618	2,983,797	23.3%	-30.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Lee County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	8,611,335	9,681,282	10,068,631	10,099,056	11,032,874	10,931,381	10,556,133	3.5%	-3.4%
County Total	4,654,098	4,751,484	5,164,938	5,010,379	5,712,300	5,439,180	5,010,313	1.2%	-7.9%
Cities Total	3,367,243	4,073,002	4,019,262	4,178,640	4,369,774	4,560,003	4,575,046	5.2%	0.3%
	589,994	856,796	884,431	910,037	950,800	932,198	970,774	8.7%	4.1%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	32,080,811	33,191,849	33,626,668	34,708,303	35,757,720	36,722,092	37,144,206	2.5%	1.1%
Owner Occupied (4% assessment ratio)	9,774,230	10,263,100	10,360,650	10,362,820	10,565,740	10,781,720	11,323,220	2.5%	5.0%
Agricultural (Private) (4%)	1,863,960	1,902,150	1,913,570	1,955,750	2,055,320	2,189,470	2,211,080	2.9%	1.0%
Agricultural (Corporate) (6%)	131,990	119,800	114,040	111,950	110,460	110,740	111,180	-2.8%	0.4%
Commercial/Rental (6%)	6,589,500	6,992,400	6,979,500	7,314,670	7,494,090	7,941,950	8,573,890	4.5%	8.0%
Personal Property (Vehicles) /6	5,099,893	4,892,710	4,662,625	4,562,636	4,429,073	3,834,435	3,604,722	-5.6%	-6.0%
Other Personal Property County (10.5%)	139,870	131,950	178,800	190,510	234,860	196,375	165,055	2.8%	-15.9%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	2,823,900	2,966,840	2,935,430	3,851,400	3,634,670	4,017,530	4,016,390	6.0%	0.0%
Utility (10.5%)	3,224,870	3,431,350	3,714,070	3,686,030	4,018,320	4,343,700	4,339,690	5.1%	-0.1%
Business Personal (10.5%)	1,576,227	1,486,377	1,867,487	1,746,427	1,862,777	1,967,367	1,597,837	0.2%	-18.8%
Motor Carrier (9.5%)\	483,346	511,690	571,194	638,178	637,820	671,852	523,996	1.4%	-22.0%
Fee-in-Lieu and Joint Industrial Park /7	373,025	493,482	329,302	287,932	714,590	666,953	677,146	10.4%	1.5%
Total Average Millage Rates /2									
School Districts /3	417.7	423.7	435.7	453.3	463.3	450.0	450.0	1.3%	0.0%
Counties /4	169.1	166.4	180.6	178.2	195.0	185.7	172.9	0.4%	-6.9%
Cities & Special Purpose Districts /5	115.1	133.4	129.2	131.9	131.7	135.0	134.2	2.6%	-0.6%
	133.4	124.0	125.8	143.2	136.6	129.3	142.9	1.2%	10.6%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	8,611,335	9,681,282	10,068,631	10,099,056	11,032,874	10,931,381	10,556,133	3.5%	-3.4%
Owner Occupied	1,449,052	1,743,503	1,468,062	1,548,032	1,698,093	1,530,814	1,534,049	1.0%	0.2%
Agricultural (Private)	596,953	652,630	699,168	683,717	752,931	785,076	764,008	4.2%	-2.7%
Agricultural (Corporate)	42,271	41,104	41,667	39,137	40,465	39,708	38,417	-1.6%	-3.3%
Commercial/Rental	2,110,356	2,399,100	2,550,125	2,557,161	2,745,330	2,847,737	2,962,589	5.8%	4.0%
Personal Property (Vehicles)	1,633,294	1,678,694	1,703,600	1,595,068	1,622,514	1,374,910	1,245,562	-4.4%	-9.4%
Other Personal Property County	44,795	45,272	65,329	66,601	86,037	70,414	57,032	4.1%	-19.0%
Manufacturing	922,751	1,088,825	1,172,310	1,386,426	1,437,634	1,539,715	1,487,808	8.3%	-3.4%
Utility	1,032,798	1,177,300	1,357,023	1,288,612	1,472,042	1,557,516	1,499,520	6.4%	-3.7%
Business Personal	504,803	509,978	682,330	610,539	682,396	705,437	552,110	1.5%	-21.7%
Motor Carrier	154,797	175,561	208,699	223,103	233,654	240,905	181,060	2.6%	-24.8%
Fee-in-Lieu and Joint Industrial Park	119,465	169,314	120,318	100,659	261,778	239,149	233,978	11.9%	-2.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Lee County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	26,131,595	27,955,304	33,160,674	63,071,617	37,506,899	28,749,160	27,029,549	0.6%	-6.0%
Revenues from Local Sources	6,326,721	7,309,191	11,492,865	38,714,541	13,366,734	6,758,407	5,866,905	-1.2%	-13.2%
Current Property Taxes	4,654,098	4,751,484	5,164,938	5,010,379	5,712,300	5,439,180	5,010,313	1.2%	-7.9%
Current Real & Personal Property Taxes	4,654,098	4,751,484	5,164,938	5,010,379	5,712,300	5,439,180	5,010,313	1.2%	-7.9%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,672,623	2,557,707	6,327,927	33,704,162	7,654,434	1,319,227	856,592	-10.6%	-35.1%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	468,534	853,784	628,154	924,254	669,495	429,252	402,147	-2.5%	-6.3%
Bonds & Leases	5,790,000	90,847	5,000,000	32,081,780	6,147,584	0	0	-100.0%	n/a
Miscellaneous	-4,585,911	1,613,076	699,773	698,128	837,355	889,975	454,445	n/a	-48.9%
Revenues from State Sources	14,550,826	15,593,474	17,088,122	20,031,483	18,775,757	15,705,211	14,274,438	-0.3%	-9.1%
Reimbursements for Property Tax Relief (Tier 1)	770,485	770,484	908,086	770,485	770,485	770,485	770,485	0.0%	0.0%
Homestead Exemption (Tier 2) /1	490,846	504,831	906,298	382,673	382,673	382,673	382,673	-4.1%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	404,564	490,293	611,233	640,150	n/a	4.7%
\$2.5 Million Minimum Disbursement /3	0	0	0	2,095,436	2,009,707	1,888,767	1,859,850	n/a	-1.5%
State-Shared Taxes (Aid to Subdivisions)	43,237	43,237	43,976	43,237	40,917	45,557	43,237	0.0%	-5.1%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	4,272,562	2,788,258	3,202,928	3,856,010	3,501,604	3,365,031	3,172,236	-4.8%	-5.7%
Education Finance Act (EFA)	5,206,293	6,468,880	6,811,934	7,196,737	6,643,706	5,390,638	3,863,766	-4.8%	-28.3%
Education Improvement Act (EIA)	2,398,972	4,769,967	4,081,473	5,050,998	4,687,075	2,999,747	3,350,114	5.7%	11.7%
Education Lottery	1,368,431	247,817	1,133,427	231,343	249,297	251,080	191,927	-27.9%	-23.6%
Revenues from Federal Sources	5,254,048	5,052,639	4,579,687	4,325,593	5,364,408	6,285,542	6,888,206	4.6%	9.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	28,057,042	26,834,886	29,533,739	36,090,852	47,509,529	35,161,972	27,571,545	-0.3%	-21.6%
Administration	11,989,669	11,395,946	11,714,128	11,845,153	12,223,441	12,221,905	11,942,868	-0.1%	-2.3%
Instruction	14,280,637	13,142,248	12,880,181	13,873,205	13,871,728	12,265,040	11,740,984	-3.2%	-4.3%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	18,913	17,881	11,830	14,340	14,368	5,579	10,617	-9.2%	90.3%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	0	9,076	0	0	116,302	147,820	101,033	n/a	-31.7%
Debt Service/Interest on Debt	1,236,274	1,000,973	2,062,514	4,868,684	3,715,477	3,609,001	3,636,311	19.7%	0.8%
Purchase of Land & Facility Construction	56,975	524,673	2,310,466	4,636,421	16,471,620	5,956,956	90,657	8.0%	-98.5%
All Other	474,574	744,089	554,620	853,049	1,096,593	955,671	49,075	-31.5%	-94.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Lee County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	10,598,777	14,560,764	14,946,931	13,750,966	12,058,544	11,980,522	11,476,318	1.3%	-4.2%
Revenues from Local Sources	7,798,410	10,958,508	11,504,754	10,612,452	8,959,121	9,631,027	8,992,065	2.4%	-6.6%
Current Property Taxes	3,367,243	4,073,002	4,019,262	4,178,640	4,369,774	4,560,003	4,575,046	5.2%	0.3%
Current Real & Personal Property Taxes	2,872,912	3,225,876	3,354,908	3,523,758	3,716,954	3,856,449	3,834,275	4.9%	-0.6%
Fee In Lieu of Property Tax	18,368	70,899	99,782	40,002	106,135	99,153	100,000	32.6%	0.9%
All Other	475,963	776,227	564,572	614,880	546,685	604,401	640,771	5.1%	6.0%
Local Options Sales Tax (1%)	436,177	534,197	557,150	592,773	565,951	566,962	587,700	5.1%	3.7%
Local Hospitality Tax	0	665,453	0	0	0	131,695	21,927	n/a	-83.4%
Local Accommodations Tax	0	0	0	0	5,499	15,155	17,565	n/a	15.9%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,994,990	5,685,857	6,928,342	5,841,039	4,017,897	4,357,212	3,789,827	-0.9%	-13.0%
Licenses & Permits	34,809	2,138,542	142,353	94,628	63,951	63,524	62,002	10.1%	-2.4%
Service Revenue & Charges	2,917,348	2,205,144	4,645,962	4,049,503	3,907,827	4,202,697	3,618,723	3.7%	-13.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,042,833	1,342,171	2,140,027	1,696,908	46,119	90,991	109,102	-31.4%	19.9%
Revenues from State Sources	2,501,243	3,563,571	2,610,505	2,513,760	2,475,985	1,861,008	1,846,361	-4.9%	-0.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	344,871	424,402	425,894	439,342	446,070	496,179	510,071	6.7%	2.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,119,884	269,442	1,854,682	1,285,884	1,426,130	1,257,418	1,062,354	-0.9%	-15.5%
Manufacturer's Depreciation Reimbursement	36,405	51,979	53,954	56,544	63,709	65,603	71,749	12.0%	9.4%
State Grants	1,000,083	2,817,748	275,975	731,991	540,076	41,808	202,187	-23.4%	383.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	199,693	0	628,351	478,838	515,111	379,210	527,768	17.6%	39.2%
Revenues from Other Local Sources	99,432	38,685	203,321	145,916	108,327	109,277	110,124	1.7%	0.8%
Total Expenditures (County only)	9,531,413	11,041,833	12,590,332	11,622,871	11,958,956	10,098,752	10,440,736	1.5%	3.4%
Administration	3,761,095	1,346,752	2,757,054	2,001,681	1,672,165	2,082,342	2,509,164	-6.5%	20.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,871,359	4,825,068	4,209,895	4,644,729	4,838,887	3,917,736	4,035,790	5.8%	3.0%
Transportation	903,877	0	0	0	0	0	0	-100.0%	n/a
Health & Human Services	1,393,946	0	0	0	0	0	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	405,129	586,044	538,596	271,779	835,766	236,208	278,003	-6.1%	17.7%
Debt Service/Interest on Debt	56,744	69,767	0	1,521,537	797,066	590,325	683,057	51.4%	15.7%
Land Purchase & Facility Construction	139,263	399,677	0	0	0	0	0	-100.0%	n/a
All Other	0	3,814,525	5,084,787	3,183,145	3,815,072	3,272,141	2,934,722	n/a	-10.3%

Lee County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	2,178,919	2,773,769	3,027,759	2,760,987	2,426,330	2,407,946	2,589,701	2.9%	7.5%
Revenues from Local Sources	1,889,816	2,364,835	2,212,114	2,424,000	2,108,226	2,051,740	2,211,769	2.7%	7.8%
Current Property Taxes	589,994	856,796	884,431	910,037	950,800	932,198	970,774	8.7%	4.1%
Current Real & Personal Property Taxes	538,085	829,298	833,643	858,066	900,451	860,635	866,355	8.3%	0.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	51,909	27,498	50,788	51,971	50,349	71,563	104,419	12.4%	45.9%
Local Options Sales Tax	326,507	283,380	303,837	304,551	351,409	337,237	331,758	0.3%	-1.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	3,873	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	114,080	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	973,315	1,224,659	1,019,973	1,095,332	806,017	782,305	909,237	-1.1%	16.2%
Licenses & Permits	636,036	648,649	701,981	709,334	710,118	662,460	798,609	3.9%	20.6%
Service Revenue & Charges	288,916	308,096	76,392	312,004	57,764	83,741	43,286	-27.1%	-48.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	48,363	267,914	241,600	73,994	38,135	36,104	67,342	5.7%	86.5%
	0								
Revenues from State Sources	289,103	365,799	297,785	329,342	318,104	273,992	373,286	4.4%	36.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	75,046	78,061	77,168	77,678	82,962	74,607	75,154	0.0%	0.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	179,084	248,113	180,992	210,144	191,288	143,796	148,727	-3.0%	3.4%
Manufacturer's Depreciation Reimbursement	34,973	39,625	39,625	41,520	43,854	46,177	51,693	6.7%	11.9%
State Grants	0	0	0	0	0	9,413	97,712	n/a	938.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	0	43,135	517,860	7,645	0	82,214	0	n/a	n/a
Revenues from Other Local Sources	0	0	0	0	0	0	4,646	n/a	n/a
Total Expenditures (Cities only)	2,393,637	2,430,653	3,163,075	3,160,380	3,163,638	2,883,325	3,149,153	4.7%	9.2%
Administration	518,414	691,733	622,272	991,889	801,010	737,944	884,407	9.3%	19.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	955,534	987,777	972,517	1,296,379	1,220,010	1,001,614	1,080,319	2.1%	7.9%
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	544,361	621,497	623,916	0	718,217	631,868	741,069	5.3%	17.3%
Recreation & Culture	0	0	0	0	0	177	0	n/a	n/a
Debt Service/Interest on Debt	0	14,629	426,509	40,732	424,401	420,915	423,358	n/a	0.6%
Purchase of Land & Facility Construction	0	0	0	0	0	0	20,000	n/a	n/a
All Other	375,328	115,017	517,860	831,380	0	90,806	0	-100.0%	n/a

* Cities Included: Bishopville & Lynchburg.

Lee County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	4,654,098	4,751,484	5,164,938	5,010,379	5,712,300	5,439,180	5,010,313	1.2%	-7.9%
Owner Occupied	882,251	936,938	963,062	671,727	799,637	620,919	546,758	-7.7%	-11.9%
Agricultural (Private)	315,179	316,452	345,593	348,538	400,806	406,680	382,219	3.3%	-6.0%
Agricultural (Corporate)	22,318	19,931	20,596	19,951	21,541	20,569	19,219	-2.5%	-6.6%
Commercial/Rental	1,114,226	1,163,292	1,260,508	1,303,560	1,461,415	1,475,167	1,482,129	4.9%	0.5%
Personal Property (Vehicles)	862,347	813,977	842,077	813,115	863,709	712,222	623,132	-5.3%	-12.5%
Other Personal Property	23,651	21,952	32,292	33,951	45,800	36,475	28,532	3.2%	-21.8%
Manufacturing	477,497	493,579	530,143	686,365	708,793	746,231	694,295	6.4%	-7.0%
Utility	545,297	570,857	670,766	656,894	783,609	806,815	750,182	5.5%	-7.0%
Business Personal	266,526	247,281	337,271	311,234	363,258	365,426	276,211	0.6%	-24.4%
Motor Carrier	81,730	85,127	103,158	113,731	124,381	124,792	90,581	1.7%	-27.4%
Fee-in-Lieu and Joint Industrial Park	63,075	82,098	59,472	51,313	139,351	123,882	117,055	10.9%	-5.5%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	3,693,746	4,426,505	4,345,374	4,577,979	4,709,709	4,957,029	4,985,117	5.1%	0.6%
Owner Occupied	1,125,393	1,368,699	1,338,845	1,366,842	1,391,631	1,455,399	1,519,687	5.1%	4.4%
Agricultural (Private)	214,614	253,673	247,279	257,961	270,710	295,551	296,749	5.5%	0.4%
Agricultural (Corporate)	15,197	15,977	14,737	14,766	14,549	14,949	14,921	-0.3%	-0.2%
Commercial/Rental	758,707	932,515	901,919	964,795	987,059	1,072,065	1,150,700	7.2%	7.3%
Personal Property (Vehicles)	587,196	652,498	602,523	601,806	583,361	517,601	483,789	-3.2%	-6.5%
Other Personal Property	16,104	17,597	23,105	25,128	30,934	26,508	22,152	5.5%	-16.4%
Manufacturing	325,140	395,661	379,328	507,995	478,728	542,317	539,039	8.8%	-0.6%
Utility	371,308	457,609	479,947	486,182	529,260	586,346	582,429	7.8%	-0.7%
Business Personal	181,485	198,225	241,324	230,351	245,349	265,570	214,445	2.8%	-19.3%
Motor Carrier	55,652	68,240	73,812	84,175	84,008	90,692	70,325	4.0%	-22.5%
Fee-in-Lieu and Joint Industrial Park	42,950	65,811	42,554	37,978	94,120	90,030	90,880	13.3%	0.9%

Lexington County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	646,372,280	904,386,346	815,869,258	820,747,706	814,712,275	978,625,171	954,219,787	6.7%	-2.5%
Revenues from Local Sources	370,229,433	603,504,044	490,498,410	426,574,802	438,086,875	593,799,791	575,653,918	7.6%	-3.1%
Current Property Taxes	232,910,142	269,787,305	304,050,998	268,139,196	287,719,571	303,249,324	321,437,651	5.5%	6.0%
Current Real & Personal Property Taxes	227,362,117	263,229,991	296,885,831	261,594,056	280,422,160	294,938,672	311,124,527	5.4%	5.5%
Fee In Lieu of Property Tax (only Counties and Citi	2,316,462	2,730,447	3,124,288	2,516,026	2,922,923	2,991,399	4,633,933	12.3%	54.9%
All Other	3,231,563	3,826,866	4,040,879	4,029,114	4,374,489	5,319,253	5,679,191	9.9%	6.8%
Local Options Sales Tax	74,965	774,104	823,447	846,508	2,643,566	2,909,687	2,922,643	84.1%	0.4%
Local Hospitality Tax	1,236,308	6,902	0	0	0	0	0	-100.0%	n/a
Local Accommodations Tax	983,114	1,080,229	1,216,318	1,198,573	1,038,004	890,201	1,313,158	4.9%	47.5%
Capital Projects/Transportation Tax	0	0	0	0	41,705	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	135,024,904	331,855,504	184,407,647	156,390,525	146,644,028	286,750,579	249,980,466	10.8%	-12.8%
Licenses & Permits	15,796,429	17,509,748	19,931,652	21,719,028	20,494,774	20,373,514	20,993,486	4.9%	3.0%
Service Revenue & Charges	45,936,043	55,309,689	64,891,997	61,542,147	57,859,071	56,269,425	55,494,830	3.2%	-1.4%
Bonds & Leases	50,146,491	235,499,172	71,333,611	38,755,654	40,987,800	184,940,411	141,789,225	18.9%	-23.3%
Miscellaneous	23,145,941	23,536,895	28,250,387	34,373,696	27,302,383	25,167,229	31,702,925	5.4%	26.0%
Revenues from State Sources	230,974,140	249,722,303	260,923,932	338,148,213	323,995,094	305,180,839	300,411,253	4.5%	-1.6%
Reimbursements for Property Tax Relief (Tier 1)	25,540,757	25,540,758	25,540,757	25,540,758	25,540,757	25,540,757	25,540,757	0.0%	0.0%
Homestead Exemption (Tier 2) /1	9,227,841	9,527,993	10,709,748	8,813,725	9,017,785	9,229,509	9,268,150	0.1%	0.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	60,487,526	62,237,054	67,172,748	67,799,876	n/a	0.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	14,934,447	15,472,094	16,771,609	18,215,954	17,601,224	15,131,881	13,712,969	-1.4%	-9.4%
Manufacturer's Depreciation Reimbursement	1,498,064	1,279,596	1,381,410	1,342,535	1,360,526	1,197,398	1,292,081	-2.4%	7.9%
State Grants	49,127,664	46,629,484	49,720,906	60,256,386	58,373,890	62,669,974	65,576,241	4.9%	4.6%
Education Finance Act (EFA)	88,057,559	111,536,981	115,795,495	124,467,577	113,263,965	91,744,268	83,492,627	-0.9%	-9.0%
Education Improvement Act (EIA)	37,498,211	35,044,973	36,600,257	34,916,718	33,345,691	29,985,267	31,497,198	-2.9%	5.0%
Education Lottery	5,089,597	4,690,424	4,403,750	4,107,034	3,254,202	2,509,038	2,231,354	-12.8%	-11.1%
Revenues from Federal Sources	37,917,573	43,241,675	42,519,357	41,968,934	44,185,431	69,450,042	67,187,811	10.0%	-3.3%
Revenues from Other Local Sources	7,251,134	7,918,324	21,927,559	14,055,757	8,444,876	10,194,498	10,966,805	7.1%	7.6%
Total Expenditures (School Dist., Counties, & Cities)	617,892,293	768,452,918	796,943,697	868,308,915	844,073,132	933,460,122	951,471,332	7.5%	1.9%
Administration	193,246,608	213,363,033	223,658,762	247,996,450	259,098,079	254,740,777	255,205,736	4.7%	0.2%
Instruction	231,950,813	248,887,863	265,818,070	286,573,699	292,445,548	293,544,815	286,182,246	3.6%	-2.5%
Public Safety	52,260,301	56,030,206	58,945,494	64,366,267	70,469,949	74,338,283	74,787,433	6.2%	0.6%
Transportation	11,590,747	9,517,562	11,132,526	12,580,177	10,000,244	9,499,167	11,039,429	-0.8%	16.2%
Health & Human Services	8,643,728	9,904,499	10,378,183	12,009,157	11,891,120	12,245,610	14,699,668	9.3%	20.0%
Environment & Housing	11,193,521	11,985,829	12,179,914	14,282,636	12,951,319	14,706,809	19,090,063	9.3%	29.8%
Recreation & Culture	7,353,118	8,745,403	9,406,150	8,829,193	12,357,690	10,579,015	11,253,572	7.4%	6.4%
Debt Service/Interest on Debt /4	42,369,686	99,404,581	76,971,534	83,920,552	99,553,008	138,233,414	110,119,558	17.3%	-20.3%
Land Purchase & Facility Construction	48,605,920	96,527,833	114,418,249	122,230,057	58,483,736	109,106,324	153,031,225	21.1%	40.3%
All Other	10,677,851	14,086,109	14,034,815	15,520,727	16,822,439	16,465,908	16,062,402	7.0%	-2.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Lexington County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	232,910,142	269,787,305	304,050,998	268,139,196	287,719,571	303,249,324	321,437,651	5.5%	6.0%
School District Total	168,566,650	186,659,910	208,118,831	181,100,217	192,257,783	201,061,672	212,776,991	4.0%	5.8%
County Total	57,037,854	75,605,140	88,163,385	78,875,372	86,674,582	93,127,739	98,002,394	9.4%	5.2%
Cities Total	7,305,638	7,522,255	7,768,782	8,163,607	8,787,206	9,059,913	10,658,266	6.5%	17.6%
Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	853,389,993	995,053,655	1,054,722,359	1,077,374,477	1,140,496,400	1,180,043,583	1,249,906,507	6.6%	5.9%
Owner Occupied (4% assessment ratio)	312,146,700	406,115,210	421,642,477	442,952,710	472,889,640	504,936,230	546,819,540	9.8%	8.3%
Agricultural (Private) (4%)	2,300,130	2,235,800	2,282,521	2,382,730	2,448,570	2,517,660	2,565,780	1.8%	1.9%
Agricultural (Corporate) (6%)	123,620	138,220	145,564	123,420	115,010	114,470	107,020	-2.4%	-6.5%
Commercial/Rental (6%)	209,050,040	263,881,930	275,510,778	283,491,170	306,394,670	319,630,540	346,809,480	8.8%	8.5%
Personal Property (Vehicles) /6	151,366,490	141,932,219	145,833,266	140,047,584	136,416,020	130,713,887	114,982,528	-4.5%	-12.0%
Other Personal Property County (10.5%)	11,586,270	12,256,470	15,839,449	18,323,940	20,857,786	20,585,015	18,329,020	7.9%	-11.0%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	34,305,510	31,955,853	31,652,930	31,502,220	34,887,350	36,452,480	35,583,620	0.6%	-2.4%
Utility (10.5%)	65,865,460	69,848,810	92,752,134	92,953,740	94,064,080	95,318,460	99,253,980	7.1%	4.1%
Business Personal (10.5%)	38,398,440	35,954,500	38,012,789	41,784,500	45,342,420	43,061,470	44,796,240	2.6%	4.0%
Motor Carrier (9.5%)\	1,812,243	2,150,993	2,318,051	2,522,073	2,494,454	2,126,971	1,809,279	0.0%	-14.9%
Fee-in-Lieu and Joint Industrial Park /7	26,435,090	28,583,650	28,732,400	21,290,390	24,586,400	24,586,400	38,850,020	6.6%	58.0%
Total Average Millage Rates /2	352.3	371.7	396.4	416.4	420.9	415.0	402.7	2.3%	-2.9%
School Districts /3	227.5	213.3	221.5	247.9	245.5	249.0	244.9	1.2%	-1.6%
Counties /4	66.6	75.8	83.5	73.3	76.0	79.1	77.6	2.6%	-1.9%
Cities & Special Purpose Districts /5	58.3	82.7	91.4	95.2	99.4	86.9	80.2	5.5%	-7.7%
Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	232,910,142	269,787,305	304,050,998	268,139,196	287,719,571	303,249,324	321,437,651	5.5%	6.0%
Owner Occupied	62,293,660	88,238,976	98,541,590	53,359,969	61,425,876	70,157,262	80,879,301	4.4%	15.3%
Agricultural (Private)	715,227	678,850	729,684	797,208	819,253	858,108	860,961	3.1%	0.3%
Agricultural (Corporate)	38,440	41,967	46,534	41,294	38,481	39,015	35,911	-1.1%	-8.0%
Commercial/Rental	65,004,272	80,121,799	88,076,218	94,849,746	102,514,861	108,941,488	116,373,689	10.2%	6.8%
Personal Property (Vehicles)	47,067,527	43,094,518	46,620,472	46,856,760	45,642,665	44,551,955	38,582,974	-3.3%	-13.4%
Other Personal Property County	3,602,760	3,721,401	5,063,609	6,130,777	6,978,689	7,016,107	6,150,396	9.3%	-12.3%
Manufacturing	12,983,787	12,433,122	13,243,204	13,055,958	14,595,684	15,415,704	16,574,198	4.2%	7.5%
Utility	20,480,916	21,208,016	29,651,316	31,100,223	31,472,369	32,487,931	33,305,179	8.4%	2.5%
Business Personal	11,940,025	10,916,773	12,152,057	13,980,150	15,170,864	14,676,885	15,031,607	3.9%	2.4%
Motor Carrier	563,518	653,101	741,042	843,829	834,605	724,948	607,113	1.2%	-16.3%
Fee-in-Lieu and Joint Industrial Park	8,220,012	8,678,781	9,185,271	7,123,284	8,226,225	8,379,922	13,036,322	8.0%	55.6%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Lexington County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	493,403,148	726,601,355	602,317,784	612,019,073	608,680,203	768,030,115	730,010,647	6.7%	-5.0%
Revenues from Local Sources	249,400,817	460,306,126	327,348,877	264,361,449	270,379,609	422,655,011	391,585,091	7.8%	-7.4%
Current Property Taxes	168,566,650	186,659,910	208,118,831	181,100,217	192,257,783	201,061,672	212,776,991	4.0%	5.8%
Current Real & Personal Property Taxes	168,123,931	186,173,357	207,559,694	180,454,705	191,593,264	200,482,292	212,269,641	4.0%	5.9%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	442,719	486,553	559,137	645,512	664,519	579,380	507,350	2.3%	-12.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	80,834,167	273,646,216	119,230,046	83,261,232	78,121,826	221,593,339	178,808,100	14.1%	-19.3%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	25,453,385	33,438,650	40,991,059	37,767,985	32,149,386	31,411,962	29,330,409	2.4%	-6.6%
Bonds & Leases	50,146,491	235,499,172	71,333,611	38,755,654	40,987,800	184,940,411	141,789,225	18.9%	-23.3%
Miscellaneous	5,234,291	4,708,394	6,905,376	6,737,593	4,984,640	5,240,966	7,688,466	6.6%	46.7%
Revenues from State Sources	212,744,991	229,552,050	239,415,460	312,764,057	301,317,521	284,730,422	281,430,158	4.8%	-1.2%
Reimbursements for Property Tax Relief (Tier 1)	25,540,757	25,540,758	25,540,757	25,540,758	25,540,757	25,540,757	25,540,757	0.0%	0.0%
Homestead Exemption (Tier 2) /1	6,835,097	6,686,527	7,459,144	5,952,124	5,952,124	5,952,124	5,952,124	-2.3%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	60,487,526	62,237,054	67,172,748	67,799,876	n/a	0.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,382,005	1,382,008	1,382,007	1,382,696	1,382,007	1,382,008	1,382,008	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	1,187,850	886,789	951,849	987,815	1,005,013	871,930	942,566	-3.8%	8.1%
State Grants 4/	47,153,915	43,783,590	47,282,201	54,921,809	55,336,708	59,572,282	62,591,648	4.8%	5.1%
Education Finance Act (EFA)	88,057,559	111,536,981	115,795,495	124,467,577	113,263,965	91,744,268	83,492,627	-0.9%	-9.0%
Education Improvement Act (EIA)	37,498,211	35,044,973	36,600,257	34,916,718	33,345,691	29,985,267	31,497,198	-2.9%	5.0%
Education Lottery	5,089,597	4,690,424	4,403,750	4,107,034	3,254,202	2,509,038	2,231,354	-12.8%	-11.1%
Revenues from Federal Sources	31,257,340	36,743,179	35,553,447	34,893,567	36,983,073	60,644,682	56,995,398	10.5%	-6.0%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	476,177,113	606,433,349	620,593,876	664,348,960	636,985,600	688,251,973	717,530,025	7.1%	4.3%
Administration	158,826,948	179,024,900	189,281,858	207,346,593	215,583,786	216,907,252	215,123,741	5.2%	-0.8%
Instruction	231,950,813	248,887,863	265,818,070	286,573,699	292,445,548	293,544,815	286,182,246	3.6%	-2.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	48,982	838,394	969,761	1,498,046	1,543,973	1,671,890	1,921,476	84.3%	14.9%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	146,450	172,904	230,894	244,314	229,824	268,735	263,113	10.3%	-2.1%
Debt Service/Interest on Debt	39,621,794	91,078,397	68,255,204	63,866,734	73,171,627	102,211,129	81,540,709	12.8%	-20.2%
Purchase of Land & Facility Construction	43,920,763	85,043,190	95,233,566	104,343,441	53,507,359	73,384,165	132,148,355	20.2%	80.1%
All Other	1,661,363	1,387,701	804,523	476,133	503,483	263,987	350,385	-22.8%	32.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Lexington County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	120,374,964	141,963,697	173,940,415	166,929,253	165,027,254	170,910,218	183,641,576	7.3%	7.4%
Revenues from Local Sources	92,680,678	112,633,882	130,003,333	126,924,537	132,789,058	136,838,815	148,293,182	8.1%	8.4%
Current Property Taxes	57,037,854	75,605,140	88,163,385	78,875,372	86,674,582	93,127,739	98,002,394	9.4%	5.2%
Current Real & Personal Property Taxes	52,372,858	69,935,877	82,064,782	73,526,244	80,736,368	86,408,274	89,493,134	9.3%	3.6%
Fee In Lieu of Property Tax	2,195,558	2,608,565	2,974,929	2,329,744	2,592,793	2,649,435	3,883,874	10.0%	46.6%
All Other	2,469,438	3,060,697	3,123,673	3,019,384	3,345,422	4,070,030	4,625,386	11.0%	13.6%
Local Options Sales Tax	0	0	0	0	1,656,547	1,990,310	1,960,849	n/a	-1.5%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (3%)	901,250	980,963	1,103,679	1,123,390	985,238	855,980	1,276,029	6.0%	49.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	34,741,574	36,047,779	40,736,269	46,925,775	43,472,691	40,864,786	47,053,910	5.2%	15.1%
Licenses & Permits	3,335,435	3,836,194	4,777,256	4,658,091	3,457,931	3,961,018	4,252,496	4.1%	7.4%
Service Revenue & Charges	15,338,654	15,882,275	17,966,767	17,707,683	20,128,362	19,053,300	20,654,797	5.1%	8.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	16,067,485	16,329,310	17,992,246	24,560,001	19,886,398	17,850,468	22,146,617	5.5%	24.1%
Revenues from State Sources	15,533,564	16,135,780	18,029,129	20,329,405	18,111,087	16,346,660	15,605,427	0.1%	-4.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,987,333	2,441,516	2,838,907	2,432,101	2,630,570	2,818,479	2,856,404	6.2%	1.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	11,558,505	11,979,934	13,083,417	14,301,055	13,627,462	11,544,547	10,299,987	-1.9%	-10.8%
Manufacturer's Depreciation Reimbursement	283,986	373,461	388,386	322,122	331,748	290,274	315,937	1.8%	8.8%
State Grants	1,703,740	1,340,869	1,718,419	3,274,127	1,521,307	1,693,361	2,133,099	3.8%	26.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	5,235,532	5,659,984	5,327,683	6,019,015	5,901,668	8,043,948	9,299,727	10.0%	15.6%
Revenues from Other Local Sources	6,925,190	7,534,051	20,580,270	13,656,296	8,225,441	9,680,794	10,443,240	7.1%	7.9%
Total Expenditures (County only)	107,493,886	109,059,380	125,677,939	141,015,932	134,897,499	140,973,958	151,300,052	5.9%	7.3%
Administration	23,229,211	25,760,915	25,992,614	30,888,991	33,438,147	28,080,950	30,704,204	4.8%	9.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	37,456,916	39,218,850	40,318,974	44,818,459	48,202,687	52,303,476	53,090,671	6.0%	1.5%
Transportation	10,225,249	8,383,945	9,392,246	9,587,342	9,020,134	8,460,120	10,003,160	-0.4%	18.2%
Health & Human Services	8,591,368	8,651,330	9,408,422	10,510,936	10,347,147	10,572,400	12,778,192	6.8%	20.9%
Environment & Housing	7,460,174	8,147,170	8,951,624	9,867,066	8,117,590	10,874,936	14,990,977	12.3%	37.8%
Recreation & Culture	6,134,781	6,619,498	7,055,283	6,285,044	9,256,523	7,619,446	8,104,794	4.8%	6.4%
Debt Service/Interest on Debt	2,210,517	2,072,766	2,035,593	10,321,030	2,164,699	2,088,573	4,203,420	11.3%	101.3%
Land Purchase & Facility Construction	3,238,722	0	11,890,445	6,268,949	830,212	8,153,411	4,538,981	5.8%	-44.3%
All Other	8,946,948	10,204,906	10,632,738	12,468,115	13,520,360	12,820,646	12,885,653	6.3%	0.5%

Lexington County

	FY 05 /1 /2	FY 06 /1	FY 07 /1	FY 08	FY 09	FY 10	FY 11 /3	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	32,594,168	35,821,294	39,611,059	41,799,380	41,004,818	39,684,838	40,567,564	3.7%	2.2%
Revenues from Local Sources	28,147,938	30,564,036	33,146,200	35,288,816	34,918,207	34,305,965	35,775,645	4.1%	4.3%
Current Property Taxes	7,305,638	7,522,255	7,768,782	8,163,607	8,787,206	9,059,913	10,658,266	6.5%	17.6%
Current Real & Personal Property Taxes	6,865,328	7,120,757	7,261,355	7,613,108	8,092,528	8,048,106	9,361,752	5.3%	16.3%
Fee In Lieu of Property Tax	120,904	121,882	149,359	186,282	330,130	341,964	750,059	35.6%	119.3%
All Other	319,406	279,616	358,069	364,218	364,548	669,843	546,455	9.4%	-18.4%
Local Options Sales Tax	74,965	774,104	823,447	846,508	987,019	919,377	961,794	53.0%	4.6%
Local Hospitality Tax	1,236,308	6,902	0	0	0	0	0	-100.0%	n/a
Local Accommodations Tax	81,864	99,266	112,639	75,183	52,766	34,221	37,129	-12.3%	8.5%
Capital Projects/Transportation Tax	0	0	0	0	41,705	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	19,449,163	22,161,509	24,441,332	26,203,518	25,049,511	24,292,454	24,118,456	3.7%	-0.7%
Licenses & Permits	12,460,994	13,673,554	15,154,396	17,060,937	17,036,843	16,412,496	16,740,990	5.0%	2.0%
Service Revenue & Charges	5,144,004	5,988,764	5,934,171	6,066,479	5,581,323	5,804,163	5,509,624	1.2%	-5.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,844,165	2,499,191	3,352,765	3,076,102	2,431,345	2,075,795	1,867,842	0.2%	-10.0%
	0								
Revenues from State Sources	2,695,585	4,034,473	3,479,343	5,054,751	4,566,486	4,103,757	3,375,668	3.8%	-17.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	405,411	399,950	411,697	429,500	435,091	458,906	459,622	2.1%	0.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,993,937	2,110,152	2,306,185	2,532,203	2,591,755	2,205,326	2,030,974	0.3%	-7.9%
Manufacturer's Depreciation Reimbursement	26,228	19,346	41,175	32,598	23,765	35,194	33,578	4.2%	-4.6%
State Grants	270,009	1,505,025	720,286	2,060,450	1,515,875	1,404,331	851,494	21.1%	-39.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,424,701	838,512	1,638,227	1,056,352	1,300,690	761,412	892,686	-7.5%	17.2%
Revenues from Other Local Sources	325,944	384,273	1,347,289	399,461	219,435	513,704	523,565	8.2%	1.9%
Total Expenditures (Cities only)	34,221,294	52,960,189	50,671,882	62,944,023	72,190,033	104,234,191	82,641,255	15.8%	-20.7%
Administration	11,190,449	8,577,218	8,384,290	9,760,866	10,076,146	9,752,575	9,377,791	-2.9%	-3.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	14,803,385	16,811,356	18,626,520	19,547,808	22,267,262	22,034,807	21,696,762	6.6%	-1.5%
Transportation	1,365,498	1,133,617	1,740,280	2,992,835	980,110	1,039,047	1,036,269	-4.5%	-0.3%
Health & Human Services	3,378	414,775	0	175	0	1,320	0	-100.0%	n/a
Environment & Housing	3,733,347	3,838,659	3,228,290	4,415,570	4,833,729	3,831,873	4,099,086	1.6%	7.0%
Recreation & Culture	1,071,887	1,953,001	2,119,973	2,299,835	2,871,343	2,690,834	2,885,665	17.9%	7.2%
Debt Service/Interest on Debt	537,375	6,253,418	6,680,737	9,732,788	24,216,682	33,933,712	24,375,429	88.8%	-28.2%
Purchase of Land & Facility Construction	1,446,435	11,484,643	7,294,238	11,617,667	4,146,165	27,568,748	16,343,889	49.8%	-40.7%
All Other	69,540	2,493,502	2,597,554	2,576,479	2,798,596	3,381,275	2,826,364	85.4%	-16.4%

* Cities Included: Batesburg/Leesville, Cayce, Chapin, Gaston, Gilbert, Irmo, Lexington, Pelion, Pine Ridge

South Congaree, Springdale, Summit, Swansea, West Columbia

/1 In FYs 05, 06 & 07 Gaston was excluded

/2 In FY 05 South Congaree & Summit were excluded

/3 In FY 11 Chapin was excluded

Lexington County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues									
Total Revenues	168,566,650	186,659,910	208,118,831	181,100,217	192,257,783	201,061,672	212,776,991	4.0%	5.8%
Owner Occupied	45,458,419	61,065,546	67,868,477	23,799,168	28,334,727	32,991,793	40,582,262	-1.9%	23.0%
Agricultural (Private)	523,175	476,797	505,662	590,784	601,218	626,779	628,391	3.1%	0.3%
Agricultural (Corporate)	28,118	29,476	32,248	30,601	28,239	28,498	26,211	-1.2%	-8.0%
Commercial/Rental	47,549,375	56,274,274	61,035,716	70,289,925	75,231,639	79,572,924	84,937,948	10.2%	6.7%
Personal Property (Vehicles)	34,428,992	30,267,827	32,307,404	34,723,953	33,495,363	32,541,591	28,160,649	-3.3%	-13.5%
Other Personal Property	2,635,349	2,613,760	3,509,017	4,543,310	5,121,386	5,124,698	4,489,005	9.3%	-12.4%
Manufacturing	7,802,943	6,814,762	7,012,282	7,810,785	8,566,182	9,074,948	8,714,870	1.9%	-4.0%
Utility	14,981,396	14,895,643	20,547,991	23,047,319	23,096,338	23,729,799	24,308,532	8.4%	2.4%
Business Personal	8,733,899	7,667,495	8,421,223	10,360,215	11,133,303	10,720,274	10,971,155	3.9%	2.3%
Motor Carrier	412,203	458,711	513,533	625,333	612,484	529,515	443,115	1.2%	-16.3%
Fee-in-Lieu and Joint Industrial Park	6,012,781	6,095,621	6,365,278	5,278,824	6,036,904	6,120,854	9,514,852	7.9%	55.4%

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues									
Total Revenues	56,829,629	75,438,091	88,027,363	78,977,729	86,712,359	93,296,783	96,974,924	9.3%	3.9%
Owner Occupied	20,786,723	30,788,848	35,190,375	32,470,974	35,953,973	39,921,344	42,425,400	12.6%	6.3%
Agricultural (Private)	153,172	169,503	190,500	174,668	186,166	199,052	199,068	4.5%	0.0%
Agricultural (Corporate)	8,232	10,479	12,149	9,047	8,744	9,050	8,303	0.1%	-8.3%
Commercial/Rental	13,921,227	20,005,704	22,994,191	20,781,529	23,295,299	25,270,678	26,907,471	11.6%	6.5%
Personal Property (Vehicles)	10,079,918	10,760,320	12,171,277	10,266,291	10,371,760	10,334,521	8,921,005	-2.0%	-13.7%
Other Personal Property	771,562	929,201	1,321,964	1,343,250	1,585,825	1,627,496	1,422,071	10.7%	-12.6%
Manufacturing	2,284,500	2,422,672	2,641,761	2,309,293	2,652,498	2,882,011	2,760,782	3.2%	-4.2%
Utility	4,386,165	5,295,454	7,741,114	6,814,042	7,151,726	7,536,082	7,700,694	9.8%	2.2%
Business Personal	2,557,060	2,725,822	3,172,556	3,063,044	3,447,401	3,404,532	3,475,550	5.2%	2.1%
Motor Carrier	120,682	163,073	193,465	184,882	189,654	168,163	140,374	2.6%	-16.5%
Fee-in-Lieu and Joint Industrial Park	1,760,387	2,167,015	2,398,012	1,560,708	1,869,313	1,943,854	3,014,208	9.4%	55.1%

Marion County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	77,419,749	79,210,796	85,180,915	89,394,738	86,168,564	88,873,730	79,628,644	0.5%	-10.4%
Revenues from Local Sources	29,634,565	31,157,336	36,142,006	36,162,702	35,419,357	36,208,815	32,656,969	1.6%	-9.8%
Current Property Taxes	14,896,605	14,498,305	16,347,675	15,461,776	16,046,811	17,584,656	16,594,499	1.8%	-5.6%
Current Real & Personal Property Taxes	14,152,484	13,729,346	15,342,929	14,312,159	14,774,025	15,885,253	15,288,714	1.3%	-3.8%
Fee In Lieu of Property Tax (only Counties and Cities)	134,923	42,843	104,964	227,285	266,159	214,902	185,429	5.4%	-13.7%
All Other	609,199	726,116	899,782	922,332	1,006,627	1,484,502	1,120,357	10.7%	-24.5%
Local Options Sales Tax	1,983,876	1,026,150	2,281,598	2,504,137	2,197,201	2,635,218	2,378,382		
Local Hospitality Tax	129,786	210,275	222,868	348,394	385,250	382,355	373,189	19.2%	-2.4%
Local Accommodations Tax	0	9,145	1,463	0	0	4,000	5,000	n/a	25.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	12,624,298	15,413,461	17,288,403	17,848,395	16,790,094	15,602,586	13,305,898	0.9%	-14.7%
Licenses & Permits	2,227,676	3,272,975	3,291,952	3,193,782	3,206,317	3,031,087	2,986,583	5.0%	-1.5%
Service Revenue & Charges	6,479,077	7,315,025	9,012,278	8,904,842	8,216,564	8,115,011	8,361,966	4.3%	3.0%
Bonds & Leases	314,640	176,000	176,000	176,000	286,041	312,881	113,880	-15.6%	-63.6%
Miscellaneous	3,602,905	4,649,461	4,808,173	5,573,771	5,081,172	4,143,607	1,843,469	-10.6%	-55.5%
Revenues from State Sources	34,185,110	34,492,669	36,263,839	41,270,836	38,404,521	35,868,230	32,043,290	-1.1%	-10.7%
Reimbursements for Property Tax Relief (Tier 1)	1,639,825	1,588,849	1,588,850	1,866,170	1,866,170	1,866,170	1,866,170	2.2%	0.0%
Homestead Exemption (Tier 2) /1	1,128,409	1,068,338	1,391,527	1,494,311	1,532,518	1,573,477	1,594,946	5.9%	1.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,326,417	1,518,005	1,785,187	1,851,412	n/a	3.7%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,173,582	981,996	714,813	648,588	n/a	-9.3%
State-Shared Taxes (Aid to Subdivisions)	2,444,507	2,552,078	2,690,563	2,984,782	2,904,534	2,478,252	2,041,918	-3.0%	-17.6%
Manufacturer's Depreciation Reimbursement	480,126	364,564	501,375	832,818	459,762	513,188	481,421	0.0%	-6.2%
State Grants	9,774,937	7,630,018	8,446,722	9,036,930	9,879,487	11,487,993	8,884,451	-1.6%	-22.7%
Education Finance Act (EFA)	12,083,811	14,305,027	14,625,821	15,049,632	13,255,457	10,396,057	9,081,874	-4.6%	-12.6%
Education Improvement Act (EIA)	5,058,907	6,218,619	6,330,371	6,948,313	5,493,773	4,465,841	5,059,436	0.0%	13.3%
Education Lottery	1,574,587	765,176	688,609	557,881	512,819	587,252	533,074	-16.5%	-9.2%
Revenues from Federal Sources	13,311,135	13,109,861	12,244,942	11,471,893	11,709,665	16,159,946	14,097,227	1.0%	-12.8%
Revenues from Other Local Sources	288,940	450,930	530,128	489,307	635,021	636,739	831,159	19.3%	30.5%
Total Expenditures (School Dist., Counties, & Cities)	78,107,349	81,405,608	82,113,662	85,858,800	87,055,581	90,733,337	78,595,128	0.1%	-13.4%
Administration	25,780,285	27,654,428	28,406,101	30,268,221	31,109,191	31,307,183	28,097,177	1.4%	-10.3%
Instruction	27,921,988	28,147,854	28,477,095	30,180,370	30,073,162	29,818,772	26,662,247	-0.8%	-10.6%
Public Safety	8,040,495	8,175,064	9,535,823	9,151,639	9,640,651	12,202,422	10,642,386	4.8%	-12.8%
Transportation	2,937,499	1,900,243	2,058,546	2,016,865	2,289,951	3,711,691	2,850,104	-0.5%	-23.2%
Health & Human Services	1,963,869	1,923,528	2,004,401	1,948,950	1,978,067	2,005,349	1,883,599	-0.7%	-6.1%
Environment & Housing	3,007,596	3,039,528	3,644,595	3,637,493	3,287,515	3,920,205	3,712,181	3.6%	-5.3%
Recreation & Culture	2,614,286	2,666,316	3,223,119	3,145,374	3,314,244	2,371,145	1,779,720	-6.2%	-24.9%
Debt Service/Interest on Debt /4	1,209,787	2,632,877	2,674,239	3,005,193	2,840,198	3,005,085	1,703,025	5.9%	-43.3%
Land Purchase & Facility Construction	2,441,104	3,007,111	782,108	1,299,323	1,305,453	1,247,844	539,454	-22.2%	-56.8%
All Other	2,190,440	2,258,659	1,307,635	1,205,372	1,217,149	1,143,641	725,235	-16.8%	-36.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Marion County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	14,896,605	14,498,305	16,347,675	15,461,776	16,046,811	17,584,656	16,594,499	1.8%	-5.6%
School District Total	8,142,985	7,954,067	8,151,133	7,351,365	7,910,234	8,252,856	7,652,006	-1.0%	-7.3%
County Total	4,473,430	3,127,722	5,196,660	5,503,572	5,335,346	6,344,979	5,963,010	4.9%	-6.0%
Cities Total	2,280,190	3,416,516	2,999,882	2,606,839	2,801,231	2,986,821	2,979,483	4.6%	-0.2%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	74,922,320	71,036,365	72,490,421	70,966,279	75,038,098	74,519,278	74,689,195	-0.1%	0.2%
Owner Occupied (4% assessment ratio)	21,830,490	22,192,344	22,111,754	22,228,736	25,017,590	25,233,388	25,193,217	2.4%	-0.2%
Agricultural (Private) (4%)	1,448,311	1,518,550	1,458,479	1,476,762	1,493,506	1,497,316	1,505,525	0.6%	0.5%
Agricultural (Corporate) (6%)	1,042,003	1,071,330	767,201	666,115	646,937	633,363	632,003	-8.0%	-0.2%
Commercial/Rental (6%)	16,564,704	16,993,237	17,291,603	18,069,383	20,601,545	20,858,911	21,251,889	4.2%	1.9%
Personal Property (Vehicles) /6	12,895,383	10,423,720	10,595,315	10,582,376	9,603,220	8,399,780	7,800,060	-8.0%	-7.1%
Other Personal Property County (10.5%)	568,420	593,790	580,400	535,700	552,070	601,930	489,610	-2.5%	-18.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	5,708,350	5,604,500	5,494,870	4,979,730	3,617,250	3,617,930	4,082,490	-5.4%	12.8%
Utility (10.5%)	5,762,640	6,347,490	7,147,155	6,798,960	7,248,980	7,978,854	8,214,000	6.1%	2.9%
Business Personal (10.5%)	2,820,830	2,554,690	3,115,560	3,211,280	3,517,740	3,421,030	3,442,080	3.4%	0.6%
Motor Carrier (9.5%)\	731,323	780,088	846,657	922,974	932,533	791,828	667,442	-1.5%	-15.7%
Fee-in-Lieu and Joint Industrial Park /7	5,549,866	2,956,626	3,081,427	1,494,263	1,806,727	1,484,948	1,410,879	-20.4%	-5.0%
Total Average Millage Rates /2									
	288.1	304.6	313.4	317.7	323.1	321.0	320.3	1.8%	-0.2%
School Districts /3	130.6	134.3	134.4	148.6	150.5	159.7	152.2	2.6%	-4.7%
Counties /4	62.8	47.2	77.2	82.2	75.4	90.4	85.4	5.3%	-5.5%
Cities & Special Purpose Districts /5	94.8	123.0	101.8	87.0	97.2	70.9	82.7	-2.2%	16.6%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	14,896,605	14,498,305	16,347,675	15,461,776	16,046,811	17,584,656	16,594,499	1.8%	-5.6%
Owner Occupied	2,339,545	2,688,945	2,883,242	1,553,070	1,983,771	2,426,046	2,014,328	-2.5%	-17.0%
Agricultural (Private)	338,868	365,818	386,761	414,551	411,946	453,993	437,847	4.4%	-3.6%
Agricultural (Corporate)	243,802	258,083	203,447	186,989	178,441	192,039	183,803	-4.6%	-4.3%
Commercial/Rental	3,875,719	4,093,668	4,585,406	5,072,370	5,682,411	6,324,518	6,180,613	8.1%	-2.3%
Personal Property (Vehicles)	3,017,192	2,511,073	2,809,677	2,970,645	2,648,803	2,546,852	2,268,464	-4.6%	-10.9%
Other Personal Property County	132,996	143,044	153,911	150,380	152,274	182,508	142,392	1.1%	-22.0%
Manufacturing	1,470,531	1,392,966	1,562,099	1,625,176	1,263,885	1,311,875	1,372,725	-1.1%	4.6%
Utility	1,348,311	1,529,109	1,895,290	1,908,579	1,999,446	2,419,225	2,388,849	10.0%	-1.3%
Business Personal	660,002	615,424	826,188	901,459	970,279	1,037,272	1,001,048	7.2%	-3.5%
Motor Carrier	171,111	187,923	224,517	259,094	257,215	240,086	194,110	2.1%	-19.1%
Fee-in-Lieu and Joint Industrial Park	1,298,527	712,251	817,136	419,464	498,340	450,243	410,321	-17.5%	-8.9%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Marion County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	52,864,138	54,203,547	54,832,238	59,095,257	56,339,098	54,460,585	49,628,981	-1.0%	-8.9%
Revenues from Local Sources	12,057,229	12,727,825	13,372,110	12,468,682	12,916,576	12,271,497	10,334,538	-2.5%	-15.8%
Current Property Taxes	8,142,985	7,954,067	8,151,133	7,351,365	7,910,234	8,252,856	7,652,006	-1.0%	-7.3%
Current Real & Personal Property Taxes	8,064,569	7,865,348	8,067,097	7,236,577	7,780,927	8,133,706	7,565,244	-1.1%	-7.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	78,416	88,719	84,036	114,788	129,307	119,150	86,762	1.7%	-27.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,914,244	4,773,758	5,220,977	5,117,317	5,006,342	4,018,641	2,682,532	-6.1%	-33.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,350,043	1,485,655	1,676,065	1,512,201	1,148,026	1,039,501	965,493	-5.4%	-7.1%
Bonds & Leases	314,640	176,000	176,000	176,000	286,041	312,881	113,880	-15.6%	-63.6%
Miscellaneous	2,249,561	3,112,103	3,368,912	3,429,116	3,572,275	2,666,259	1,603,159	-5.5%	-39.9%
Revenues from State Sources	28,641,627	29,821,717	30,873,384	36,260,678	32,770,790	28,318,198	26,778,669	-1.1%	-5.4%
Reimbursements for Property Tax Relief (Tier 1)	1,639,825	1,588,849	1,588,850	1,866,170	1,866,170	1,866,170	1,866,170	2.2%	0.0%
Homestead Exemption (Tier 2) /1	581,575	606,677	679,340	748,244	748,244	748,244	748,244	4.3%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,326,417	1,518,005	1,785,187	1,851,412	n/a	3.7%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,173,582	981,996	714,813	648,588	n/a	-9.3%
State-Shared Taxes (Aid to Subdivisions)	173,449	147,616	147,617	147,615	147,616	147,616	117,147	-6.3%	-20.6%
Manufacturer's Depreciation Reimbursement	173,478	198,592	206,886	569,121	198,197	207,673	203,849	2.7%	-1.8%
State Grants 4/	7,355,995	5,991,161	6,605,890	7,873,703	8,048,513	7,399,345	6,668,875	-1.6%	-9.9%
Education Finance Act (EFA)	12,083,811	14,305,027	14,625,821	15,049,632	13,255,457	10,396,057	9,081,874	-4.6%	-12.6%
Education Improvement Act (EIA)	5,058,907	6,218,619	6,330,371	6,948,313	5,493,773	4,465,841	5,059,436	0.0%	13.3%
Education Lottery	1,574,587	765,176	688,609	557,881	512,819	587,252	533,074	-16.5%	-9.2%
Revenues from Federal Sources	12,165,282	11,654,005	10,586,744	10,365,897	10,651,732	13,870,890	12,515,774	0.5%	-9.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	52,752,417	54,371,782	53,736,803	57,839,465	57,984,265	55,246,920	48,814,351	-1.3%	-11.6%
Administration	19,715,533	20,622,685	21,075,737	23,034,141	23,319,487	22,494,395	20,358,340	0.5%	-9.5%
Instruction	27,921,988	28,147,854	28,477,095	30,180,370	30,073,162	29,818,772	26,662,247	-0.8%	-10.6%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	183,164	155,424	157,889	138,560	106,670	30,012	1,134	-57.1%	-96.2%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	861,533	907,473	1,283,763	1,314,787	1,388,460	694,195	214,678	-20.7%	-69.1%
Debt Service/Interest on Debt	969,717	849,228	861,608	863,325	868,059	1,091,985	668,428	-6.0%	-38.8%
Purchase of Land & Facility Construction	1,419,016	1,686,691	748,158	1,299,323	1,305,453	506,844	532,254	-15.1%	5.0%
All Other	1,681,466	2,002,427	1,132,553	1,008,959	922,974	610,717	377,270	-22.0%	-38.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Marion County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	15,041,700	12,600,504	17,505,147	18,303,897	17,934,375	22,215,554	19,063,366	4.0%	-14.2%
Revenues from Local Sources	9,950,198	8,173,014	12,919,114	13,483,063	12,717,355	13,494,841	13,585,356	5.3%	0.7%
Current Property Taxes	4,473,430	3,127,722	5,196,660	5,503,572	5,335,346	6,344,979	5,963,010	4.9%	-6.0%
Current Real & Personal Property Taxes	4,098,482	2,822,220	4,602,388	4,793,997	4,570,512	5,371,466	5,000,839	3.4%	-6.9%
Fee In Lieu of Property Tax	93,532	0	58,548	153,799	188,734	150,586	141,422	7.1%	-6.1%
All Other	281,417	305,502	535,724	555,776	576,100	822,928	820,750	19.5%	-0.3%
Local Options Sales Tax (1%)	1,275,764	254,833	1,453,634	1,618,519	1,321,566	1,444,753	1,538,459	3.2%	6.5%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,201,004	4,790,459	6,268,821	6,360,972	6,060,442	5,705,109	6,083,886	6.4%	6.6%
Licenses & Permits	247,734	264,332	332,879	349,941	251,784	240,849	263,466	1.0%	9.4%
Service Revenue & Charges	3,048,686	3,415,459	4,837,352	4,414,325	4,454,136	4,252,724	4,531,495	6.8%	6.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	904,584	1,110,668	1,098,590	1,596,706	1,354,522	1,211,536	1,288,925	6.1%	6.4%
Revenues from State Sources	4,262,535	3,088,538	3,948,295	3,861,546	4,314,239	6,413,016	4,281,372	0.1%	-33.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	323,119	222,608	458,845	480,648	509,785	538,881	555,900	9.5%	3.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,822,185	1,915,554	2,033,242	2,280,292	2,217,961	1,882,716	1,514,483	-3.0%	-19.6%
Manufacturer's Depreciation Reimbursement	188,599	31,739	163,557	136,193	131,905	142,326	140,925	-4.7%	-1.0%
State Grants	1,928,631	918,637	1,292,650	964,413	1,454,588	3,849,093	2,070,064	1.2%	-46.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	544,777	900,981	637,738	610,933	630,151	2,036,324	890,967	8.5%	-56.2%
Revenues from Other Local Sources	284,191	437,971	0	348,355	272,630	271,373	305,672	1.2%	12.6%
Total Expenditures (County only)	15,795,514	16,884,583	18,678,161	18,210,258	18,591,444	21,809,831	18,828,067	3.0%	-13.7%
Administration	3,974,546	4,703,800	5,071,683	4,945,346	5,585,502	6,170,109	5,376,560	5.2%	-12.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,783,220	4,648,877	6,039,926	5,470,161	5,663,742	6,157,589	5,752,197	3.1%	-6.6%
Transportation	2,054,041	921,731	1,178,921	1,040,833	1,278,362	2,375,843	1,910,025	-1.2%	-19.6%
Health & Human Services	1,780,705	1,768,104	1,846,512	1,810,390	1,871,397	1,975,337	1,882,465	0.9%	-4.7%
Environment & Housing	1,419,565	1,567,327	1,917,320	1,994,842	1,608,646	2,165,645	1,788,187	3.9%	-17.4%
Recreation & Culture	944,717	803,272	1,200,644	1,156,232	1,207,689	890,626	898,311	-0.8%	0.9%
Debt Service/Interest on Debt	212,396	1,174,875	1,248,073	1,599,542	1,136,216	930,349	897,498	27.1%	-3.5%
Land Purchase & Facility Construction	459,586	1,135,956	0	0	0	741,000	0	-100.0%	n/a
All Other	166,738	160,641	175,082	192,912	239,890	403,333	322,824	11.6%	-20.0%

Marion County

	FY 05 /1 /2	FY 06 /1	FY 07 /1	FY 08 /1	FY 09 /1	FY 10 /1	FY 11 /1	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	9,513,911	12,406,745	12,843,530	11,995,584	11,895,091	12,197,591	10,936,297	2.3%	-10.3%
Revenues from Local Sources	7,627,138	10,256,497	9,850,782	10,210,957	9,785,426	10,442,477	8,737,075	2.3%	-16.3%
Current Property Taxes	2,280,190	3,416,516	2,999,882	2,606,839	2,801,231	2,986,821	2,979,483	4.6%	-0.2%
Current Real & Personal Property Taxes	1,989,433	3,041,778	2,673,444	2,281,585	2,422,586	2,380,081	2,722,631	5.4%	14.4%
Fee In Lieu of Property Tax	41,391	42,843	46,416	73,486	77,425	64,316	44,007	1.0%	-31.6%
All Other	249,366	331,895	280,022	251,768	301,220	542,424	212,845	-2.6%	-60.8%
Local Options Sales Tax	708,112	771,317	827,964	885,618	875,635	1,190,465	839,923	2.9%	-29.4%
Local Hospitality Tax	129,786	210,275	222,868	348,394	385,250	382,355	373,189	19.2%	-2.4%
Local Accommodations Tax	0	9,145	1,463	0	0	4,000	5,000	n/a	25.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,509,050	5,849,244	5,798,605	6,370,106	5,723,310	5,878,836	4,539,480	0.1%	-22.8%
Licenses & Permits	1,979,942	3,008,643	2,959,073	2,843,841	2,954,533	2,790,238	2,723,117	5.5%	-2.4%
Service Revenue & Charges	2,080,348	2,413,911	2,498,861	2,978,316	2,614,402	2,822,786	2,864,978	5.5%	1.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	448,760	426,690	340,671	547,949	154,375	265,812	-1,048,615	n/a	-494.5%
Revenues from State Sources	1,280,948	1,582,414	1,442,160	1,148,612	1,319,492	1,137,016	983,249	-4.3%	-13.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	223,715	239,053	253,342	265,419	274,489	286,352	290,802	4.5%	1.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	448,873	488,908	509,704	556,875	538,957	447,920	410,288	-1.5%	-8.4%
Manufacturer's Depreciation Reimbursement	118,049	134,233	130,932	127,504	129,660	163,189	136,647	2.5%	-16.3%
State Grants	490,311	720,220	548,182	198,814	376,386	239,555	145,512	-18.3%	-39.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	601,076	554,875	1,020,460	495,063	427,782	252,732	690,486	2.3%	173.2%
Revenues from Other Local Sources	4,749	12,959	530,128	140,952	362,391	365,366	525,487	119.1%	43.8%
Total Expenditures (Cities only)	9,559,418	10,149,243	9,698,698	9,809,077	10,479,872	13,676,586	10,952,710	2.3%	-19.9%
Administration	2,090,206	2,327,943	2,258,681	2,288,734	2,204,202	2,642,679	2,362,277	2.1%	-10.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,257,275	3,526,187	3,495,897	3,681,478	3,976,909	6,044,833	4,890,189	7.0%	-19.1%
Transportation	883,458	978,512	879,625	976,032	1,011,589	1,335,848	940,079	1.0%	-29.6%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,588,031	1,472,201	1,727,275	1,642,651	1,678,869	1,754,560	1,923,994	3.3%	9.7%
Recreation & Culture	808,036	955,571	738,712	674,355	718,095	786,324	666,731	-3.2%	-15.2%
Debt Service/Interest on Debt	27,674	608,774	564,558	542,326	835,923	982,751	137,099	30.6%	-86.0%
Purchase of Land & Facility Construction	562,502	184,464	33,950	0	0	0	7,200	-51.6%	n/a
All Other	342,236	95,591	0	3,501	54,285	129,591	25,141	-35.3%	-80.6%

* Cities Included: Marion, Mullins, Nichols & Sellers.

/1 In FYs 05-11 Sellers was excluded

/2 In FY 05 Nichols was excluded

Marion County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	8,142,985	7,954,067	8,151,133	7,351,365	7,910,234	8,252,856	7,652,006	-1.0%	-7.3%
Owner Occupied	1,210,641	1,392,436	1,382,137	110,090	381,364	379,595	117,464	-32.2%	-69.1%
Agricultural (Private)	189,110	204,000	195,965	219,413	224,796	239,191	229,179	3.3%	-4.2%
Agricultural (Corporate)	136,057	143,921	103,083	98,969	97,374	101,178	96,207	-5.6%	-4.9%
Commercial/Rental	2,162,898	2,282,845	2,323,340	2,684,693	3,100,855	3,332,143	3,235,076	6.9%	-2.9%
Personal Property (Vehicles)	1,683,785	1,400,307	1,423,611	1,572,297	1,445,435	1,341,838	1,187,367	-5.7%	-11.5%
Other Personal Property	74,220	79,769	77,984	79,593	83,095	96,156	74,531	0.1%	-22.5%
Manufacturing	745,355	752,900	738,304	739,873	544,453	577,953	621,458	-3.0%	7.5%
Utility	752,443	852,712	960,309	1,010,169	1,091,085	1,274,596	1,250,379	8.8%	-1.9%
Business Personal	368,323	343,193	418,614	477,122	529,475	546,498	523,972	6.1%	-4.1%
Motor Carrier	95,491	104,796	113,759	137,133	140,361	126,492	101,602	1.0%	-19.7%
Fee-in-Lieu and Joint Industrial Park	724,661	397,189	414,028	222,013	271,941	237,216	214,772	-18.3%	-9.5%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	4,703,017	3,350,330	5,596,957	5,830,421	5,656,398	6,733,275	6,377,488	5.2%	-5.3%
Owner Occupied	1,370,342	1,046,671	1,707,240	1,826,260	1,885,835	2,279,992	2,151,174	7.8%	-5.6%
Agricultural (Private)	90,913	71,620	112,609	121,327	112,581	135,292	128,552	5.9%	-5.0%
Agricultural (Corporate)	65,409	50,528	59,235	54,726	48,766	57,228	53,965	-3.2%	-5.7%
Commercial/Rental	1,039,798	801,462	1,335,078	1,484,538	1,552,952	1,884,731	1,814,636	9.7%	-3.7%
Personal Property (Vehicles)	809,468	491,620	818,060	869,423	723,894	758,972	666,024	-3.2%	-12.2%
Other Personal Property	35,681	28,005	44,812	44,012	41,615	54,388	41,806	2.7%	-23.1%
Manufacturing	358,324	264,328	424,257	409,123	272,670	326,902	348,592	-0.5%	6.6%
Utility	361,732	299,370	551,829	558,586	546,431	720,938	701,369	11.7%	-2.7%
Business Personal	177,069	120,488	240,551	263,831	265,168	309,111	293,909	8.8%	-4.9%
Motor Carrier	45,907	36,792	65,370	75,829	70,295	71,547	56,991	3.7%	-20.3%
Fee-in-Lieu and Joint Industrial Park	348,376	139,445	237,916	122,765	136,192	134,174	120,471	-16.2%	-10.2%

Marlboro County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	59,122,765	71,185,542	77,842,806	69,236,694	67,961,144	69,711,443	90,933,971	7.4%	30.4%
Revenues from Local Sources	24,753,065	27,415,663	37,434,837	26,023,306	27,968,111	26,971,309	54,001,765	13.9%	100.2%
Current Property Taxes	14,143,044	16,044,835	16,123,680	16,027,101	15,898,425	16,169,238	15,918,772	2.0%	-1.5%
Current Real & Personal Property Taxes	12,618,962	15,268,390	14,235,586	14,059,086	14,640,420	14,296,244	14,065,041	1.8%	-1.6%
Fee In Lieu of Property Tax (only Counties and Cities)	832,787	127,451	1,261,857	1,269,187	544,726	1,150,334	1,186,272	6.1%	3.1%
All Other	691,295	648,993	626,237	698,829	713,279	722,660	667,460	-0.6%	-7.6%
Local Options Sales Tax	1,506,129	2,209,828	1,373,969	1,390,820	1,501,602	1,853,083	1,423,402	-0.9%	-23.2%
Local Hospitality Tax	131,244	202,335	221,243	223,731	225,662	228,637	223,784	9.3%	-2.1%
Local Accommodations Tax	96,027	17,475	125,808	35,504	31,896	93,554	100,080	0.7%	7.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	8,876,621	8,941,190	19,590,138	8,346,150	10,310,526	8,626,797	36,335,727	26.5%	321.2%
Licenses & Permits	906,054	929,727	1,001,403	1,041,471	1,128,800	1,779,589	1,077,164	2.9%	-39.5%
Service Revenue & Charges	4,001,328	4,408,800	4,776,484	4,654,754	5,105,596	3,560,272	3,700,442	-1.3%	3.9%
Bonds & Leases	1,975,000	0	10,947,706	1,755,020	1,907,429	2,769,811	30,169,185	57.5%	989.2%
Miscellaneous	1,994,239	3,602,663	2,864,545	894,905	2,168,701	517,125	1,388,936	-5.9%	168.6%
Revenues from State Sources	26,252,754	30,012,470	31,357,303	33,701,507	29,661,710	25,783,841	25,437,366	-0.5%	-1.3%
Reimbursements for Property Tax Relief (Tier 1)	990,058	990,059	990,059	990,059	990,059	990,059	990,059	0.0%	0.0%
Homestead Exemption (Tier 2) /1	953,777	1,168,342	1,140,416	861,867	1,070,449	1,091,433	1,098,075	2.4%	0.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	724,860	891,757	1,114,748	1,169,497	n/a	4.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,775,140	1,608,243	1,385,252	1,330,503	n/a	-4.0%
State-Shared Taxes (Aid to Subdivisions)	2,063,890	2,268,572	2,334,741	2,619,237	2,496,815	2,157,915	1,817,367	-2.1%	-15.8%
Manufacturer's Depreciation Reimbursement	304,636	377,298	420,595	252,291	248,073	407,512	357,015	2.7%	-12.4%
State Grants	6,831,276	6,989,928	7,577,262	7,102,900	7,171,556	5,941,431	5,880,782	-2.5%	-1.0%
Education Finance Act (EFA)	9,263,366	11,509,102	11,757,164	12,182,651	10,711,269	8,631,973	7,415,065	-3.6%	-14.1%
Education Improvement Act (EIA)	4,736,044	5,899,415	5,762,811	6,815,453	4,058,502	3,706,062	5,262,133	1.8%	42.0%
Education Lottery	1,109,706	809,753	1,374,255	377,049	414,987	357,455	116,871	-31.3%	-67.3%
Revenues from Federal Sources	8,029,616	7,783,418	8,157,384	9,392,918	10,170,435	16,672,082	11,223,508	5.7%	-32.7%
Revenues from Other Local Sources	87,330	5,973,991	893,281	118,963	160,887	284,211	271,332	20.8%	-4.5%
Total Expenditures (School Dist., Counties, & Cities)	65,570,186	73,606,728	70,643,579	77,005,490	72,868,497	69,842,908	80,699,818	3.5%	15.5%
Administration	21,436,655	20,312,341	22,646,085	26,219,235	28,372,554	24,744,396	24,047,875	1.9%	-2.8%
Instruction	22,125,765	24,180,742	23,478,898	24,990,940	24,306,199	23,706,125	22,533,038	0.3%	-4.9%
Public Safety	8,525,022	6,333,664	6,712,973	7,817,148	7,873,809	7,196,018	6,648,617	-4.1%	-7.6%
Transportation	1,316,613	6,584,873	1,352,349	3,107,685	2,957,608	565,588	1,121,735	-2.6%	98.3%
Health & Human Services	641,339	1,188,009	1,208,965	2,151,163	398,009	103,974	466,069	-5.2%	348.3%
Environment & Housing	1,426,352	2,107,468	2,068,890	639,960	1,118,952	1,675,304	1,476,777	0.6%	-11.9%
Recreation & Culture	1,140,284	1,293,758	1,488,518	1,824,125	1,716,475	1,023,997	847,006	-4.8%	-17.3%
Debt Service/Interest on Debt /4	2,996,598	3,900,841	4,644,028	3,161,312	3,083,022	3,371,573	12,469,872	26.8%	269.9%
Land Purchase & Facility Construction	1,964,294	4,160,444	3,289,726	2,139,521	1,537,648	6,542,142	9,504,238	30.1%	45.3%
All Other	3,997,264	3,544,588	3,753,147	4,954,401	1,504,221	913,791	1,584,591	-14.3%	73.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Marlboro County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	14,143,044	16,044,835	16,123,680	16,027,101	15,898,425	16,169,238	15,918,772	2.0%	-1.5%
School District Total	9,832,330	10,071,113	10,333,890	9,726,371	10,541,883	10,372,158	10,173,677	0.6%	-1.9%
County Total	3,593,946	4,850,226	4,665,528	5,142,490	4,155,751	4,726,510	4,692,667	4.5%	-0.7%
Cities Total	716,768	1,123,496	1,124,262	1,158,240	1,200,791	1,070,570	1,052,428	6.6%	-1.7%
Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	64,390,263	63,936,100	65,151,270	66,128,238	67,375,824	66,291,078	68,439,711	1.0%	3.2%
Owner Occupied (4% assessment ratio)	12,307,140	12,070,560	13,595,980	13,727,410	13,601,980	14,034,220	14,070,490	2.3%	0.3%
Agricultural (Private) (4%)	1,900,840	1,891,940	2,020,550	2,048,980	2,032,960	2,066,160	2,066,330	1.4%	0.0%
Agricultural (Corporate) (6%)	1,193,550	1,201,380	1,145,360	2,155,560	2,145,870	1,044,120	1,039,860	-2.3%	-0.4%
Commercial/Rental (6%)	11,968,370	12,629,060	12,800,590	12,975,218	13,149,690	13,658,890	13,556,580	2.1%	-0.7%
Personal Property (Vehicles) /6	8,877,390	8,267,210	7,796,370	7,675,290	7,381,337	8,407,258	9,930,256	1.9%	18.1%
Other Personal Property County (10.5%)	415,660	486,100	423,690	469,077	426,320	448,681	380,070	-1.5%	-15.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	7,148,298	7,513,610	6,219,700	4,939,300	8,000,530	6,603,860	6,866,840	-0.7%	4.0%
Utility (10.5%)	4,912,280	5,356,160	5,595,430	5,591,478	5,706,189	6,512,091	6,132,097	3.8%	-5.8%
Business Personal (10.5%)	2,156,340	1,844,730	1,856,090	2,102,010	2,169,640	2,096,746	2,017,246	-1.1%	-3.8%
Motor Carrier (9.5%)\	642,580	536,000	916,780	903,270	874,340	726,203	781,444	3.3%	7.6%
Fee-in-Lieu and Joint Industrial Park /7	12,867,815	12,139,350	12,780,730	13,540,645	11,886,968	10,692,849	11,598,498	-1.7%	8.5%
Total Average Millage Rates /2	335.6	340.3	359.9	367.5	377.4	377.4	377.4	2.0%	0.0%
School Districts /3	168.1	173.0	173.8	173.0	184.4	188.2	180.2	1.2%	-4.3%
Counties /4	47.2	80.7	57.5	61.0	59.2	60.1	57.2	3.2%	-4.8%
Cities & Special Purpose Districts /5	120.3	86.6	128.6	133.4	133.8	129.1	140.0	2.6%	8.4%
Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	14,143,044	16,044,835	16,123,680	16,027,101	15,898,425	16,169,238	15,918,772	2.0%	-1.5%
Owner Occupied	971,734	1,254,144	1,415,533	1,021,685	743,383	660,015	440,953	-12.3%	-33.2%
Agricultural (Private)	450,310	534,882	526,986	537,115	552,354	567,730	543,158	3.2%	-4.3%
Agricultural (Corporate)	282,753	339,650	298,725	565,053	583,031	286,898	273,339	-0.6%	-4.7%
Commercial/Rental	2,835,314	3,570,442	3,338,560	3,401,293	3,572,762	3,753,124	3,563,496	3.9%	-5.1%
Personal Property (Vehicles)	2,103,059	2,337,276	2,033,395	2,011,982	2,005,504	2,310,106	2,610,277	3.7%	13.0%
Other Personal Property County	98,470	137,428	110,504	122,963	115,831	123,286	99,906	0.2%	-19.0%
Manufacturing	2,526,223	2,251,672	2,884,035	2,563,963	2,718,465	2,964,911	2,991,296	2.9%	0.9%
Utility	1,163,722	1,514,274	1,459,361	1,465,737	1,550,368	1,789,361	1,611,889	5.6%	-9.9%
Business Personal	510,838	521,535	484,092	551,016	589,490	576,134	530,255	0.6%	-8.0%
Motor Carrier	152,228	151,536	239,108	236,781	237,558	199,543	205,411	5.1%	2.9%
Fee-in-Lieu and Joint Industrial Park	3,048,393	3,431,993	3,333,381	3,549,513	3,229,681	2,938,130	3,048,793	0.0%	3.8%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Marlboro County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	43,950,888	45,080,980	56,558,707	51,836,075	50,328,122	49,763,765	75,896,898	9.5%	52.5%
Revenues from Local Sources	13,658,795	12,346,451	22,642,722	13,180,005	15,409,150	14,340,269	42,473,339	20.8%	196.2%
Current Property Taxes	9,832,330	10,071,113	10,333,890	9,726,371	10,541,883	10,372,158	10,173,677	0.6%	-1.9%
Current Real & Personal Property Taxes	9,725,667	9,941,456	10,169,956	9,558,228	10,369,824	10,223,484	10,045,989	0.5%	-1.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	106,663	129,657	163,934	168,143	172,059	148,674	127,688	3.0%	-14.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,826,465	2,275,338	12,308,832	3,453,634	4,867,267	3,968,111	32,299,662	42.7%	714.0%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	989,319	1,086,562	1,059,476	1,276,549	1,144,874	968,705	899,277	-1.6%	-7.2%
Bonds & Leases	1,975,000	0	10,947,706	1,755,020	1,907,429	2,769,811	30,169,185	57.5%	989.2%
Miscellaneous	862,146	1,188,776	301,650	422,065	1,814,964	229,595	1,231,200	6.1%	436.2%
Revenues from State Sources	23,121,776	25,057,854	26,261,858	29,592,697	25,447,673	22,641,881	22,660,590	-0.3%	0.1%
Reimbursements for Property Tax Relief (Tier 1)	990,058	990,059	990,059	990,059	990,059	990,059	990,059	0.0%	0.0%
Homestead Exemption (Tier 2) /1	590,794	605,848	665,842	557,261	557,261	557,261	557,261	-1.0%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	724,860	891,757	1,114,748	1,169,497	n/a	4.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,775,140	1,608,243	1,385,252	1,330,503	n/a	-4.0%
State-Shared Taxes (Aid to Subdivisions)	183,400	157,075	148,012	148,050	147,332	147,250	147,167	-3.6%	-0.1%
Manufacturer's Depreciation Reimbursement	252,112	220,225	280,941	177,096	164,333	270,412	235,756	-1.1%	-12.8%
State Grants 4/	5,996,296	4,866,377	5,282,774	5,845,078	5,903,930	5,481,409	5,436,278	-1.6%	-0.8%
Education Finance Act (EFA)	9,263,366	11,509,102	11,757,164	12,182,651	10,711,269	8,631,973	7,415,065	-3.6%	-14.1%
Education Improvement Act (EIA)	4,736,044	5,899,415	5,762,811	6,815,453	4,058,502	3,706,062	5,262,133	1.8%	42.0%
Education Lottery	1,109,706	809,753	1,374,255	377,049	414,987	357,455	116,871	-31.3%	-67.3%
Revenues from Federal Sources	7,170,317	7,676,675	7,654,127	9,063,373	9,471,299	12,781,615	10,762,969	7.0%	-15.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	43,908,378	45,560,388	48,648,051	49,372,758	50,731,296	52,888,049	64,290,540	6.6%	21.6%
Administration	17,335,840	17,287,581	19,349,919	20,998,000	22,808,687	20,724,316	20,545,627	2.9%	-0.9%
Instruction	22,125,765	24,180,742	23,478,898	24,990,940	24,306,199	23,706,125	22,533,038	0.3%	-4.9%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	109,284	68,831	59,096	42,306	31,722	26,155	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	13,858	17,803	3,461	14,231	17,343	13,619	9,877	-5.5%	-27.5%
Debt Service/Interest on Debt	2,299,860	2,054,637	2,431,138	2,335,679	2,205,255	1,861,813	11,129,796	30.1%	497.8%
Purchase of Land & Facility Construction	1,727,108	1,452,159	3,287,185	816,227	1,217,870	6,542,142	9,504,238	32.9%	45.3%
All Other	296,663	498,635	38,354	175,375	144,220	13,879	567,964	11.4%	3992.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Marlboro County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	10,056,190	19,813,901	14,561,192	10,894,126	10,882,340	11,117,035	9,675,641	-0.6%	-13.0%
Revenues from Local Sources	7,190,523	9,981,606	10,060,769	7,934,307	6,922,788	7,529,583	7,134,320	-0.1%	-5.2%
Current Property Taxes	3,593,946	4,850,226	4,665,528	5,142,490	4,155,751	4,726,510	4,692,667	4.5%	-0.7%
Current Real & Personal Property Taxes	2,236,247	4,241,525	3,000,780	3,421,679	3,155,548	3,112,415	3,083,477	5.5%	-0.9%
Fee In Lieu of Property Tax	810,507	106,763	1,239,596	1,256,813	520,478	1,116,917	1,157,993	6.1%	3.7%
All Other	547,192	501,937	425,152	463,999	479,725	497,178	451,198	-3.2%	-9.2%
Local Options Sales Tax (1%)	978,048	1,452,726	725,578	750,231	821,139	1,153,574	999,110	0.4%	-13.4%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (3%)	38,866	0	111,254	34,908	30,647	33,101	33,284	-2.6%	0.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,579,663	3,678,654	4,558,410	2,006,678	1,915,251	1,616,398	1,409,259	-9.6%	-12.8%
Licenses & Permits	120,848	70,528	87,525	94,787	68,130	781,327	112,462	-1.2%	-85.6%
Service Revenue & Charges	1,528,299	1,488,544	2,210,413	1,820,351	1,686,917	795,760	1,247,862	-3.3%	56.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	930,516	2,119,582	2,260,472	91,540	160,204	39,311	48,935	-38.8%	24.5%
Revenues from State Sources	2,534,675	3,753,359	3,724,639	2,770,263	3,292,400	2,519,185	2,149,410	-2.7%	-14.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	257,020	417,902	321,373	148,060	352,449	373,191	378,876	6.7%	1.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,482,753	1,620,860	1,670,139	1,891,720	1,823,658	1,548,874	1,288,127	-2.3%	-16.8%
Manufacturer's Depreciation Reimbursement	52,521	157,070	139,651	75,195	83,740	137,097	121,256	15.0%	-11.6%
State Grants	742,380	1,557,526	1,593,476	655,288	1,032,553	460,022	361,152	-11.3%	-21.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	303,662	106,743	3,257	189,556	667,151	971,807	288,592	-0.8%	-70.3%
Revenues from Other Local Sources	27,330	5,972,193	772,526	0	0	96,460	103,319	24.8%	7.1%
Total Expenditures (County only)	11,506,127	17,274,720	13,754,706	18,427,131	14,091,542	8,638,302	8,469,579	-5.0%	-2.0%
Administration	3,185,069	1,860,172	2,217,987	3,825,440	3,907,268	2,985,236	2,221,307	-5.8%	-25.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,967,069	3,292,241	3,418,310	4,916,629	4,656,658	3,616,621	3,185,675	-3.6%	-11.9%
Transportation	953,034	6,225,952	1,325,349	1,785,878	2,002,821	565,588	1,121,735	2.8%	98.3%
Health & Human Services	532,055	1,119,178	1,149,869	2,108,857	366,287	77,819	466,069	-2.2%	498.9%
Environment & Housing	108,310	323,307	283,827	360,751	670,168	233,511	0	-100.0%	n/a
Recreation & Culture	817,107	716,186	1,009,254	1,206,430	1,073,001	465,565	547,176	-6.5%	17.5%
Debt Service/Interest on Debt	648,643	698,627	654,954	0	0	0	0	-100.0%	n/a
Land Purchase & Facility Construction	237,186	0	0	1,322,294	134,896	0	0	-100.0%	n/a
All Other	1,057,654	3,039,057	3,695,156	2,900,852	1,280,443	693,962	927,617	-2.2%	33.7%

Marlboro County

	FY 05 /1	FY 06	FY 07	FY 08	FY 09	FY 10 /2	FY 11 /2	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	5,115,687	6,290,661	6,722,907	6,506,493	6,750,682	8,830,643	5,361,432	0.8%	-39.3%
Revenues from Local Sources	3,903,747	5,087,606	4,731,346	4,908,994	5,636,173	5,101,457	4,394,106	2.0%	-13.9%
Current Property Taxes	716,768	1,123,496	1,124,262	1,158,240	1,200,791	1,070,570	1,052,428	6.6%	-1.7%
Current Real & Personal Property Taxes	657,048	1,085,409	1,064,850	1,079,179	1,115,048	960,345	935,575	6.1%	-2.6%
Fee In Lieu of Property Tax	22,280	20,688	22,261	12,374	24,248	33,417	28,279	4.1%	-15.4%
All Other	37,440	17,399	37,151	66,687	61,495	76,808	88,574	15.4%	15.3%
Local Options Sales Tax	528,081	757,102	648,391	640,589	680,463	699,509	424,292	-3.6%	-39.3%
Local Hospitality Tax	131,244	202,335	221,243	223,731	225,662	228,637	223,784	9.3%	-2.1%
Local Accommodations Tax	57,161	17,475	14,554	596	1,249	60,453	66,796	2.6%	10.5%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,470,493	2,987,198	2,722,896	2,885,838	3,528,008	3,042,288	2,626,806	1.0%	-13.7%
Licenses & Permits	785,206	859,199	913,878	946,684	1,060,670	998,262	964,702	3.5%	-3.4%
Service Revenue & Charges	1,483,710	1,833,694	1,506,595	1,557,854	2,273,805	1,795,807	1,553,303	0.8%	-13.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	201,577	294,305	302,423	381,300	193,533	248,219	108,801	-9.8%	-56.2%
0	0	0	0	0	0	0	0	0.8%	0.7%
Revenues from State Sources	596,303	1,201,257	1,370,806	1,338,547	921,637	622,775	627,366	0.8%	0.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	105,963	144,592	153,201	156,546	160,739	160,981	161,938	7.3%	0.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	397,737	490,637	516,590	579,467	525,825	461,791	382,073	-0.7%	-17.3%
Manufacturer's Depreciation Reimbursement	3	3	3	0	0	3	3	0.0%	0.0%
State Grants	92,600	566,025	701,012	602,534	235,073	0	83,352	-1.7%	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	555,637	0	500,000	139,989	31,985	2,918,660	171,947	-17.8%	-94.1%
Revenues from Other Local Sources	60,000	1,798	120,755	118,963	160,887	187,751	168,013	18.7%	-10.5%
Total Expenditures (Cities only)	10,155,681	10,771,620	8,240,822	9,205,601	8,045,659	8,316,557	7,939,699	-4.0%	-4.5%
Administration	915,746	1,164,588	1,078,179	1,395,795	1,656,599	1,034,844	1,280,941	5.8%	23.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,557,953	3,041,423	3,294,663	2,900,519	3,217,151	3,579,397	3,462,942	-4.5%	-3.3%
Transportation	363,579	358,921	27,000	1,321,807	954,787	0	0	-100.0%	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,318,042	1,784,161	1,785,063	279,209	448,784	1,441,793	1,476,777	1.9%	2.4%
Recreation & Culture	309,319	559,769	475,803	603,464	626,131	544,813	289,953	-1.1%	-46.8%
Debt Service/Interest on Debt	48,095	1,147,577	1,557,936	825,633	877,767	1,509,760	1,340,076	74.1%	-11.2%
Purchase of Land & Facility Construction	0	2,708,285	2,541	1,000	184,882	0	0	n/a	n/a
All Other	2,642,947	6,896	19,637	1,878,174	79,558	205,950	89,010	-43.2%	-56.8%

* Cities Included: Bennettsville, Blenheim, Clio, McColl & Tatum.

/1 In FY 05 McColl was excluded

/2 In FYs 10 & 11 Clio was excluded

Marlboro County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues									
Total Revenues	9,832,330	10,071,113	10,333,890	9,726,371	10,541,883	10,372,158	10,173,677	0.6%	-1.9%
Owner Occupied	1,078,464	1,098,191	1,373,060	660,152	626,308	536,642	376,028	-16.1%	-29.9%
Agricultural (Private)	319,484	327,312	351,192	354,508	374,866	388,882	372,365	2.6%	-4.2%
Agricultural (Corporate)	200,606	207,843	199,075	372,948	395,686	196,519	187,389	-1.1%	-4.6%
Commercial/Rental	2,011,583	2,184,872	2,224,872	2,244,929	2,424,724	2,570,806	2,442,974	3.3%	-5.0%
Personal Property (Vehicles)	1,492,067	1,430,257	1,355,088	1,327,953	1,361,074	1,582,371	1,789,490	3.1%	13.1%
Other Personal Property	69,862	84,097	73,642	81,158	78,611	84,448	68,491	-0.3%	-18.9%
Manufacturing	1,201,450	1,299,881	1,081,047	854,581	1,475,250	1,242,944	1,237,444	0.5%	-0.4%
Utility	825,631	926,635	972,542	967,419	1,052,187	1,225,672	1,105,039	5.0%	-9.8%
Business Personal	362,427	319,145	322,607	363,683	400,069	394,639	363,519	0.1%	-7.9%
Motor Carrier	108,002	92,730	159,346	156,281	161,223	136,682	140,821	4.5%	3.0%
Fee-in-Lieu and Joint Industrial Park	2,162,757	2,100,151	2,221,420	2,342,758	2,191,886	2,012,553	2,090,117	-0.6%	3.9%

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues									
Total Revenues	3,040,459	5,161,365	3,747,305	4,033,737	3,987,722	3,982,785	3,913,550	4.3%	-1.7%
Owner Occupied	581,134	974,419	782,000	837,354	805,050	843,179	804,585	5.6%	-4.6%
Agricultural (Private)	89,756	152,730	116,216	124,985	120,323	124,135	118,158	4.7%	-4.8%
Agricultural (Corporate)	56,359	96,984	65,878	131,486	127,006	62,731	59,462	0.9%	-5.2%
Commercial/Rental	565,137	1,019,505	736,252	791,472	778,281	820,630	775,198	5.4%	-5.5%
Personal Property (Vehicles)	419,184	667,386	448,424	468,183	436,874	505,110	567,836	5.2%	12.4%
Other Personal Property	19,627	39,241	24,369	28,613	25,232	26,957	21,733	1.7%	-19.4%
Manufacturing	337,537	606,551	357,738	301,291	473,521	396,762	392,663	2.6%	-1.0%
Utility	231,954	432,386	321,832	341,073	337,728	391,248	350,648	7.1%	-10.4%
Business Personal	101,821	148,919	106,757	128,220	128,413	125,973	115,351	2.1%	-8.4%
Motor Carrier	30,342	43,270	52,730	55,098	51,749	43,630	44,685	6.7%	2.4%
Fee-in-Lieu and Joint Industrial Park	607,608	979,972	735,109	825,962	703,545	642,429	663,230	1.5%	3.2%

McCormick County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	18,186,366	23,390,597	21,289,997	23,633,147	34,337,619	22,130,763	22,017,941	3.2%	-0.5%
Revenues from Local Sources	10,163,774	13,069,987	12,629,029	12,536,828	23,522,227	11,696,847	12,464,819	3.5%	6.6%
Current Property Taxes	6,640,091	9,759,910	9,127,414	8,969,035	9,399,829	8,744,945	9,034,581	5.3%	3.3%
Current Real & Personal Property Taxes	6,291,923	7,940,040	8,714,115	8,469,793	8,886,854	8,057,746	8,401,462	4.9%	4.3%
Fee In Lieu of Property Tax (only Counties and Cities)	1,078	1,197,144	4,460	24,074	21,158	23,609	16,808	58.0%	-28.8%
All Other	347,090	622,725	408,839	475,167	491,817	663,589	616,311	10.0%	-7.1%
Local Options Sales Tax	456,973	895,970	499,751	527,387	541,062	583,953	588,125	4.3%	0.7%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	118,498	122,891	120,118	110,608	117,016	n/a	5.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,066,711	2,414,107	2,883,366	2,917,515	13,461,218	2,257,341	2,725,096	-1.9%	20.7%
Licenses & Permits	354,146	494,214	701,024	530,684	434,228	436,898	417,734	2.8%	-4.4%
Service Revenue & Charges	1,621,335	953,354	1,493,164	1,726,883	1,463,479	1,297,489	1,969,261	3.3%	51.8%
Bonds & Leases	100,000	115,000	0	0	11,000,000	0	0	-100.0%	n/a
Miscellaneous	991,230	851,539	689,178	659,948	563,511	522,954	338,101	-16.4%	-35.3%
Revenues from State Sources	5,727,123	6,659,289	5,931,578	8,654,142	8,317,007	7,376,283	6,918,284	3.2%	-6.2%
Reimbursements for Property Tax Relief (Tier 1)	404,119	404,119	404,119	404,119	404,119	404,119	404,119	0.0%	0.0%
Homestead Exemption (Tier 2) /1	458,407	660,451	601,738	558,186	592,916	606,651	626,426	5.3%	3.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,047,277	1,075,121	1,116,464	1,126,593	n/a	0.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,452,723	1,424,879	1,383,536	1,373,407	n/a	-0.7%
State-Shared Taxes (Aid to Subdivisions)	756,634	919,269	841,671	913,457	997,009	719,181	639,382	-2.8%	-11.1%
Manufacturer's Depreciation Reimbursement	40,857	116,368	86,183	79,186	70,435	57,381	59,706	6.5%	4.1%
State Grants	1,450,176	1,338,919	1,072,453	938,962	1,091,004	1,000,822	993,785	-6.1%	-0.7%
Education Finance Act (EFA)	1,285,150	1,451,448	1,431,406	1,711,127	1,200,614	840,258	769,803	-8.2%	-8.4%
Education Improvement Act (EIA)	1,089,470	1,487,183	1,383,332	1,451,967	1,351,798	1,159,213	846,285	-4.1%	-27.0%
Education Lottery	242,310	281,532	110,676	97,138	109,112	88,658	78,778	-17.1%	-11.1%
Revenues from Federal Sources	2,241,568	3,599,922	2,672,024	2,377,010	2,422,926	2,966,322	2,530,796	2.0%	-14.7%
Revenues from Other Local Sources	53,901	61,399	57,366	65,167	75,459	91,311	104,042	11.6%	13.9%
Total Expenditures (School Dist., Counties, & Cities)	22,006,568	21,250,513	18,715,893	20,905,181	22,121,442	29,688,146	21,629,620	-0.3%	-27.1%
Administration	6,719,002	7,375,271	6,967,924	8,259,236	8,410,466	7,931,346	8,017,414	3.0%	1.1%
Instruction	4,960,331	5,018,328	5,081,857	5,510,041	5,343,490	5,458,736	5,063,986	0.3%	-7.2%
Public Safety	1,393,935	1,436,798	2,085,821	2,552,316	2,038,263	1,947,338	2,254,164	8.3%	15.8%
Transportation	410,771	736,908	54,575	60,406	52,228	124,917	171,154	-13.6%	37.0%
Health & Human Services	1,015,709	1,102,578	1,323,469	1,310,411	1,279,953	1,284,425	1,194,727	2.7%	-7.0%
Environment & Housing	582,625	141,723	485,776	504,942	150,719	151,978	160,565	-19.3%	5.7%
Recreation & Culture	286,604	273,898	225,130	291,301	242,271	242,961	224,901	-4.0%	-7.4%
Debt Service/Interest on Debt /4	1,065,216	3,842,924	1,096,588	1,146,638	1,377,730	1,927,593	2,678,674	16.6%	39.0%
Land Purchase & Facility Construction	4,465,434	354,574	456,720	644,228	2,471,235	9,955,928	1,333,484	-18.2%	-86.6%
All Other	1,106,941	967,511	938,033	625,662	755,087	662,924	530,551	-11.5%	-20.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

McCormick County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	6,640,091	9,759,910	9,127,414	8,969,035	9,399,829	8,744,945	9,034,581	5.3%	3.3%
County Total	4,053,335	4,730,890	5,241,453	4,768,075	4,965,401	4,049,827	4,426,558	1.5%	9.3%
Cities Total	2,409,044	4,877,778	3,702,464	4,029,956	4,254,435	4,529,858	4,450,969	10.8%	-1.7%
	177,712	151,242	183,497	171,004	179,993	165,260	157,054	-2.0%	-5.0%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	30,868,571	31,517,424	38,142,364	39,720,317	42,192,103	42,542,350	42,257,966	5.4%	-0.7%
Owner Occupied (4% assessment ratio)	9,858,970	10,211,600	12,756,370	13,465,410	14,411,550	15,310,140	15,955,280	8.4%	4.2%
Agricultural (Private) (4%)	704,980	663,260	651,520	656,550	690,740	702,410	701,530	-0.1%	-0.1%
Agricultural (Corporate) (6%)	112,370	170,110	164,270	157,520	146,380	136,300	135,560	3.2%	-0.5%
Commercial/Rental (6%)	10,050,000	10,026,760	13,778,700	13,998,700	15,151,050	15,180,520	14,843,890	6.7%	-2.2%
Personal Property (Vehicles) /6	4,109,096	3,989,787	3,970,419	4,386,167	4,339,921	3,789,514	3,524,933	-2.5%	-7.0%
Other Personal Property County (10.5%)	375,620	498,630	563,700	609,720	630,200	689,500	489,040	4.5%	-29.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	1,559,340	1,476,980	1,384,760	1,190,120	1,165,150	1,158,490	1,202,160	-4.2%	3.8%
Utility (10.5%)	2,983,060	3,346,640	3,482,863	3,598,836	3,832,488	3,864,496	3,925,626	4.7%	1.6%
Business Personal (10.5%)	462,900	452,320	532,470	520,830	664,390	666,080	618,050	4.9%	-7.2%
Motor Carrier (9.5%)\	639,077	681,337	820,820	931,053	973,980	851,380	724,124	2.1%	-14.9%
Fee-in-Lieu and Joint Industrial Park /7	13,158	0	36,472	205,411	186,254	193,520	137,773	47.9%	-28.8%
Total Average Millage Rates /2									
School Districts /3	329.0	315.0	319.3	320.2	319.2	319.2	316.8	-0.6%	-0.8%
Counties /4	144.4	162.9	148.0	156.6	152.7	130.9	141.0	-0.4%	7.7%
Cities & Special Purpose Districts /5	82.7	126.7	103.2	107.4	107.3	113.1	112.6	5.3%	-0.5%
	101.9	25.4	68.1	56.3	59.2	75.2	63.3	-7.6%	-15.8%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	6,640,091	9,759,910	9,127,414	8,969,035	9,399,829	8,744,945	9,034,581	5.3%	3.3%
Owner Occupied	1,533,356	2,054,673	2,381,632	1,704,069	1,839,101	1,776,949	2,062,158	5.1%	16.1%
Agricultural (Private)	171,321	202,600	173,013	181,071	187,465	179,119	185,516	1.3%	3.6%
Agricultural (Corporate)	27,308	51,962	43,622	43,443	39,727	34,757	35,848	4.6%	3.1%
Commercial/Rental	2,442,305	3,062,781	3,658,972	3,860,728	4,111,956	3,871,129	3,925,393	8.2%	1.4%
Personal Property (Vehicles)	998,574	1,218,723	1,054,356	1,209,669	1,177,843	966,350	932,151	-1.1%	-3.5%
Other Personal Property County	91,281	152,312	149,692	168,156	171,035	175,827	129,324	6.0%	-26.4%
Manufacturing	380,022	1,648,304	372,187	352,300	337,377	319,032	334,714	-2.1%	4.9%
Utility	724,930	1,022,267	924,884	992,530	1,040,127	985,471	1,038,112	6.2%	5.3%
Business Personal	112,492	138,166	141,399	143,641	180,314	169,855	163,440	6.4%	-3.8%
Motor Carrier	155,306	208,122	217,971	256,777	264,336	217,107	191,491	3.6%	-11.8%
Fee-in-Lieu and Joint Industrial Park	3,198	0	9,685	56,651	50,549	49,349	36,433	50.0%	-26.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

McCormick County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	11,937,336	12,277,735	12,025,743	14,951,573	25,692,251	13,540,945	12,856,761	1.2%	-5.1%
Revenues from Local Sources	5,292,085	5,681,893	5,974,327	5,670,619	16,636,771	4,745,983	4,921,593	-1.2%	3.7%
Current Property Taxes	4,053,335	4,730,890	5,241,453	4,768,075	4,965,401	4,049,827	4,426,558	1.5%	9.3%
Current Real & Personal Property Taxes	3,911,056	4,609,453	5,101,238	4,619,705	4,811,609	3,917,097	4,313,665	1.6%	10.1%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	142,279	121,437	140,215	148,370	153,792	132,730	112,893	-3.8%	-14.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,238,750	951,003	732,874	902,544	11,671,370	696,156	495,035	-14.2%	-28.9%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	277,913	290,770	299,421	446,550	330,562	266,280	270,015	-0.5%	1.4%
Bonds & Leases	100,000	115,000	0	0	11,000,000	0	0	-100.0%	n/a
Miscellaneous	860,837	545,233	433,453	455,994	340,808	429,876	225,020	-20.0%	-47.7%
Revenues from State Sources	4,587,552	5,007,889	4,439,344	7,359,965	6,867,973	6,270,774	5,811,385	4.0%	-7.3%
Reimbursements for Property Tax Relief (Tier 1)	404,119	404,119	404,119	404,119	404,119	404,119	404,119	0.0%	0.0%
Homestead Exemption (Tier 2) /1	285,253	320,925	331,519	269,832	269,832	269,832	269,832	-0.9%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	1,047,277	1,075,121	1,116,464	1,126,593	n/a	0.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,452,723	1,424,879	1,383,536	1,373,407	n/a	-0.7%
State-Shared Taxes (Aid to Subdivisions)	8,103	8,870	8,870	8,870	8,870	8,870	8,870	1.5%	0.0%
Manufacturer's Depreciation Reimbursement	0	36,366	37,259	29,948	31,442	30,118	31,145	n/a	3.4%
State Grants 4/	1,273,147	1,017,446	732,163	886,964	992,186	969,706	902,553	-5.6%	-6.9%
Education Finance Act (EFA)	1,285,150	1,451,448	1,431,406	1,711,127	1,200,614	840,258	769,803	-8.2%	-8.4%
Education Improvement Act (EIA)	1,089,470	1,487,183	1,383,332	1,451,967	1,351,798	1,159,213	846,285	-4.1%	-27.0%
Education Lottery	242,310	281,532	110,676	97,138	109,112	88,658	78,778	-17.1%	-11.1%
Revenues from Federal Sources	2,057,699	1,587,953	1,612,072	1,920,989	2,187,507	2,524,188	2,123,783	0.5%	-15.9%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	15,768,334	11,510,256	12,469,986	13,144,725	15,070,149	22,781,151	14,378,415	-1.5%	-36.9%
Administration	4,609,562	4,780,237	5,269,929	5,501,455	5,521,204	5,375,206	5,435,858	2.8%	1.1%
Instruction	4,960,331	5,018,328	5,081,857	5,510,041	5,343,490	5,458,736	5,063,986	0.3%	-7.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	172,051	174,232	205,145	213,896	187,430	137,486	45,606	-19.9%	-66.8%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	107,028	82,664	31,996	38,992	40,716	32,925	1,761	-49.6%	-94.7%
Debt Service/Interest on Debt	1,065,216	1,105,625	1,096,588	1,146,638	1,331,192	1,764,114	2,546,017	15.6%	44.3%
Purchase of Land & Facility Construction	4,403,220	338,939	456,720	606,553	2,471,235	9,950,065	1,271,198	-18.7%	-87.2%
All Other	450,926	10,231	327,751	127,150	174,882	62,619	13,989	-43.9%	-77.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

McCormick County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	5,277,259	9,060,654	7,736,985	7,312,655	7,606,124	7,586,444	8,178,370	7.6%	7.8%
Revenues from Local Sources	4,174,055	6,628,900	5,803,997	5,988,508	6,049,317	6,151,793	6,730,207	8.3%	9.4%
Current Property Taxes	2,409,044	4,877,778	3,702,464	4,029,956	4,254,435	4,529,858	4,450,969	10.8%	-1.7%
Current Real & Personal Property Taxes	2,208,829	3,196,268	3,433,789	3,682,376	3,907,366	3,982,045	3,937,598	10.1%	-1.1%
Fee In Lieu of Property Tax	1,078	1,196,050	4,147	24,074	21,158	23,609	16,808	58.0%	-28.8%
All Other	199,137	485,459	264,528	323,505	325,911	524,203	496,563	16.4%	-5.3%
Local Options Sales Tax (1%)	262,065	702,653	272,048	268,574	298,547	329,810	341,811	4.5%	3.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	118,498	122,891	120,118	110,608	117,016	n/a	5.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,502,947	1,048,469	1,710,987	1,567,087	1,376,217	1,181,517	1,820,410	3.2%	54.1%
Licenses & Permits	160,972	258,248	423,458	230,459	143,632	156,447	112,804	-5.8%	-27.9%
Service Revenue & Charges	1,263,738	583,496	1,115,555	1,201,677	1,055,874	955,867	1,623,605	4.3%	69.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	78,237	206,725	171,974	134,951	176,711	69,203	84,001	1.2%	21.4%
Revenues from State Sources	883,434	1,157,364	1,163,164	1,041,828	1,266,815	950,455	950,233	1.2%	0.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	144,637	311,062	238,681	258,300	291,885	305,446	323,055	14.3%	5.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	682,489	741,850	754,593	710,714	852,017	590,324	512,624	-4.7%	-13.2%
Manufacturer's Depreciation Reimbursement	23,767	62,741	33,107	22,131	24,095	23,569	24,372	0.4%	3.4%
State Grants	32,541	41,711	136,783	50,683	98,818	31,116	90,182	18.5%	189.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	183,869	1,230,991	726,947	224,635	229,870	408,253	402,294	13.9%	-1.5%
Revenues from Other Local Sources	35,901	43,399	42,877	57,684	60,122	75,943	95,636	17.7%	25.9%
Total Expenditures (County only)	5,223,251	8,917,618	5,338,588	6,681,627	6,126,992	5,880,389	6,084,508	2.6%	3.5%
Administration	1,977,011	2,488,873	1,583,299	2,518,679	2,675,356	2,339,130	2,381,214	3.1%	1.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	980,514	1,058,815	1,576,611	1,981,075	1,547,183	1,494,254	1,588,987	8.4%	6.3%
Transportation	348,970	689,690	0	0	0	0	0	-100.0%	n/a
Health & Human Services	843,658	928,346	1,118,324	1,096,515	1,092,523	1,146,939	1,149,121	5.3%	0.2%
Environment & Housing	487,239	141,723	485,776	504,942	150,719	151,978	160,565	-16.9%	5.7%
Recreation & Culture	161,211	186,810	193,134	247,220	191,807	197,044	217,565	5.1%	10.4%
Debt Service/Interest on Debt	0	2,737,299	0	0	0	94,871	132,657	n/a	39.8%
Land Purchase & Facility Construction	62,214	0	0	0	0	0	0	-100.0%	n/a
All Other	362,434	686,062	381,444	333,196	469,404	456,173	454,399	3.8%	-0.4%

McCormick County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	971,771	2,052,208	1,527,269	1,368,919	1,039,244	1,003,374	982,810	0.2%	-2.0%
Revenues from Local Sources	697,634	759,194	850,705	877,701	836,139	799,071	813,019	2.6%	1.7%
Current Property Taxes	177,712	151,242	183,497	171,004	179,993	165,260	157,054	-2.0%	-5.0%
Current Real & Personal Property Taxes	172,038	134,319	179,088	167,712	167,879	158,604	150,199	-2.2%	-5.3%
Fee In Lieu of Property Tax	0	1,094	313	0	0	0	0	n/a	n/a
All Other	5,674	15,829	4,096	3,292	12,114	6,656	6,855	3.2%	3.0%
Local Options Sales Tax	194,908	193,317	227,703	258,813	242,515	254,143	246,314	4.0%	-3.1%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	325,014	414,635	439,505	447,884	413,631	379,668	409,651	3.9%	7.9%
Licenses & Permits	193,174	235,966	277,566	300,225	290,596	280,451	304,930	7.9%	8.7%
Service Revenue & Charges	79,684	79,088	78,188	78,656	77,043	75,342	75,641	-0.9%	0.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	52,156	99,581	83,751	69,003	45,992	23,875	29,080	-9.3%	21.8%
	0								
Revenues from State Sources	256,137	494,036	329,070	252,349	182,219	155,054	156,666	-7.9%	1.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	28,517	28,464	31,538	30,054	31,199	31,373	33,539	2.7%	6.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	66,042	168,549	78,208	193,873	136,122	119,987	117,888	10.1%	-1.7%
Manufacturer's Depreciation Reimbursement	17,090	17,261	15,817	27,107	14,898	3,694	4,189	-20.9%	13.4%
State Grants	144,488	279,762	203,507	1,315	0	0	1,050	-56.0%	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	0	780,978	333,005	231,386	5,549	33,881	4,719	n/a	-86.1%
Revenues from Other Local Sources	18,000	18,000	14,489	7,483	15,337	15,368	8,406	-11.9%	-45.3%
Total Expenditures (Cities only)	1,014,983	822,639	907,319	1,078,829	924,301	1,026,606	1,166,697	2.3%	13.6%
Administration	132,429	106,161	114,696	239,102	213,906	217,010	200,342	7.1%	-7.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	413,421	377,983	509,210	571,241	491,080	453,084	665,177	8.2%	46.8%
Transportation	61,801	47,218	54,575	60,406	52,228	124,917	171,154	18.5%	37.0%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	95,386	0	0	0	0	0	0	-100.0%	n/a
Recreation & Culture	18,365	4,424	0	5,089	9,748	12,992	5,575	-18.0%	-57.1%
Debt Service/Interest on Debt	0	0	0	0	46,538	68,608	0	n/a	n/a
Purchase of Land & Facility Construction	0	15,635	0	37,675	0	5,863	62,286	n/a	962.4%
All Other	293,581	271,218	228,838	165,316	110,801	144,132	62,163	-22.8%	-56.9%

* Cities Included: McCormick, Parksville & Plum Branch.

McCormick County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	4,053,335	4,730,890	5,241,453	4,768,075	4,965,401	4,049,827	4,426,558	1.5%	9.3%
Owner Occupied	1,019,527	1,259,617	1,483,992	657,040	722,055	484,096	718,566	-5.7%	48.4%
Agricultural (Private)	101,800	108,062	96,434	102,804	105,507	91,972	98,897	-0.5%	7.5%
Agricultural (Corporate)	16,226	27,715	24,314	24,665	22,359	17,847	19,110	2.8%	7.1%
Commercial/Rental	1,451,231	1,633,620	2,039,429	2,191,939	2,314,250	1,987,707	2,092,601	6.3%	5.3%
Personal Property (Vehicles)	593,358	650,040	587,674	686,793	662,902	496,191	496,924	-2.9%	0.1%
Other Personal Property	54,240	81,240	83,435	95,471	96,260	90,282	68,942	4.1%	-23.6%
Manufacturing	225,170	240,638	204,963	186,351	177,971	151,690	169,473	-4.6%	11.7%
Utility	430,757	545,255	515,510	563,512	585,394	506,009	553,411	4.3%	9.4%
Business Personal	66,843	73,695	78,813	81,552	101,482	87,215	87,129	4.5%	-0.1%
Motor Carrier	92,283	111,008	121,492	145,786	148,771	111,478	102,083	1.7%	-8.4%
Fee-in-Lieu and Joint Industrial Park	1,900	0	5,398	32,164	28,449	25,339	19,422	47.3%	-23.4%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	2,552,602	3,992,789	3,936,998	4,264,182	4,525,162	4,811,695	4,757,216	10.9%	-1.1%
Owner Occupied	815,264	1,293,658	1,316,694	1,445,582	1,545,659	1,731,633	1,796,175	14.1%	3.7%
Agricultural (Private)	58,297	84,025	67,249	70,484	74,083	79,445	78,975	5.2%	-0.6%
Agricultural (Corporate)	9,292	21,550	16,956	16,911	15,699	15,416	15,261	8.6%	-1.0%
Commercial/Rental	831,061	1,270,242	1,422,217	1,502,833	1,624,971	1,716,972	1,671,060	12.3%	-2.7%
Personal Property (Vehicles)	339,792	505,447	409,821	470,878	465,463	428,608	396,821	2.6%	-7.4%
Other Personal Property	31,061	63,169	58,184	65,457	67,590	77,985	55,054	10.0%	-29.4%
Manufacturing	128,946	187,111	142,933	127,766	124,964	131,029	135,334	0.8%	3.3%
Utility	246,677	423,970	359,496	386,354	411,040	437,089	441,930	10.2%	1.1%
Business Personal	38,278	57,302	54,961	55,914	71,257	75,336	69,577	10.5%	-7.6%
Motor Carrier	52,847	86,315	84,724	99,953	104,461	96,294	81,519	7.5%	-15.3%
Fee-in-Lieu and Joint Industrial Park	1,088	0	3,765	22,052	19,976	21,888	15,510	55.7%	-29.1%

Newberry County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	83,947,992	181,097,761	107,987,058	113,205,483	110,680,133	105,766,064	106,426,162	4.0%	0.6%
Revenues from Local Sources	44,502,103	138,174,025	63,330,994	59,873,655	59,508,932	57,362,922	57,233,752	4.3%	-0.2%
Current Property Taxes	27,504,931	31,752,382	41,131,154	38,860,774	41,140,550	40,739,985	41,259,870	7.0%	1.3%
Current Real & Personal Property Taxes	26,269,504	30,642,944	39,427,478	36,186,971	38,149,779	37,958,199	38,221,852	6.4%	0.7%
Fee In Lieu of Property Tax (only Counties and Citi	169,919	523,333	908,716	836,958	1,086,923	1,223,171	1,313,187	40.6%	7.4%
All Other	1,065,508	586,105	794,959	1,836,844	1,903,848	1,558,615	1,724,832	8.4%	10.7%
Local Options Sales Tax	19,002	3,432	43,315	0	6,877	467	58	-61.9%	-87.5%
Local Hospitality Tax	423,290	436,221	469,236	481,619	479,544	499,413	541,527	4.2%	8.4%
Local Accommodations Tax	45,607	45,882	78,591	79,481	74,033	92,856	98,316	13.7%	5.9%
Capital Projects/Transportation Tax	0	4,011,119	3,469,682	3,523,525	3,627,028	3,451,418	3,501,041	n/a	1.4%
Licenses, fees, Charges, Bonds, etc.	16,509,273	101,924,989	18,139,016	16,928,257	14,180,900	12,578,783	11,832,939	-5.4%	-5.9%
Licenses & Permits	1,828,345	1,965,415	2,233,561	2,217,069	2,144,299	2,018,046	1,798,348	-0.3%	-10.9%
Service Revenue & Charges	6,574,859	8,506,741	10,934,461	10,147,989	7,919,615	7,338,777	7,106,290	1.3%	-3.2%
Bonds & Leases	4,500,000	87,468,878	0	0	0	0	0	-100.0%	n/a
Miscellaneous	3,606,069	3,983,955	4,970,994	4,563,199	4,116,986	3,221,960	2,928,301	-3.4%	-9.1%
Revenues from State Sources	30,415,829	32,619,678	35,002,758	40,109,572	37,612,128	34,353,805	32,722,219	1.2%	-4.7%
Reimbursements for Property Tax Relief (Tier 1)	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,013,997	2,405,139	2,684,457	2,011,181	2,475,134	2,485,420	2,413,984	3.1%	-2.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	4,108,882	4,205,199	4,485,100	4,555,001	n/a	1.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,622,856	2,772,618	2,957,913	3,156,050	3,040,578	2,707,387	2,298,256	-2.2%	-15.1%
Manufacturer's Depreciation Reimbursement	391,292	488,140	498,676	531,817	511,525	501,618	499,374	4.1%	-0.4%
State Grants	6,917,242	5,904,193	6,885,039	7,183,553	7,277,140	7,480,330	7,119,179	0.5%	-4.8%
Education Finance Act (EFA)	10,612,284	13,278,009	13,792,658	14,801,141	12,476,541	9,900,471	8,788,211	-3.1%	-11.2%
Education Improvement Act (EIA)	4,909,505	4,882,834	5,624,469	5,799,711	5,058,379	4,266,490	4,442,867	-1.7%	4.1%
Education Lottery	800,041	740,133	410,933	368,625	419,020	378,377	456,736	-8.9%	20.7%
Revenues from Federal Sources	7,429,660	8,271,810	7,729,807	9,089,445	11,336,075	11,841,015	14,308,444	11.5%	20.8%
Revenues from Other Local Sources	1,600,401	2,032,248	1,923,500	4,132,811	2,222,998	2,208,322	2,161,747	5.1%	-2.1%
Total Expenditures (School Dist., Counties, & Cities)	91,735,606	110,410,455	119,081,053	131,638,548	126,317,079	112,285,067	102,518,489	1.9%	-8.7%
Administration	29,313,871	27,370,858	33,081,039	33,212,930	35,277,481	32,401,849	30,980,023	0.9%	-4.4%
Instruction	29,653,500	31,160,800	32,269,462	33,338,357	33,666,261	32,079,377	30,803,767	0.6%	-4.0%
Public Safety	9,544,975	13,003,453	11,233,492	11,839,235	12,713,004	13,605,698	15,034,962	7.9%	10.5%
Transportation	3,020,129	3,180,589	3,264,027	6,474,071	2,827,786	2,816,184	4,252,034	5.9%	51.0%
Health & Human Services	2,126,421	876,386	575,273	765,195	578,543	295,260	277,191	-28.8%	-6.1%
Environment & Housing	3,146,791	2,904,755	1,039,775	1,029,764	3,683,116	4,149,298	1,587,995	-10.8%	-61.7%
Recreation & Culture	1,060,874	1,100,445	852,023	882,632	1,145,715	1,142,009	1,177,678	1.8%	3.1%
Debt Service/Interest on Debt /4	4,720,134	9,332,681	7,784,425	6,497,050	5,715,958	5,775,764	5,764,408	3.4%	-0.2%
Land Purchase & Facility Construction	7,803,344	18,302,601	20,518,888	29,931,950	28,491,003	16,214,127	10,897,009	5.7%	-32.8%
All Other	1,345,567	3,177,887	8,462,649	7,667,364	2,218,212	3,805,501	1,743,422	4.4%	-54.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Newberry County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	27,504,931	31,752,382	41,131,154	38,860,774	41,140,550	40,739,985	41,259,870	7.0%	1.3%
County Total	17,890,373	19,307,052	23,086,918	20,420,768	21,268,005	21,215,458	21,353,791	3.0%	0.7%
Cities Total	7,669,690	10,162,226	15,747,253	16,295,408	17,609,909	17,269,229	17,700,151	15.0%	2.5%
	1,944,868	2,283,104	2,296,983	2,144,598	2,262,636	2,255,298	2,205,928	2.1%	-2.2%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	96,211,280	100,864,571	122,329,318	122,649,144	121,603,019	122,520,587	129,459,629	5.1%	5.7%
Owner Occupied (4% assessment ratio)	25,092,890	25,697,640	37,738,070	38,600,160	39,704,810	40,633,730	44,962,130	10.2%	10.7%
Agricultural (Private) (4%)	1,783,520	1,872,430	1,862,950	1,931,940	1,957,440	1,997,490	2,011,560	2.0%	0.7%
Agricultural (Corporate) (6%)	601,620	516,500	496,340	417,920	1,822,980	518,710	509,360	-2.7%	-1.8%
Commercial/Rental (6%)	23,174,660	23,559,820	32,362,330	31,899,760	30,861,840	33,527,610	35,888,310	7.6%	7.0%
Personal Property (Vehicles) /6	15,557,803	15,003,220	13,879,900	13,365,330	12,640,570	11,143,241	10,560,806	-6.3%	-5.2%
Other Personal Property County (10.5%)	1,142,630	1,422,360	1,432,250	1,450,140	1,601,916	2,022,260	1,855,215	8.4%	-8.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	9,642,995	10,727,605	11,028,557	10,534,432	9,321,010	8,848,170	8,905,300	-1.3%	0.6%
Utility (10.5%)	9,355,320	9,315,420	9,963,300	9,767,590	10,597,230	10,585,390	10,544,970	2.0%	-0.4%
Business Personal (10.5%)	4,660,500	4,743,730	5,045,950	5,194,490	5,314,340	4,558,420	4,771,310	0.4%	4.7%
Motor Carrier (9.5%)\	790,196	857,461	929,337	968,671	944,146	851,680	750,360	-0.9%	-11.9%
Fee-in-Lieu and Joint Industrial Park /7	4,409,146	7,148,385	7,590,334	8,518,711	6,836,737	7,833,886	8,700,308	12.0%	11.1%
Total Average Millage Rates /2									
School Districts /3	422.8	432.4	446.5	454.3	451.5	431.2	431.3	0.3%	0.0%
Counties /4	208.3	212.7	206.3	217.5	227.1	227.3	216.7	0.7%	-4.7%
Cities & Special Purpose Districts /5	83.2	103.3	129.1	131.1	144.8	139.9	134.7	8.4%	-3.8%
	131.3	116.3	111.1	105.7	79.5	63.9	79.9	-7.9%	25.0%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	27,504,931	31,752,382	41,131,154	38,860,774	41,140,550	40,739,985	41,259,870	7.0%	1.3%
Owner Occupied	4,052,294	4,562,765	9,066,362	6,300,506	7,131,787	7,010,891	7,922,732	11.8%	13.0%
Agricultural (Private)	583,888	664,265	686,149	729,188	786,861	792,926	762,367	4.5%	-3.9%
Agricultural (Corporate)	196,958	183,234	182,809	157,739	732,810	205,908	193,044	-0.3%	-6.2%
Commercial/Rental	7,586,914	8,358,102	11,919,474	12,040,193	12,405,992	13,309,168	13,601,415	10.2%	2.2%
Personal Property (Vehicles)	5,093,309	5,322,555	5,112,151	5,044,588	5,081,318	4,423,437	4,002,470	-3.9%	-9.5%
Other Personal Property County	374,074	504,598	527,517	547,338	643,946	802,759	703,113	11.1%	-12.4%
Manufacturing	3,326,839	4,329,067	4,970,680	4,813,057	4,833,828	4,735,553	4,688,232	5.9%	-1.0%
Utility	3,062,742	3,304,746	3,669,615	3,686,663	4,259,926	4,201,991	3,996,469	4.5%	-4.9%
Business Personal	1,525,753	1,682,890	1,858,490	1,960,600	2,136,284	1,809,517	1,808,293	2.9%	-0.1%
Motor Carrier	258,694	304,194	342,287	365,614	379,532	338,084	284,381	1.6%	-15.9%
Fee-in-Lieu and Joint Industrial Park	1,443,465	2,535,967	2,795,620	3,215,288	2,748,265	3,109,751	3,297,355	14.8%	6.0%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Newberry County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	59,250,647	148,291,399	67,438,126	70,514,257	67,818,661	65,806,102	64,467,569	1.4%	-2.0%
Revenues from Local Sources	26,416,349	113,492,149	30,712,580	27,520,679	26,953,352	25,957,906	25,831,858	-0.4%	-0.5%
Current Property Taxes	17,890,373	19,307,052	23,086,918	20,420,768	21,268,005	21,215,458	21,353,791	3.0%	0.7%
Current Real & Personal Property Taxes	17,608,952	19,114,724	22,924,393	20,097,325	21,046,933	21,029,080	21,223,398	3.2%	0.9%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	281,421	192,328	162,525	323,443	221,072	186,378	130,393	-12.0%	-30.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	8,525,976	94,185,097	7,625,662	7,099,911	5,685,347	4,742,448	4,478,067	-10.2%	-5.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,828,190	4,396,678	5,538,672	4,615,209	3,028,323	2,358,473	2,305,635	3.9%	-2.2%
Bonds & Leases	4,500,000	87,468,878	0	0	0	0	0	-100.0%	n/a
Miscellaneous	2,197,786	2,319,541	2,086,990	2,484,702	2,657,024	2,383,975	2,172,432	-0.2%	-8.9%
Revenues from State Sources	26,495,976	28,164,435	29,616,755	35,385,987	32,720,048	29,270,380	28,745,611	1.4%	-1.8%
Reimbursements for Property Tax Relief (Tier 1)	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,330,792	1,472,621	1,549,572	1,200,583	1,200,583	1,200,583	1,200,583	-1.7%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	4,108,882	4,205,199	4,485,100	4,555,001	n/a	1.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	210,794	128,540	168,635	168,635	168,635	168,635	168,635	-3.7%	0.0%
Manufacturer's Depreciation Reimbursement	287,745	326,062	304,393	331,264	321,282	320,401	314,581	1.5%	-1.8%
State Grants 4/	6,196,203	5,187,624	5,617,483	6,458,534	6,721,797	6,401,711	6,670,385	1.2%	4.2%
Education Finance Act (EFA)	10,612,284	13,278,009	13,792,658	14,801,141	12,476,541	9,900,471	8,788,211	-3.1%	-11.2%
Education Improvement Act (EIA)	4,909,505	4,882,834	5,624,469	5,799,711	5,058,379	4,266,490	4,442,867	-1.7%	4.1%
Education Lottery	800,041	740,133	410,933	368,625	419,020	378,377	456,736	-8.9%	20.7%
Revenues from Federal Sources	6,338,322	6,634,815	7,108,791	7,607,591	8,145,261	10,577,816	9,890,100	7.7%	-6.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	62,479,573	76,602,760	80,021,530	93,228,569	86,912,329	69,832,649	62,844,135	0.1%	-10.0%
Administration	20,941,381	21,767,188	23,509,905	26,361,791	27,197,263	24,983,666	24,799,013	2.9%	-0.7%
Instruction	29,653,500	31,160,800	32,269,462	33,338,357	33,666,261	32,079,377	30,803,767	0.6%	-4.0%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	1,691	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	6,151	9,436	4,409	12,530	4,920	5,456	7,017	2.2%	28.6%
Debt Service/Interest on Debt	4,597,260	8,968,801	6,314,820	6,140,979	5,390,778	5,462,309	5,498,375	3.0%	0.7%
Purchase of Land & Facility Construction	7,257,784	14,522,633	17,718,493	27,171,957	20,408,639	6,925,354	1,487,090	-23.2%	-78.5%
All Other	23,497	172,211	204,441	202,955	244,468	376,487	248,873	48.2%	-33.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Newberry County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	15,577,749	22,277,150	30,669,197	29,921,362	32,313,892	29,790,322	29,742,990	11.4%	-0.2%
Revenues from Local Sources	11,386,661	17,373,318	24,798,509	24,903,014	25,442,982	24,366,612	24,541,739	13.7%	0.7%
Current Property Taxes	7,669,690	10,162,226	15,747,253	16,295,408	17,609,909	17,269,229	17,700,151	15.0%	2.5%
Current Real & Personal Property Taxes	6,861,234	9,431,783	14,272,280	14,010,356	14,940,193	14,746,365	14,879,056	13.8%	0.9%
Fee In Lieu of Property Tax	167,474	495,691	906,345	834,025	1,085,465	1,220,585	1,310,111	40.9%	7.3%
All Other	640,982	234,752	568,627	1,451,026	1,584,251	1,302,279	1,510,985	15.4%	16.0%
Local Options Sales Tax	0	0	0	0	6,877	467	58	n/a	-87.5%
Local Hospitality Tax	25,000	0	0	0	0	0	0	-100.0%	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax (1%)	0	3,754,749	3,469,682	3,511,457	3,596,008	3,434,887	3,494,878	n/a	1.7%
Licenses, fees, Charges, Bonds, etc.	3,691,971	3,456,343	5,581,574	5,096,149	4,230,188	3,662,029	3,346,651	-1.6%	-8.6%
Licenses & Permits	338,418	317,353	465,901	392,189	374,313	259,749	202,319	-8.2%	-22.1%
Service Revenue & Charges	2,785,633	2,086,247	3,073,815	3,251,017	2,756,090	2,970,943	2,865,200	0.5%	-3.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	567,920	1,052,743	2,041,858	1,452,943	1,099,785	431,337	279,132	-11.2%	-35.3%
Revenues from State Sources	2,760,611	3,473,716	4,331,284	3,695,610	3,850,128	4,265,644	3,210,484	2.5%	-24.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	506,676	752,465	953,804	613,777	1,088,051	1,097,681	1,047,192	12.9%	-4.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,905,600	2,109,391	2,231,003	2,388,368	2,296,841	2,013,627	1,662,865	-2.2%	-17.4%
Manufacturer's Depreciation Reimbursement	103,547	161,711	193,965	200,163	189,693	180,723	170,568	8.7%	-5.6%
State Grants	244,788	450,149	952,512	493,302	275,543	973,613	329,859	5.1%	-66.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	515,246	696,857	567,658	326,908	2,648,148	564,757	1,162,324	14.5%	105.8%
Revenues from Other Local Sources	915,232	733,259	971,746	995,830	372,634	593,309	828,443	-1.6%	39.6%
Total Expenditures (County only)	20,406,627	23,525,288	27,604,065	27,512,378	25,583,181	22,810,401	19,449,321	-0.8%	-14.7%
Administration	6,787,437	3,822,932	7,524,463	4,653,737	5,801,941	5,238,089	4,012,052	-8.4%	-23.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	6,181,250	9,683,783	7,635,521	7,853,573	8,859,968	9,427,125	10,811,042	9.8%	14.7%
Transportation	2,405,917	2,265,317	2,561,634	5,455,229	1,916,214	1,786,854	3,484,339	6.4%	95.0%
Health & Human Services	1,511,182	874,695	575,273	765,195	578,543	295,260	277,191	-24.6%	-6.1%
Environment & Housing	2,545,174	2,311,150	209,919	238,734	2,242,029	3,017,768	748,258	-18.5%	-75.2%
Recreation & Culture	440,531	435,335	125,875	123,982	109,398	117,207	116,439	-19.9%	-0.7%
Debt Service/Interest on Debt	0	0	1,090,019	0	0	0	0	n/a	n/a
Land Purchase & Facility Construction	465,136	1,642,148	146,955	1,519,747	4,390,256	0	0	-100.0%	n/a
All Other	70,000	2,489,928	7,734,406	6,902,181	1,684,832	2,928,098	0	-100.0%	n/a

Newberry County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	9,119,596	10,529,212	9,879,735	12,769,865	10,547,580	10,169,640	12,215,604	5.0%	20.1%
Revenues from Local Sources	6,699,093	7,308,558	7,819,905	7,449,963	7,112,598	7,038,404	6,860,155	0.4%	-2.5%
Current Property Taxes	1,944,868	2,283,104	2,296,983	2,144,598	2,262,636	2,255,298	2,205,928	2.1%	-2.2%
Current Real & Personal Property Taxes	1,799,318	2,096,437	2,230,805	2,079,290	2,162,653	2,182,754	2,119,398	2.8%	-2.9%
Fee In Lieu of Property Tax	2,445	27,642	2,371	2,933	1,458	2,586	3,076	3.9%	18.9%
All Other	143,105	159,025	63,807	62,375	98,525	69,958	83,454	-8.6%	19.3%
Local Options Sales Tax	19,002	3,432	43,315	0	0	0	0	-100.0%	n/a
Local Hospitality Tax	398,290	436,221	469,236	481,619	479,544	499,413	541,527	5.3%	8.4%
Local Accommodations Tax	45,607	45,882	78,591	79,481	74,033	92,856	98,316	13.7%	5.9%
Capital Projects/Transportation Tax	0	256,370	0	12,068	31,020	16,531	6,163	n/a	-62.7%
Licenses, fees, Charges, Bonds, etc.	4,291,326	4,283,549	4,931,780	4,732,197	4,265,365	4,174,306	4,008,221	-1.1%	-4.0%
Licenses & Permits	1,489,927	1,648,062	1,767,660	1,824,880	1,769,986	1,758,297	1,596,029	1.2%	-9.2%
Service Revenue & Charges	1,961,036	2,023,816	2,321,974	2,281,763	2,135,202	2,009,361	1,935,455	-0.2%	-3.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	840,363	611,671	842,146	625,554	360,177	406,648	476,737	-9.0%	17.2%
	0								
Revenues from State Sources	1,159,242	981,527	1,054,718	1,027,975	1,041,952	817,781	766,125	-6.7%	-6.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	176,529	180,053	181,081	196,821	186,500	187,156	166,209	-1.0%	-11.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	506,462	534,687	558,275	599,047	575,102	525,125	466,756	-1.4%	-11.1%
Manufacturer's Depreciation Reimbursement	0	367	318	390	550	494	14,225	n/a	2779.6%
State Grants	476,251	266,420	315,044	231,717	279,800	105,006	118,935	-20.6%	13.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	576,092	940,138	53,358	1,154,946	542,666	698,442	3,256,020	33.5%	366.2%
Revenues from Other Local Sources	685,169	1,298,989	951,754	3,136,981	1,850,364	1,615,013	1,333,304	11.7%	-17.4%
Total Expenditures (Cities only)	8,849,406	10,282,407	11,455,458	10,897,601	13,821,569	19,642,017	20,225,033	14.8%	3.0%
Administration	1,585,053	1,780,738	2,046,671	2,197,402	2,278,277	2,180,094	2,168,958	5.4%	-0.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,363,725	3,319,670	3,597,971	3,985,662	3,853,036	4,178,573	4,223,920	3.9%	1.1%
Transportation	614,212	915,272	702,393	1,018,842	911,572	1,029,330	767,695	3.8%	-25.4%
Health & Human Services	615,239	0	0	0	0	0	0	-100.0%	n/a
Environment & Housing	601,617	593,605	829,856	791,030	1,441,087	1,131,530	839,737	5.7%	-25.8%
Recreation & Culture	614,192	655,674	721,739	746,120	1,031,397	1,019,346	1,054,222	9.4%	3.4%
Debt Service/Interest on Debt	122,874	363,880	379,586	356,071	325,180	313,455	266,033	13.7%	-15.1%
Purchase of Land & Facility Construction	80,424	2,137,820	2,653,440	1,240,246	3,692,108	9,288,773	9,409,919	121.2%	1.3%
All Other	1,252,070	515,748	523,802	562,228	288,912	500,916	1,494,549	3.0%	198.4%

* Cities Included: Little Mountain, Newberry, Peak, Pomaria, Prosperity
Silverstree, & Whitmire

Newberry County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues									
Total Revenues	17,890,373	19,307,052	23,086,918	20,420,768	21,268,005	21,215,458	21,353,791	3.0%	0.7%
Owner Occupied	3,077,761	3,317,727	5,636,441	2,138,693	2,665,035	2,602,415	3,040,897	-0.2%	16.8%
Agricultural (Private)	371,473	398,299	384,311	420,230	444,628	454,033	435,959	2.7%	-4.0%
Agricultural (Corporate)	125,306	109,869	102,391	90,905	414,085	117,904	110,392	-2.1%	-6.4%
Commercial/Rental	4,826,842	5,011,587	6,676,082	6,938,737	7,010,188	7,620,892	7,777,968	8.3%	2.1%
Personal Property (Vehicles)	3,240,395	3,191,448	2,863,309	2,907,185	2,871,273	2,532,881	2,288,812	-5.6%	-9.6%
Other Personal Property	237,988	302,561	295,461	315,430	363,871	459,664	402,075	9.1%	-12.5%
Manufacturing	2,008,453	2,281,950	2,275,100	2,291,417	2,117,244	2,011,206	1,930,019	-0.7%	-4.0%
Utility	1,948,536	1,981,553	2,055,347	2,124,616	2,407,134	2,406,080	2,285,380	2.7%	-5.0%
Business Personal	970,694	1,009,075	1,040,938	1,129,889	1,207,139	1,036,138	1,034,072	1.1%	-0.2%
Motor Carrier	164,583	182,397	191,715	210,702	214,460	193,589	162,623	-0.2%	-16.0%
Fee-in-Lieu and Joint Industrial Park	918,341	1,520,587	1,565,823	1,852,964	1,552,947	1,780,658	1,885,592	12.7%	5.9%

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues									
Total Revenues	8,008,892	10,419,000	15,794,711	16,075,159	17,612,495	17,146,325	17,437,233	13.8%	1.7%
Owner Occupied	2,088,801	2,654,487	4,872,601	5,059,177	5,750,686	5,686,548	6,056,059	19.4%	6.5%
Agricultural (Private)	148,465	193,416	240,537	253,212	283,508	279,542	270,942	10.5%	-3.1%
Agricultural (Corporate)	50,081	53,353	64,086	54,775	264,033	72,592	68,607	5.4%	-5.5%
Commercial/Rental	1,929,123	2,433,657	4,178,505	4,180,981	4,469,905	4,692,071	4,833,884	16.5%	3.0%
Personal Property (Vehicles)	1,295,074	1,549,786	1,792,122	1,751,743	1,830,810	1,559,457	1,422,461	1.6%	-8.8%
Other Personal Property	95,116	146,925	184,927	190,064	232,015	283,008	249,883	17.5%	-11.7%
Manufacturing	802,710	1,108,129	1,423,967	1,380,708	1,350,018	1,238,270	1,199,477	6.9%	-3.1%
Utility	778,763	962,254	1,286,425	1,280,201	1,534,860	1,481,388	1,420,328	10.5%	-4.1%
Business Personal	387,953	490,013	651,514	680,822	769,708	637,935	642,659	8.8%	0.7%
Motor Carrier	65,778	88,573	119,993	126,960	136,746	119,190	101,068	7.4%	-15.2%
Fee-in-Lieu and Joint Industrial Park	367,029	738,406	980,036	1,116,515	990,206	1,096,325	1,171,866	21.3%	6.9%

Oconee County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	150,350,372	170,704,310	203,180,749	187,825,527	216,344,434	200,941,515	200,728,227	4.9%	-0.1%
Revenues from Local Sources	94,301,674	110,990,557	140,633,640	115,124,285	146,901,248	127,637,514	129,280,664	5.4%	1.3%
Current Property Taxes	67,161,582	88,087,247	89,303,430	88,622,498	92,167,389	93,178,781	96,314,525	6.2%	3.4%
Current Real & Personal Property Taxes	65,573,710	85,648,110	86,074,217	85,562,533	89,129,127	89,669,686	92,391,718	5.9%	3.0%
Fee In Lieu of Property Tax (only Counties and Citi	565,001	853,444	1,079,481	887,772	1,014,971	1,008,570	1,497,927	17.6%	48.5%
All Other	1,022,871	1,585,693	2,149,732	2,172,193	2,023,291	2,500,525	2,424,879	15.5%	-3.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	436,791	463,699	430,218	512,348	146,142	531,111	n/a	263.4%
Local Accommodations Tax	130,226	176,683	194,965	186,818	164,289	135,289	138,400	1.0%	2.3%
Capital Projects/Transportation Tax	0	0	0	0	0	389,848	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	27,009,866	22,289,836	50,671,546	25,884,751	54,057,222	33,787,454	32,296,628	3.0%	-4.4%
Licenses & Permits	3,879,712	5,244,335	4,958,476	4,900,177	4,372,781	4,026,782	3,837,363	-0.2%	-4.7%
Service Revenue & Charges	8,532,534	11,535,684	12,109,007	12,821,753	11,799,911	10,111,745	10,666,901	3.8%	5.5%
Bonds & Leases	7,075,388	0	25,110,873	0	30,918,578	11,839,983	11,386,735	8.3%	-3.8%
Miscellaneous	7,522,232	5,509,817	8,493,190	8,162,820	6,965,952	7,808,944	6,405,629	-2.6%	-18.0%
Revenues from State Sources	45,935,290	48,444,402	49,967,039	59,643,533	55,081,193	53,396,176	52,134,601	2.1%	-2.4%
Reimbursements for Property Tax Relief (Tier 1)	3,948,129	3,948,128	3,948,128	3,948,129	3,948,128	3,948,128	3,948,128	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,567,034	2,912,890	2,937,241	2,813,576	2,860,102	2,907,995	2,895,432	2.0%	-0.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	8,800,140	9,077,768	9,584,883	9,713,361	n/a	1.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,081,123	4,276,240	4,798,465	5,000,656	4,844,297	4,027,453	3,595,861	-2.1%	-10.7%
Manufacturer's Depreciation Reimbursement	799,372	1,049,277	796,799	784,967	790,578	847,443	794,927	-0.1%	-6.2%
State Grants	10,890,653	10,039,816	10,931,504	12,381,000	11,347,904	13,091,999	12,733,142	2.6%	-2.7%
Education Finance Act (EFA)	13,626,036	17,213,242	16,983,767	16,983,767	15,096,143	12,693,442	11,965,514	-2.1%	-5.7%
Education Improvement Act (EIA)	9,049,086	8,292,929	8,620,117	8,062,949	6,511,563	5,668,846	5,607,254	-7.7%	-1.1%
Education Lottery	973,857	711,880	951,017	868,349	604,709	625,987	880,982	-1.7%	40.7%
Revenues from Federal Sources	9,610,445	10,661,344	11,888,973	11,722,439	13,182,665	18,818,357	17,323,166	10.3%	-7.9%
Revenues from Other Local Sources	502,964	608,007	691,098	1,335,271	1,179,329	1,089,468	1,989,796	25.8%	82.6%
Total Expenditures (School Dist., Counties, & Cities)	138,551,237	172,629,333	189,689,235	187,766,649	209,811,105	192,073,951	204,706,460	6.7%	6.6%
Administration	52,273,337	58,008,131	57,435,142	60,709,743	61,113,846	59,361,679	61,585,298	2.8%	3.7%
Instruction	53,095,415	53,790,496	55,313,116	57,118,232	58,941,843	60,138,278	60,352,318	2.2%	0.4%
Public Safety	12,631,290	15,858,066	17,200,109	20,068,992	23,775,100	20,225,579	21,656,697	9.4%	7.1%
Transportation	4,858,421	15,873,543	7,175,578	6,884,371	6,600,083	6,451,767	6,486,316	4.9%	0.5%
Health & Human Services	895,640	854,557	707,259	2,651,628	1,013,355	898,621	845,645	-1.0%	-5.9%
Environment & Housing	1,590,423	4,658,002	747,879	3,547,783	4,483,763	4,849,830	4,488,170	18.9%	-7.5%
Recreation & Culture	2,567,061	3,758,199	3,973,736	3,913,098	3,992,830	3,930,461	3,928,748	7.4%	0.0%
Debt Service/Interest on Debt /4	6,251,652	9,329,909	8,528,492	14,834,006	18,869,333	19,227,896	19,299,606	20.7%	0.4%
Land Purchase & Facility Construction	3,458,516	9,712,891	33,640,557	14,266,942	28,136,392	16,412,307	25,557,947	39.6%	55.7%
All Other	929,482	785,539	4,967,367	3,771,854	2,884,560	577,533	505,715	-9.6%	-12.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Oconee County

Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total for School Dist., Counties, & Cities	67,161,582	88,087,247	89,303,430	88,622,498	92,167,389	93,178,781	96,314,525	6.2%	3.4%
School District Total	45,016,691	57,152,389	56,630,987	54,279,668	56,141,259	58,690,574	57,749,765	4.2%	-1.6%
County Total	20,172,288	28,397,371	29,327,070	31,247,451	32,870,813	31,298,026	35,352,840	9.8%	13.0%
Cities Total	1,972,603	2,537,487	3,345,373	3,095,379	3,155,317	3,190,181	3,211,920	8.5%	0.7%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	384,206,800	453,654,100	480,667,689	502,550,225	517,993,536	526,710,650	537,405,687	5.8%	2.0%
Owner Occupied (4% assessment ratio)	87,171,150	90,411,800	125,116,580	132,393,010	136,436,870	144,225,010	146,890,310	9.1%	1.8%
Agricultural (Private) (4%)	1,410,650	1,443,740	1,503,630	1,603,650	1,624,210	1,666,090	1,622,330	2.4%	-2.6%
Agricultural (Corporate) (6%)	118,180	116,000	114,540	114,260	138,620	67,700	169,560	6.2%	150.5%
Commercial/Rental (6%)	84,962,390	91,249,940	128,321,820	140,622,260	157,061,335	163,360,020	159,734,774	11.1%	-2.2%
Personal Property (Vehicles) /6	37,628,485	35,542,235	33,844,834	33,175,264	31,526,497	27,957,975	27,288,743	-5.2%	-2.4%
Other Personal Property County (10.5%)	4,554,430	4,729,260	5,398,852	5,977,303	6,292,004	6,246,657	5,343,702	2.7%	-14.5%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	23,813,883	23,356,680	15,927,090	15,211,060	12,693,130	12,388,470	11,086,120	-12.0%	-10.5%
Utility (10.5%)	121,604,380	183,882,810	146,264,830	147,444,620	144,681,860	143,572,200	157,652,671	4.4%	9.8%
Business Personal (10.5%)	7,106,100	7,212,840	7,352,360	7,347,730	6,250,788	6,154,067	6,425,819	-1.7%	4.4%
Motor Carrier (9.5%)\	1,782,000	1,915,880	2,075,460	2,547,370	2,269,292	2,051,197	1,827,023	0.4%	-10.9%
Fee-in-Lieu and Joint Industrial Park /7	14,055,152	13,792,915	14,747,693	16,113,698	19,018,930	19,021,264	19,364,635	5.5%	1.8%

Total Average Millage Rates /2	265.1	252.5	262.1	264.0	263.7	251.0	254.5	-0.7%	1.4%
School Districts /3	127.4	134.7	126.0	133.4	133.5	137.1	132.9	0.7%	-3.1%
Counties /4	52.9	62.8	61.3	62.5	63.6	59.6	65.1	3.5%	9.1%
Cities & Special Purpose Districts /5	84.7	55.0	74.7	68.2	66.6	54.3	56.6	-6.5%	4.2%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	67,161,582	88,087,247	89,303,430	88,622,498	92,167,389	93,178,781	96,314,525	6.2%	3.4%
Owner Occupied	10,072,869	11,891,777	17,871,345	11,650,846	12,307,378	13,299,144	13,885,054	5.5%	4.4%
Agricultural (Private)	268,436	299,454	297,522	329,622	335,627	343,559	336,216	3.8%	-2.1%
Agricultural (Corporate)	22,489	24,060	22,664	23,486	28,644	13,960	35,140	7.7%	151.7%
Commercial/Rental	16,167,721	18,926,638	25,390,932	28,904,170	32,455,225	33,685,916	33,103,899	12.7%	-1.7%
Personal Property (Vehicles)	7,160,425	7,372,005	6,696,849	6,819,002	6,514,649	5,765,119	5,655,399	-3.9%	-1.9%
Other Personal Property County	866,675	980,921	1,068,266	1,228,603	1,300,183	1,288,102	1,107,444	4.2%	-14.0%
Manufacturing	5,096,609	5,697,977	4,230,962	4,014,326	3,637,885	3,563,154	3,795,447	-4.8%	6.5%
Utility	23,140,424	38,140,116	28,941,301	30,306,471	29,897,124	29,605,536	32,672,398	5.9%	10.4%
Business Personal	1,352,239	1,496,054	1,454,805	1,510,287	1,291,666	1,269,009	1,331,705	-0.3%	4.9%
Motor Carrier	339,102	397,383	410,670	523,599	468,928	422,970	378,638	1.9%	-10.5%
Fee-in-Lieu and Joint Industrial Park	2,674,593	2,860,862	2,918,114	3,312,086	3,930,080	3,922,310	4,013,183	7.0%	2.3%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Oconee County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	108,329,174	115,106,783	140,731,073	122,258,101	150,156,322	138,202,321	135,987,528	3.9%	-1.6%
Revenues from Local Sources	60,293,738	65,496,715	89,858,888	62,249,714	93,926,130	79,004,853	75,899,264	3.9%	-3.9%
Current Property Taxes	45,016,691	57,152,389	56,630,987	54,279,668	56,141,259	58,690,574	57,749,765	4.2%	-1.6%
Current Real & Personal Property Taxes	44,781,670	56,894,670	56,339,739	53,948,623	55,804,405	58,397,893	57,495,401	4.3%	-1.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	235,021	257,719	291,248	331,045	336,854	292,681	254,364	1.3%	-13.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	15,277,047	8,344,326	33,227,901	7,970,046	37,784,871	20,314,279	18,149,499	2.9%	-10.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	4,478,621	5,149,995	5,671,651	5,530,991	4,593,240	4,253,161	4,337,156	-0.5%	2.0%
Bonds & Leases	7,075,388	0	25,110,873	0	30,918,578	11,839,983	11,386,735	8.3%	-3.8%
Miscellaneous	3,723,038	3,194,331	2,445,377	2,439,055	2,273,053	4,221,135	2,425,608	-6.9%	-42.5%
Revenues from State Sources	39,169,474	40,314,283	41,189,940	49,946,615	46,308,885	44,617,530	45,147,432	2.4%	1.2%
Reimbursements for Property Tax Relief (Tier 1)	3,948,129	3,948,128	3,948,128	3,948,129	3,948,128	3,948,128	3,948,128	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,675,490	1,810,179	1,849,424	1,595,798	1,595,798	1,595,798	1,595,798	-0.8%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	8,800,140	9,077,768	9,584,883	9,713,361	n/a	1.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	169,330	169,330	169,330	169,330	169,330	169,330	169,330	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	565,280	680,430	462,897	517,133	522,153	560,880	527,468	-1.1%	-6.0%
State Grants 4/	9,162,266	7,488,165	8,205,260	9,001,020	8,783,293	9,770,236	10,739,597	2.7%	9.9%
Education Finance Act (EFA)	13,626,036	17,213,242	16,983,767	16,983,767	15,096,143	12,693,442	11,965,514	-2.1%	-5.7%
Education Improvement Act (EIA)	9,049,086	8,292,929	8,620,117	8,062,949	6,511,563	5,668,846	5,607,254	-7.7%	-1.1%
Education Lottery	973,857	711,880	951,017	868,349	604,709	625,987	880,982	-1.7%	40.7%
Revenues from Federal Sources	8,865,962	9,295,785	9,682,245	10,061,772	9,921,307	14,579,938	14,940,832	9.1%	2.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	100,862,318	111,539,713	129,815,258	126,261,026	144,114,966	133,026,645	137,618,791	5.3%	3.5%
Administration	39,311,124	40,620,344	41,605,319	44,553,180	44,378,735	43,660,346	44,882,234	2.2%	2.8%
Instruction	53,095,415	53,790,496	55,313,116	57,118,232	58,941,843	60,138,278	60,352,318	2.2%	0.4%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	282	4,864	10,673	7,420	2,363	2,990	1,066	24.8%	-64.3%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	10,313	11,500	13,304	10,110	12,307	10,243	15,507	7.0%	51.4%
Debt Service/Interest on Debt	5,391,320	8,367,832	7,960,528	14,280,215	15,323,461	16,600,111	15,212,242	18.9%	-8.4%
Purchase of Land & Facility Construction	2,424,834	8,144,476	24,419,388	9,930,603	25,083,100	12,227,276	16,767,217	38.0%	37.1%
All Other	629,030	600,201	492,930	361,266	373,157	387,401	388,207	-7.7%	0.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Oconee County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	29,900,395	43,352,074	47,220,606	49,789,007	50,724,184	47,140,606	49,984,741	8.9%	6.0%
Revenues from Local Sources	23,523,449	36,183,180	39,699,430	40,779,558	40,754,325	37,205,277	42,054,574	10.2%	13.0%
Current Property Taxes	20,172,288	28,397,371	29,327,070	31,247,451	32,870,813	31,298,026	35,352,840	9.8%	13.0%
Current Real & Personal Property Taxes	18,880,088	26,270,512	26,752,541	28,598,842	30,232,310	28,136,349	31,750,941	9.0%	12.8%
Fee In Lieu of Property Tax	561,702	850,982	830,427	885,689	1,013,046	1,006,704	1,495,403	17.7%	48.5%
All Other	730,498	1,275,877	1,744,102	1,762,920	1,625,457	2,154,973	2,106,495	19.3%	-2.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (3%)	130,226	137,693	153,790	164,340	138,139	128,996	112,113	-2.5%	-13.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,220,935	7,648,116	10,218,570	9,367,767	7,745,373	5,778,255	6,589,621	12.7%	14.0%
Licenses & Permits	863,292	2,140,481	2,468,502	1,758,415	1,144,819	1,162,722	931,729	1.3%	-19.9%
Service Revenue & Charges	1,887,694	4,113,721	4,165,851	4,929,785	4,564,574	3,247,631	3,569,203	11.2%	9.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	469,949	1,393,914	3,584,217	2,679,566	2,035,980	1,367,902	2,088,689	28.2%	52.7%
Revenues from State Sources	5,799,848	5,751,345	6,881,346	8,061,035	7,499,098	6,886,381	6,123,710	0.9%	-11.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	726,535	936,821	983,281	1,026,167	1,075,106	1,122,804	1,110,578	7.3%	-1.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,453,484	3,601,118	4,074,003	4,336,393	4,176,556	3,417,163	3,101,334	-1.8%	-9.2%
Manufacturer's Depreciation Reimbursement	214,009	353,285	246,813	266,313	267,001	286,563	267,459	3.8%	-6.7%
State Grants	1,405,820	860,121	1,577,248	2,432,162	1,980,434	2,059,851	1,644,339	2.6%	-20.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	577,099	1,240,771	619,669	911,892	2,386,612	3,031,802	1,770,168	20.5%	-41.6%
Revenues from Other Local Sources	0	176,778	20,162	36,523	84,150	17,146	36,290	n/a	111.7%
Total Expenditures (County only)	20,106,967	44,540,625	39,780,286	44,165,217	47,001,518	40,053,470	47,273,415	15.3%	18.0%
Administration	5,545,680	14,201,960	13,383,130	13,165,485	13,548,007	12,971,180	13,502,635	16.0%	4.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	7,148,139	10,051,968	10,935,959	13,332,845	16,178,558	12,827,109	13,709,073	11.5%	6.9%
Transportation	2,566,481	12,757,158	5,199,307	5,066,294	4,808,259	4,626,774	4,566,984	10.1%	-1.3%
Health & Human Services	895,358	849,693	696,586	2,644,208	1,010,992	895,631	844,579	-1.0%	-5.7%
Environment & Housing	391,671	4,199,755	584,143	3,353,564	3,998,174	4,671,693	4,337,160	49.3%	-7.2%
Recreation & Culture	1,494,834	2,480,091	2,560,632	2,460,533	2,529,990	2,395,807	2,461,420	8.7%	2.7%
Debt Service/Interest on Debt	855,133	0	0	0	2,623,253	1,665,276	2,377,974	18.6%	42.8%
Land Purchase & Facility Construction	909,219	0	2,246,870	984,285	0	0	5,473,590	34.9%	n/a
All Other	300,452	0	4,173,659	3,158,003	2,304,285	0	0	-100.0%	n/a

Oconee County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10 /1	FY 11 /1	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	12,120,803	12,245,453	15,229,070	15,778,419	15,463,928	15,598,588	14,755,957	3.3%	-5.4%
Revenues from Local Sources	10,484,487	9,310,662	11,075,322	12,095,013	12,220,793	11,427,384	11,326,826	1.3%	-0.9%
Current Property Taxes	1,972,603	2,537,487	3,345,373	3,095,379	3,155,317	3,190,181	3,211,920	8.5%	0.7%
Current Real & Personal Property Taxes	1,911,952	2,482,928	2,981,937	3,015,068	3,092,412	3,135,444	3,145,376	8.7%	0.3%
Fee In Lieu of Property Tax	3,299	2,462	249,054	2,083	1,925	1,866	2,524	-4.4%	35.3%
All Other	57,352	52,097	114,382	78,228	60,980	52,871	64,020	1.9%	21.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	436,791	463,699	430,218	512,348	146,142	531,111	n/a	263.4%
Local Accommodations Tax	0	38,990	41,175	22,478	26,150	6,293	26,287	n/a	317.7%
Capital Projects/Transportation Tax	0	0	0	0	0	389,848	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	8,511,884	6,297,394	7,225,075	8,546,938	8,526,978	7,694,920	7,557,508	-2.0%	-1.8%
Licenses & Permits	3,016,420	3,103,854	2,489,974	3,141,762	3,227,962	2,864,060	2,905,634	-0.6%	1.5%
Service Revenue & Charges	2,166,219	2,271,968	2,271,505	2,360,977	2,642,097	2,610,953	2,760,542	4.1%	5.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	3,329,245	921,572	2,463,596	3,044,199	2,656,919	2,219,907	1,891,332	-9.0%	-14.8%
Revenues from State Sources	965,968	2,378,774	1,895,753	1,635,883	1,273,210	1,892,265	863,459	-1.9%	-54.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	165,009	165,890	104,536	191,611	189,198	189,393	189,056	2.3%	-0.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	458,309	505,792	555,132	494,933	498,411	440,960	325,197	-5.6%	-26.3%
Manufacturer's Depreciation Reimbursement	20,083	15,562	87,089	1,521	1,424	0	0	-100.0%	n/a
State Grants	322,567	1,691,530	1,148,996	947,818	584,177	1,261,912	349,206	1.3%	-72.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	167,384	124,788	1,587,059	748,775	874,746	1,206,617	612,166	24.1%	-49.3%
Revenues from Other Local Sources	502,964	431,229	670,936	1,298,748	1,095,179	1,072,322	1,953,506	25.4%	82.2%
Total Expenditures (Cities only)	17,581,952	16,548,995	20,093,691	17,340,406	18,694,621	18,993,836	19,814,254	2.0%	4.3%
Administration	7,416,533	3,185,827	2,446,693	2,991,078	3,187,104	2,730,153	3,200,429	-13.1%	17.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,483,151	5,806,098	6,264,150	6,736,147	7,596,542	7,398,470	7,947,624	6.4%	7.4%
Transportation	2,291,940	3,116,385	1,976,271	1,818,077	1,791,824	1,824,993	1,919,332	-2.9%	5.2%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,198,752	458,247	163,736	194,219	485,589	178,137	151,010	-29.2%	-15.2%
Recreation & Culture	1,061,914	1,266,608	1,399,800	1,442,455	1,450,533	1,524,411	1,451,821	5.4%	-4.8%
Debt Service/Interest on Debt	5,199	962,077	567,964	553,791	922,619	962,509	1,709,390	162.7%	77.6%
Purchase of Land & Facility Construction	124,463	1,568,415	6,974,299	3,352,054	3,053,292	4,185,031	3,317,140	72.8%	-20.7%
All Other	0	185,338	300,778	252,585	207,118	190,132	117,508	n/a	-38.2%

* Cities Included: Salem, Seneca, Walhalla, Westminster & West Union.

/1 In FYs 10 & 11 Salem was excluded

Oconee County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	45,016,691	57,152,389	56,630,987	54,279,668	56,141,259	58,690,574	57,749,765	4.2%	-1.6%
Owner Occupied	7,161,304	8,229,008	11,820,462	4,909,728	5,192,382	6,243,402	5,857,510	-3.3%	-6.2%
Agricultural (Private)	179,779	194,450	189,504	213,888	216,879	228,457	215,578	3.1%	-5.6%
Agricultural (Corporate)	15,061	15,623	14,436	15,239	18,510	9,283	22,531	6.9%	142.7%
Commercial/Rental	10,827,940	12,290,021	16,172,550	18,755,578	20,972,242	22,400,243	21,225,791	11.9%	-5.2%
Personal Property (Vehicles)	4,795,522	4,787,015	4,265,504	4,424,771	4,209,701	3,833,652	3,626,168	-4.6%	-5.4%
Other Personal Property	580,434	636,962	680,424	797,226	840,165	856,554	710,079	3.4%	-17.1%
Manufacturing	3,034,935	3,145,800	2,007,310	2,028,784	1,694,901	1,698,731	1,473,140	-11.3%	-13.3%
Utility	15,497,739	24,766,303	18,433,929	19,665,514	19,319,223	19,686,898	20,949,118	5.2%	6.4%
Business Personal	905,629	971,463	926,627	980,008	834,661	843,858	853,872	-1.0%	1.2%
Motor Carrier	227,105	258,041	261,573	339,757	303,016	281,264	242,777	1.1%	-13.7%
Fee-in-Lieu and Joint Industrial Park	1,791,244	1,857,702	1,858,669	2,149,174	2,539,579	2,608,233	2,573,201	6.2%	-1.3%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	20,337,121	28,483,210	29,479,924	31,387,929	32,932,873	31,414,126	34,968,014	9.5%	11.3%
Owner Occupied	4,614,208	5,676,612	7,673,549	8,268,910	8,674,352	8,601,881	9,557,886	12.9%	11.1%
Agricultural (Private)	74,670	90,647	92,219	100,160	103,264	99,369	105,562	5.9%	6.2%
Agricultural (Corporate)	6,256	7,283	7,025	7,136	8,813	4,038	11,033	9.9%	173.2%
Commercial/Rental	4,497,293	5,729,236	7,870,131	8,782,886	9,985,609	9,743,134	10,393,652	15.0%	6.7%
Personal Property (Vehicles)	1,991,779	2,231,561	2,075,744	2,072,037	2,004,384	1,667,472	1,775,629	-1.9%	6.5%
Other Personal Property	241,078	296,932	331,118	373,326	400,032	372,564	347,705	6.3%	-6.7%
Manufacturing	1,260,534	1,466,477	976,827	950,042	807,001	738,874	721,354	-8.9%	-2.4%
Utility	6,436,854	11,545,300	8,970,597	9,208,992	9,198,550	8,562,947	10,258,174	8.1%	19.8%
Business Personal	376,145	452,867	450,929	458,919	397,411	367,041	418,116	1.8%	13.9%
Motor Carrier	94,326	120,291	127,290	159,102	144,277	122,338	118,881	3.9%	-2.8%
Fee-in-Lieu and Joint Industrial Park	743,978	866,005	904,494	1,006,418	1,209,181	1,134,468	1,260,022	9.2%	11.1%

Orangeburg County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	233,994,230	249,734,405	267,766,570	266,277,792	266,024,009	261,532,645	269,982,627	2.4%	3.2%
Revenues from Local Sources	131,971,292	141,215,666	153,178,036	131,595,997	139,793,512	131,929,271	148,544,950	2.0%	12.6%
Current Property Taxes	74,550,162	80,381,198	83,423,237	86,487,804	84,344,414	87,962,002	85,677,243	2.3%	-2.6%
Current Real & Personal Property Taxes	71,555,923	75,468,944	78,528,948	80,341,591	78,669,459	81,209,640	80,042,130	1.9%	-1.4%
Fee In Lieu of Property Tax (only Counties and Cities)	201,893	1,467,962	1,582,002	2,744,811	1,633,514	2,584,697	1,588,754	41.0%	-38.5%
All Other	2,792,346	3,444,293	3,312,287	3,401,403	4,041,441	4,167,665	4,046,359	6.4%	-2.9%
Local Options Sales Tax	222,756	197,675	245,202	302,238	96,797	79,462	9,759	-40.6%	-87.7%
Local Hospitality Tax	1,055,130	1,041,350	1,144,492	1,139,681	1,160,531	1,174,082	1,212,121	2.3%	3.2%
Local Accommodations Tax	366,583	377,652	411,289	360,346	331,986	340,535	346,807	-0.9%	1.8%
Capital Projects/Transportation Tax	8,534,112	9,244,501	10,700,983	10,020,128	10,530,123	11,672,865	11,528,297	5.1%	-1.2%
Licenses, fees, Charges, Bonds, etc.	47,242,549	49,973,290	57,252,832	33,285,800	43,329,661	30,700,324	49,770,723	0.9%	62.1%
Licenses & Permits	4,393,433	4,892,263	5,229,409	4,997,569	4,781,485	4,726,256	5,068,578	2.4%	7.2%
Service Revenue & Charges	17,557,137	20,399,883	17,422,723	16,650,892	15,695,958	15,101,733	15,190,247	-2.4%	0.6%
Bonds & Leases	18,955,200	16,242,561	28,040,233	0	11,147,599	2,956,240	22,674,843	3.0%	667.0%
Miscellaneous	6,336,779	8,438,583	6,560,467	11,637,339	11,704,619	7,916,095	6,837,055	1.3%	-13.6%
Revenues from State Sources	80,883,143	83,867,610	88,310,145	101,400,030	91,961,262	79,136,355	78,460,747	-0.5%	-0.9%
Reimbursements for Property Tax Relief (Tier 1)	5,642,050	5,642,050	5,642,049	6,937,940	6,937,940	6,937,940	6,937,940	3.5%	0.0%
Homestead Exemption (Tier 2) /1	3,586,288	3,798,285	4,025,249	4,467,255	3,927,987	4,020,547	4,028,657	2.0%	0.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	4,215,824	4,707,441	5,549,279	5,716,793	n/a	3.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	6,914,876	7,278,955	7,795,508	8,644,526	8,035,168	7,155,004	6,068,040	-2.2%	-15.2%
Manufacturer's Depreciation Reimbursement	1,393,246	1,858,186	1,792,795	1,986,235	2,109,075	1,893,945	1,887,721	5.2%	-0.3%
State Grants	21,099,683	17,144,152	21,012,748	24,798,240	22,215,156	20,039,369	19,385,259	-1.4%	-3.3%
Education Finance Act (EFA)	25,637,213	32,322,389	32,622,907	33,690,182	30,018,624	23,402,351	20,753,134	-3.5%	-11.3%
Education Improvement Act (EIA)	12,541,333	14,089,017	14,315,150	15,458,456	12,727,457	9,108,389	12,572,053	0.0%	38.0%
Education Lottery	4,068,454	1,734,576	1,103,739	1,201,371	1,282,414	1,029,531	1,111,149	-19.5%	7.9%
Revenues from Federal Sources	20,334,456	23,583,252	21,646,189	22,701,179	26,203,994	38,108,640	34,126,425	9.0%	-10.4%
Revenues from Other Local Sources	805,339	1,067,877	4,632,200	10,580,586	8,065,242	12,358,379	8,850,506	49.1%	-28.4%
Total Expenditures (School Dist., Counties, & Cities)	293,346,226	264,522,946	252,059,912	287,432,144	301,694,246	285,884,579	278,598,905	-0.9%	-2.5%
Administration	72,805,270	78,641,104	89,896,357	92,812,409	109,668,064	102,350,066	102,688,233	5.9%	0.3%
Instruction	74,953,292	77,474,832	80,793,065	85,537,491	82,151,533	78,341,678	76,072,200	0.2%	-2.9%
Public Safety	20,176,660	22,393,637	26,958,678	32,162,618	26,453,955	32,033,735	34,963,639	9.6%	9.1%
Transportation	79,778,632	5,597,399	2,985,876	5,883,080	7,138,382	13,760,955	5,616,539	-35.7%	-59.2%
Health & Human Services	4,156,717	5,657,997	2,650,747	1,982,618	6,607,598	4,651,688	6,591,928	8.0%	41.7%
Environment & Housing	4,216,257	8,564,838	1,701,664	7,075,761	6,387,221	6,327,704	6,783,007	8.2%	7.2%
Recreation & Culture	4,246,126	4,834,423	7,173,936	13,133,372	10,229,609	5,509,555	5,356,276	3.9%	-2.8%
Debt Service/Interest on Debt /4	14,293,572	20,336,117	21,562,061	24,625,467	27,019,313	28,998,741	30,608,770	13.5%	5.6%
Land Purchase & Facility Construction	18,549,615	35,712,296	15,826,503	20,851,038	16,892,881	11,320,245	8,357,100	-12.4%	-26.2%
All Other	170,085	5,310,303	2,511,025	3,368,290	9,145,690	2,590,212	1,561,213	44.7%	-39.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Orangeburg County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	74,550,162	80,381,198	83,423,237	86,487,804	84,344,414	87,962,002	85,677,243	2.3%	-2.6%
School District Total	50,455,283	49,890,892	52,627,849	53,478,084	52,031,821	54,170,935	52,423,179	0.6%	-3.2%
County Total	20,682,467	26,529,699	26,663,474	28,828,235	28,502,207	29,827,710	28,521,811	5.5%	-4.4%
Cities Total	3,412,412	3,960,608	4,131,914	4,181,485	3,810,386	3,963,357	4,732,253	5.6%	19.4%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	271,022,651	269,352,811	269,564,180	284,819,381	280,062,800	306,371,966	299,992,612	1.7%	-2.1%
Owner Occupied (4% assessment ratio)	60,872,944	60,101,414	61,730,720	63,769,868	71,960,006	74,975,960	76,965,248	4.0%	2.7%
Agricultural (Private) (4%)	4,950,676	4,930,756	5,080,072	5,272,584	5,375,199	3,941,884	3,986,694	-3.5%	1.1%
Agricultural (Corporate) (6%)	553,404	514,644	419,910	409,170	325,388	235,622	305,406	-9.4%	29.6%
Commercial/Rental (6%)	61,889,214	64,474,794	64,820,478	64,358,238	59,887,475	82,523,741	78,898,240	4.1%	-4.4%
Personal Property (Vehicles) /6	29,708,704	29,600,689	28,242,194	29,716,886	25,844,398	22,423,441	21,909,887	-4.9%	-2.3%
Other Personal Property County (10.5%)	1,932,600	1,945,210	2,054,140	2,253,297	2,410,220	2,535,390	2,628,730	5.3%	3.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	41,449,210	36,819,150	35,148,590	38,577,460	35,296,470	34,162,464	31,452,440	-4.5%	-7.9%
Utility (10.5%)	42,834,160	39,498,120	42,189,737	41,813,708	40,656,977	41,717,117	43,060,917	0.1%	3.2%
Business Personal (10.5%)	14,162,748	16,788,068	14,047,568	15,536,722	15,378,705	14,599,552	14,029,255	-0.2%	-3.9%
Motor Carrier (9.5%)\	1,612,737	1,749,139	1,879,299	1,434,451	1,455,277	1,778,673	1,112,734	-6.0%	-37.4%
Fee-in-Lieu and Joint Industrial Park /7	11,056,254	12,930,827	13,951,472	21,676,997	21,472,685	27,478,122	25,643,061	15.1%	-6.7%
Total Average Millage Rates /2									
School Districts /3	207.0	206.2	216.2	226.9	227.4	217.6	216.9	0.8%	-0.3%
Counties /4	80.0	98.7	98.6	99.1	101.2	94.0	95.0	2.9%	1.1%
Cities & Special Purpose Districts /5	88.4	80.4	86.1	77.0	73.1	90.4	54.9	-7.7%	-39.3%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	74,550,162	80,381,198	83,423,237	86,487,804	84,344,414	78,824,056	77,063,366	0.6%	-2.2%
Owner Occupied	9,543,355	10,274,234	11,288,334	6,626,168	9,680,027	8,425,752	9,170,355	-0.7%	8.8%
Agricultural (Private)	1,526,665	1,617,395	1,724,524	1,839,429	1,886,354	1,310,887	1,339,188	-2.2%	2.2%
Agricultural (Corporate)	170,656	168,814	142,546	142,746	114,191	78,357	102,590	-8.1%	30.9%
Commercial/Rental	19,085,086	21,149,133	22,004,507	22,452,449	21,016,703	27,443,559	26,503,066	5.6%	-3.4%
Personal Property (Vehicles)	9,161,421	9,709,669	9,587,334	10,367,234	9,069,743	7,456,994	7,359,850	-3.6%	-1.3%
Other Personal Property County	595,966	638,071	697,316	786,100	845,834	843,153	883,029	6.8%	4.7%
Manufacturing	12,983,793	13,545,442	13,513,839	16,203,204	14,020,334	13,945,544	12,154,086	-1.1%	-12.8%
Utility	13,208,984	12,956,241	14,322,084	14,587,413	14,268,019	13,873,174	14,464,788	1.5%	4.3%
Business Personal	4,367,437	5,506,851	4,768,706	5,420,246	5,396,949	4,855,132	4,712,631	1.3%	-2.9%
Motor Carrier	497,328	573,756	637,963	500,432	510,710	591,504	373,784	-4.6%	-36.8%
Fee-in-Lieu and Joint Industrial Park	3,409,472	4,241,592	4,736,085	7,562,384	7,535,550	0	0	-100.0%	n/a

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Orangeburg County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	168,026,266	170,356,099	186,042,014	169,523,492	174,947,736	165,718,140	182,717,252	1.4%	10.3%
Revenues from Local Sources	78,510,738	77,547,593	90,621,824	63,971,794	72,409,390	65,459,048	82,650,221	0.9%	26.3%
Current Property Taxes	50,455,283	49,890,892	52,627,849	53,478,084	52,031,821	54,170,935	52,423,179	0.6%	-3.2%
Current Real & Personal Property Taxes	50,163,171	49,568,865	52,261,079	53,058,964	51,602,336	53,785,863	52,095,441	0.6%	-3.1%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	292,112	322,027	366,770	419,120	429,485	385,072	327,738	1.9%	-14.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	28,055,455	27,656,701	37,993,975	10,493,710	20,377,569	11,288,113	30,227,042	1.3%	167.8%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	4,679,760	5,428,989	5,633,721	5,147,842	4,235,286	4,112,941	3,797,950	-3.4%	-7.7%
Bonds & Leases	18,955,200	16,242,561	28,040,233	0	11,147,599	2,956,240	22,674,843	3.0%	667.0%
Miscellaneous	4,420,495	5,985,151	4,320,021	5,345,868	4,994,684	4,218,932	3,754,249	-2.7%	-11.0%
Revenues from State Sources	70,563,190	72,674,726	75,649,057	84,899,739	80,153,088	68,680,048	68,595,680	-0.5%	-0.1%
Reimbursements for Property Tax Relief (Tier 1)	5,642,050	5,642,050	5,642,049	6,937,940	6,937,940	6,937,940	6,937,940	3.5%	0.0%
Homestead Exemption (Tier 2) /1	2,220,820	2,258,329	2,430,079	2,222,965	2,222,965	2,222,965	2,222,965	0.0%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	4,215,824	4,707,441	5,549,279	5,716,793	n/a	3.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	814,056	814,056	814,056	814,056	814,058	814,057	814,056	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	956,009	1,135,539	1,163,575	1,285,369	1,348,536	1,214,450	1,246,457	4.5%	2.6%
State Grants 4/	18,683,255	14,678,770	17,557,502	19,073,576	20,093,653	18,401,086	17,221,133	-1.3%	-6.4%
Education Finance Act (EFA)	25,637,213	32,322,389	32,622,907	33,690,182	30,018,624	23,402,351	20,753,134	-3.5%	-11.3%
Education Improvement Act (EIA)	12,541,333	14,089,017	14,315,150	15,458,456	12,727,457	9,108,389	12,572,053	0.0%	38.0%
Education Lottery	4,068,454	1,734,576	1,103,739	1,201,371	1,282,414	1,029,531	1,111,149	-19.5%	7.9%
Revenues from Federal Sources	18,952,338	20,133,780	19,771,133	20,651,959	22,385,258	31,579,044	31,471,351	8.8%	-0.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	163,921,777	163,915,000	161,958,387	169,339,274	178,695,143	163,259,220	161,754,278	-0.2%	-0.9%
Administration	58,110,703	62,163,959	64,586,153	68,338,104	70,639,049	68,598,620	68,354,513	2.7%	-0.4%
Instruction	74,953,292	77,474,832	80,793,065	85,537,491	82,151,533	78,341,678	76,072,200	0.2%	-2.9%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	197,809	174,800	114,479	108,527	111,848	59,427	167,555	-2.7%	182.0%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	29,795	18,118	24,211	28,577	26,320	16,247	33,756	2.1%	107.8%
Debt Service/Interest on Debt	14,284,766	18,366,964	12,663,984	11,969,048	12,175,276	14,464,704	15,385,311	1.2%	6.4%
Purchase of Land & Facility Construction	16,291,677	5,053,872	3,535,842	2,873,144	5,576,523	1,548,161	1,666,261	-31.6%	7.6%
All Other	53,735	662,455	240,653	484,383	8,014,594	230,383	74,682	5.6%	-67.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Orangeburg County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (County only)	49,153,211	59,524,713	61,964,736	74,964,258	66,115,071	72,277,465	66,313,014	5.1%	-8.3%
Revenues from Local Sources	39,224,554	46,955,500	45,339,611	50,187,698	48,393,713	50,933,616	48,384,430	3.6%	-5.0%
Current Property Taxes	20,682,467	26,529,699	26,663,474	28,828,235	28,502,207	29,827,710	28,521,811	5.5%	-4.4%
Current Real & Personal Property Taxes	18,224,405	22,261,393	22,570,119	23,511,051	23,539,958	23,785,364	23,877,895	4.6%	0.4%
Fee In Lieu of Property Tax	178,610	1,294,860	1,447,633	2,613,985	1,609,379	2,557,621	1,559,981	43.5%	-39.0%
All Other	2,279,452	2,973,447	2,645,722	2,703,200	3,352,870	3,484,725	3,083,935	5.2%	-11.5%
Local Options Sales Tax	0	0	51,867	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax (1%)	8,534,112	8,887,159	10,585,199	9,480,018	9,509,599	11,259,425	11,144,637	4.5%	-1.0%
Licenses, fees, Charges, Bonds, etc.	10,007,975	11,538,642	8,039,071	11,879,445	10,381,907	9,846,481	8,717,982	-2.3%	-11.5%
Licenses & Permits	774,307	899,235	1,083,651	830,104	661,537	671,513	651,458	-2.8%	-3.0%
Service Revenue & Charges	7,888,088	9,390,930	6,040,888	5,932,130	5,458,021	6,041,833	5,870,726	-4.8%	-2.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,345,580	1,248,477	914,532	5,117,211	4,262,349	3,133,135	2,195,798	8.5%	-29.9%
Revenues from State Sources	8,815,551	9,260,322	10,789,002	13,690,967	10,017,125	8,829,421	8,345,589	-0.9%	-5.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,181,295	1,339,833	1,373,856	2,016,948	1,462,636	1,538,324	1,550,677	4.6%	0.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,228,999	5,328,999	5,762,512	6,411,055	6,084,109	5,335,175	4,301,307	-3.2%	-19.4%
Manufacturer's Depreciation Reimbursement	427,650	650,827	628,089	682,268	729,351	646,539	606,930	6.0%	-6.1%
State Grants	1,977,607	1,940,663	3,024,545	4,580,696	1,741,030	1,309,382	1,886,675	-0.8%	44.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	552,506	2,294,993	1,432,479	940,895	227,463	782,155	1,114,424	12.4%	42.5%
Revenues from Other Local Sources	560,600	1,013,898	4,403,644	10,144,697	7,476,769	11,732,273	8,468,571	57.2%	-27.8%
Total Expenditures (County only)	111,704,326	57,622,930	54,933,578	78,189,109	85,663,446	96,968,716	91,774,931	-3.2%	-5.4%
Administration	11,284,694	12,312,389	21,441,349	20,763,889	34,872,059	30,633,678	30,739,708	18.2%	0.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	12,590,305	13,444,979	18,209,477	23,425,265	17,157,080	23,769,896	25,500,564	12.5%	7.3%
Transportation	78,598,867	2,968,799	0	3,535,510	5,941,400	10,662,731	4,374,028	-38.2%	-59.0%
Health & Human Services	3,949,415	5,230,378	2,465,731	1,837,021	3,884,380	4,531,745	4,336,434	1.6%	-4.3%
Environment & Housing	2,860,094	7,284,221	351,230	5,019,937	6,054,494	5,920,990	5,834,136	12.6%	-1.5%
Recreation & Culture	1,659,710	1,456,974	3,933,897	10,234,117	3,743,767	2,949,917	2,501,724	7.1%	-15.2%
Debt Service/Interest on Debt	0	1,479,612	7,798,356	11,933,907	12,918,188	12,837,505	13,274,569	n/a	3.4%
Land Purchase & Facility Construction	657,841	10,727,260	0	1,439,463	1,092,078	5,662,254	5,213,768	41.2%	-7.9%
All Other	103,400	2,718,318	733,538	0	0	0	0	-100.0%	n/a

Orangeburg County

	FY 05 /1	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	16,814,753	19,853,593	19,759,820	21,790,042	24,961,203	23,537,040	20,952,361	3.7%	-11.0%
Revenues from Local Sources	14,236,000	16,712,574	17,216,601	17,436,505	18,990,409	15,536,606	17,510,299	3.5%	12.7%
Current Property Taxes	3,412,412	3,960,608	4,131,914	4,181,485	3,810,386	3,963,357	4,732,253	5.6%	19.4%
Current Real & Personal Property Taxes	3,168,347	3,638,687	3,697,750	3,771,576	3,527,165	3,638,413	4,068,794	4.3%	11.8%
Fee In Lieu of Property Tax	23,283	173,102	134,369	130,826	24,135	27,076	28,773	3.6%	6.3%
All Other	220,782	148,819	299,795	279,083	259,086	297,868	634,686	19.2%	113.1%
Local Options Sales Tax	222,756	197,675	193,335	302,238	96,797	79,462	9,759	-40.6%	-87.7%
Local Hospitality Tax	1,055,130	1,041,350	1,144,492	1,139,681	1,160,531	1,174,082	1,212,121	2.3%	3.2%
Local Accommodations Tax	366,583	377,652	411,289	360,346	331,986	340,535	346,807	-0.9%	1.8%
Capital Projects/Transportation Tax	0	357,342	115,784	540,110	1,020,524	413,440	383,660	n/a	-7.2%
Licenses, fees, Charges, Bonds, etc.	9,179,119	10,777,947	11,219,786	10,912,645	12,570,185	9,565,730	10,825,699	2.8%	13.2%
Licenses & Permits	3,619,126	3,993,028	4,145,758	4,167,465	4,119,948	4,054,743	4,417,120	3.4%	8.9%
Service Revenue & Charges	4,989,289	5,579,964	5,748,114	5,570,920	6,002,651	4,946,959	5,521,571	1.7%	11.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	570,704	1,204,955	1,325,914	1,174,260	2,447,586	564,028	887,008	7.6%	57.3%
0	0	0	0	0	0	0	0	0	0
Revenues from State Sources	1,504,402	1,932,562	1,872,086	2,809,323	1,791,048	1,626,887	1,519,477	0.2%	-6.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	184,173	200,123	221,314	227,342	242,385	259,258	255,015	5.6%	-1.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	871,821	1,135,900	1,218,940	1,419,414	1,137,002	1,005,772	952,677	1.5%	-5.3%
Manufacturer's Depreciation Reimbursement	9,587	71,820	1,131	18,598	31,188	32,956	34,334	23.7%	4.2%
State Grants	438,821	524,719	430,701	1,143,968	380,473	328,901	277,451	-7.4%	-15.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	829,612	1,154,479	442,577	1,108,325	3,591,273	5,747,441	1,540,650	10.9%	-73.2%
Revenues from Other Local Sources	244,739	53,979	228,556	435,889	588,473	626,106	381,935	7.7%	-39.0%
Total Expenditures (Cities only)	17,720,123	42,985,016	35,167,947	39,903,761	37,335,657	25,656,643	25,069,696	6.0%	-2.3%
Administration	3,409,873	4,164,756	3,868,855	3,710,416	4,156,956	3,117,768	3,594,012	0.9%	15.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	7,586,355	8,948,658	8,749,201	8,737,353	9,296,875	8,263,839	9,463,075	3.8%	14.5%
Transportation	1,179,765	2,628,600	2,985,876	2,347,570	1,196,982	3,098,224	1,242,511	0.9%	-59.9%
Health & Human Services	9,493	252,819	70,537	37,070	2,611,370	60,516	2,087,939	145.7%	3350.2%
Environment & Housing	1,356,163	1,280,617	1,350,434	2,055,824	332,727	406,714	948,871	-5.8%	133.3%
Recreation & Culture	2,556,621	3,359,331	3,215,828	2,870,678	6,459,522	2,543,391	2,820,796	1.7%	10.9%
Debt Service/Interest on Debt	8,806	489,541	1,099,721	722,512	1,925,849	1,696,532	1,948,890	145.9%	14.9%
Purchase of Land & Facility Construction	1,600,097	19,931,164	12,290,661	16,538,431	10,224,280	4,109,830	1,477,071	-1.3%	-64.1%
All Other	12,950	1,929,530	1,536,834	2,883,907	1,131,096	2,359,829	1,486,531	120.5%	-37.0%

* Cities Included: Bowman, Branchville, Cope, Cordova, Elloree, Eutawville, Holly Hill, Livingston, Neeses, North, Norway, Orangeburg, Rowesville, Santee,

Springfield, Vance & Woodford.

/1 In FY 05 Springfield was excluded.

Orangeburg County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	50,455,283	49,890,892	52,627,849	53,478,084	52,031,821	54,170,935	52,423,179	0.6%	-3.2%
Owner Occupied	6,957,671	6,749,164	7,701,871	3,317,036	4,715,992	3,825,498	4,041,470	-8.7%	5.6%
Agricultural (Private)	1,024,710	1,016,583	1,098,125	1,196,466	1,222,146	857,646	864,840	-2.8%	0.8%
Agricultural (Corporate)	114,546	106,105	90,769	92,850	73,983	51,265	66,252	-8.7%	29.2%
Commercial/Rental	12,810,073	13,292,881	14,011,812	14,604,315	13,616,470	17,954,907	17,115,531	4.9%	-4.7%
Personal Property (Vehicles)	6,149,224	6,102,826	6,104,927	6,743,422	5,876,178	4,878,727	4,752,949	-4.2%	-2.6%
Other Personal Property	400,017	401,047	444,030	511,323	548,006	551,631	570,255	6.1%	3.4%
Manufacturing	8,579,320	7,591,069	7,597,837	8,754,083	8,025,273	7,432,817	6,823,032	-3.7%	-8.2%
Utility	8,865,983	8,143,397	9,119,875	9,488,460	9,244,079	9,076,503	9,341,279	0.9%	2.9%
Business Personal	2,931,461	3,461,225	3,036,569	3,525,628	3,496,619	3,176,463	3,043,390	0.6%	-4.2%
Motor Carrier	333,811	360,623	406,236	325,509	330,883	386,991	241,387	-5.3%	-37.6%
Fee-in-Lieu and Joint Industrial Park	2,288,467	2,665,971	3,015,797	4,918,992	4,882,192	5,978,487	5,562,793	16.0%	-7.0%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	21,685,152	26,574,672	26,589,697	28,231,198	28,355,465	28,808,413	28,512,506	4.7%	-1.0%
Owner Occupied	4,870,586	5,929,678	6,089,092	6,320,847	7,285,721	7,050,053	7,315,087	7.0%	3.8%
Agricultural (Private)	396,115	486,474	501,096	522,617	544,222	370,659	378,911	-0.7%	2.2%
Agricultural (Corporate)	44,279	50,775	41,420	40,557	32,944	22,156	29,027	-6.8%	31.0%
Commercial/Rental	4,951,900	6,361,161	6,393,865	6,379,166	6,063,416	7,759,777	7,498,807	7.2%	-3.4%
Personal Property (Vehicles)	2,377,062	2,920,440	2,785,798	2,945,527	2,616,663	2,108,495	2,082,404	-2.2%	-1.2%
Other Personal Property	154,632	191,917	202,620	223,346	244,027	238,405	249,845	8.3%	4.8%
Manufacturing	3,316,448	3,632,622	3,467,042	3,823,784	3,573,655	3,212,325	2,989,367	-1.7%	-6.9%
Utility	3,427,261	3,896,932	4,161,578	4,144,560	4,116,389	3,922,696	4,092,683	3.0%	4.3%
Business Personal	1,133,194	1,656,331	1,385,646	1,539,994	1,557,045	1,372,808	1,333,397	2.7%	-2.9%
Motor Carrier	129,039	172,572	185,373	142,182	147,342	167,250	105,759	-3.3%	-36.8%
Fee-in-Lieu and Joint Industrial Park	884,637	1,275,771	1,376,167	2,148,616	2,174,041	2,583,791	2,437,220	18.4%	-5.7%

Pickens County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	194,261,752	211,873,632	583,896,821	265,970,233	255,805,043	256,931,046	256,040,835	4.7%	-0.3%
Revenues from Local Sources	100,402,842	113,163,072	481,982,592	152,022,211	144,344,801	144,389,061	145,364,682	6.4%	0.7%
Current Property Taxes	53,700,643	63,788,033	63,783,206	71,772,081	74,226,541	75,151,256	75,281,060	5.8%	0.2%
Current Real & Personal Property Taxes	52,352,318	61,873,303	61,785,171	69,529,394	71,566,324	71,465,839	72,553,814	5.6%	1.5%
Fee In Lieu of Property Tax (only Counties and Citi	192,927	398,187	536,366	554,267	636,583	663,297	692,599	23.7%	4.4%
All Other	1,155,398	1,516,543	1,461,670	1,688,420	2,023,634	3,022,120	2,034,647	9.9%	-32.7%
Local Options Sales Tax	8,373,094	9,327,088	10,119,690	10,759,623	10,295,764	10,094,711	10,953,915	4.6%	8.5%
Local Hospitality Tax	1,547,789	1,180,805	2,380,999	2,549,588	2,643,510	2,586,953	2,639,963	9.3%	2.0%
Local Accommodations Tax	127,902	318,838	437,488	416,419	408,825	446,758	517,717	26.2%	15.9%
Capital Projects/Transportation Tax	0	1,108,045	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	36,653,414	37,440,262	405,261,208	66,524,500	56,770,161	56,109,383	55,972,027	7.3%	-0.2%
Licenses & Permits	9,088,869	10,214,341	9,506,837	10,351,777	10,612,895	9,529,362	9,155,268	0.1%	-3.9%
Service Revenue & Charges	20,857,441	21,835,387	33,282,165	40,715,087	40,267,345	40,057,427	29,117,976	5.7%	-27.3%
Bonds & Leases	582,000	0	354,937,977	3,371,546	119,229	0	10,518,234	62.0%	n/a
Miscellaneous	6,125,104	5,390,534	7,534,229	12,086,090	5,770,692	6,522,594	7,180,549	2.7%	10.1%
Revenues from State Sources	75,616,011	79,866,251	82,382,974	94,991,120	91,435,381	82,149,285	79,701,701	0.9%	-3.0%
Reimbursements for Property Tax Relief (Tier 1)	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	0.0%	0.0%
Homestead Exemption (Tier 2) /1	3,498,954	3,657,914	3,683,572	3,362,830	3,400,366	3,470,428	3,407,670	-0.4%	-1.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	8,421,239	8,961,546	9,724,864	9,917,513	n/a	2.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	7,549,901	7,832,658	8,384,200	8,853,343	9,030,404	7,883,144	6,868,236	-1.6%	-12.9%
Manufacturer's Depreciation Reimbursement	526,627	470,036	470,655	515,795	541,919	505,046	524,019	-0.1%	3.8%
State Grants	17,661,525	16,154,572	17,011,194	19,011,420	19,154,190	18,295,875	18,904,587	1.1%	3.3%
Education Finance Act (EFA)	27,274,385	33,900,022	35,160,514	37,065,966	33,533,161	27,163,476	24,523,230	-1.8%	-9.7%
Education Improvement Act (EIA)	12,115,706	10,974,197	10,727,512	10,881,862	9,937,875	8,534,181	8,698,813	-5.4%	1.9%
Education Lottery	1,091,461	979,400	1,047,875	981,213	978,468	674,819	960,181	-2.1%	42.3%
Revenues from Federal Sources	15,007,529	15,866,047	15,334,536	13,636,235	15,289,040	25,944,502	26,933,359	10.2%	3.8%
Revenues from Other Local Sources	3,235,370	2,978,263	4,196,719	5,320,667	4,735,821	4,448,199	4,041,093	3.8%	-9.2%
Total Expenditures (School Dist., Counties, & Cities)	195,122,176	214,449,968	232,303,273	257,845,896	309,816,344	299,606,209	383,145,051	11.9%	27.9%
Administration	59,812,217	61,717,359	65,201,985	72,155,045	106,451,959	69,543,666	67,187,440	2.0%	-3.4%
Instruction	65,914,919	69,662,215	74,577,649	76,868,795	77,355,868	77,997,977	74,209,902	2.0%	-4.9%
Public Safety	22,980,958	26,731,891	25,692,991	26,147,898	15,915,641	29,776,427	29,876,755	4.5%	0.3%
Transportation	9,095,830	8,028,665	8,967,924	8,666,709	10,011,604	3,835,361	4,142,949	-12.3%	8.0%
Health & Human Services	4,477,282	5,089,796	4,354,243	5,237,738	215,264	5,188,182	5,194,111	2.5%	0.1%
Environment & Housing	9,455,449	9,052,263	8,175,038	10,331,869	3,827,188	13,825,349	12,848,838	5.2%	-7.1%
Recreation & Culture	6,319,378	7,595,559	8,118,700	8,386,482	7,497,954	8,158,035	7,938,925	3.9%	-2.7%
Debt Service/Interest on Debt /4	8,698,564	12,549,306	26,070,587	29,782,292	36,590,490	30,138,362	29,320,811	22.4%	-2.7%
Land Purchase & Facility Construction	8,071,864	12,179,162	9,198,316	18,066,221	44,327,553	58,460,905	149,884,151	62.7%	156.4%
All Other	295,715	1,843,752	1,945,840	2,202,846	7,622,823	2,691,944	2,541,169	43.1%	-5.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Pickens County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	53,700,643	63,788,033	63,783,206	71,772,081	74,226,541	75,151,256	75,281,060	5.8%	0.2%
School District Total	36,332,622	42,457,729	42,494,296	49,358,194	50,686,628	49,512,783	50,541,252	5.7%	2.1%
County Total	11,921,639	15,802,625	15,549,467	16,505,000	17,439,990	18,957,733	18,097,739	7.2%	-4.5%
Cities Total	5,446,382	5,527,679	5,739,443	5,908,887	6,099,923	6,680,740	6,642,069	3.4%	-0.6%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	326,968,139	393,657,885	405,139,247	410,251,939	429,217,416	430,084,907	448,876,475	5.4%	4.4%
Owner Occupied (4% assessment ratio)	108,807,944	150,208,542	141,442,483	143,239,530	153,369,980	159,016,398	173,815,245	8.1%	9.3%
Agricultural (Private) (4%)	634,050	646,731	697,574	685,316	707,445	606,829	610,075	-0.6%	0.5%
Agricultural (Corporate) (6%)	54,210	55,294	62,485	64,706	67,280	72,082	65,144	3.1%	-9.6%
Commercial/Rental (6%)	93,572,172	118,469,881	140,584,932	146,469,779	156,392,139	160,116,714	166,714,451	10.1%	4.1%
Personal Property (Vehicles) /6	51,639,296	48,095,196	46,168,115	44,538,473	42,268,437	36,827,099	35,373,841	-6.1%	-3.9%
Other Personal Property County (10.5%)	3,665,161	4,426,378	5,157,129	5,528,111	5,565,805	5,192,385	4,656,515	4.1%	-10.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	13,449,920	13,917,370	13,597,600	11,312,620	11,331,790	9,901,620	10,126,210	-4.6%	2.3%
Utility (10.5%)	27,709,910	32,591,100	30,778,400	30,598,330	31,222,200	30,620,390	29,762,690	1.2%	-2.8%
Business Personal (10.5%)	11,380,946	11,078,040	11,288,471	12,336,490	11,988,572	12,723,870	12,024,900	0.9%	-5.5%
Motor Carrier (9.5%)\	1,866,212	1,718,515	2,334,828	1,965,273	2,188,484	2,050,718	1,707,429	-1.5%	-16.7%
Fee-in-Lieu and Joint Industrial Park /7	14,188,318	12,450,838	13,027,230	13,513,311	14,115,284	12,956,802	14,019,975	-0.2%	8.2%

Total Average Millage Rates /2	237.1	239.0	273.9	275.2	270.2	261.6	264.7	1.9%	1.2%
School Districts /3	129.2	122.8	119.4	155.2	152.7	151.4	147.8	2.3%	-2.4%
Counties /4	39.0	42.5	40.5	42.3	42.6	46.2	42.2	1.3%	-8.6%
Cities & Special Purpose Districts /5	69.0	73.7	113.9	77.6	74.9	64.0	74.7	1.3%	16.8%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	53,700,643	63,788,033	63,783,206	71,772,081	74,226,541	75,151,256	75,281,060	5.8%	0.2%
Owner Occupied	11,536,729	18,278,432	15,844,689	13,357,696	14,560,666	15,507,090	17,103,168	6.8%	10.3%
Agricultural (Private)	121,982	119,840	125,396	148,504	151,388	132,038	127,500	0.7%	-3.4%
Agricultural (Corporate)	10,429	10,246	11,232	14,021	14,397	15,684	13,615	4.5%	-13.2%
Commercial/Rental	18,001,984	21,952,591	25,271,559	31,739,194	33,466,750	34,839,248	34,841,802	11.6%	0.0%
Personal Property (Vehicles)	9,934,682	8,912,089	8,299,184	9,651,242	9,045,130	8,013,082	7,392,811	-4.8%	-7.7%
Other Personal Property County	705,126	820,212	927,046	1,197,911	1,191,041	1,129,793	973,169	5.5%	-13.9%
Manufacturing	2,780,505	2,977,090	2,980,671	3,005,649	3,061,501	2,817,757	2,808,885	0.2%	-0.3%
Utility	5,331,001	6,039,164	5,532,728	6,630,490	6,681,318	6,662,586	6,220,131	2.6%	-6.6%
Business Personal	2,189,536	2,052,772	2,029,216	2,673,249	2,565,465	2,768,543	2,513,095	2.3%	-9.2%
Motor Carrier	359,033	318,443	419,709	425,864	468,319	446,209	356,837	-0.1%	-20.0%
Fee-in-Lieu and Joint Industrial Park	2,729,635	2,307,153	2,341,776	2,928,260	3,020,565	2,819,226	2,930,047	1.2%	3.9%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Pickens County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	120,613,807	132,471,189	497,831,353	174,536,159	169,645,684	169,470,144	165,560,580	5.4%	-2.3%
Revenues from Local Sources	45,747,794	51,853,137	415,708,313	80,702,868	77,972,178	75,776,379	74,028,704	8.4%	-2.3%
Current Property Taxes	36,332,622	42,457,729	42,494,296	49,358,194	50,686,628	49,512,783	50,541,252	5.7%	2.1%
Current Real & Personal Property Taxes	36,072,506	42,182,393	42,191,578	49,029,994	50,325,528	49,186,719	50,268,064	5.7%	2.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	260,116	275,336	302,718	328,200	361,100	326,064	273,188	0.8%	-16.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	9,415,172	9,395,408	373,214,017	31,344,674	27,285,550	26,263,596	23,487,452	16.5%	-10.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	6,976,030	7,514,819	16,274,528	25,776,073	24,455,035	23,683,787	10,888,947	7.7%	-54.0%
Bonds & Leases	582,000	0	354,937,977	3,371,546	119,229	0	10,518,234	62.0%	n/a
Miscellaneous	1,857,142	1,880,589	2,001,512	2,197,055	2,711,286	2,579,809	2,080,271	1.9%	-19.4%
Revenues from State Sources	63,966,840	68,103,305	69,763,318	81,834,032	79,008,718	70,791,314	70,063,807	1.5%	-1.0%
Reimbursements for Property Tax Relief (Tier 1)	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,154,458	2,214,479	2,218,752	1,872,786	1,872,786	1,872,786	1,872,786	-2.3%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	8,421,239	8,961,546	9,724,864	9,917,513	n/a	2.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	345,878	345,878	345,878	345,878	345,878	345,878	345,878	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	296,265	309,162	299,144	369,430	385,950	355,300	374,913	4.0%	5.5%
State Grants 4/	14,791,235	13,482,715	14,066,191	15,998,206	17,095,602	16,222,558	17,473,041	2.8%	7.7%
Education Finance Act (EFA)	27,274,385	33,900,022	35,160,514	37,065,966	33,533,161	27,163,476	24,523,230	-1.8%	-9.7%
Education Improvement Act (EIA)	12,115,706	10,974,197	10,727,512	10,881,862	9,937,875	8,534,181	8,698,813	-5.4%	1.9%
Education Lottery	1,091,461	979,400	1,047,875	981,213	978,468	674,819	960,181	-2.1%	42.3%
Revenues from Federal Sources	10,899,173	12,514,747	12,359,722	11,999,259	12,664,788	22,902,451	21,468,069	12.0%	-6.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	122,101,707	126,416,384	147,515,073	168,501,218	189,146,293	205,574,433	291,689,987	15.6%	41.9%
Administration	44,830,057	47,103,259	50,362,783	54,303,630	53,268,072	51,425,770	51,017,089	2.2%	-0.8%
Instruction	65,914,919	69,662,215	74,577,649	76,868,795	77,355,868	77,997,977	74,209,902	2.0%	-4.9%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	36,132	30,714	36,849	36,330	46,061	48,818	41,114	2.2%	-15.8%
Debt Service/Interest on Debt	7,300,806	7,498,185	20,437,028	24,404,857	23,761,460	23,475,922	24,225,040	22.1%	3.2%
Purchase of Land & Facility Construction	3,914,604	1,594,751	1,559,141	12,311,613	34,001,726	52,114,327	141,751,823	81.9%	172.0%
All Other	105,189	527,260	541,623	575,993	713,106	511,619	445,019	27.2%	-13.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Pickens County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	39,776,578	46,520,691	49,316,149	52,397,439	46,056,729	49,398,404	50,867,665	4.2%	3.0%
Revenues from Local Sources	29,952,294	35,364,975	37,800,767	41,357,622	36,121,047	39,047,001	41,250,594	5.5%	5.6%
Current Property Taxes	11,921,639	15,802,625	15,549,467	16,505,000	17,439,990	18,957,733	18,097,739	7.2%	-4.5%
Current Real & Personal Property Taxes	11,079,650	14,672,975	14,455,825	15,191,497	15,800,917	16,337,870	16,397,152	6.8%	0.4%
Fee In Lieu of Property Tax	108,919	111,442	172,560	200,328	234,836	229,641	262,798	15.8%	14.4%
All Other	733,070	1,018,208	921,083	1,113,175	1,404,237	2,390,222	1,437,789	11.9%	-39.8%
Local Options Sales Tax (1%)	5,107,078	5,620,552	6,383,530	6,718,626	6,371,307	6,264,422	6,927,415	5.2%	10.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (1%)	125,920	190,756	226,586	235,506	213,175	224,210	250,655	12.2%	11.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	12,797,657	13,751,041	15,641,184	17,898,490	12,096,575	13,600,636	15,974,785	3.8%	17.5%
Licenses & Permits	1,497,543	2,286,851	1,541,286	1,542,616	934,575	805,392	816,317	-9.6%	1.4%
Service Revenue & Charges	9,918,171	9,558,342	10,896,487	9,301,149	9,774,425	10,298,660	10,911,551	1.6%	6.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,381,943	1,905,848	3,203,411	7,054,725	1,387,575	2,496,584	4,246,917	20.6%	70.1%
Revenues from State Sources	7,712,384	9,535,029	10,013,341	9,641,882	9,143,109	8,268,331	7,151,000	-1.3%	-13.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	943,806	1,036,523	1,044,981	1,066,817	1,092,066	1,129,119	1,102,220	2.6%	-2.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,763,381	6,003,207	6,549,764	6,875,255	7,100,541	6,020,232	5,041,721	-2.2%	-16.3%
Manufacturer's Depreciation Reimbursement	216,231	144,913	136,498	129,006	136,670	129,945	129,092	-8.2%	-0.7%
State Grants	788,966	2,350,386	2,282,098	1,570,804	813,832	989,035	877,967	1.8%	-11.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,899,259	1,237,973	1,027,399	381,758	173,708	1,282,075	1,700,131	-1.8%	32.6%
Revenues from Other Local Sources	212,641	382,715	474,642	1,016,177	618,865	800,997	765,940	23.8%	-4.4%
Total Expenditures (County only)	44,273,977	51,682,445	48,676,079	52,186,901	79,179,751	52,953,457	54,314,062	3.5%	2.6%
Administration	9,366,340	9,586,289	10,147,820	11,684,210	46,786,651	11,456,047	10,041,387	1.2%	-12.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	12,817,834	15,981,412	13,496,861	13,906,000	2,917,347	15,903,051	16,603,411	4.4%	4.4%
Transportation	5,784,524	6,288,281	5,527,013	6,783,102	4,616,160	470,654	551,176	-32.4%	17.1%
Health & Human Services	4,476,782	4,764,654	4,354,243	5,237,738	215,264	5,148,170	5,156,142	2.4%	0.2%
Environment & Housing	5,052,067	4,416,354	4,782,113	4,882,902	1,041,095	10,410,659	8,982,637	10.1%	-13.7%
Recreation & Culture	2,910,111	3,354,861	3,883,043	3,991,714	3,101,911	4,010,278	4,074,535	5.8%	1.6%
Debt Service/Interest on Debt	928,310	4,044,423	2,862,387	2,803,054	9,654,939	2,560,959	3,199,493	22.9%	24.9%
Land Purchase & Facility Construction	2,823,405	2,036,346	2,363,356	1,612,190	7,221,973	1,686,774	4,456,873	7.9%	164.2%
All Other	114,604	1,209,825	1,259,243	1,285,990	3,624,411	1,306,865	1,248,408	48.9%	-4.5%

Pickens County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	33,871,367	32,881,752	36,749,318	39,036,635	40,102,630	38,062,498	39,612,590	2.6%	4.1%
Revenues from Local Sources	24,702,754	25,944,960	28,473,512	29,961,721	30,251,576	29,565,681	30,085,384	3.3%	1.8%
Current Property Taxes	5,446,382	5,527,679	5,739,443	5,908,887	6,099,923	6,680,740	6,642,069	3.4%	-0.6%
Current Real & Personal Property Taxes	5,200,162	5,017,935	5,137,768	5,307,903	5,439,879	5,941,250	5,888,598	2.1%	-0.9%
Fee In Lieu of Property Tax	84,008	286,745	363,806	353,939	401,747	433,656	429,801	31.3%	-0.9%
All Other	162,212	222,999	237,869	247,045	258,297	305,834	323,670	12.2%	5.8%
Local Options Sales Tax	3,266,016	3,706,536	3,736,160	4,040,997	3,924,457	3,830,289	4,026,500	3.6%	5.1%
Local Hospitality Tax	1,547,789	1,180,805	2,380,999	2,549,588	2,643,510	2,586,953	2,639,963	9.3%	2.0%
Local Accommodations Tax	1,982	128,082	210,902	180,913	195,650	222,548	267,062	126.4%	20.0%
Capital Projects/Transportation Tax	0	1,108,045	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	14,440,585	14,293,813	16,406,007	17,281,336	17,388,036	16,245,151	16,509,790	2.3%	1.6%
Licenses & Permits	7,591,326	7,927,490	7,965,551	8,809,161	9,678,320	8,723,970	8,338,951	1.6%	-4.4%
Service Revenue & Charges	3,963,240	4,762,226	6,111,150	5,637,865	6,037,885	6,074,980	7,317,478	10.8%	20.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,886,019	1,604,097	2,329,306	2,834,310	1,671,831	1,446,201	853,361	-18.4%	-41.0%
	0								
Revenues from State Sources	3,936,787	2,227,917	2,606,315	3,515,206	3,283,554	3,089,640	2,486,894	-7.4%	-19.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	400,690	406,912	419,839	423,227	435,514	468,523	432,664	1.3%	-7.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,440,642	1,483,573	1,488,558	1,632,210	1,583,985	1,517,034	1,480,637	0.5%	-2.4%
Manufacturer's Depreciation Reimbursement	14,131	15,961	35,013	17,359	19,299	19,801	20,014	6.0%	1.1%
State Grants	2,081,324	321,471	662,905	1,442,410	1,244,756	1,084,282	553,579	-19.8%	-48.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	2,209,097	2,113,327	1,947,415	1,255,218	2,450,544	1,759,976	3,765,159	9.3%	113.9%
Revenues from Other Local Sources	3,022,729	2,595,548	3,722,077	4,304,490	4,116,956	3,647,202	3,275,153	1.3%	-10.2%
Total Expenditures (Cities only)	28,746,492	36,351,139	36,112,121	37,157,777	41,490,300	41,078,319	37,141,002	4.4%	-9.6%
Administration	5,615,820	5,027,811	4,691,382	6,167,205	6,397,236	6,661,849	6,128,964	1.5%	-8.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	10,163,124	10,750,479	12,196,130	12,241,898	12,998,294	13,873,376	13,273,344	4.6%	-4.3%
Transportation	3,311,306	1,740,384	3,440,911	1,883,607	5,395,444	3,364,707	3,591,773	1.4%	6.7%
Health & Human Services	500	325,142	0	0	0	40,012	37,969	105.8%	-5.1%
Environment & Housing	4,403,382	4,635,909	3,392,925	5,448,967	2,786,093	3,414,690	3,866,201	-2.1%	13.2%
Recreation & Culture	3,373,135	4,209,984	4,198,808	4,358,438	4,349,982	4,098,939	3,823,276	2.1%	-6.7%
Debt Service/Interest on Debt	469,448	1,006,698	2,771,172	2,574,381	3,174,091	4,101,481	1,896,278	26.2%	-53.8%
Purchase of Land & Facility Construction	1,333,855	8,548,065	5,275,819	4,142,418	3,103,854	4,649,804	3,675,455	18.4%	-21.0%
All Other	75,922	106,667	144,974	340,863	3,285,306	873,460	847,742	49.5%	-2.9%

* Cities Included: Central, Clemson, Easley, Liberty, Norris, Pickens & Six Mile.

Pickens County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	36,332,622	42,457,729	42,494,296	49,358,194	50,686,628	49,512,783	50,541,252	5.7%	2.1%
Owner Occupied	8,155,806	12,553,496	10,997,107	7,914,104	8,562,072	8,460,252	9,879,681	3.2%	16.8%
Agricultural (Private)	81,892	79,442	83,322	106,371	108,034	91,902	90,186	1.6%	-1.9%
Agricultural (Corporate)	7,002	6,792	7,464	10,043	10,274	10,917	9,630	5.5%	-11.8%
Commercial/Rental	12,085,458	14,552,312	16,792,129	22,734,175	23,882,583	24,249,207	24,644,955	12.6%	1.6%
Personal Property (Vehicles)	6,669,553	5,907,800	5,514,538	6,912,999	6,454,797	5,577,356	5,229,221	-4.0%	-6.2%
Other Personal Property	473,380	543,717	615,992	858,041	849,952	786,371	688,360	6.4%	-12.5%
Manufacturing	1,737,145	1,709,548	1,624,162	1,755,878	1,730,473	1,499,571	1,496,931	-2.4%	-0.2%
Utility	3,578,916	4,003,346	3,676,318	4,749,292	4,767,930	4,637,368	4,399,739	3.5%	-5.1%
Business Personal	1,469,924	1,360,777	1,348,348	1,914,797	1,830,770	1,926,993	1,777,609	3.2%	-7.8%
Motor Carrier	241,033	211,095	278,883	305,038	334,203	310,575	252,405	0.8%	-18.7%
Fee-in-Lieu and Joint Industrial Park	1,832,514	1,529,405	1,556,034	2,097,456	2,155,540	1,962,270	2,072,536	2.1%	5.6%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	12,756,526	16,727,706	16,421,888	17,371,489	18,297,220	19,857,211	18,937,161	6.8%	-4.6%
Owner Occupied	4,245,097	6,382,812	5,733,221	6,065,258	6,538,048	7,341,858	7,332,902	9.5%	-0.1%
Agricultural (Private)	24,737	27,482	28,275	29,019	30,158	28,018	25,738	0.7%	-8.1%
Agricultural (Corporate)	2,115	2,350	2,533	2,740	2,868	3,328	2,748	4.5%	-17.4%
Commercial/Rental	3,650,679	5,034,141	5,698,461	6,202,038	6,666,881	7,392,660	7,033,335	11.5%	-4.9%
Personal Property (Vehicles)	2,014,686	2,043,709	1,871,375	1,885,913	1,801,872	1,700,324	1,492,348	-4.9%	-12.2%
Other Personal Property	142,995	188,090	209,039	234,079	237,266	239,735	196,449	5.4%	-18.1%
Manufacturing	524,743	591,391	551,164	479,016	483,066	457,162	427,204	-3.4%	-6.6%
Utility	1,081,091	1,384,894	1,247,570	1,295,639	1,330,979	1,413,757	1,255,626	2.5%	-11.2%
Business Personal	444,023	470,739	457,566	522,370	511,064	587,467	507,305	2.2%	-13.6%
Motor Carrier	72,809	73,025	94,640	83,216	93,293	94,683	72,033	-0.2%	-23.9%
Fee-in-Lieu and Joint Industrial Park	553,551	529,074	528,045	572,200	601,724	598,221	591,473	1.1%	-1.1%

Richland County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	940,247,795	959,897,486	1,049,037,542	1,187,665,496	1,164,351,786	1,187,172,586	1,298,041,635	5.5%	9.3%
Revenues from Local Sources	652,033,378	652,261,177	728,161,047	780,628,182	764,919,293	785,853,604	898,734,060	5.5%	14.4%
Current Property Taxes	349,066,366	325,560,744	350,322,658	366,757,027	398,244,886	433,299,630	452,393,077	4.4%	4.4%
Current Real & Personal Property Taxes	336,898,472	317,476,117	343,198,777	357,526,508	389,324,147	424,489,681	442,537,251	4.7%	4.3%
Fee In Lieu of Property Tax (only Counties and Citi	4,279,658	2,799,784	2,673,043	4,387,327	3,929,288	3,217,498	3,172,128	-4.9%	-1.4%
All Other	7,888,236	5,284,843	4,450,839	4,843,193	4,991,451	5,592,452	6,683,698	-2.7%	19.5%
Local Options Sales Tax	572,091	43,991,800	47,785,134	50,824,782	47,740,172	47,957,721	32,961,501	96.5%	-31.3%
Local Hospitality Tax	6,599,299	12,821,015	13,353,169	13,997,387	14,253,678	11,686,354	12,331,561	11.0%	5.5%
Local Accommodations Tax	1,054,661	1,341,926	1,420,918	1,521,631	1,471,728	1,457,474	1,531,564	6.4%	5.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	291,756,550	268,545,692	315,279,168	347,527,355	303,208,828	291,452,425	399,516,357	5.4%	37.1%
Licenses & Permits	42,367,838	46,071,895	49,523,704	50,212,262	45,456,397	42,274,390	47,837,019	2.0%	13.2%
Service Revenue & Charges	86,833,040	112,834,118	106,673,386	113,639,503	100,902,222	105,661,708	112,165,448	4.4%	6.2%
Bonds & Leases	141,476,740	74,133,950	125,811,158	147,375,095	123,291,588	100,093,090	212,558,183	7.0%	112.4%
Miscellaneous	21,078,932	35,505,729	33,270,919	36,300,496	33,558,621	43,423,237	26,955,707	4.2%	-37.9%
Revenues from State Sources	220,161,118	234,005,261	243,270,904	326,794,199	316,985,249	291,558,976	286,304,100	4.5%	-1.8%
Reimbursements for Property Tax Relief (Tier 1)	21,944,416	21,943,749	21,943,749	21,943,749	21,943,749	21,943,749	21,943,749	0.0%	0.0%
Homestead Exemption (Tier 2) /1	8,319,395	8,090,785	8,655,513	10,543,131	10,729,887	10,694,033	10,857,895	4.5%	1.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	58,706,594	60,335,638	62,632,342	63,226,566	n/a	0.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	25,596,035	26,578,312	28,367,684	30,369,926	29,902,018	26,282,696	24,471,727	-0.7%	-6.9%
Manufacturer's Depreciation Reimbursement	941,995	846,038	897,130	971,833	1,013,433	1,144,430	1,262,839	5.0%	10.3%
State Grants	44,804,057	38,735,522	41,471,100	47,375,464	54,127,327	60,168,537	61,974,098	5.6%	3.0%
Education Finance Act (EFA)	72,359,277	92,634,943	98,542,079	107,672,827	98,329,541	80,986,982	75,526,282	0.7%	-6.7%
Education Improvement Act (EIA)	40,175,129	41,461,808	38,851,227	45,516,012	37,356,770	26,372,848	24,984,340	-7.6%	-5.3%
Education Lottery	6,020,814	3,714,104	4,542,422	3,694,662	3,246,885	1,333,360	2,056,604	-16.4%	54.2%
Revenues from Federal Sources	56,309,688	60,083,320	61,312,213	63,518,302	65,157,658	91,085,769	93,261,091	8.8%	2.4%
Revenues from Other Local Sources	11,743,611	13,547,728	16,293,378	16,724,813	17,289,586	18,674,237	19,742,384	9.0%	5.7%
Total Expenditures (School Dist., Counties, & Cities)	851,111,829	1,079,980,866	1,115,275,147	1,187,170,510	1,221,685,447	1,223,952,940	1,225,979,733	6.3%	0.2%
Administration	249,827,671	327,845,323	330,898,860	387,579,284	392,667,001	336,358,577	322,009,327	4.3%	-4.3%
Instruction	249,207,652	264,637,779	280,294,743	310,398,348	323,068,033	315,224,252	304,989,869	3.4%	-3.2%
Public Safety	110,284,319	82,239,875	90,591,454	98,480,482	108,431,867	153,370,802	149,967,181	5.3%	-2.2%
Transportation	9,177,857	16,020,032	17,846,717	18,479,904	19,376,591	18,509,858	16,407,086	10.2%	-11.4%
Health & Human Services	9,970,520	13,047,838	13,452,785	13,920,149	18,294,565	15,292,089	15,915,136	8.1%	4.1%
Environment & Housing	30,600,562	27,203,902	32,971,859	54,411,691	38,493,090	44,073,425	39,982,635	4.6%	-9.3%
Recreation & Culture	9,223,071	11,434,785	12,079,919	12,228,663	13,711,082	18,681,851	18,783,647	12.6%	0.5%
Debt Service/Interest on Debt /4	60,171,577	210,434,480	90,925,029	115,661,375	105,068,611	128,439,712	134,421,162	14.3%	4.7%
Land Purchase & Facility Construction	114,287,693	85,261,693	190,288,177	111,466,944	143,498,439	140,289,419	168,151,407	6.6%	19.9%
All Other	8,360,907	41,855,159	55,925,603	64,543,669	59,076,168	53,712,955	55,352,283	37.0%	3.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Richland County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	349,066,366	325,560,744	350,322,658	366,757,027	398,244,886	433,299,630	452,393,077	4.4%	4.4%
County Total	224,480,999	241,229,060	264,336,122	270,944,707	287,109,407	317,120,039	315,643,826	5.8%	-0.5%
Cities Total	83,435,949	61,491,074	60,239,409	67,270,934	77,171,462	83,674,642	87,930,154	0.9%	5.1%
	41,149,418	22,840,610	25,747,127	28,541,386	33,964,016	32,504,949	48,819,097	2.9%	50.2%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	999,644,162	1,099,222,597	1,156,966,332	1,201,061,083	1,253,012,030	1,348,236,207	1,343,667,761	5.1%	-0.3%
Owner Occupied (4% assessment ratio)	290,335,310	368,019,810	378,799,440	397,913,630	421,659,810	481,040,670	496,100,500	9.3%	3.1%
Agricultural (Private) (4%)	1,658,020	1,589,530	1,582,880	1,545,550	1,553,380	1,568,650	1,576,100	-0.8%	0.5%
Agricultural (Corporate) (6%)	218,470	247,830	245,810	242,500	238,570	220,490	222,690	0.3%	1.0%
Commercial/Rental (6%)	291,043,410	330,944,880	372,182,170	389,067,860	413,492,050	455,052,070	456,526,520	7.8%	0.3%
Personal Property (Vehicles) /6	122,349,040	117,219,654	117,318,366	115,757,190	122,696,688	112,875,944	95,451,666	-4.1%	-15.4%
Other Personal Property County (10.5%)	15,570,370	18,208,669	19,469,521	20,324,296	23,412,990	22,822,340	21,128,820	5.2%	-7.4%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	76,592,701	70,381,678	69,601,456	67,932,300	63,372,467	64,768,508	68,596,633	-1.8%	5.9%
Utility (10.5%)	95,238,684	90,327,810	93,117,360	93,545,610	94,805,770	100,875,100	100,404,840	0.9%	-0.5%
Business Personal (10.5%)	71,629,648	60,781,230	65,292,000	69,626,120	69,183,150	69,022,140	64,643,196	-1.7%	-6.3%
Motor Carrier (9.5%)\	1,409,746	1,656,151	1,768,992	1,911,930	1,916,231	1,586,627	1,375,373	-0.4%	-13.3%
Fee-in-Lieu and Joint Industrial Park /7	33,598,763	39,845,355	37,588,337	43,194,097	40,680,924	38,403,668	37,641,423	1.9%	-2.0%
Total Average Millage Rates /2									
School Districts /3	379.2	400.8	417.4	432.1	437.0	447.6	454.4	3.1%	1.5%
Counties /4	246.5	239.4	247.4	292.7	294.8	297.9	298.3	3.2%	0.1%
Cities & Special Purpose Districts /5	81.7	55.8	52.3	54.7	60.8	61.9	65.4	-3.6%	5.7%
	51.0	105.6	117.7	84.6	81.4	87.8	90.7	10.1%	3.3%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	349,066,366	325,560,744	350,322,658	366,757,027	398,244,886	433,299,630	452,393,077	4.4%	4.4%
Owner Occupied	78,665,359	88,081,425	93,242,252	59,072,796	70,983,814	92,171,661	105,285,231	5.0%	14.2%
Agricultural (Private)	622,063	510,160	517,494	583,654	604,145	611,238	639,568	0.5%	4.6%
Agricultural (Corporate)	81,966	79,541	80,363	91,577	92,785	85,916	90,366	1.6%	5.2%
Commercial/Rental	109,194,838	106,216,760	121,678,120	146,925,794	160,816,461	177,315,095	185,254,650	9.2%	4.5%
Personal Property (Vehicles)	45,903,405	37,621,648	38,355,084	43,714,012	47,719,532	43,983,118	38,733,489	-2.8%	-11.9%
Other Personal Property County	5,841,754	5,844,072	6,365,202	7,675,174	9,105,844	8,892,928	8,573,899	6.6%	-3.6%
Manufacturing	33,016,016	25,388,784	25,427,959	30,040,968	28,576,282	28,455,125	31,008,069	-1.0%	9.0%
Utility	35,732,033	28,990,711	30,443,009	35,326,133	36,872,120	39,306,882	40,743,446	2.2%	3.7%
Business Personal	26,874,300	19,507,736	21,346,019	26,293,287	26,906,900	26,895,092	26,231,669	-0.4%	-2.5%
Motor Carrier	528,914	531,542	578,339	722,012	745,266	618,243	558,115	0.9%	-9.7%
Fee-in-Lieu and Joint Industrial Park	12,605,719	12,788,367	12,288,816	16,311,620	15,821,736	14,964,332	15,274,575	3.3%	2.1%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Richland County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	633,410,496	601,413,205	686,891,071	797,312,238	774,161,546	775,110,229	886,533,788	5.8%	14.4%
Revenues from Local Sources	400,544,357	352,954,488	426,507,190	453,870,386	439,956,930	447,210,359	555,028,479	5.6%	24.1%
Current Property Taxes	224,480,999	241,229,060	264,336,122	270,944,707	287,109,407	317,120,039	315,643,826	5.8%	-0.5%
Current Real & Personal Property Taxes	224,480,999	241,229,060	264,336,122	270,944,707	287,109,407	317,120,039	315,643,826	5.8%	-0.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	176,063,358	111,725,428	162,171,068	182,925,679	152,847,523	130,090,320	239,384,653	5.3%	84.0%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	25,124,928	30,792,028	29,902,433	26,818,958	20,362,487	18,220,115	18,940,706	-4.6%	4.0%
Bonds & Leases	141,476,740	74,133,950	125,811,158	147,375,095	123,291,588	100,093,090	212,558,183	7.0%	112.4%
Miscellaneous	9,461,690	6,799,450	6,457,477	8,731,626	9,193,448	11,777,115	7,885,764	-3.0%	-33.0%
Revenues from State Sources	189,527,736	203,493,952	211,252,091	292,641,708	282,613,001	259,456,849	256,821,774	5.2%	-1.0%
Reimbursements for Property Tax Relief (Tier 1)	21,944,416	21,943,749	21,943,749	21,943,749	21,943,749	21,943,749	21,943,749	0.0%	0.0%
Homestead Exemption (Tier 2) /1	4,768,485	4,413,818	4,777,289	6,595,899	6,595,899	6,595,899	6,595,899	5.6%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	58,706,594	60,335,638	62,632,342	63,226,566	n/a	0.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,186,865	2,186,865	2,186,865	2,186,865	2,186,865	2,186,865	2,186,865	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	42,072,750	37,138,665	40,408,460	46,325,100	52,617,654	57,404,804	60,301,469	6.2%	5.0%
Education Finance Act (EFA)	72,359,277	92,634,943	98,542,079	107,672,827	98,329,541	80,986,982	75,526,282	0.7%	-6.7%
Education Improvement Act (EIA)	40,175,129	41,461,808	38,851,227	45,516,012	37,356,770	26,372,848	24,984,340	-7.6%	-5.3%
Education Lottery	6,020,814	3,714,104	4,542,422	3,694,662	3,246,885	1,333,360	2,056,604	-16.4%	54.2%
Revenues from Federal Sources	43,338,403	44,964,765	49,131,790	50,800,144	51,591,615	68,443,021	74,683,535	9.5%	9.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	586,077,362	699,796,663	715,652,944	715,450,076	712,734,329	752,824,235	734,278,362	3.8%	-2.5%
Administration	167,378,827	182,338,694	195,511,104	219,060,149	228,893,607	228,707,238	227,799,931	5.3%	-0.4%
Instruction	249,207,652	264,637,779	280,294,743	310,398,348	323,068,033	315,224,252	304,989,869	3.4%	-3.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	962,238	1,122,326	1,098,962	1,293,754	1,286,058	1,252,485	1,211,108	3.9%	-3.3%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	541,445	547,603	595,632	813,501	842,600	961,339	901,649	8.9%	-6.2%
Debt Service/Interest on Debt	55,936,965	178,123,127	59,360,465	72,984,198	66,124,420	91,101,409	96,742,652	9.6%	6.2%
Purchase of Land & Facility Construction	110,438,197	71,729,318	176,310,446	107,772,609	89,404,786	112,716,126	99,379,274	-1.7%	-11.8%
All Other	1,612,038	1,297,816	2,481,592	3,127,517	3,114,825	2,861,386	3,253,879	12.4%	13.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Richland County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	169,048,942	200,441,696	207,251,551	230,112,010	219,210,334	234,209,711	232,975,878	5.5%	-0.5%
Revenues from Local Sources	142,284,528	169,637,148	176,314,420	197,264,191	188,259,099	201,866,004	202,278,236	6.0%	0.2%
Current Property Taxes	83,435,949	61,491,074	60,239,409	67,270,934	77,171,462	83,674,642	87,930,154	0.9%	5.1%
Current Real & Personal Property Taxes	73,361,470	54,622,456	54,326,986	58,088,216	68,341,039	74,945,983	78,154,753	1.1%	4.3%
Fee In Lieu of Property Tax	4,241,333	2,799,784	2,469,754	4,344,499	3,867,413	3,157,381	3,113,504	-5.0%	-1.4%
All Other	5,833,146	4,068,834	3,442,670	4,838,218	4,963,010	5,571,279	6,661,897	2.2%	19.6%
Local Options Sales Tax (1%)	0	28,510,755	32,244,228	33,472,614	32,491,989	30,579,884	31,404,523	n/a	2.7%
Local Hospitality Tax (2%)	0	4,930,203	4,829,173	4,961,467	5,145,850	2,679,608	2,859,989	n/a	6.7%
Local Accommodations Tax (3%)	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	2,984,411	0	0	0	0	0	0	-100.0%	n/a
Licenses, fees, Charges, Bonds, etc.	55,864,168	74,705,116	79,001,610	91,559,177	73,449,798	84,931,870	80,083,570	6.2%	-5.7%
Licenses & Permits	13,573,093	15,187,010	15,651,222	17,530,323	12,881,892	12,025,549	12,105,697	-1.9%	0.7%
Service Revenue & Charges	40,116,153	49,135,056	49,038,119	55,892,791	52,619,759	58,660,884	61,566,763	7.4%	5.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,174,922	10,383,050	14,312,269	18,136,063	7,948,147	14,245,437	6,411,110	19.7%	-55.0%
Revenues from State Sources	23,324,053	23,581,341	26,065,723	27,196,496	26,751,026	24,983,772	22,333,573	-0.7%	-10.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,490,920	2,653,164	2,702,637	2,760,135	2,909,792	2,942,271	3,088,197	3.6%	5.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	17,509,618	19,838,493	21,405,315	23,225,916	22,267,073	19,478,232	17,947,565	0.4%	-7.9%
Manufacturer's Depreciation Reimbursement	941,995	846,038	897,130	971,833	1,013,433	1,144,430	1,262,839	5.0%	10.3%
State Grants	2,381,520	243,646	1,060,641	238,611	560,727	1,418,840	34,972	-50.5%	-97.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	3,440,361	7,223,207	4,871,408	5,651,323	4,200,209	7,359,935	8,364,069	16.0%	13.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (County only)	149,986,420	179,115,533	194,614,661	217,696,345	224,330,733	236,615,016	214,149,194	6.1%	-9.5%
Administration	55,371,007	58,039,210	46,166,244	61,117,392	51,607,054	47,552,955	39,642,370	-5.4%	-16.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	56,653,539	66,122,170	72,608,740	79,159,301	85,057,878	89,914,449	82,346,395	6.4%	-8.4%
Transportation	4,883	6,465,661	5,258,414	5,772,170	5,240,493	7,160,540	6,454,121	231.3%	-9.9%
Health & Human Services	9,008,282	11,913,700	12,353,823	12,626,395	17,008,507	13,313,793	14,378,584	8.1%	8.0%
Environment & Housing	16,075,311	19,008,955	20,817,694	27,257,159	27,395,338	27,249,608	29,794,161	10.8%	9.3%
Recreation & Culture	1,889,917	0	941,278	1,160,847	3,548,075	3,862,618	3,101,482	8.6%	-19.7%
Debt Service/Interest on Debt	4,234,612	14,295,632	14,019,394	14,420,267	17,622,573	19,996,458	15,909,042	24.7%	-20.4%
Land Purchase & Facility Construction	0	0	8,245,477	862,678	5,373,721	10,909,939	7,234,098	n/a	-33.7%
All Other	6,748,869	3,270,205	14,203,597	15,320,136	11,477,094	16,654,656	15,288,941	14.6%	-8.2%

Richland County

	FY 05 /1	FY 06	FY 07 /2	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	137,788,357	158,042,585	154,894,919	160,241,247	170,979,906	177,852,646	178,531,969	4.4%	0.4%
Revenues from Local Sources	109,204,493	129,669,541	125,339,437	129,493,605	136,703,264	136,777,241	141,427,345	4.4%	3.4%
Current Property Taxes	41,149,418	22,840,610	25,747,127	28,541,386	33,964,016	32,504,949	48,819,097	2.9%	50.2%
Current Real & Personal Property Taxes	39,056,003	21,624,601	24,535,669	28,493,584	33,873,700	32,423,659	48,738,672	3.8%	50.3%
Fee In Lieu of Property Tax	38,325	0	203,289	42,827	61,876	60,117	58,624	7.3%	-2.5%
All Other	2,055,090	1,216,009	1,008,169	4,975	28,441	21,173	21,801	-53.1%	3.0%
Local Options Sales Tax	572,091	15,481,045	15,540,906	17,352,169	15,248,184	17,377,837	1,556,978	18.2%	-91.0%
Local Hospitality Tax	6,599,299	7,890,812	8,523,996	9,035,920	9,107,828	9,006,746	9,471,572	6.2%	5.2%
Local Accommodations Tax	1,054,661	1,341,926	1,420,918	1,521,631	1,471,728	1,457,474	1,531,564	6.4%	5.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	59,829,024	82,115,148	74,106,490	73,042,499	76,911,507	76,430,235	80,048,134	5.0%	4.7%
Licenses & Permits	28,794,745	30,884,885	33,872,482	32,681,939	32,574,505	30,248,841	35,731,322	3.7%	18.1%
Service Revenue & Charges	21,591,959	32,907,034	27,732,834	30,927,754	27,919,976	28,780,709	31,657,979	6.6%	10.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	9,442,320	18,323,229	12,501,173	9,432,807	16,417,026	17,400,685	12,658,833	5.0%	-27.3%
	0								
Revenues from State Sources	7,309,329	6,929,968	5,953,090	6,955,995	7,621,222	7,118,355	7,148,753	-0.4%	0.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,059,990	1,023,803	1,175,587	1,187,096	1,224,196	1,155,863	1,173,799	1.7%	1.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,899,552	4,552,954	4,775,504	4,957,145	5,448,080	4,617,599	4,337,297	-5.0%	-6.1%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	349,787	1,353,211	1,999	811,753	948,946	1,344,893	1,637,657	29.3%	21.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	9,530,924	7,895,348	7,309,015	7,066,835	9,365,834	15,282,813	10,213,487	1.2%	-33.2%
Revenues from Other Local Sources	11,743,611	13,547,728	16,293,378	16,724,813	17,289,586	18,674,237	19,742,384	9.0%	5.7%
Total Expenditures (Cities only)	115,048,047	201,068,670	205,007,542	254,024,089	284,620,385	234,513,689	277,552,177	15.8%	18.4%
Administration	27,077,837	87,467,419	89,221,512	107,401,743	112,166,340	60,098,384	54,567,026	12.4%	-9.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	53,630,780	16,117,705	17,982,714	19,321,181	23,373,989	63,456,353	67,620,786	3.9%	6.6%
Transportation	9,172,974	9,554,371	12,588,303	12,707,734	14,136,098	11,349,318	9,952,965	1.4%	-12.3%
Health & Human Services	0	11,812	0	0	0	725,811	325,444	n/a	-55.2%
Environment & Housing	14,525,251	8,194,947	12,154,165	27,154,532	11,097,752	16,823,817	10,188,474	-5.7%	-39.4%
Recreation & Culture	6,791,709	10,887,182	10,543,009	10,254,315	9,320,407	13,857,894	14,780,516	13.8%	6.7%
Debt Service/Interest on Debt	0	18,015,721	17,545,170	28,256,910	21,321,618	17,341,845	21,769,468	n/a	25.5%
Purchase of Land & Facility Construction	3,849,496	13,532,375	5,732,254	2,831,657	48,719,932	16,663,354	61,538,035	58.7%	269.3%
All Other	0	37,287,138	39,240,414	46,096,016	44,484,249	34,196,913	36,809,463	n/a	7.6%

* Cities Included: Arcadia Lakes, Blythewood, Columbia, Eastover & Forest Acres.

/1 In FY 05 Blythewood was excluded.

/2 In FY 07 Eastover was excluded

Richland County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues									
Total Revenues	224,480,999	241,229,060	264,336,122	270,944,707	287,109,407	317,120,039	315,643,826	5.8%	-0.5%
Owner Occupied	49,627,051	66,166,528	71,786,424	35,833,710	42,026,210	58,746,106	62,815,743	4.0%	6.9%
Agricultural (Private)	408,724	380,561	391,668	452,440	457,937	467,367	470,148	2.4%	0.6%
Agricultural (Corporate)	53,856	59,335	60,823	70,989	70,331	65,693	66,428	3.6%	1.1%
Commercial/Rental	71,746,023	79,233,900	92,092,795	113,894,568	121,897,736	135,579,103	136,181,198	11.3%	0.4%
Personal Property (Vehicles)	30,160,645	28,064,403	29,029,269	33,886,416	36,171,067	33,630,479	28,473,093	-1.0%	-15.3%
Other Personal Property	3,838,301	4,359,469	4,817,540	5,949,674	6,902,165	6,799,733	6,302,696	8.6%	-7.3%
Manufacturing	18,881,107	16,850,585	17,222,192	19,886,300	18,682,246	19,297,256	20,462,276	1.3%	6.0%
Utility	23,477,586	21,626,032	23,040,969	27,384,264	27,948,805	30,054,924	29,950,618	4.1%	-0.3%
Business Personal	17,657,649	14,552,073	16,155,859	20,382,143	20,395,239	20,564,591	19,282,971	1.5%	-6.2%
Motor Carrier	347,521	396,511	437,720	559,693	564,906	472,723	410,272	2.8%	-13.2%
Fee-in-Lieu and Joint Industrial Park	8,282,536	9,539,664	9,300,862	12,644,512	11,992,764	11,442,064	11,228,382	5.2%	-1.9%

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues									
Total Revenues	81,685,536	61,344,454	60,472,293	65,686,570	76,213,842	83,459,532	87,904,847	1.2%	5.3%
Owner Occupied	23,724,638	20,538,128	19,799,082	21,762,075	25,647,251	29,777,741	32,455,671	5.4%	9.0%
Agricultural (Private)	135,484	88,707	82,734	84,527	94,484	97,104	103,111	-4.4%	6.2%
Agricultural (Corporate)	17,852	13,831	12,848	13,262	14,511	13,649	14,569	-3.3%	6.7%
Commercial/Rental	23,782,500	18,469,083	19,453,210	21,278,296	25,150,451	28,168,976	29,866,679	3.9%	6.0%
Personal Property (Vehicles)	9,997,704	6,541,692	6,131,994	6,330,813	7,462,966	6,987,332	6,244,597	-7.5%	-10.6%
Other Personal Property	1,272,327	1,016,173	1,017,633	1,111,545	1,424,084	1,412,766	1,382,280	1.4%	-2.2%
Manufacturing	6,258,743	3,927,799	3,637,928	3,715,248	3,854,599	4,009,349	4,487,699	-5.4%	11.9%
Utility	7,782,392	5,040,935	4,867,056	5,116,051	5,766,514	6,244,446	6,568,642	-2.8%	5.2%
Business Personal	5,853,189	3,392,026	3,412,681	3,807,884	4,208,031	4,272,660	4,229,059	-5.3%	-1.0%
Motor Carrier	115,197	92,425	92,462	104,564	116,554	98,217	89,979	-4.0%	-8.4%
Fee-in-Lieu and Joint Industrial Park	2,745,510	2,223,655	1,964,666	2,362,305	2,474,397	2,377,293	2,462,561	-1.8%	3.6%

Saluda County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	28,903,424	31,685,139	32,928,808	34,193,351	46,758,584	35,119,400	34,376,901	2.9%	-2.1%
Revenues from Local Sources	13,611,726	15,530,669	17,068,577	15,566,983	28,352,197	15,775,074	15,698,383	2.4%	-0.5%
Current Property Taxes	9,802,369	10,969,679	12,215,901	10,733,913	11,219,466	11,212,814	11,151,780	2.2%	-0.5%
Current Real & Personal Property Taxes	9,264,378	10,383,905	11,551,125	10,215,388	10,524,521	10,557,212	10,475,813	2.1%	-0.8%
Fee In Lieu of Property Tax (only Counties and Citi	32,426	3,071	1,072	620	1,542	1,203	2,138	-36.4%	77.7%
All Other	505,566	582,703	663,705	517,904	693,403	654,399	673,829	4.9%	3.0%
Local Options Sales Tax	706,202	904,710	904,983	851,589	919,855	1,020,105	1,038,406	6.6%	1.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	118,893	3,000	1,300	1,225	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	2,998	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,103,155	3,656,279	3,825,802	3,978,482	16,211,576	3,540,930	3,508,197	2.1%	-0.9%
Licenses & Permits	651,697	702,899	731,735	761,315	715,060	851,010	716,020	1.6%	-15.9%
Service Revenue & Charges	2,086,009	2,155,738	2,340,948	2,211,503	2,195,533	2,143,383	2,235,266	1.2%	4.3%
Bonds & Leases	0	0	0	0	12,832,252	0	0	n/a	n/a
Miscellaneous	365,449	797,642	753,119	1,005,664	468,731	546,537	556,911	7.3%	1.9%
Revenues from State Sources	12,680,487	13,407,273	13,195,235	16,101,717	15,659,942	15,020,328	14,559,374	2.3%	-3.1%
Reimbursements for Property Tax Relief (Tier 1)	832,712	832,712	832,712	832,712	832,712	832,712	832,712	0.0%	0.0%
Homestead Exemption (Tier 2) /1	910,579	960,977	979,658	815,362	827,015	839,492	859,160	-1.0%	2.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	486,379	1,015,487	1,116,555	1,142,243	n/a	2.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,538,944	1,484,513	1,383,445	1,357,757	n/a	-1.9%
State-Shared Taxes (Aid to Subdivisions)	1,295,260	1,291,018	1,458,489	1,596,353	1,623,013	1,393,633	1,197,145	-1.3%	-14.1%
Manufacturer's Depreciation Reimbursement	101,066	60,464	54,923	29,058	21,062	11,741	13,351	-28.6%	13.7%
State Grants	3,596,697	3,340,729	2,511,706	3,427,848	3,764,996	4,421,957	4,295,655	3.0%	-2.9%
Education Finance Act (EFA)	3,858,963	4,805,616	5,062,636	5,127,388	4,533,279	3,752,698	3,372,664	-2.2%	-10.1%
Education Improvement Act (EIA)	1,696,037	1,871,341	2,074,957	2,086,922	1,397,883	1,074,694	1,295,410	-4.4%	20.5%
Education Lottery	389,173	244,417	220,154	160,752	159,983	193,401	193,277	-11.0%	-0.1%
Revenues from Federal Sources	2,593,245	2,686,370	2,607,879	2,464,996	2,654,601	4,279,571	4,058,981	7.8%	-5.2%
Revenues from Other Local Sources	17,966	60,827	57,117	59,654	91,844	44,427	60,163	22.3%	35.4%
Total Expenditures (School Dist., Counties, & Cities)	26,474,879	28,452,609	27,926,671	34,538,933	32,220,317	32,742,176	31,398,147	2.9%	-4.1%
Administration	10,318,312	11,170,788	11,316,449	11,998,333	12,250,145	13,175,743	12,427,530	3.1%	-5.7%
Instruction	8,389,081	8,690,923	8,828,598	9,630,368	9,983,059	10,426,135	10,090,247	3.1%	-3.2%
Public Safety	3,304,023	4,044,969	3,024,207	4,071,554	4,060,993	3,818,990	4,167,922	3.9%	9.1%
Transportation	1,006,804	673,635	965,443	765,230	767,505	797,032	780,484	-4.2%	-2.1%
Health & Human Services	647,313	151,350	153,489	957,484	998,228	993,053	923,620	6.1%	-7.0%
Environment & Housing	648,391	1,157,784	911,403	1,043,896	1,046,054	1,018,771	1,069,929	8.7%	5.0%
Recreation & Culture	213,338	246,002	267,658	266,965	279,160	433,060	289,497	5.2%	-33.2%
Debt Service/Interest on Debt /4	1,364,374	1,463,790	1,394,252	1,413,764	1,707,609	1,272,233	1,525,394	1.9%	19.9%
Land Purchase & Facility Construction	249,315	497,902	659,849	4,334,521	792,405	797,992	90,807	-15.5%	-88.6%
All Other	333,928	355,466	405,323	56,818	335,159	9,167	32,717	-32.1%	256.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Saluda County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	9,802,369	10,969,679	12,215,901	10,733,913	11,219,466	11,212,814	11,151,780	2.2%	-0.5%
School District Total	5,193,874	5,216,582	5,542,215	4,706,310	4,664,300	4,732,861	4,706,804	-1.6%	-0.6%
County Total	4,290,800	5,412,936	6,349,464	5,654,160	6,216,842	6,136,593	6,122,044	6.1%	-0.2%
Cities Total	317,695	340,161	324,222	373,443	338,324	343,360	322,932	0.3%	-5.9%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	32,800,760	33,819,280	40,256,180	40,518,880	41,265,350	41,388,340	41,512,670	4.0%	0.3%
Owner Occupied (4% assessment ratio)	9,660,010	9,867,290	12,699,630	12,755,650	12,884,060	13,250,870	13,588,510	5.9%	2.5%
Agricultural (Private) (4%)	1,299,770	1,306,070	1,302,930	1,381,160	1,400,530	1,494,460	1,534,680	2.8%	2.7%
Agricultural (Corporate) (6%)	144,730	144,420	143,370	85,900	87,970	88,100	85,490	-8.4%	-3.0%
Commercial/Rental (6%)	8,549,800	8,880,000	12,563,010	12,778,470	13,462,980	13,826,770	13,872,200	8.4%	0.3%
Personal Property (Vehicles) /6	5,858,940	6,094,470	5,395,970	5,220,470	5,117,280	4,588,190	4,287,520	-5.1%	-6.6%
Other Personal Property County (10.5%)	535,510	590,010	556,930	558,220	576,930	618,760	555,090	0.6%	-10.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	2,520,930	2,620,270	3,008,560	2,643,060	2,631,450	2,547,360	2,396,600	-0.8%	-5.9%
Utility (10.5%)	2,820,660	2,877,180	3,020,360	3,210,270	3,310,310	3,383,000	3,581,300	4.1%	5.9%
Business Personal (10.5%)	805,770	867,830	936,550	1,034,470	917,260	835,450	969,770	3.1%	16.1%
Motor Carrier (9.5%)\	542,070	560,660	628,870	851,210	876,580	755,380	641,510	2.8%	-15.1%
Fee-in-Lieu and Joint Industrial Park /7	62,570	11,080	0	0	0	0	0	-100.0%	n/a

Total Average Millage Rates /2	389.6	391.0	371.9	378.5	383.0	378.8	373.8	-0.7%	-1.3%
School Districts /3	183.7	178.9	158.4	148.7	157.8	161.4	161.0	-2.2%	-0.3%
Counties /4	142.2	173.7	169.7	150.8	162.0	159.9	159.5	1.9%	-0.2%
Cities & Special Purpose Districts /5	63.6	38.4	43.8	79.0	63.2	57.5	53.4	-2.9%	-7.2%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	9,802,369	10,969,679	12,215,901	10,733,913	11,219,466	11,212,814	11,151,780	2.2%	-0.5%
Owner Occupied	1,647,422	1,929,322	2,612,795	1,916,411	1,662,566	1,693,592	1,743,245	0.9%	2.9%
Agricultural (Private)	456,226	492,791	454,004	438,621	471,528	505,529	516,965	2.1%	2.3%
Agricultural (Corporate)	50,801	54,491	49,957	27,280	29,618	29,801	28,798	-9.0%	-3.4%
Commercial/Rental	3,001,023	3,350,498	4,377,560	4,058,111	4,532,690	4,677,160	4,672,922	7.7%	-0.1%
Personal Property (Vehicles)	2,056,518	2,299,495	1,880,217	1,657,886	1,722,876	1,552,040	1,444,273	-5.7%	-6.9%
Other Personal Property County	187,967	222,616	194,061	177,276	194,240	209,307	186,985	-0.1%	-10.7%
Manufacturing	917,285	991,721	1,049,400	839,987	887,493	862,895	809,445	-2.1%	-6.2%
Utility	990,066	1,085,584	1,052,439	1,019,498	1,114,509	1,144,362	1,206,379	3.3%	5.4%
Business Personal	282,829	327,440	326,339	328,521	308,821	282,606	326,672	2.4%	15.6%
Motor Carrier	190,269	211,542	219,129	270,322	295,125	255,521	216,096	2.1%	-15.4%
Fee-in-Lieu and Joint Industrial Park	21,962	4,181	0	0	0	0	0	-100.0%	n/a

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Saluda County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	18,464,279	19,463,123	20,043,261	21,533,621	33,110,950	21,329,007	21,212,124	2.3%	-0.5%
Revenues from Local Sources	6,319,631	6,840,714	6,954,083	6,217,515	18,713,589	6,056,445	5,956,075	-1.0%	-1.7%
Current Property Taxes	5,193,874	5,216,582	5,542,215	4,706,310	4,664,300	4,732,861	4,706,804	-1.6%	-0.6%
Current Real & Personal Property Taxes	5,094,256	5,100,918	5,417,651	4,567,106	4,533,603	4,619,629	4,610,297	-1.6%	-0.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	99,618	115,664	124,564	139,204	130,697	113,232	96,507	-0.5%	-14.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,125,757	1,624,132	1,411,868	1,511,205	14,049,289	1,323,584	1,249,271	1.8%	-5.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	949,128	1,089,871	1,203,604	1,139,957	1,057,515	1,047,866	968,640	0.3%	-7.6%
Bonds & Leases	0	0	0	0	12,832,252	0	0	n/a	n/a
Miscellaneous	176,629	534,261	208,264	371,248	159,522	275,718	280,631	8.0%	1.8%
Revenues from State Sources	9,736,640	10,227,270	10,830,458	13,022,282	12,106,085	11,181,826	11,232,548	2.4%	0.5%
Reimbursements for Property Tax Relief (Tier 1)	832,712	832,712	832,712	832,712	832,712	832,712	832,712	0.0%	0.0%
Homestead Exemption (Tier 2) /1	455,388	445,982	445,048	307,237	307,237	307,237	307,237	-6.3%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	486,379	1,015,487	1,116,555	1,142,243	n/a	2.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,538,944	1,484,513	1,383,445	1,357,757	n/a	-1.9%
State-Shared Taxes (Aid to Subdivisions)	25,888	25,888	25,888	25,888	25,888	25,888	25,888	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	62,851	28,346	24,552	9,251	3,654	0	87	-66.6%	n/a
State Grants 4/	2,415,628	1,972,968	2,144,511	2,446,809	2,345,449	2,495,196	2,705,273	1.9%	8.4%
Education Finance Act (EFA)	3,858,963	4,805,616	5,062,636	5,127,388	4,533,279	3,752,698	3,372,664	-2.2%	-10.1%
Education Improvement Act (EIA)	1,696,037	1,871,341	2,074,957	2,086,922	1,397,883	1,074,694	1,295,410	-4.4%	20.5%
Education Lottery	389,173	244,417	220,154	160,752	159,983	193,401	193,277	-11.0%	-0.1%
Revenues from Federal Sources	2,408,008	2,395,139	2,258,720	2,293,824	2,291,276	4,090,736	4,023,501	8.9%	-1.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	17,710,873	18,833,305	19,100,357	23,849,099	20,552,735	21,159,453	20,408,604	2.4%	-3.5%
Administration	7,852,589	8,357,961	8,287,539	8,732,139	8,816,450	9,376,472	9,082,839	2.5%	-3.1%
Instruction	8,389,081	8,690,923	8,828,598	9,630,368	9,983,059	10,426,135	10,090,247	3.1%	-3.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	0	0	0	800	0	n/a	n/a
Debt Service/Interest on Debt	1,355,263	1,316,262	1,302,262	1,280,228	1,475,480	1,162,996	1,197,500	-2.0%	3.0%
Purchase of Land & Facility Construction	113,940	468,159	659,849	4,188,787	274,970	183,883	27,101	-21.3%	-85.3%
All Other	0	0	22,109	17,577	2,776	9,167	10,917	n/a	19.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Saluda County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	8,634,197	10,010,597	10,750,461	10,611,775	11,215,424	11,015,561	11,022,290	4.2%	0.1%
Revenues from Local Sources	5,949,286	7,145,051	8,565,026	7,704,046	7,865,168	7,850,324	7,914,869	4.9%	0.8%
Current Property Taxes	4,290,800	5,412,936	6,349,464	5,654,160	6,216,842	6,136,593	6,122,044	6.1%	-0.2%
Current Real & Personal Property Taxes	3,878,379	4,992,493	5,816,642	5,308,861	5,685,607	5,623,596	5,567,745	6.2%	-1.0%
Fee In Lieu of Property Tax	31,216	1,771	0	0	0	0	0	-100.0%	n/a
All Other	381,206	418,672	532,823	345,299	531,235	512,997	554,299	6.4%	8.1%
Local Options Sales Tax (1%)	457,217	628,070	585,261	546,700	561,023	662,092	687,779	7.0%	3.9%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	112,721	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,201,269	1,104,044	1,517,580	1,503,187	1,087,303	1,051,639	1,105,046	-1.4%	5.1%
Licenses & Permits	169,318	173,967	187,317	170,287	120,875	133,028	112,865	-6.5%	-15.2%
Service Revenue & Charges	880,089	795,403	915,535	854,497	773,901	749,840	787,527	-1.8%	5.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	151,862	134,674	414,728	478,403	192,527	168,771	204,654	5.1%	21.3%
Revenues from State Sources	2,641,307	2,770,374	2,073,990	2,820,076	3,232,711	3,105,239	3,032,624	2.3%	-2.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	405,252	463,974	483,550	456,274	468,710	480,966	500,596	3.6%	4.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,108,379	1,126,377	1,274,719	1,393,571	1,398,576	1,194,029	1,018,217	-1.4%	-14.7%
Manufacturer's Depreciation Reimbursement	35,079	28,846	27,701	19,335	17,408	11,698	13,264	-15.0%	13.4%
State Grants	1,092,597	1,151,178	288,020	950,897	1,348,018	1,418,546	1,500,547	5.4%	5.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	38,138	41,845	54,328	28,498	25,701	23,136	23,358	-7.8%	1.0%
Revenues from Other Local Sources	5,466	53,327	57,117	59,154	91,844	36,862	51,439	45.3%	39.5%
Total Expenditures (County only)	6,955,976	7,742,658	6,904,190	8,695,893	9,166,678	9,055,973	9,004,026	4.4%	-0.6%
Administration	1,800,084	2,494,726	2,575,364	2,835,260	3,080,401	3,023,558	2,892,596	8.2%	-4.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,692,531	3,358,368	2,454,255	3,176,715	3,232,559	3,110,099	3,187,257	2.9%	2.5%
Transportation	820,722	673,635	702,657	765,230	767,505	797,032	780,484	-0.8%	-2.1%
Health & Human Services	647,313	151,350	153,489	957,484	998,228	993,053	923,620	6.1%	-7.0%
Environment & Housing	648,391	650,149	633,463	631,033	655,323	636,765	624,495	-0.6%	-1.9%
Recreation & Culture	213,338	246,002	267,658	266,965	276,359	432,260	289,497	5.2%	-33.0%
Debt Service/Interest on Debt	0	63,206	63,206	63,206	156,303	63,206	284,277	n/a	349.8%
Land Purchase & Facility Construction	76,562	0	0	0	0	0	0	-100.0%	n/a
All Other	57,035	105,222	54,098	0	0	0	21,800	-14.8%	n/a

Saluda County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11 /1	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	1,804,948	2,211,419	2,135,086	2,047,955	2,432,210	2,774,832	2,142,487	2.9%	-22.8%
Revenues from Local Sources	1,342,809	1,544,904	1,549,468	1,645,422	1,773,440	1,868,305	1,827,439	5.3%	-2.2%
Current Property Taxes	317,695	340,161	324,222	373,443	338,324	343,360	322,932	0.3%	-5.9%
Current Real & Personal Property Taxes	291,743	290,494	316,832	339,422	305,311	313,987	297,771	0.3%	-5.2%
Fee In Lieu of Property Tax	1,210	1,300	1,072	620	1,542	1,203	2,138	10.0%	77.7%
All Other	24,742	48,367	6,318	33,401	31,471	28,170	23,023	-1.2%	-18.3%
Local Options Sales Tax	248,985	276,640	319,722	304,889	358,832	358,013	350,627	5.9%	-2.1%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	6,172	3,000	1,300	1,225	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	2,998	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	776,129	928,103	896,354	964,090	1,074,984	1,165,707	1,153,880	6.8%	-1.0%
Licenses & Permits	482,379	528,932	544,418	591,028	594,185	717,982	603,155	3.8%	-16.0%
Service Revenue & Charges	256,792	270,464	221,809	217,049	364,117	345,677	479,099	11.0%	38.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	36,958	128,707	130,127	156,013	116,682	102,048	71,626	11.7%	-29.8%
0	0	0	0	0	0	0	0	0	0
Revenues from State Sources	302,540	409,629	290,787	259,359	321,146	733,263	294,202	-0.5%	-59.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	49,939	51,021	51,060	51,851	51,068	51,289	51,327	0.5%	0.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	160,993	138,753	157,882	176,894	198,549	173,716	153,040	-0.8%	-11.9%
Manufacturer's Depreciation Reimbursement	3,136	3,272	2,670	472	0	43	0	-100.0%	n/a
State Grants	88,472	216,583	79,175	30,142	71,529	508,215	89,835	0.3%	-82.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	147,099	249,386	294,831	142,674	337,624	165,699	12,122	-34.0%	-92.7%
Revenues from Other Local Sources	12,500	7,500	0	500	0	7,565	8,724	-5.8%	15.3%
Total Expenditures (Cities only)	1,808,030	1,876,646	1,922,124	1,993,941	2,500,904	2,526,750	1,985,517	1.6%	-21.4%
Administration	665,639	318,101	453,546	430,934	353,294	775,713	452,095	-6.2%	-41.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	611,492	686,601	569,952	894,839	828,434	708,891	980,665	8.2%	38.3%
Transportation	186,082	0	262,786	0	0	0	0	-100.0%	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	507,635	277,940	412,863	390,731	382,006	445,434	n/a	16.6%
Recreation & Culture	0	0	0	0	2,801	0	0	n/a	n/a
Debt Service/Interest on Debt	9,111	84,322	28,784	70,330	75,826	46,031	43,617	29.8%	-5.2%
Purchase of Land & Facility Construction	58,813	29,743	0	145,734	517,435	614,109	63,706	1.3%	-89.6%
All Other	276,893	250,244	329,116	39,241	332,383	0	0	-100.0%	n/a

* Cities Included: Ridge Spring, Saluda & Ward.

/1 In FY 11 Ward was excluded

Saluda County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	5,193,874	5,216,582	5,542,215	4,706,310	4,664,300	4,732,861	4,706,804	-1.6%	-0.6%
Owner Occupied	942,152	932,262	1,178,388	577,751	185,164	190,080	212,212	-22.0%	11.6%
Agricultural (Private)	238,811	233,618	206,331	205,387	221,032	241,280	247,018	0.6%	2.4%
Agricultural (Corporate)	26,592	25,833	22,704	12,774	13,883	14,224	13,760	-10.4%	-3.3%
Commercial/Rental	1,570,881	1,588,376	1,989,465	1,900,235	2,124,728	2,232,326	2,232,829	6.0%	0.0%
Personal Property (Vehicles)	1,076,481	1,090,125	854,500	776,315	807,609	740,761	690,107	-7.1%	-6.8%
Other Personal Property	98,391	105,536	88,195	83,011	91,051	99,899	89,346	-1.6%	-10.6%
Manufacturing	463,178	468,691	476,432	393,039	415,296	411,270	385,750	-3.0%	-6.2%
Utility	518,249	514,645	478,301	477,386	522,433	546,184	576,436	1.8%	5.5%
Business Personal	148,047	155,230	148,311	153,832	144,762	134,883	156,091	0.9%	15.7%
Motor Carrier	99,596	100,286	99,587	126,580	138,342	121,956	103,256	0.6%	-15.3%
Fee-in-Lieu and Joint Industrial Park	11,496	1,982	0	0	0	0	0	-100.0%	n/a

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	4,664,836	5,875,139	6,833,014	6,110,433	6,685,551	6,617,559	6,622,639	6.0%	0.1%
Owner Occupied	1,373,821	1,714,161	2,155,613	1,923,611	2,087,394	2,118,674	2,167,815	7.9%	2.3%
Agricultural (Private)	184,850	226,893	221,157	208,285	226,905	238,948	244,832	4.8%	2.5%
Agricultural (Corporate)	20,583	25,089	24,335	12,954	14,252	14,086	13,638	-6.6%	-3.2%
Commercial/Rental	1,215,930	1,542,648	2,132,424	1,927,052	2,181,187	2,210,755	2,213,073	10.5%	0.1%
Personal Property (Vehicles)	833,243	1,058,741	915,903	787,271	829,069	733,603	684,001	-3.2%	-6.8%
Other Personal Property	76,159	102,497	94,532	84,182	93,471	98,933	88,555	2.5%	-10.5%
Manufacturing	358,520	455,197	510,668	398,586	426,331	407,296	382,337	1.1%	-6.1%
Utility	401,147	499,828	512,671	484,123	536,316	540,906	571,335	6.1%	5.6%
Business Personal	114,594	150,761	158,968	156,003	148,609	133,580	154,710	5.1%	15.8%
Motor Carrier	77,092	97,399	106,743	128,366	142,018	120,777	102,342	4.8%	-15.3%
Fee-in-Lieu and Joint Industrial Park	8,899	1,925	0	0	0	0	0	-100.0%	n/a

Spartanburg County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	615,931,372	763,032,772	672,800,201	691,723,947	710,206,756	723,091,081	719,748,549	2.6%	-0.5%
Revenues from Local Sources	356,744,684	491,843,913	383,521,320	343,980,859	367,164,803	375,834,201	384,028,070	1.2%	2.2%
Current Property Taxes	252,168,032	216,921,152	241,015,043	233,120,749	240,471,498	258,108,420	261,400,787	0.6%	1.3%
Current Real & Personal Property Taxes	241,543,839	206,959,277	231,271,776	222,491,760	228,968,022	241,570,819	249,123,386	0.5%	3.1%
Fee In Lieu of Property Tax (only Counties and Citi	5,734,436	3,142,906	3,835,497	4,408,229	4,579,196	4,567,422	4,873,325	-2.7%	6.7%
All Other	4,889,757	6,818,969	5,907,770	6,220,761	6,924,280	11,970,179	7,404,076	7.2%	-38.1%
Local Options Sales Tax	0	0	0	0	89,123	0	0	n/a	n/a
Local Hospitality Tax	2,885,187	3,064,495	3,305,584	5,557,517	7,076,174	7,340,968	7,687,328	17.7%	4.7%
Local Accommodations Tax	876,882	949,016	969,148	1,111,585	1,058,542	905,369	949,180	1.3%	4.8%
Capital Projects/Transportation Tax	0	0	0	0	99,384	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	100,814,583	270,909,250	138,231,545	104,191,008	118,370,082	109,479,444	113,990,775	2.1%	4.1%
Licenses & Permits	18,259,588	19,392,198	20,835,323	20,996,317	19,948,522	19,390,375	20,115,438	1.6%	3.7%
Service Revenue & Charges	45,074,113	57,410,971	59,412,764	55,658,631	51,120,876	49,182,372	48,623,719	1.3%	-1.1%
Bonds & Leases	26,769,806	179,326,212	39,418,934	14,810,667	32,256,520	30,772,566	28,091,802	0.8%	-8.7%
Miscellaneous	10,711,076	14,779,869	18,564,524	12,725,393	15,044,164	10,134,131	17,159,816	8.2%	69.3%
Revenues from State Sources	214,970,133	221,779,527	237,678,071	293,005,739	279,415,680	258,183,613	253,168,289	2.8%	-1.9%
Reimbursements for Property Tax Relief (Tier 1)	17,017,650	17,017,650	17,018,097	17,230,745	17,230,745	17,230,745	17,230,745	0.2%	0.0%
Homestead Exemption (Tier 2) /1	8,828,479	8,610,580	9,690,770	10,601,587	10,767,075	10,665,733	11,120,041	3.9%	4.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	35,776,186	37,231,660	41,067,338	41,614,142	n/a	1.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	19,601,328	20,142,975	22,008,401	23,942,280	23,428,583	20,286,997	17,875,804	-1.5%	-11.9%
Manufacturer's Depreciation Reimbursement	2,374,029	2,600,892	3,049,800	3,095,938	3,150,353	3,464,893	3,437,206	6.4%	-0.8%
State Grants	55,950,093	45,432,042	51,555,734	59,731,703	58,226,202	58,388,361	62,246,403	1.8%	6.6%
Education Finance Act (EFA)	72,739,550	93,177,451	97,965,533	106,425,068	97,911,330	79,443,066	71,112,445	-0.4%	-10.5%
Education Improvement Act (EIA)	33,745,641	31,214,838	32,739,824	32,735,992	28,334,428	24,775,341	25,872,755	-4.3%	4.4%
Education Lottery	4,713,364	3,583,099	3,649,912	3,466,240	3,135,303	2,861,139	2,658,748	-9.1%	-7.1%
Revenues from Federal Sources	42,148,618	46,946,113	49,078,709	52,450,259	57,944,269	83,855,290	78,087,924	10.8%	-6.9%
Revenues from Other Local Sources	2,067,937	2,463,220	2,522,101	2,287,089	5,682,005	5,217,977	4,464,266	13.7%	-14.4%
Total Expenditures (School Dist., Counties, & Cities)	581,986,237	623,731,594	709,728,013	772,503,577	754,145,855	731,476,245	702,963,067	3.2%	-3.9%
Administration	165,509,915	181,003,467	193,376,161	226,282,721	223,667,642	222,519,191	215,265,938	4.5%	-3.3%
Instruction	208,266,782	214,760,588	223,923,442	239,589,850	250,711,084	252,610,750	240,260,521	2.4%	-4.9%
Public Safety	56,919,271	60,495,518	66,092,238	82,658,360	81,273,209	69,308,848	70,092,534	3.5%	1.1%
Transportation	16,357,392	18,053,392	20,567,545	28,472,104	22,734,273	21,555,557	22,159,983	5.2%	2.8%
Health & Human Services	13,415,254	13,411,159	13,905,294	16,426,186	17,544,444	18,928,575	15,383,426	2.3%	-18.7%
Environment & Housing	18,378,105	17,529,105	20,127,892	25,504,861	20,359,610	18,408,521	23,592,438	4.3%	28.2%
Recreation & Culture	13,925,322	15,631,244	15,965,879	20,049,591	22,010,412	11,000,824	21,607,182	7.6%	96.4%
Debt Service/Interest on Debt /4	29,988,312	35,259,405	76,248,569	46,037,670	44,221,495	49,864,934	56,215,009	11.0%	12.7%
Land Purchase & Facility Construction	58,007,039	61,867,308	73,658,239	77,831,985	50,323,310	55,556,046	22,614,735	-14.5%	-59.3%
All Other	1,218,845	5,720,408	5,862,754	9,650,249	21,300,377	11,722,999	15,771,301	53.2%	34.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Spartanburg County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	252,168,032	216,921,152	241,015,043	233,120,749	240,471,498	258,108,420	261,400,787	0.6%	1.3%
School District Total	144,291,993	145,614,455	161,770,538	143,379,596	149,778,141	165,290,316	167,359,088	2.5%	1.3%
County Total	93,581,570	55,403,908	62,715,271	72,881,709	73,375,549	75,295,219	75,460,191	-3.5%	0.2%
Cities Total	14,294,469	15,902,789	16,529,234	16,859,444	17,317,808	17,522,885	18,581,508	4.5%	6.0%
Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	929,593,039	930,558,204	951,404,542	971,647,164	1,042,824,532	1,047,879,601	1,037,658,492	1.8%	-1.0%
Owner Occupied (4% assessment ratio)	272,748,904	281,940,740	292,325,538	304,933,352	360,465,462	372,262,560	374,662,320	5.4%	0.6%
Agricultural (Private) (4%)	1,902,090	1,946,980	1,944,563	2,019,057	2,344,824	2,388,470	2,330,360	3.4%	-2.4%
Agricultural (Corporate) (6%)	67,150	49,330	46,500	48,319	80,300	79,240	174,480	17.3%	120.2%
Commercial/Rental (6%)	227,508,298	237,900,820	246,052,357	254,443,851	278,093,196	285,718,177	282,508,430	3.7%	-1.1%
Personal Property (Vehicles) /6	118,519,322	111,752,205	109,455,041	104,791,104	102,140,180	89,330,824	86,854,069	-5.0%	-2.8%
Other Personal Property County (10.5%)	8,788,550	9,712,210	11,695,530	14,297,195	11,464,804	12,525,942	12,065,503	5.4%	-3.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	130,586,690	122,300,930	123,668,280	118,984,330	112,856,440	110,446,230	102,846,540	-3.9%	-6.9%
Utility (10.5%)	60,985,440	60,080,690	60,720,795	60,267,002	59,968,228	60,732,962	58,799,848	-0.6%	-3.2%
Business Personal (10.5%)	46,867,000	47,102,260	49,785,630	51,292,920	53,420,990	54,149,570	53,081,330	2.1%	-2.0%
Motor Carrier (9.5%)\	4,518,836	5,189,841	5,018,407	4,784,349	4,967,591	4,292,486	3,796,737	-2.9%	-11.5%
Fee-in-Lieu and Joint Industrial Park /7	57,100,759	52,582,198	50,691,901	55,785,685	57,022,517	55,953,140	60,538,875	1.0%	8.2%
Total Average Millage Rates /2	299.0	317.8	340.8	337.1	355.4	362.0	361.6	3.2%	-0.1%
School Districts /3	173.5	174.8	187.9	202.1	195.9	213.4	218.0	3.9%	2.2%
Counties /4	96.9	58.1	64.2	73.4	68.9	70.2	71.2	-5.0%	1.4%
Cities & Special Purpose Districts /5	28.6	84.9	88.7	61.6	90.7	78.5	72.5	16.8%	-7.7%
Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	252,168,032	216,921,152	241,015,043	233,120,749	240,471,498	258,108,420	261,400,787	0.6%	1.3%
Owner Occupied	54,042,590	46,907,200	54,372,649	28,130,992	38,857,064	45,607,045	47,920,096	-2.0%	5.1%
Agricultural (Private)	557,126	500,903	539,358	607,435	677,082	735,097	733,232	4.7%	-0.3%
Agricultural (Corporate)	19,668	12,691	12,898	14,537	23,187	24,388	54,899	18.7%	125.1%
Commercial/Rental	66,637,651	61,205,196	68,246,853	76,549,692	80,301,063	87,935,186	88,889,411	4.9%	1.1%
Personal Property (Vehicles)	34,714,555	28,750,702	30,359,238	31,526,510	29,493,584	27,493,255	27,328,059	-3.9%	-0.6%
Other Personal Property County	2,574,184	2,498,679	3,243,956	4,301,326	3,310,530	3,855,096	3,796,331	6.7%	-1.5%
Manufacturing	43,983,547	34,607,498	38,137,021	40,204,785	37,167,164	38,559,343	37,233,309	-2.7%	-3.4%
Utility	17,862,762	15,457,073	16,841,957	18,131,389	17,316,182	18,691,721	18,500,984	0.6%	-1.0%
Business Personal	13,727,441	12,118,088	13,808,901	15,431,527	15,425,628	16,665,557	16,701,690	3.3%	0.2%
Motor Carrier	1,323,576	1,335,200	1,391,941	1,439,376	1,434,421	1,321,094	1,194,618	-1.7%	-9.6%
Fee-in-Lieu and Joint Industrial Park	16,724,930	13,527,922	14,060,271	16,783,180	16,465,591	17,220,640	19,048,157	2.2%	10.6%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Spartanburg County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	407,511,740	584,861,595	478,841,156	483,227,307	500,588,648	509,998,232	504,692,594	3.6%	-1.0%
Revenues from Local Sources	196,321,622	357,487,612	240,987,632	193,101,933	215,344,406	223,167,520	224,097,872	2.2%	0.4%
Current Property Taxes	144,291,993	145,614,455	161,770,538	143,379,596	149,778,141	165,290,316	167,359,088	2.5%	1.3%
Current Real & Personal Property Taxes	144,099,162	145,313,747	161,413,185	142,951,786	149,296,132	164,844,839	166,977,300	2.5%	1.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	192,831	300,708	357,353	427,810	482,009	445,477	381,788	12.1%	-14.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	52,029,629	211,873,157	79,217,094	49,722,337	65,566,265	57,877,204	56,738,784	1.5%	-2.0%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	18,179,494	22,389,736	26,835,504	25,537,649	21,464,244	19,164,238	18,606,630	0.4%	-2.9%
Bonds & Leases	26,769,806	179,326,212	39,418,934	14,810,667	32,256,520	30,772,566	28,091,802	0.8%	-8.7%
Miscellaneous	7,080,329	10,157,209	12,962,656	9,374,021	11,845,501	7,940,400	10,040,352	6.0%	26.4%
Revenues from State Sources	178,605,565	192,384,320	201,881,789	251,579,899	241,811,114	224,140,081	221,018,879	3.6%	-1.4%
Reimbursements for Property Tax Relief (Tier 1)	17,017,650	17,017,650	17,018,097	17,230,745	17,230,745	17,230,745	17,230,745	0.2%	0.0%
Homestead Exemption (Tier 2) /1	5,931,851	6,079,775	6,742,467	6,980,954	6,980,953	6,980,954	6,980,954	2.8%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	35,776,186	37,231,660	41,067,338	41,614,142	n/a	1.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,164,618	2,162,999	2,164,618	2,164,356	2,164,207	2,162,802	2,157,553	-0.1%	-0.2%
Manufacturer's Depreciation Reimbursement	1,628,984	2,069,294	2,325,443	2,249,195	2,312,060	2,579,627	2,559,349	7.8%	-0.8%
State Grants 4/	40,663,907	37,079,214	39,275,895	44,551,163	46,510,428	47,039,069	50,832,188	3.8%	8.1%
Education Finance Act (EFA)	72,739,550	93,177,451	97,965,533	106,425,068	97,911,330	79,443,066	71,112,445	-0.4%	-10.5%
Education Improvement Act (EIA)	33,745,641	31,214,838	32,739,824	32,735,992	28,334,428	24,775,341	25,872,755	-4.3%	4.4%
Education Lottery	4,713,364	3,583,099	3,649,912	3,466,240	3,135,303	2,861,139	2,658,748	-9.1%	-7.1%
Revenues from Federal Sources	32,584,553	34,989,663	35,971,735	38,545,475	43,433,128	62,690,631	59,575,843	10.6%	-5.0%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	420,665,154	452,983,234	484,070,338	519,945,658	519,890,698	529,692,907	486,200,358	2.4%	-8.2%
Administration	130,685,515	140,834,671	150,599,708	163,894,116	172,471,232	171,696,789	164,747,732	3.9%	-4.0%
Instruction	208,266,782	214,760,588	223,923,442	239,589,850	250,711,084	252,610,750	240,260,521	2.4%	-4.9%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	476,988	726,268	740,636	904,460	1,088,870	1,042,478	985,769	12.9%	-5.4%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	303,137	432,382	453,377	275,871	520,602	624,044	527,956	9.7%	-15.4%
Debt Service/Interest on Debt	27,796,500	32,821,871	34,862,901	39,015,345	41,826,916	46,525,506	52,481,511	11.2%	12.8%
Purchase of Land & Facility Construction	51,917,387	61,614,736	71,495,749	73,433,393	49,257,740	51,534,762	18,265,308	-16.0%	-64.6%
All Other	1,218,845	1,792,718	1,994,525	2,832,623	4,014,254	5,658,578	8,931,561	39.4%	57.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Spartanburg County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	163,913,787	129,387,039	140,812,661	156,029,863	151,663,448	155,230,392	153,388,756	-1.1%	-1.2%
Revenues from Local Sources	123,149,120	94,073,430	99,482,957	107,412,793	106,045,378	106,385,957	110,335,852	-1.8%	3.7%
Current Property Taxes	93,581,570	55,403,908	62,715,271	72,881,709	73,375,549	75,295,219	75,460,191	-3.5%	0.2%
Current Real & Personal Property Taxes	84,228,387	46,933,328	54,352,894	64,138,612	63,506,154	60,478,013	65,901,628	-4.0%	9.0%
Fee In Lieu of Property Tax	5,671,348	3,079,479	3,797,636	4,383,891	4,576,288	4,564,870	4,869,896	-2.5%	6.7%
All Other	3,681,835	5,391,101	4,564,741	4,359,207	5,293,107	10,252,336	4,688,667	4.1%	-54.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (2%)	0	0	0	1,852,059	2,900,223	3,158,485	3,250,244	n/a	2.9%
Local Accommodations Tax (3%)	876,882	948,466	968,226	1,110,942	959,158	874,851	915,675	0.7%	4.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	28,690,668	37,721,056	35,799,460	31,568,083	28,810,448	27,057,402	30,709,742	1.1%	13.5%
Licenses & Permits	5,084,174	5,449,239	5,469,307	5,072,365	3,877,803	3,482,920	3,448,877	-6.3%	-1.0%
Service Revenue & Charges	21,477,744	29,355,648	26,569,182	23,880,859	22,576,003	22,365,766	21,303,958	-0.1%	-4.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,128,750	2,916,169	3,760,971	2,614,859	2,356,642	1,208,716	5,956,907	18.7%	392.8%
Revenues from State Sources	32,207,401	25,083,226	30,727,007	35,902,045	32,820,280	29,675,910	28,196,595	-2.2%	-5.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,145,332	1,757,856	2,178,824	2,806,013	3,003,380	2,802,547	3,250,049	7.2%	16.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	14,722,975	15,485,767	16,976,066	18,853,368	18,296,692	15,422,882	13,287,567	-1.7%	-13.8%
Manufacturer's Depreciation Reimbursement	729,107	503,426	675,130	838,369	830,107	876,850	869,759	3.0%	-0.8%
State Grants	14,609,988	7,336,177	10,896,987	13,404,295	10,690,101	10,573,631	10,789,220	-4.9%	2.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	6,803,189	8,658,289	8,922,349	10,893,668	10,499,368	16,876,470	13,111,642	11.6%	-22.3%
Revenues from Other Local Sources	1,754,077	1,572,094	1,680,348	1,821,356	2,298,422	2,292,055	1,744,667	-0.1%	-23.9%
Total Expenditures (County only)	119,987,931	128,053,461	136,883,614	158,232,628	157,003,837	149,696,862	159,269,562	4.8%	6.4%
Administration	24,615,711	27,526,969	30,037,019	35,926,509	35,507,597	38,444,350	36,815,242	6.9%	-4.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	38,270,810	41,890,332	46,839,688	48,806,761	49,250,730	47,491,189	46,736,932	3.4%	-1.6%
Transportation	9,680,178	13,958,555	15,116,148	20,399,319	17,906,820	16,394,128	15,327,180	8.0%	-6.5%
Health & Human Services	12,938,266	12,684,891	12,974,509	15,127,183	16,452,974	17,883,497	14,394,857	1.8%	-19.5%
Environment & Housing	13,725,756	13,156,655	13,179,721	15,982,664	13,931,692	14,276,405	17,824,796	4.5%	24.9%
Recreation & Culture	12,690,120	13,490,154	13,607,054	15,766,054	17,346,276	7,673,425	18,804,799	6.8%	145.1%
Debt Service/Interest on Debt	2,060,379	1,792,305	1,575,875	1,609,885	1,449,578	2,043,868	2,573,756	3.8%	25.9%
Land Purchase & Facility Construction	6,006,711	0	0	0	0	0	0	-100.0%	n/a
All Other	0	3,553,600	3,553,600	4,614,253	5,158,170	5,490,000	6,792,000	n/a	23.7%

Spartanburg County

	FY 05 /1	FY 06 /1	FY 07 /1	FY 08	FY 09 /1	FY 10 /1	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	44,505,845	48,784,138	53,146,384	52,466,777	57,954,660	57,862,457	61,667,199	5.6%	6.6%
Revenues from Local Sources	37,273,942	40,282,871	43,050,731	43,466,133	45,775,019	46,280,724	49,594,346	4.9%	7.2%
Current Property Taxes	14,294,469	15,902,789	16,529,234	16,859,444	17,317,808	17,522,885	18,581,508	4.5%	6.0%
Current Real & Personal Property Taxes	13,216,290	14,712,202	15,505,697	15,401,362	16,165,736	16,247,967	16,244,458	3.5%	0.0%
Fee In Lieu of Property Tax	63,088	63,427	37,861	24,338	2,908	2,552	3,429	-38.5%	34.4%
All Other	1,015,091	1,127,160	985,676	1,433,744	1,149,164	1,272,366	2,333,621	14.9%	83.4%
Local Options Sales Tax	0	0	0	0	89,123	0	0	n/a	n/a
Local Hospitality Tax	2,885,187	3,064,495	3,305,584	3,705,458	4,175,951	4,182,483	4,437,084	7.4%	6.1%
Local Accommodations Tax	0	550	922	643	99,384	30,518	33,505	n/a	9.8%
Capital Projects/Transportation Tax	0	0	0	0	99,384	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	20,094,286	21,315,037	23,214,991	22,900,588	23,993,369	24,544,838	26,542,249	4.7%	8.1%
Licenses & Permits	13,175,414	13,942,959	15,366,016	15,923,952	16,070,719	15,907,455	16,666,561	4.0%	4.8%
Service Revenue & Charges	5,416,875	5,665,587	6,008,078	6,240,123	7,080,629	7,652,368	8,713,131	8.2%	13.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,501,997	1,706,491	1,840,897	736,513	842,021	985,015	1,162,557	-4.2%	18.0%
	0								
Revenues from State Sources	4,157,167	4,311,981	5,069,275	5,523,795	4,784,286	4,367,622	3,952,815	-0.8%	-9.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	751,296	772,949	769,479	814,620	782,742	882,232	889,038	2.8%	0.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,713,735	2,494,209	2,867,717	2,924,556	2,967,684	2,701,313	2,430,684	-1.8%	-10.0%
Manufacturer's Depreciation Reimbursement	15,938	28,172	49,227	8,374	8,186	8,416	8,098	-10.7%	-3.8%
State Grants	676,198	1,016,651	1,382,852	1,776,245	1,025,673	775,661	624,995	-1.3%	-19.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	2,760,876	3,298,161	4,184,625	3,011,116	4,011,773	4,288,189	5,400,439	11.8%	25.9%
Revenues from Other Local Sources	313,860	891,126	841,753	465,733	3,383,583	2,925,922	2,719,599	43.3%	-7.1%
Total Expenditures (Cities only)	41,333,152	42,694,899	88,774,061	94,325,291	77,251,320	52,086,476	57,493,147	5.7%	10.4%
Administration	10,208,689	12,641,827	12,739,434	26,462,096	15,688,813	12,378,052	13,702,964	5.0%	10.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	18,648,461	18,605,186	19,252,550	33,851,599	32,022,479	21,817,659	23,355,602	3.8%	7.0%
Transportation	6,677,214	4,094,837	5,451,397	8,072,785	4,827,453	5,161,429	6,832,803	0.4%	32.4%
Health & Human Services	0	0	190,149	394,543	2,600	2,600	2,800	n/a	7.7%
Environment & Housing	4,652,349	4,372,450	6,948,171	9,522,197	6,427,918	4,132,116	5,767,642	3.6%	39.6%
Recreation & Culture	932,065	1,708,708	1,905,448	4,007,666	4,143,534	2,703,355	2,274,427	16.0%	-15.9%
Debt Service/Interest on Debt	131,433	645,229	39,809,793	5,412,440	945,001	1,295,560	1,159,742	43.8%	-10.5%
Purchase of Land & Facility Construction	82,941	252,572	2,162,490	4,398,592	1,065,570	4,021,284	4,349,427	93.5%	8.2%
All Other	0	374,090	314,629	2,203,373	12,127,953	574,421	47,740	n/a	-91.7%

* Cities Included: Campobello, Central Pacolet, Chesnee, Cowpens, Duncan, Inman, Landrum, Lyman, Pacolet,

Reidville, Spartanburg, Wellford & Woodruff.

/1 In FYs 05-07 & 09-10 Reidville was excluded

Spartanburg County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	144,291,993	145,614,455	161,770,538	143,379,596	149,778,141	165,290,316	167,359,088	2.5%	1.3%
Owner Occupied	30,311,694	32,256,663	37,915,931	8,625,320	16,135,918	21,132,407	22,829,485	-4.6%	8.0%
Agricultural (Private)	330,064	340,270	365,424	408,086	459,241	509,633	508,006	7.5%	-0.3%
Agricultural (Corporate)	11,652	8,621	8,738	9,766	15,727	16,908	38,036	21.8%	125.0%
Commercial/Rental	39,478,870	41,577,529	46,238,338	51,427,459	54,465,449	60,964,322	61,585,320	7.7%	1.0%
Personal Property (Vehicles)	20,566,322	19,530,746	20,568,871	21,180,076	20,004,483	19,060,716	18,933,720	-1.4%	-0.7%
Other Personal Property	1,525,052	1,697,387	2,197,833	2,889,708	2,245,419	2,672,688	2,630,215	9.5%	-1.6%
Manufacturing	22,660,338	21,374,330	23,239,833	24,048,770	22,103,298	23,566,158	22,419,993	-0.2%	-4.9%
Utility	10,582,630	10,500,202	11,410,696	12,180,993	11,744,971	12,958,727	12,818,051	3.2%	-1.1%
Business Personal	8,132,698	8,231,983	9,355,752	10,367,177	10,462,673	11,554,014	11,571,445	6.1%	0.2%
Motor Carrier	784,141	907,020	943,063	966,999	972,919	915,897	827,668	0.9%	-9.6%
Fee-in-Lieu and Joint Industrial Park	9,908,533	9,189,703	9,526,059	11,275,242	11,168,044	11,938,846	13,197,149	4.9%	10.5%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	90,055,554	54,082,285	61,096,459	71,303,832	71,802,641	73,532,896	73,840,344	-3.3%	0.4%
Owner Occupied	26,422,910	16,385,863	18,772,304	22,377,379	24,819,489	26,122,795	26,661,175	0.1%	2.1%
Agricultural (Private)	184,267	113,155	124,874	148,167	161,451	167,606	165,830	-1.7%	-1.1%
Agricultural (Corporate)	6,505	2,867	2,986	3,546	5,529	5,561	12,416	11.4%	123.3%
Commercial/Rental	22,040,167	13,826,346	15,800,774	18,672,232	19,147,829	20,049,713	20,103,454	-1.5%	0.3%
Personal Property (Vehicles)	11,481,716	6,494,827	7,028,887	7,690,042	7,032,760	6,268,615	6,180,583	-9.8%	-1.4%
Other Personal Property	851,402	564,455	751,053	1,049,192	789,398	878,983	858,588	0.1%	-2.3%
Manufacturing	12,650,758	7,107,899	7,941,621	8,731,604	7,770,617	7,750,348	7,318,616	-8.7%	-5.6%
Utility	5,908,045	3,491,776	3,899,315	4,422,663	4,129,052	4,261,817	4,184,229	-5.6%	-1.8%
Business Personal	4,540,303	2,737,494	3,197,090	3,764,105	3,678,249	3,799,840	3,777,296	-3.0%	-0.6%
Motor Carrier	437,768	301,624	322,268	351,097	342,039	301,217	270,178	-7.7%	-10.3%
Fee-in-Lieu and Joint Industrial Park	5,531,711	3,055,978	3,255,288	4,093,804	3,926,228	3,926,402	4,307,979	-4.1%	9.7%

Sumter County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	223,293,760	249,264,800	437,121,930	283,550,122	277,787,296	304,761,414	292,881,307	4.6%	-3.9%
Revenues from Local Sources	103,705,861	124,331,311	302,782,647	138,320,399	137,077,998	162,804,736	160,489,572	7.5%	-1.4%
Current Property Taxes	57,537,120	68,291,353	71,714,188	70,952,179	73,190,173	68,569,357	71,130,241	3.6%	3.7%
Current Real & Personal Property Taxes	55,142,765	66,020,221	69,103,750	68,306,081	68,398,951	66,192,964	66,202,326	3.1%	0.0%
Fee In Lieu of Property Tax (only Counties and Cities)	260,135	173,253	170,465	253,277	138,744	235,705	282,523	1.4%	19.9%
All Other	2,134,220	2,097,879	2,439,974	2,392,821	4,652,478	2,140,688	4,645,392	13.8%	117.0%
Local Options Sales Tax	8,665,109	10,200,184	10,114,991	9,995,399	9,403,027	9,433,756	9,309,022	1.2%	-1.3%
Local Hospitality Tax	1,916,803	2,079,653	2,196,589	2,295,074	2,295,824	2,263,080	2,414,885	3.9%	6.7%
Local Accommodations Tax	337,292	350,772	355,902	366,236	377,558	391,656	434,939	4.3%	11.1%
Capital Projects/Transportation Tax	0	6,017,171	7,324,652	6,006,709	5,927,500	19,707,047	12,691,188	n/a	-35.6%
Licenses, fees, Charges, Bonds, etc.	35,249,536	37,392,177	211,076,324	48,704,803	45,883,916	62,439,840	64,509,297	10.6%	3.3%
Licenses & Permits	8,906,356	10,274,292	10,751,723	10,652,962	10,405,823	9,982,961	10,536,321	2.8%	5.5%
Service Revenue & Charges	18,090,002	18,515,200	24,273,975	25,949,806	23,200,731	25,839,164	23,500,845	4.5%	-9.0%
Bonds & Leases	4,011,133	4,540,646	171,145,302	4,033,065	6,000,000	17,912,253	13,458,033	22.4%	-24.9%
Miscellaneous	4,242,045	4,062,039	4,905,324	8,068,969	6,277,362	8,705,462	17,014,098	26.0%	95.4%
Revenues from State Sources	87,655,506	93,110,860	95,945,630	108,816,920	103,533,998	91,219,349	84,742,064	-0.6%	-7.1%
Reimbursements for Property Tax Relief (Tier 1)	4,260,602	4,260,602	4,260,602	4,260,602	4,260,602	4,260,224	4,260,224	0.0%	0.0%
Homestead Exemption (Tier 2) /1	3,449,243	3,849,091	3,318,075	4,113,002	4,326,051	3,651,770	3,600,561	0.7%	-1.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	7,500,882	8,126,835	8,946,180	9,150,502	n/a	2.3%
\$.25 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	7,634,612	7,903,164	8,662,492	9,361,238	9,098,697	7,817,327	6,404,052	-2.9%	-18.1%
Manufacturer's Depreciation Reimbursement	486,210	1,044,656	855,761	992,326	1,003,951	986,994	1,039,813	13.5%	5.4%
State Grants	21,872,754	18,258,525	19,273,044	20,798,616	22,550,829	19,902,358	21,278,155	-0.5%	6.9%
Education Finance Act (EFA)	33,990,939	41,587,955	42,701,628	44,295,615	39,782,774	31,372,093	27,516,730	-3.5%	-12.3%
Education Improvement Act (EIA)	14,246,370	14,861,868	15,428,152	16,009,999	13,524,082	12,694,825	10,179,342	-5.4%	-19.8%
Education Lottery	1,714,777	1,344,999	1,445,876	1,484,640	860,177	1,587,578	1,312,685	-4.4%	-17.3%
Revenues from Federal Sources	28,345,351	28,309,258	28,782,860	26,486,295	25,459,111	39,597,136	36,388,803	4.3%	-8.1%
Revenues from Other Local Sources	3,587,042	3,513,371	9,610,794	9,926,508	11,716,189	11,140,193	11,260,868	21.0%	1.1%
Total Expenditures (School Dist., Counties, & Cities)	221,052,922	245,396,791	329,650,960	311,080,669	381,654,579	407,756,718	380,922,492	9.5%	-6.6%
Administration	70,197,984	77,761,315	80,476,365	83,023,900	82,711,702	85,315,138	86,104,058	3.5%	0.9%
Instruction	72,315,928	78,003,658	81,123,345	83,716,529	83,023,010	82,151,242	77,631,395	1.2%	-5.5%
Public Safety	26,797,207	29,523,606	33,293,400	35,007,429	36,406,375	36,514,157	34,155,078	4.1%	-6.5%
Transportation	3,980,187	3,634,830	6,916,999	5,213,329	5,820,938	7,093,403	7,896,353	12.1%	11.3%
Health & Human Services	5,031,683	4,657,797	5,846,229	5,497,741	5,714,249	5,892,283	5,760,792	2.3%	-2.2%
Environment & Housing	8,660,105	9,592,485	10,633,173	11,028,995	11,201,919	10,432,999	13,318,025	7.4%	27.7%
Recreation & Culture	6,037,895	5,894,909	7,265,871	7,287,734	9,789,562	8,194,164	8,109,896	5.0%	-1.0%
Debt Service/Interest on Debt /4	11,351,715	18,387,160	88,832,670	32,066,191	31,255,655	53,380,434	54,794,674	30.0%	2.6%
Land Purchase & Facility Construction	13,122,626	15,024,975	12,273,094	43,835,181	57,563,281	53,092,730	27,189,805	12.9%	-48.8%
All Other	3,557,592	2,916,056	2,989,814	4,403,640	58,167,888	65,690,168	65,962,416	62.7%	0.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$.25 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Sumter County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	57,537,120	68,291,353	71,714,188	70,952,179	73,190,173	68,569,357	71,130,241	3.6%	3.7%
School District Total	35,877,032	37,765,944	37,343,036	35,129,097	39,499,882	37,109,223	37,688,257	0.8%	1.6%
County Total	17,075,827	25,776,471	28,068,782	28,041,647	25,228,136	23,459,286	24,924,285	6.5%	6.2%
Cities Total	4,584,261	4,748,938	6,302,370	7,781,435	8,462,155	8,000,848	8,517,699	10.9%	6.5%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	248,938,610	259,830,970	280,272,850	294,167,340	303,268,500	301,605,450	296,552,020	3.0%	-1.7%
Owner Occupied (4% assessment ratio)	72,668,020	74,635,590	88,942,570	92,506,760	99,334,500	100,881,560	109,829,155	7.1%	8.9%
Agricultural (Private) (4%)	2,607,510	2,545,280	2,602,950	2,685,390	2,808,430	2,832,050	2,742,470	0.8%	-3.2%
Agricultural (Corporate) (6%)	346,880	345,890	490,210	486,250	483,440	482,640	483,120	5.7%	0.1%
Commercial/Rental (6%)	62,490,230	67,169,130	74,715,720	82,054,430	86,539,670	83,957,750	78,886,325	4.0%	-6.0%
Personal Property (Vehicles) /6	42,977,860	41,631,680	40,487,530	37,278,330	36,821,770	37,027,900	34,279,360	-3.7%	-7.4%
Other Personal Property County (10.5%)	2,279,460	2,440,540	2,641,380	2,595,530	1,933,860	2,673,700	1,606,410	-5.7%	-39.9%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	27,370,820	31,914,770	29,128,300	28,426,670	33,437,360	30,594,770	26,692,310	-0.4%	-12.8%
Utility (10.5%)	15,645,330	17,417,810	18,193,090	17,970,650	18,510,020	20,036,600	20,080,060	4.2%	0.2%
Business Personal (10.5%)	12,121,910	13,765,620	15,877,360	16,050,650	16,251,820	14,406,520	14,101,740	2.6%	-2.1%
Motor Carrier (9.5%)\	248,530	251,450	337,040	341,980	737,410	1,259,660	234,870	-0.9%	-81.4%
Fee-in-Lieu and Joint Industrial Park /7	10,182,060	7,713,210	6,856,700	13,770,700	6,410,220	7,452,300	7,616,200	-4.7%	2.2%

Total Average Millage Rates /2	345.2	315.7	350.3	365.0	356.8	349.2	354.3	0.4%	1.5%
School Districts /3	161.2	161.7	148.4	159.4	171.1	166.8	172.3	1.1%	3.3%
Counties /4	72.1	103.4	104.2	101.7	90.3	82.1	88.3	3.4%	7.6%
Cities & Special Purpose Districts /5	111.9	50.6	97.7	103.8	95.5	100.3	93.7	-2.9%	-6.6%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	57,537,120	68,291,353	71,714,188	70,952,179	73,190,173	68,569,357	71,130,241	3.6%	3.7%
Owner Occupied	11,260,552	13,786,490	17,530,247	11,350,234	12,688,686	11,636,949	15,527,626	5.5%	33.4%
Agricultural (Private)	680,705	746,720	734,826	790,310	831,272	799,944	812,507	3.0%	1.6%
Agricultural (Corporate)	90,555	101,475	138,389	143,103	143,094	136,327	143,133	7.9%	5.0%
Commercial/Rental	16,313,427	19,705,713	21,092,614	24,148,602	25,615,012	23,714,804	23,371,529	6.2%	-1.4%
Personal Property (Vehicles)	11,219,613	12,213,675	11,429,828	10,971,005	10,898,933	10,458,944	10,155,893	-1.6%	-2.9%
Other Personal Property County	595,066	715,992	745,675	763,864	572,406	755,216	475,929	-3.7%	-37.0%
Manufacturing	7,405,442	9,536,234	8,393,527	8,619,240	10,035,920	8,877,539	8,190,612	1.7%	-7.7%
Utility	4,084,302	5,109,942	5,135,999	5,288,759	5,478,810	5,659,561	5,949,088	6.5%	5.1%
Business Personal	3,164,493	4,038,483	4,482,257	4,723,703	4,810,402	4,069,282	4,177,901	4.7%	2.7%
Motor Carrier	64,880	73,769	95,148	100,645	218,267	355,805	69,585	1.2%	-80.4%
Fee-in-Lieu and Joint Industrial Park	2,658,084	2,262,859	1,935,680	4,052,714	1,897,371	2,104,985	2,256,440	-2.7%	7.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Sumter County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	147,047,368	155,674,826	328,774,903	171,290,418	168,763,561	182,307,284	174,031,804	2.8%	-4.5%
Revenues from Local Sources	47,365,993	50,058,122	220,058,221	52,425,710	56,119,935	66,059,756	66,882,654	5.9%	1.2%
Current Property Taxes	35,877,032	37,765,944	37,343,036	35,129,097	39,499,882	37,109,223	37,688,257	0.8%	1.6%
Current Real & Personal Property Taxes	35,853,472	37,739,873	37,313,273	35,087,674	39,465,082	37,079,016	37,662,545	0.8%	1.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	23,560	26,071	29,763	41,423	34,800	30,207	25,712	1.5%	-14.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	11,488,961	12,292,178	182,715,185	17,296,613	16,620,053	28,950,533	29,194,397	16.8%	0.8%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	5,226,679	5,626,029	9,172,479	10,614,308	8,307,311	8,193,519	5,104,368	-0.4%	-37.7%
Bonds & Leases	4,011,133	4,540,646	171,145,302	4,033,065	6,000,000	17,912,253	13,458,033	22.4%	-24.9%
Miscellaneous	2,251,149	2,125,503	2,397,404	2,649,240	2,312,742	2,844,761	10,631,996	29.5%	273.7%
Revenues from State Sources	76,536,710	82,443,229	84,058,223	95,575,307	89,752,974	80,654,219	75,039,312	-0.3%	-7.0%
Reimbursements for Property Tax Relief (Tier 1)	4,260,602	4,260,602	4,260,602	4,260,602	4,260,602	4,260,224	4,260,224	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,005,944	2,189,971	1,577,893	1,568,458	1,568,458	1,568,458	1,568,458	-4.0%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	7,500,882	8,126,835	8,946,180	9,150,502	n/a	2.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	563,338	563,338	563,338	563,440	563,338	564,526	455,914	-3.5%	-19.2%
Manufacturer's Depreciation Reimbursement	190,294	672,858	527,888	581,053	646,500	570,981	648,623	22.7%	13.6%
State Grants 4/	19,564,446	16,961,638	17,552,846	19,310,618	20,420,208	19,089,354	19,946,834	0.3%	4.5%
Education Finance Act (EFA)	33,990,939	41,587,955	42,701,628	44,295,615	39,782,774	31,372,093	27,516,730	-3.5%	-12.3%
Education Improvement Act (EIA)	14,246,370	14,861,868	15,428,152	16,009,999	13,524,082	12,694,825	10,179,342	-5.4%	-19.8%
Education Lottery	1,714,777	1,344,999	1,445,876	1,484,640	860,177	1,587,578	1,312,685	-4.4%	-17.3%
Revenues from Federal Sources	23,144,665	23,173,475	24,658,459	23,289,401	22,890,652	35,593,309	32,109,838	5.6%	-9.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	150,540,933	157,800,619	230,699,688	185,896,703	209,443,955	203,288,329	191,135,415	4.1%	-6.0%
Administration	54,245,895	59,088,268	61,911,436	63,785,505	62,958,692	64,156,754	64,924,040	3.0%	1.2%
Instruction	72,315,928	78,003,658	81,123,345	83,716,529	83,023,010	82,151,242	77,631,395	1.2%	-5.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	1,051,767	1,102,678	1,098,351	1,247,069	1,339,081	1,338,494	1,228,296	2.6%	-8.2%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	412,163	415,386	356,919	342,197	403,652	738,014	487,185	2.8%	-34.0%
Debt Service/Interest on Debt	10,462,893	10,713,016	79,689,796	18,965,800	18,372,578	21,508,500	29,586,821	18.9%	37.6%
Purchase of Land & Facility Construction	11,509,186	7,971,541	6,125,211	17,351,366	42,659,653	33,121,805	17,003,031	6.7%	-48.7%
All Other	543,101	506,072	394,630	488,237	687,289	273,520	274,647	-10.7%	0.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Sumter County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10 /1	FY 11 /1		
Total Revenues (County only)	48,142,596	62,019,556	75,070,200	75,956,463	74,978,875	80,469,793	84,259,351	9.8%	4.7%
Revenues from Local Sources	35,571,166	52,133,630	58,210,459	58,002,861	55,002,735	63,123,082	65,888,467	10.8%	4.4%
Current Property Taxes	17,075,827	25,776,471	28,068,782	28,041,647	25,228,136	23,459,286	24,924,285	6.5%	6.2%
Current Real & Personal Property Taxes	15,066,955	23,578,269	25,624,697	25,686,728	20,796,467	21,240,753	20,440,138	5.2%	-3.8%
Fee In Lieu of Property Tax	214,832	165,195	164,541	219,110	104,576	195,585	248,355	2.4%	27.0%
All Other	1,794,040	2,033,007	2,279,545	2,135,809	4,327,093	2,022,948	4,235,792	15.4%	109.4%
Local Options Sales Tax (1%)	5,162,717	6,550,023	6,232,298	6,267,033	5,893,323	5,788,319	5,587,077	1.3%	-3.5%
Local Hospitality Tax (2%)	222,452	294,995	323,150	375,717	349,100	330,967	404,276	10.5%	22.1%
Local Accommodations Tax (3%)	44,997	40,689	38,537	37,090	37,703	37,118	30,476	-6.3%	-17.9%
Capital Projects/Transportation Tax	0	6,017,171	7,324,652	6,006,709	5,893,323	12,607,149	12,565,005	n/a	-0.3%
Licenses, fees, Charges, Bonds, etc.	13,065,172	13,454,280	16,223,039	17,274,666	17,601,150	20,900,243	22,377,348	9.4%	7.1%
Licenses & Permits	1,983,373	2,300,502	2,402,519	2,218,687	2,046,860	1,960,195	1,964,934	-0.2%	0.2%
Service Revenue & Charges	10,274,278	10,050,216	12,233,076	11,673,508	12,198,375	13,728,829	14,646,603	6.1%	6.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	807,521	1,103,562	1,587,444	3,382,470	3,355,915	5,211,219	5,765,811	38.8%	10.6%
Revenues from State Sources	8,208,831	7,915,057	8,852,027	10,417,902	10,498,057	8,116,583	7,528,293	-1.4%	-7.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,078,877	1,254,141	1,292,497	2,108,702	2,247,964	1,484,164	1,517,641	5.9%	2.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,543,409	5,713,321	6,312,214	6,896,125	6,692,688	5,633,216	4,514,352	-3.4%	-19.9%
Manufacturer's Depreciation Reimbursement	279,686	356,971	312,378	401,833	347,731	406,151	383,057	5.4%	-5.7%
State Grants	1,306,860	590,624	934,938	1,011,242	1,209,674	593,052	1,113,243	-2.6%	87.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	3,415,652	1,943,369	2,322,416	1,707,603	1,670,813	2,074,817	3,442,197	0.1%	65.9%
Revenues from Other Local Sources	946,947	27,500	5,685,299	5,828,097	7,807,270	7,155,311	7,400,394	40.9%	3.4%
Total Expenditures (County only)	42,498,657	47,293,725	57,305,371	58,870,926	122,926,643	157,110,702	144,490,155	22.6%	-8.0%
Administration	11,740,828	12,696,560	13,253,344	14,605,767	15,218,424	16,335,069	15,843,428	5.1%	-3.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	13,807,179	16,262,641	17,834,416	18,419,105	20,055,412	19,540,705	18,027,015	4.5%	-7.7%
Transportation	2,475,666	3,083,550	5,760,965	3,927,273	4,668,055	5,908,681	6,754,380	18.2%	14.3%
Health & Human Services	3,979,916	3,089,986	4,170,603	3,920,532	4,053,287	4,210,010	4,480,279	2.0%	6.4%
Environment & Housing	5,280,155	5,523,591	7,747,204	8,270,396	8,056,524	7,646,083	10,614,189	12.3%	38.8%
Recreation & Culture	3,324,412	3,504,364	4,451,446	4,359,916	7,112,537	4,482,277	4,630,116	5.7%	3.3%
Debt Service/Interest on Debt	562,224	2,613,349	4,087,393	5,260,071	5,988,549	26,048,097	12,514,879	67.7%	-52.0%
Land Purchase & Facility Construction	0	519,684	0	0	4,571,154	10,668,099	8,032,017	n/a	-24.7%
All Other	1,328,277	0	0	107,866	53,202,701	62,271,681	63,593,852	90.6%	2.1%

/1 Bond Revenue was removed from Miscellaneous in FY 10 & FY 11. The amounts were \$62,108,812 in FY 10 and \$21,044,134 in FY 11.

Sumter County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	28,103,796	31,570,418	33,276,827	36,303,241	34,044,860	41,984,337	34,590,152	3.5%	-17.6%
Revenues from Local Sources	20,768,702	22,139,559	24,513,967	27,891,828	25,955,328	33,621,898	27,718,451	4.9%	-17.6%
Current Property Taxes	4,584,261	4,748,938	6,302,370	7,781,435	8,462,155	8,000,848	8,517,699	10.9%	6.5%
Current Real & Personal Property Taxes	4,222,338	4,702,079	6,165,780	7,531,679	8,137,402	7,873,195	8,099,643	11.5%	2.9%
Fee In Lieu of Property Tax	45,303	8,058	5,924	34,167	34,168	40,120	34,168	-4.6%	-14.8%
All Other	316,620	38,801	130,666	215,589	290,585	87,533	383,888	3.3%	338.6%
Local Options Sales Tax	3,502,392	3,650,161	3,882,693	3,728,366	3,509,704	3,645,437	3,721,945	1.0%	2.1%
Local Hospitality Tax	1,694,351	1,784,658	1,873,439	1,919,357	1,946,724	1,932,113	2,010,609	2.9%	4.1%
Local Accommodations Tax	292,295	310,083	317,365	329,146	339,855	354,538	404,463	5.6%	14.1%
Capital Projects/Transportation Tax	0	0	0	0	34,177	7,099,898	126,183	n/a	-98.2%
Licenses, fees, Charges, Bonds, etc.	10,695,403	11,645,719	12,138,100	14,133,524	11,662,713	12,589,064	12,937,552	3.2%	2.8%
Licenses & Permits	6,922,983	7,973,790	8,349,204	8,434,275	8,358,963	8,022,766	8,571,387	3.6%	6.8%
Service Revenue & Charges	2,589,045	2,838,955	2,868,420	3,661,990	2,695,045	3,916,816	3,749,874	6.4%	-4.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,183,375	832,974	920,476	2,037,259	608,705	649,482	616,291	-10.3%	-5.1%
Revenues from State Sources	2,909,965	2,752,574	3,035,380	2,823,711	3,282,967	2,448,547	2,174,459	-4.7%	-11.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	364,422	404,979	447,685	435,842	509,629	599,148	514,462	5.9%	-14.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,527,865	1,626,505	1,786,940	1,901,673	1,842,671	1,619,585	1,433,786	-1.1%	-11.5%
Manufacturer's Depreciation Reimbursement	16,230	14,827	15,495	9,440	9,720	9,862	8,133	-10.9%	-17.5%
State Grants	1,001,448	706,263	785,260	476,756	920,947	219,952	218,078	-22.4%	-0.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,785,034	3,192,414	1,801,985	1,489,291	897,646	1,929,010	836,768	-11.9%	-56.6%
Revenues from Other Local Sources	2,640,095	3,485,871	3,925,495	4,098,411	3,908,919	3,984,882	3,860,474	6.5%	-3.1%
Total Expenditures (Cities only)	28,013,332	40,302,447	41,645,901	66,313,040	49,283,981	47,357,687	45,296,922	8.3%	-4.4%
Administration	4,211,261	5,976,487	5,311,585	4,632,628	4,534,586	4,823,315	5,336,590	4.0%	10.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	12,990,028	13,260,965	15,458,984	16,588,324	16,350,963	16,973,452	16,128,063	3.7%	-5.0%
Transportation	1,504,521	551,280	1,156,034	1,286,056	1,152,883	1,184,722	1,141,973	-4.5%	-3.6%
Health & Human Services	0	465,133	577,275	330,140	321,881	343,779	52,217	n/a	-84.8%
Environment & Housing	3,379,950	4,068,894	2,885,969	2,758,599	3,145,395	2,786,916	2,703,836	-3.7%	-3.0%
Recreation & Culture	2,301,320	1,975,159	2,457,506	2,585,621	2,273,373	2,973,873	2,992,595	4.5%	0.6%
Debt Service/Interest on Debt	326,598	5,060,795	5,055,481	7,840,320	6,894,528	5,823,837	12,692,974	84.0%	117.9%
Purchase of Land & Facility Construction	1,613,440	6,533,750	6,147,883	26,483,815	10,332,474	9,302,826	2,154,757	4.9%	-76.8%
All Other	1,686,214	2,409,984	2,595,184	3,807,537	4,277,898	3,144,967	2,093,917	3.7%	-33.4%

* Cities Included: Mayesville, Pinewood & Sumter.

Sumter County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	35,877,032	37,765,944	37,343,036	35,129,097	39,499,882	37,109,223	37,688,257	0.8%	1.6%
Owner Occupied	7,456,031	7,811,385	8,942,013	2,984,190	4,608,067	3,623,262	5,513,975	-4.9%	52.2%
Agricultural (Private)	420,422	411,688	386,381	428,054	480,505	472,460	472,556	2.0%	0.0%
Agricultural (Corporate)	55,929	55,946	72,767	77,509	82,714	80,517	83,247	6.9%	3.4%
Commercial/Rental	10,075,617	10,864,319	11,090,784	13,079,562	14,806,389	14,006,335	13,592,930	5.1%	-3.0%
Personal Property (Vehicles)	6,929,538	6,733,746	6,009,960	5,942,205	6,299,972	6,177,216	5,906,689	-2.6%	-4.4%
Other Personal Property	367,529	394,747	392,086	413,730	330,871	446,043	276,801	-4.6%	-37.9%
Manufacturing	4,413,136	5,162,077	4,323,798	4,531,241	5,720,920	5,104,003	4,599,361	0.7%	-9.9%
Utility	2,522,576	2,817,256	2,700,578	2,864,540	3,166,947	3,342,626	3,460,002	5.4%	3.5%
Business Personal	1,954,477	2,226,530	2,356,832	2,558,490	2,780,583	2,403,382	2,429,876	3.7%	1.1%
Motor Carrier	40,072	40,671	50,030	54,512	126,166	210,144	40,471	0.2%	-80.7%
Fee-in-Lieu and Joint Industrial Park	1,641,705	1,247,579	1,017,807	2,195,064	1,096,748	1,243,237	1,312,350	-3.7%	5.6%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	17,939,872	26,865,417	29,196,738	29,931,240	27,371,524	24,747,865	26,193,571	6.5%	5.8%
Owner Occupied	5,236,853	7,717,003	9,265,375	9,412,473	8,965,444	8,277,713	9,700,887	10.8%	17.2%
Agricultural (Private)	187,911	263,171	271,156	273,236	253,475	232,380	242,234	4.3%	4.2%
Agricultural (Corporate)	24,998	35,764	51,066	49,475	43,633	39,602	42,673	9.3%	7.8%
Commercial/Rental	4,503,386	6,945,002	7,783,327	8,348,958	7,810,645	6,889,050	6,967,798	7.5%	1.1%
Personal Property (Vehicles)	3,097,219	4,304,539	4,217,689	3,793,034	3,323,352	3,038,279	3,027,795	-0.4%	-0.3%
Other Personal Property	164,270	252,341	275,159	264,093	174,541	219,387	141,889	-2.4%	-35.3%
Manufacturing	1,972,490	3,299,851	3,034,369	2,892,386	3,017,892	2,510,416	2,357,654	3.0%	-6.1%
Utility	1,127,488	1,800,927	1,895,221	1,828,496	1,670,623	1,644,079	1,773,613	7.8%	7.9%
Business Personal	873,571	1,423,307	1,653,985	1,633,138	1,466,809	1,182,109	1,245,565	6.1%	5.4%
Motor Carrier	17,910	25,999	35,110	34,796	66,555	103,360	20,745	2.5%	-79.9%
Fee-in-Lieu and Joint Industrial Park	733,775	797,513	714,280	1,401,155	578,555	611,489	672,717	-1.4%	10.0%

Union County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	68,289,348	63,633,975	113,079,939	71,228,992	70,950,312	65,804,162	62,573,203	-1.4%	-4.9%
Revenues from Local Sources	25,645,164	24,499,932	72,837,208	27,620,445	27,447,493	26,411,682	27,595,268	1.2%	4.5%
Current Property Taxes	16,061,151	15,562,475	16,597,841	16,644,836	16,911,627	16,940,919	16,884,643	0.8%	-0.3%
Current Real & Personal Property Taxes	14,926,158	14,610,452	15,276,897	15,298,258	15,297,228	15,108,149	15,039,807	0.1%	-0.5%
Fee In Lieu of Property Tax (only Counties and Cities)	491,621	333,337	536,780	675,864	926,142	1,155,061	1,215,259	16.3%	5.2%
All Other	643,372	618,685	784,164	670,713	688,257	677,709	629,577	-0.4%	-7.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	221,978	224,120	216,815	352,282	n/a	62.5%
Local Accommodations Tax	0	0	0	0	0	0	12,358	n/a	n/a
Capital Projects/Transportation Tax	0	0	92,957	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	9,584,013	8,937,457	56,146,410	10,753,631	10,311,746	9,253,948	10,345,985	1.3%	11.8%
Licenses & Permits	1,343,370	1,203,915	1,272,033	1,494,390	1,366,268	1,297,418	1,490,385	1.7%	14.9%
Service Revenue & Charges	4,163,783	4,451,279	6,283,052	6,575,003	5,643,395	4,523,685	5,202,918	3.8%	15.0%
Bonds & Leases	755,000	0	44,868,929	0	0	14,256	15,711	-47.6%	10.2%
Miscellaneous	3,321,860	3,282,263	3,722,396	2,684,238	3,302,083	3,418,589	3,636,971	1.5%	6.4%
Revenues from State Sources	30,688,983	29,974,854	30,319,794	33,335,547	31,795,699	26,989,622	25,064,254	-3.3%	-7.1%
Reimbursements for Property Tax Relief (Tier 1)	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,544,854	1,722,584	1,752,152	1,773,499	1,791,097	1,802,609	1,816,776	2.7%	0.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	563,837	153,593	372,568	425,926	n/a	14.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,936,163	2,346,407	2,127,432	2,074,074	n/a	-2.5%
State-Shared Taxes (Aid to Subdivisions)	2,150,663	2,192,945	2,443,336	2,682,314	2,479,241	2,165,078	1,823,571	-2.7%	-15.8%
Manufacturer's Depreciation Reimbursement	626,301	558,627	559,634	553,728	515,277	548,911	522,452	-3.0%	-4.8%
State Grants	10,411,358	7,683,945	7,030,012	6,821,600	7,378,924	6,146,290	6,050,948	-8.6%	-1.6%
Education Finance Act (EFA)	9,302,067	11,506,308	11,839,403	12,310,518	11,041,387	8,755,906	7,405,877	-3.7%	-15.4%
Education Improvement Act (EIA)	4,269,448	4,157,536	4,556,641	4,671,145	4,211,091	3,157,258	3,049,826	-5.5%	-3.4%
Education Lottery	820,061	588,679	574,385	458,512	314,452	349,340	330,573	-14.1%	-5.4%
Revenues from Federal Sources	9,460,938	6,925,472	7,315,228	6,522,755	6,980,035	9,771,225	7,694,676	-3.4%	-21.3%
Revenues from Other Local Sources	2,494,263	2,233,717	2,607,709	3,750,245	4,727,085	2,631,633	2,219,005	-1.9%	-15.7%
Total Expenditures (School Dist., Counties, & Cities)	66,402,828	65,295,735	70,079,584	76,859,773	113,443,034	73,126,225	66,493,074	0.0%	-9.1%
Administration	26,719,425	19,412,716	19,321,404	20,590,499	20,589,531	19,510,274	18,215,482	-6.2%	-6.6%
Instruction	22,268,885	22,892,643	24,258,027	24,109,119	24,445,554	21,926,053	20,632,181	-1.3%	-5.9%
Public Safety	6,751,202	6,598,650	7,193,274	7,045,160	8,334,616	7,193,901	8,163,236	3.2%	13.5%
Transportation	1,368,809	1,606,034	1,419,101	1,260,367	1,609,193	1,972,476	1,132,550	-3.1%	-42.6%
Health & Human Services	1,117,215	1,620,749	1,173,978	1,442,156	1,550,890	2,141,492	2,460,196	14.1%	14.9%
Environment & Housing	1,341,043	1,602,344	1,523,777	2,083,059	1,641,187	1,316,528	1,483,156	1.7%	12.7%
Recreation & Culture	823,553	534,703	956,084	696,484	743,043	228,309	383,071	-12.0%	67.8%
Debt Service/Interest on Debt /4	370,561	2,452,261	4,031,891	4,290,582	5,242,475	5,111,202	6,139,565	59.7%	20.1%
Land Purchase & Facility Construction	1,994,089	3,938,552	6,960,152	10,804,153	48,982,504	10,104,471	3,385,185	9.2%	-66.5%
All Other	3,648,046	4,637,083	3,241,896	4,538,194	304,041	3,621,519	4,498,452	3.6%	24.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Union County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	16,061,151	15,562,475	16,597,841	16,644,836	16,911,627	16,940,919	16,884,643	0.8%	-0.3%
School District Total	8,101,323	7,764,231	8,301,635	7,892,630	8,166,212	8,134,850	8,070,933	-0.1%	-0.8%
County Total	6,974,138	6,641,115	7,079,142	7,574,440	7,569,793	7,631,341	7,658,448	1.6%	0.4%
Cities Total	985,690	1,157,129	1,217,064	1,177,766	1,175,622	1,174,728	1,155,262	2.7%	-1.7%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	64,089,369	63,065,180	64,600,505	64,718,625	65,627,154	65,363,282	64,896,011	0.2%	-0.7%
Owner Occupied (4% assessment ratio)	17,628,210	19,096,770	19,188,640	19,180,470	19,217,720	19,275,650	19,401,360	1.6%	0.7%
Agricultural (Private) (4%)	731,150	730,600	750,930	754,820	757,060	762,480	782,270	1.1%	2.6%
Agricultural (Corporate) (6%)	331,970	324,810	311,480	303,980	300,160	297,970	280,490	-2.8%	-5.9%
Commercial/Rental (6%)	9,871,800	10,347,070	10,597,010	11,090,280	11,101,120	11,141,440	11,612,800	2.7%	4.2%
Personal Property (Vehicles) /6	10,070,985	9,564,137	9,065,038	8,480,782	8,335,190	7,378,425	7,003,763	-5.9%	-5.1%
Other Personal Property County (10.5%)	487,930	494,420	501,870	1,925,460	432,920	412,670	349,290	-5.4%	-15.4%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	13,652,950	11,082,890	9,487,880	8,741,120	8,759,580	7,764,790	7,330,460	-9.8%	-5.6%
Utility (10.5%)	6,415,100	6,350,120	6,751,858	5,700,793	7,072,280	7,231,510	7,251,196	2.1%	0.3%
Business Personal (10.5%)	1,772,654	1,769,017	2,184,027	2,048,867	2,133,454	2,182,067	2,434,837	5.4%	11.6%
Motor Carrier (9.5%)\	471,453	787,403	902,490	995,952	983,403	865,629	751,288	8.1%	-13.2%
Fee-in-Lieu and Joint Industrial Park /7	2,655,167	2,517,943	4,859,282	5,496,101	6,534,267	8,050,651	7,698,257	19.4%	-4.4%
Total Average Millage Rates /2	321.0	324.3	329.7	330.3	331.1	331.5	331.9	0.6%	0.1%
School Districts /3	150.8	147.9	152.7	154.8	150.6	154.1	155.0	0.5%	0.6%
Counties /4	109.6	110.7	112.0	117.8	112.4	110.5	111.1	0.2%	0.5%
Cities & Special Purpose Districts /5	60.6	65.7	65.0	57.7	68.1	66.9	65.8	1.4%	-1.7%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	16,061,151	15,562,475	16,597,841	16,644,836	16,911,627	16,940,919	16,884,643	0.8%	-0.3%
Owner Occupied	2,028,593	2,320,001	2,439,405	1,987,406	2,199,662	2,018,599	2,015,721	-0.1%	-0.1%
Agricultural (Private)	213,091	214,504	225,248	231,752	224,883	227,767	234,772	1.6%	3.1%
Agricultural (Corporate)	96,751	95,364	93,431	93,331	89,162	89,009	84,179	-2.3%	-5.4%
Commercial/Rental	2,877,100	3,037,902	3,178,659	3,405,045	3,297,564	3,328,162	3,485,185	3.2%	4.7%
Personal Property (Vehicles)	2,935,152	2,808,033	2,719,131	2,603,852	2,475,950	2,204,077	2,101,940	-5.4%	-4.6%
Other Personal Property County	142,205	145,162	150,540	591,173	128,598	123,272	104,827	-5.0%	-15.0%
Manufacturing	4,470,724	3,587,276	3,382,747	3,359,648	3,528,157	3,474,552	3,415,246	-4.4%	-1.7%
Utility	1,869,658	1,864,397	2,025,274	1,750,313	2,100,806	2,160,191	2,176,198	2.6%	0.7%
Business Personal	516,634	519,384	655,117	629,063	633,738	651,825	730,733	5.9%	12.1%
Motor Carrier	137,403	231,182	270,709	305,787	292,118	258,580	225,473	8.6%	-12.8%
Fee-in-Lieu and Joint Industrial Park	773,839	739,269	1,457,581	1,687,466	1,940,990	2,404,884	2,310,368	20.0%	-3.9%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Union County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School District only)	39,614,947	39,484,323	86,635,007	45,648,435	43,183,080	40,809,577	38,730,743	-0.4%	-5.1%
Revenues from Local Sources	11,120,241	10,055,008	56,813,182	12,345,468	11,389,118	10,192,228	10,111,516	-1.6%	-0.8%
Current Property Taxes	8,101,323	7,764,231	8,301,635	7,892,630	8,166,212	8,134,850	8,070,933	-0.1%	-0.8%
Current Real & Personal Property Taxes	8,000,647	7,649,422	8,171,778	7,746,205	8,035,835	8,009,534	7,962,967	-0.1%	-0.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	100,676	114,809	129,857	146,425	130,377	125,316	107,966	1.2%	-13.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,018,918	2,290,777	48,511,547	4,452,838	3,222,906	2,057,378	2,040,583	-6.3%	-0.8%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,325,488	1,486,261	2,577,672	3,483,951	2,146,809	962,392	872,297	-6.7%	-9.4%
Bonds & Leases	755,000	0	44,868,929	0	0	14,256	15,711	-47.6%	10.2%
Miscellaneous	938,430	804,516	1,064,946	968,887	1,076,097	1,080,730	1,152,575	3.5%	6.6%
Revenues from State Sources	22,955,282	23,947,656	24,678,432	28,249,088	26,462,294	23,325,765	21,587,020	-1.0%	-7.5%
Reimbursements for Property Tax Relief (Tier 1)	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	0.0%	0.0%
Homestead Exemption (Tier 2) /1	855,850	894,688	903,969	903,969	903,969	903,969	903,969	0.9%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	563,837	153,593	372,568	425,926	n/a	14.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	1,936,163	2,346,407	2,127,432	2,074,074	n/a	-2.5%
State-Shared Taxes (Aid to Subdivisions)	119,642	119,642	119,642	119,642	119,642	119,642	119,642	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	393,366	310,694	308,686	302,807	281,452	303,556	288,675	-5.0%	-4.9%
State Grants 4/	5,630,617	4,805,878	4,811,475	5,418,264	5,526,070	5,671,863	5,424,227	-0.6%	-4.4%
Education Finance Act (EFA)	9,302,067	11,506,308	11,839,403	12,310,518	11,041,387	8,755,906	7,405,877	-3.7%	-15.4%
Education Improvement Act (EIA)	4,269,448	4,157,536	4,556,641	4,671,145	4,211,091	3,157,258	3,049,826	-5.5%	-3.4%
Education Lottery	820,061	588,679	574,385	458,512	314,452	349,340	330,573	-14.1%	-5.4%
Revenues from Federal Sources	5,539,424	5,481,659	5,143,393	5,053,879	5,331,668	7,291,584	7,032,207	4.1%	-3.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	38,978,158	38,690,005	42,695,088	52,647,737	80,315,991	44,289,276	38,338,221	-0.3%	-13.4%
Administration	15,086,713	15,446,949	15,820,595	16,911,450	16,809,840	15,525,131	14,460,660	-0.7%	-6.9%
Instruction	22,268,885	22,892,643	24,258,027	24,109,119	24,445,554	21,926,053	20,632,181	-1.3%	-5.9%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	0	0	0	0	0	n/a	n/a
Debt Service/Interest on Debt	60,312	142,327	2,005,826	2,240,697	3,297,317	3,122,779	3,099,917	92.8%	-0.7%
Purchase of Land & Facility Construction	1,562,248	198,472	600,794	9,359,535	35,754,194	3,629,110	63,590	-41.3%	-98.2%
All Other	0	9,614	9,846	26,936	9,086	86,203	81,873	n/a	-5.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Union County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	21,133,255	15,863,734	17,648,100	17,039,995	18,155,939	16,871,901	16,337,380	-4.2%	-3.2%
Revenues from Local Sources	10,651,805	10,194,771	11,551,926	10,672,653	11,404,285	12,054,455	13,030,587	3.4%	8.1%
Current Property Taxes	6,974,138	6,641,115	7,079,142	7,574,440	7,569,793	7,631,341	7,658,448	1.6%	0.4%
Current Real & Personal Property Taxes	6,016,077	5,859,696	5,941,270	6,398,957	6,116,810	5,968,703	5,938,520	-0.2%	-0.5%
Fee In Lieu of Property Tax	488,062	333,337	536,780	675,864	926,142	1,155,061	1,215,259	16.4%	5.2%
All Other	469,999	448,081	601,092	499,618	526,841	507,577	504,669	1.2%	-0.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	221,978	224,120	216,815	229,466	n/a	5.8%
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	92,957	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,677,667	3,553,656	4,379,827	2,876,235	3,610,372	4,206,299	5,142,673	5.7%	22.3%
Licenses & Permits	227,902	49,789	31,777	38,444	45,935	44,692	99,448	-12.9%	122.5%
Service Revenue & Charges	1,585,129	1,759,731	2,511,829	1,840,996	2,266,631	2,431,650	3,172,910	12.3%	30.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,864,636	1,744,136	1,836,221	996,795	1,297,806	1,729,957	1,870,315	0.1%	8.1%
Revenues from State Sources	7,089,292	4,639,447	4,417,354	3,581,293	4,666,613	3,090,183	2,660,790	-15.1%	-13.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	535,116	670,537	693,216	726,196	733,943	747,378	763,866	6.1%	2.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,643,825	1,669,006	1,881,457	2,074,993	1,908,536	1,661,482	1,369,044	-3.0%	-17.6%
Manufacturer's Depreciation Reimbursement	220,619	235,130	236,814	238,700	222,781	241,145	228,499	0.6%	-5.2%
State Grants	4,689,732	2,064,775	1,605,867	541,404	1,801,354	440,179	299,381	-36.8%	-32.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	3,345,019	834,637	1,318,229	1,083,739	1,024,971	1,667,202	208,520	-37.0%	-87.5%
Revenues from Other Local Sources	47,139	194,879	360,591	1,702,310	1,060,070	60,061	437,483	45.0%	628.4%
Total Expenditures (County only)	20,162,587	16,026,530	15,891,586	15,607,805	18,923,515	17,538,398	16,036,125	-3.7%	-8.6%
Administration	10,174,123	2,385,173	2,076,071	2,336,876	2,186,053	2,431,175	2,301,393	-21.9%	-5.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,165,115	3,855,861	4,296,424	3,739,585	5,102,839	4,132,525	4,323,692	0.6%	4.6%
Transportation	848,852	1,173,008	871,811	673,041	1,082,519	1,293,164	566,228	-6.5%	-56.2%
Health & Human Services	1,117,215	1,620,749	1,173,978	1,442,156	1,550,890	2,141,492	2,460,196	14.1%	14.9%
Environment & Housing	399,823	482,080	533,070	643,832	531,565	343,314	367,910	-1.4%	7.2%
Recreation & Culture	823,553	417,891	956,084	696,484	743,043	223,432	378,610	-12.1%	69.5%
Debt Service/Interest on Debt	293,155	649,359	520,102	565,741	467,894	406,555	618,032	13.2%	52.0%
Land Purchase & Facility Construction	0	835,318	2,244,364	1,015,165	7,204,408	3,031,425	603,485	n/a	-80.1%
All Other	2,340,751	4,607,091	3,219,682	4,494,925	54,304	3,535,316	4,416,579	11.2%	24.9%

Union County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	7,541,146	8,285,918	8,796,832	8,540,562	9,611,293	8,122,684	7,505,080	-0.1%	-7.6%
Revenues from Local Sources	3,873,118	4,250,153	4,472,100	4,602,324	4,654,090	4,164,999	4,453,165	2.4%	6.9%
Current Property Taxes	985,690	1,157,129	1,217,064	1,177,766	1,175,622	1,174,728	1,155,262	2.7%	-1.7%
Current Real & Personal Property Taxes	909,434	1,101,334	1,163,849	1,153,096	1,144,583	1,129,912	1,138,320	3.8%	0.7%
Fee In Lieu of Property Tax	3,559	0	0	0	0	0	0	-100.0%	n/a
All Other	72,697	55,795	53,215	24,670	31,039	44,816	16,942	-21.6%	-62.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	122,816	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	12,358	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,887,428	3,093,024	3,255,036	3,424,558	3,478,468	2,990,271	3,162,729	1.5%	5.8%
Licenses & Permits	1,115,468	1,154,126	1,240,256	1,455,946	1,320,333	1,252,726	1,390,937	3.7%	11.0%
Service Revenue & Charges	1,253,166	1,205,287	1,193,551	1,250,056	1,229,955	1,129,643	1,157,711	-1.3%	2.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	518,794	733,611	821,229	718,556	928,180	607,902	614,081	2.9%	1.0%
	0								
Revenues from State Sources	644,409	1,387,751	1,224,008	1,505,166	666,792	573,674	816,444	4.0%	42.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	153,888	157,359	154,967	143,334	153,185	151,262	148,941	-0.5%	-1.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	387,196	404,297	442,237	487,679	451,063	383,954	334,885	-2.4%	-12.8%
Manufacturer's Depreciation Reimbursement	12,316	12,803	14,134	12,221	11,044	4,210	5,278	-13.2%	25.4%
State Grants	91,009	813,292	612,670	861,932	51,500	34,248	327,340	23.8%	855.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	576,495	609,176	853,606	385,137	623,396	812,439	453,949	-3.9%	-44.1%
Revenues from Other Local Sources	2,447,124	2,038,838	2,247,118	2,047,935	3,667,015	2,571,572	1,781,522	-5.2%	-30.7%
Total Expenditures (Cities only)	7,262,083	10,579,200	11,492,910	8,604,231	14,203,528	11,298,551	12,118,728	8.9%	7.3%
Administration	1,458,589	1,580,594	1,424,738	1,342,173	1,593,638	1,553,968	1,453,429	-0.1%	-6.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,586,087	2,742,789	2,896,850	3,305,575	3,231,777	3,061,376	3,839,544	6.8%	25.4%
Transportation	519,957	433,026	547,290	587,326	526,674	679,312	566,322	1.4%	-16.6%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	941,220	1,120,264	990,707	1,439,227	1,109,622	973,214	1,115,246	2.9%	14.6%
Recreation & Culture	0	116,812	0	0	0	4,877	4,461	n/a	-8.5%
Debt Service/Interest on Debt	17,094	1,660,575	1,505,963	1,484,144	1,477,264	1,581,868	2,421,616	128.3%	53.1%
Purchase of Land & Facility Construction	431,841	2,904,762	4,114,994	429,453	6,023,902	3,443,936	2,718,110	35.9%	-21.1%
All Other	1,307,295	20,378	12,368	16,333	240,651	0	0	-100.0%	n/a

* Cities Included: Carlisle, Jonesville, Lockhart & Union.

Union County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	8,101,323	7,764,231	8,301,635	7,892,630	8,166,212	8,134,850	8,070,933	-0.1%	-0.8%
Owner Occupied	1,094,344	1,260,521	1,366,281	841,737	1,176,536	1,033,333	1,017,714	-1.2%	-1.5%
Agricultural (Private)	110,267	108,069	114,683	116,872	114,020	117,488	121,278	1.6%	3.2%
Agricultural (Corporate)	50,066	48,045	47,570	47,067	45,207	45,913	43,485	-2.3%	-5.3%
Commercial/Rental	1,488,803	1,530,516	1,618,388	1,717,162	1,671,928	1,716,754	1,800,379	3.2%	4.9%
Personal Property (Vehicles)	1,518,842	1,414,706	1,384,423	1,313,121	1,255,354	1,136,921	1,085,822	-5.4%	-4.5%
Other Personal Property	73,587	73,134	76,646	298,128	65,202	63,587	54,152	-5.0%	-14.8%
Manufacturing	2,059,052	1,639,357	1,449,000	1,353,430	1,319,271	1,196,455	1,136,471	-9.4%	-5.0%
Utility	967,485	939,296	1,031,152	882,681	1,065,149	1,114,284	1,124,182	2.5%	0.9%
Business Personal	267,340	261,669	333,547	317,236	321,317	336,229	377,483	5.9%	12.3%
Motor Carrier	71,102	116,471	137,829	154,208	148,109	133,382	116,475	8.6%	-12.7%
Fee-in-Lieu and Joint Industrial Park	400,436	372,449	742,115	850,988	984,119	1,240,503	1,193,492	20.0%	-3.8%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	7,021,192	6,978,314	7,235,578	7,624,772	7,377,593	7,223,658	7,207,055	0.4%	-0.2%
Owner Occupied	1,931,226	2,113,104	2,149,223	2,259,731	2,160,394	2,130,259	2,154,627	1.8%	1.1%
Agricultural (Private)	80,100	80,843	84,108	88,928	85,106	84,266	86,875	1.4%	3.1%
Agricultural (Corporate)	36,368	35,941	34,887	35,813	33,743	32,930	31,150	-2.5%	-5.4%
Commercial/Rental	1,081,487	1,144,928	1,186,918	1,306,592	1,247,952	1,231,302	1,289,665	3.0%	4.7%
Personal Property (Vehicles)	1,103,308	1,058,295	1,015,329	999,156	937,015	815,431	777,806	-5.7%	-4.6%
Other Personal Property	53,454	54,709	56,212	226,846	48,667	45,606	38,791	-5.2%	-14.9%
Manufacturing	1,495,724	1,226,349	1,062,690	1,029,828	984,724	858,130	814,087	-9.6%	-5.1%
Utility	702,794	702,656	756,242	671,634	795,043	799,194	805,285	2.3%	0.8%
Business Personal	194,200	195,746	244,622	241,386	239,836	241,152	270,402	5.7%	12.1%
Motor Carrier	51,649	87,128	101,083	117,337	110,551	95,665	83,435	8.3%	-12.8%
Fee-in-Lieu and Joint Industrial Park	290,882	278,616	544,264	647,519	734,561	889,722	854,933	19.7%	-3.9%

Williamsburg County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	72,618,148	76,136,322	107,519,657	105,834,461	93,426,606	97,192,137	90,799,822	3.8%	-6.6%
Revenues from Local Sources	27,773,875	29,732,541	59,195,331	50,020,902	38,246,165	38,177,251	38,910,702	5.8%	1.9%
Current Property Taxes	17,321,412	18,807,003	23,397,637	26,518,902	23,433,804	23,146,168	23,435,246	5.2%	1.2%
Current Real & Personal Property Taxes	15,202,717	15,635,699	19,202,396	20,097,207	19,717,925	19,022,026	19,720,387	4.4%	3.7%
Fee In Lieu of Property Tax (only Counties and Cities)	1,340,397	1,601,078	3,146,024	4,244,491	2,604,497	2,744,035	2,497,322	10.9%	-9.0%
All Other	778,298	1,570,226	1,049,217	2,177,204	1,111,382	1,380,108	1,217,537	7.7%	-11.8%
Local Options Sales Tax	2,108,632	2,515,920	1,826,633	2,082,439	2,296,089	2,810,728	2,240,279	1.0%	-20.3%
Local Hospitality Tax	101,958	168,282	157,569	184,899	150,500	189,933	182,342	10.2%	-4.0%
Local Accommodations Tax	36,327	47,455	57,964	60,316	50,181	23,627	134,953	24.4%	471.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	8,205,546	8,193,881	33,755,528	21,174,346	12,315,591	12,006,795	12,917,882	7.9%	7.6%
Licenses & Permits	1,130,215	1,193,153	1,347,529	3,367,679	1,388,643	1,370,518	2,012,404	10.1%	46.8%
Service Revenue & Charges	5,364,918	4,938,615	6,009,076	6,052,669	4,999,090	5,113,956	5,235,330	-0.4%	2.4%
Bonds & Leases	0	0	23,664,070	2,878,821	2,287,506	2,287,506	2,515,215	n/a	10.0%
Miscellaneous	1,710,413	2,062,113	2,734,853	8,875,177	3,640,352	3,234,815	3,154,933	10.7%	-2.5%
Revenues from State Sources	31,659,013	33,721,715	35,209,270	39,392,328	37,980,986	42,156,338	29,384,648	-1.2%	-30.3%
Reimbursements for Property Tax Relief (Tier 1)	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,312,105	1,271,932	1,426,599	1,520,913	1,548,158	1,480,410	1,526,634	2.6%	3.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	288,501	469,890	733,198	795,998	n/a	8.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	2,211,499	2,030,110	1,766,802	1,704,002	n/a	-3.6%
State-Shared Taxes (Aid to Subdivisions)	2,416,455	2,468,265	2,660,970	3,093,831	3,030,089	2,870,386	1,918,304	-3.8%	-33.2%
Manufacturer's Depreciation Reimbursement	169,995	674,839	891,179	279,189	695,699	695,965	1,216,398	38.8%	74.8%
State Grants	9,209,463	8,177,596	9,562,059	9,926,361	10,384,871	14,787,408	8,610,928	-1.1%	-41.8%
Education Finance Act (EFA)	11,354,550	13,582,711	13,656,632	14,274,210	12,317,821	12,317,821	8,260,799	-5.2%	-32.9%
Education Improvement Act (EIA)	4,809,966	5,717,436	5,189,212	6,042,738	5,647,742	5,647,742	3,985,215	-3.1%	-29.4%
Education Lottery	1,020,109	462,566	456,249	388,716	490,237	490,237	0	-100.0%	n/a
Revenues from Federal Sources	13,024,483	12,431,085	12,858,822	13,912,010	14,150,333	12,849,169	18,727,435	6.2%	45.7%
Revenues from Other Local Sources	160,777	250,981	256,234	2,509,221	3,049,122	4,009,379	3,777,037	69.2%	-5.8%
Total Expenditures (School Dist., Counties, & Cities)	75,195,843	76,824,619	87,275,497	100,465,833	101,506,569	105,861,870	88,489,789	2.8%	-16.4%
Administration	24,950,016	29,944,422	35,664,092	35,586,972	36,369,730	35,852,081	36,759,909	6.7%	2.5%
Instruction	25,577,370	26,317,663	27,348,947	29,272,409	30,581,375	30,581,375	25,548,001	0.0%	-16.5%
Public Safety	8,387,830	7,003,339	8,222,537	5,827,632	7,251,165	6,881,402	8,296,560	-0.2%	20.6%
Transportation	4,316,034	1,461,029	1,760,428	2,863,082	2,430,139	2,777,856	3,709,930	-2.5%	33.6%
Health & Human Services	1,817,041	2,935,683	3,898,057	2,039,094	2,926,012	2,641,160	1,676,147	-1.3%	-36.5%
Environment & Housing	2,324,774	2,751,568	1,782,675	53,301	2,271,926	3,453,887	943,248	-14.0%	-72.7%
Recreation & Culture	1,165,197	1,030,077	1,281,017	1,047,999	941,038	1,181,143	1,280,444	1.6%	8.4%
Debt Service/Interest on Debt /4	1,342,998	2,895,297	4,595,345	6,901,910	9,656,954	10,615,333	9,101,669	37.6%	-14.3%
Land Purchase & Facility Construction	3,137,796	639,807	1,271,836	14,850,668	8,357,708	10,378,123	145,208	-40.1%	-98.6%
All Other	2,176,787	1,845,735	1,450,563	2,022,766	720,522	1,499,510	1,028,673	-11.7%	-31.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Williamsburg County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
School District Total	17,321,412	18,807,003	23,397,637	26,518,902	23,433,804	23,146,168	23,435,246	5.2%	1.2%
County Total	8,927,212	9,080,935	10,273,299	11,760,389	11,728,207	11,728,207	11,529,281	4.4%	-1.7%
Cities Total	7,620,077	8,926,927	12,289,588	13,774,722	10,782,888	10,959,302	10,885,719	6.1%	-0.7%
	774,123	799,141	834,750	983,791	922,709	458,659	1,020,246	4.7%	122.4%
Assessed Property Values for Tax Years									
	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	80,286,722	85,445,398	92,629,907	88,573,338	89,803,479	89,180,743	88,590,343	1.7%	-0.7%
Owner Occupied (4% assessment ratio)	15,125,300	15,250,906	17,010,908	17,157,464	17,645,448	17,833,891	18,157,365	3.1%	1.8%
Agricultural (Private) (4%)	3,842,442	3,870,017	3,831,977	3,827,127	3,812,686	3,830,700	3,859,523	0.1%	0.8%
Agricultural (Corporate) (6%)	1,044,893	1,010,771	1,010,686	1,007,486	1,003,388	999,924	971,951	-1.2%	-2.8%
Commercial/Rental (6%)	13,791,629	13,782,211	14,649,019	15,395,070	15,643,612	16,284,120	16,626,729	3.2%	2.1%
Personal Property (Vehicles) /6	12,625,736	12,240,192	11,771,839	11,450,869	10,968,379	9,445,410	8,903,731	-5.7%	-5.7%
Other Personal Property County (10.5%)	695,470	670,370	689,130	673,958	605,710	826,525	571,890	-3.2%	-30.8%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	4,406,600	4,687,830	4,518,720	4,714,240	4,815,060	4,553,280	4,645,460	0.9%	2.0%
Utility (10.5%)	8,212,319	8,935,176	10,092,987	10,120,751	10,543,776	11,201,286	11,914,880	6.4%	6.4%
Business Personal (10.5%)	3,303,940	3,918,560	2,726,560	3,035,340	2,947,430	2,917,350	2,761,230	-2.9%	-5.4%
Motor Carrier (9.5%)\	1,179,160	1,311,759	1,458,850	1,398,753	1,700,281	1,229,686	1,052,625	-1.9%	-14.4%
Fee-in-Lieu and Joint Industrial Park /7	16,059,233	19,767,606	24,869,231	19,792,280	20,117,709	20,058,571	19,124,959	3.0%	-4.7%
Total Average Millage Rates /2									
School Districts /3	303.0	321.9	359.6	368.6	371.5	371.8	381.2	3.9%	2.5%
Counties /4	128.2	122.3	125.7	151.5	151.0	155.1	154.6	3.2%	-0.3%
Cities & Special Purpose Districts /5	85.4	93.3	106.8	116.9	100.3	101.5	104.7	3.5%	3.1%
	89.4	106.3	127.2	100.3	120.2	115.2	121.9	5.3%	5.8%
Estimated Total Property Tax Revenues									
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	17,321,412	18,807,003	23,397,637	26,518,902	23,433,804	23,146,168	23,435,246	5.2%	1.2%
Owner Occupied	836,806	903,638	1,439,026	1,754,151	1,373,327	1,215,837	1,358,501	8.4%	11.7%
Agricultural (Private)	893,024	898,790	953,324	1,099,666	1,028,015	1,030,136	1,072,896	3.1%	4.2%
Agricultural (Corporate)	242,844	234,746	251,440	289,486	270,544	268,895	270,189	1.8%	0.5%
Commercial/Rental	3,205,321	3,200,843	3,644,401	4,423,538	4,217,989	4,379,057	4,622,008	6.3%	5.5%
Personal Property (Vehicles)	2,934,355	2,842,718	2,928,613	3,290,232	2,957,406	2,540,020	2,475,118	-2.8%	-2.6%
Other Personal Property County	161,635	155,690	171,443	193,652	163,318	222,266	158,978	-0.3%	-28.5%
Manufacturing	2,364,538	2,689,801	4,270,197	5,599,056	3,902,782	3,968,484	3,788,698	8.2%	-4.5%
Utility	1,908,630	2,075,146	2,510,946	2,908,043	2,842,920	3,012,203	3,312,177	9.6%	10.0%
Business Personal	767,871	910,064	678,317	872,159	794,716	784,522	767,585	0.0%	-2.2%
Motor Carrier	274,049	304,649	362,934	401,910	458,447	330,682	292,616	1.1%	-11.5%
Fee-in-Lieu and Joint Industrial Park	3,732,337	4,590,919	6,186,998	5,687,009	5,424,341	5,394,067	5,316,482	6.1%	-1.4%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

Williamsburg County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	46,782,112	50,037,803	77,895,835	69,482,293	60,483,933	60,483,933	57,896,890	3.6%	-4.3%
Revenues from Local Sources	11,183,723	11,711,005	38,313,909	25,152,942	18,582,440	18,582,440	18,066,539	8.3%	-2.8%
Current Property Taxes	8,927,212	9,080,935	10,273,299	11,760,389	11,728,207	11,728,207	11,529,281	4.4%	-1.7%
Current Real & Personal Property Taxes	8,766,847	8,903,335	10,261,716	11,530,100	11,486,910	11,486,910	11,260,823	4.3%	-2.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	160,365	177,600	11,583	230,289	241,297	241,297	268,458	9.0%	11.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,256,511	2,630,070	28,040,610	13,392,553	6,854,233	6,854,233	6,537,258	19.4%	-4.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,365,853	1,216,597	2,030,784	2,344,303	1,616,084	1,616,084	1,819,776	4.9%	12.6%
Bonds & Leases	0	0	23,664,070	2,878,821	2,287,506	2,287,506	2,515,215	n/a	10.0%
Miscellaneous	890,658	1,413,473	2,345,756	8,169,429	2,950,643	2,950,643	2,202,267	16.3%	-25.4%
Revenues from State Sources	26,190,948	27,799,711	28,457,806	33,029,813	30,755,813	30,755,813	23,989,246	-1.5%	-22.0%
Reimbursements for Property Tax Relief (Tier 1)	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	0.0%	0.0%
Homestead Exemption (Tier 2) /1	600,928	608,666	656,438	622,817	622,817	622,817	622,817	0.6%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	288,501	469,890	733,198	795,998	n/a	8.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	2,211,499	2,030,110	1,766,802	1,704,002	n/a	-3.6%
State-Shared Taxes (Aid to Subdivisions)	95,087	95,087	95,087	95,087	95,087	95,087	91,691	-0.6%	-3.6%
Manufacturer's Depreciation Reimbursement	81,877	103,228	201,243	138,989	94,954	94,954	563,169	37.9%	493.1%
State Grants 4/	6,862,061	5,863,647	6,836,575	7,600,886	7,620,785	7,620,785	6,599,185	-0.6%	-13.4%
Education Finance Act (EFA)	11,354,550	13,582,711	13,656,632	14,274,210	12,317,821	12,317,821	8,260,799	-5.2%	-32.9%
Education Improvement Act (EIA)	4,809,966	5,717,436	5,189,212	6,042,738	5,647,742	5,647,742	3,985,215	-3.1%	-29.4%
Education Lottery	1,020,109	462,566	456,249	388,716	490,237	490,237	0	-100.0%	n/a
Revenues from Federal Sources	9,407,441	10,527,087	11,124,120	11,299,538	11,145,680	11,145,680	15,841,105	9.1%	42.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	49,128,762	50,148,743	55,440,514	74,351,730	69,703,679	69,703,679	57,338,304	2.6%	-17.7%
Administration	20,185,864	22,061,718	23,871,273	25,723,939	26,503,424	26,503,424	25,962,404	4.3%	-2.0%
Instruction	25,577,370	26,317,663	27,348,947	29,272,409	30,581,375	30,581,375	25,548,001	0.0%	-16.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	241,555	224,971	215,593	209,337	239,543	239,543	170,031	-5.7%	-29.0%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	81,683	71,858	71,490	69,626	105,893	105,893	106,162	4.5%	0.3%
Debt Service/Interest on Debt	945,513	950,721	2,225,802	3,445,259	4,421,826	4,421,826	4,823,509	31.2%	9.1%
Purchase of Land & Facility Construction	1,963,816	241,714	1,225,936	14,745,150	7,228,472	7,228,472	120,038	-37.2%	-98.3%
All Other	132,961	280,098	481,473	886,010	623,146	623,146	608,159	28.8%	-2.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Williamsburg County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (County only)	20,730,989	20,526,876	24,357,695	25,685,479	27,384,427	32,539,530	27,316,356	4.7%	-16.1%
Revenues from Local Sources	12,801,755	14,265,773	16,892,507	18,396,056	15,367,144	16,118,128	16,406,230	4.2%	1.8%
Current Property Taxes	7,620,077	8,926,927	12,289,588	13,774,722	10,782,888	10,959,302	10,885,719	6.1%	-0.7%
Current Real & Personal Property Taxes	5,682,663	5,991,447	8,165,054	7,645,674	7,334,704	7,140,014	7,474,564	4.7%	4.7%
Fee In Lieu of Property Tax	1,328,489	1,601,078	3,146,024	4,203,565	2,586,237	2,722,820	2,476,265	10.9%	-9.1%
All Other	608,925	1,334,402	978,510	1,925,483	861,947	1,096,469	934,890	7.4%	-14.7%
Local Options Sales Tax (1%)	1,563,723	1,861,128	1,203,800	1,452,816	1,648,372	2,200,591	1,594,316	0.3%	-27.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	122,977	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,617,955	3,477,718	3,399,119	3,168,518	2,935,884	2,958,235	3,803,218	0.8%	28.6%
Licenses & Permits	225,337	252,132	287,171	230,908	251,632	314,043	634,992	18.8%	102.2%
Service Revenue & Charges	2,887,167	2,778,585	2,790,350	2,514,243	2,406,569	2,471,522	2,324,398	-3.5%	-6.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	505,451	447,001	321,598	423,367	277,683	172,670	843,828	8.9%	388.7%
Revenues from State Sources	5,122,411	5,153,625	6,433,147	5,206,469	6,609,871	11,191,192	5,102,024	-0.1%	-54.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	563,114	647,558	745,355	781,237	810,519	818,090	863,474	7.4%	5.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,150,290	2,179,896	2,366,347	2,611,293	2,683,467	2,671,410	1,633,859	-4.5%	-38.8%
Manufacturer's Depreciation Reimbursement	87,865	571,611	689,335	139,613	600,139	600,182	638,174	39.2%	6.3%
State Grants	2,321,142	1,754,560	2,632,110	1,674,326	2,515,747	7,101,511	1,966,517	-2.7%	-72.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	2,767,622	1,081,168	997,639	715,948	2,557,327	1,256,301	2,164,679	-4.0%	72.3%
Revenues from Other Local Sources	39,201	26,310	34,402	1,367,006	2,850,085	3,973,909	3,643,423	112.8%	-8.3%
Total Expenditures (County only)	21,599,887	20,864,918	27,231,184	19,352,590	23,242,059	26,903,361	25,559,116	2.8%	-5.0%
Administration	3,994,829	7,100,391	11,084,215	7,988,134	8,956,673	8,222,900	9,904,907	16.3%	20.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	6,362,734	4,582,343	6,045,292	3,489,134	4,839,153	4,461,197	5,711,548	-1.8%	28.0%
Transportation	4,015,438	1,230,248	1,391,610	1,679,307	1,458,560	2,105,987	3,264,188	-3.4%	55.0%
Health & Human Services	1,575,486	2,710,712	3,682,464	1,407,035	2,556,356	2,367,499	1,506,116	-0.7%	-36.4%
Environment & Housing	1,737,633	1,394,404	1,687,970	0	2,218,351	3,322,488	747,461	-13.1%	-77.5%
Recreation & Culture	689,946	536,403	917,138	558,432	540,975	535,584	783,110	2.1%	46.2%
Debt Service/Interest on Debt	397,485	1,779,606	1,804,761	3,112,521	1,542,755	2,053,767	3,641,786	44.7%	77.3%
Land Purchase & Facility Construction	786,531	0	0	0	1,129,236	3,149,651	0	-100.0%	n/a
All Other	2,039,805	1,530,812	617,734	1,118,027	0	684,288	0	-100.0%	n/a

Williamsburg County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	5,105,047	5,571,643	5,266,127	10,666,689	5,558,246	4,168,674	5,586,576	1.5%	34.0%
Revenues from Local Sources	3,788,397	3,755,763	3,988,915	6,471,904	4,296,581	3,476,683	4,437,933	2.7%	27.6%
Current Property Taxes	774,123	799,141	834,750	983,791	922,709	458,659	1,020,246	4.7%	122.4%
Current Real & Personal Property Taxes	753,207	740,917	775,626	921,433	896,311	395,102	985,000	4.6%	149.3%
Fee In Lieu of Property Tax	11,908	0	0	40,926	18,260	21,215	21,057	10.0%	-0.7%
All Other	9,008	58,224	59,124	21,432	8,138	42,342	14,189	7.9%	-66.5%
Local Options Sales Tax	544,909	654,792	622,833	629,623	647,717	610,137	645,963	2.9%	5.9%
Local Hospitality Tax	101,958	168,282	157,569	184,899	150,500	189,933	182,342	10.2%	-4.0%
Local Accommodations Tax	36,327	47,455	57,964	60,316	50,181	23,627	11,976	-16.9%	-49.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,331,080	2,086,093	2,315,799	4,613,275	2,525,474	2,194,327	2,577,406	1.7%	17.5%
Licenses & Permits	904,878	941,021	1,060,358	3,136,771	1,137,011	1,056,475	1,377,412	7.3%	30.4%
Service Revenue & Charges	1,111,898	943,433	1,187,942	1,194,123	976,437	1,026,350	1,091,156	-0.3%	6.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	314,304	201,639	67,499	282,381	412,026	111,502	108,838	-16.2%	-2.4%
	0								
Revenues from State Sources	345,654	768,379	318,317	1,156,046	615,302	209,333	293,378	-2.7%	40.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	148,063	15,708	24,806	116,859	114,822	39,503	40,343	-19.5%	2.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	171,078	193,282	199,536	387,451	251,535	103,889	192,754	2.0%	85.5%
Manufacturer's Depreciation Reimbursement	253	0	601	587	606	829	15,055	97.6%	1716.0%
State Grants	26,260	559,389	93,374	651,149	248,339	65,112	45,226	9.5%	-30.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	849,420	822,830	737,063	1,896,524	447,326	447,188	721,651	-2.7%	61.4%
Revenues from Other Local Sources	121,576	224,671	221,832	1,142,215	199,037	35,470	133,614	1.6%	276.7%
Total Expenditures (Cities only)	4,467,194	5,810,958	4,603,799	6,761,513	8,560,831	9,254,830	5,592,369	3.8%	-39.6%
Administration	769,323	782,313	708,604	1,874,899	909,633	1,125,757	892,598	2.5%	-20.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,025,096	2,420,996	2,177,245	2,338,498	2,412,012	2,420,205	2,585,012	4.2%	6.8%
Transportation	300,596	230,781	368,818	1,183,775	971,579	671,869	445,742	6.8%	-33.7%
Health & Human Services	0	0	0	422,722	130,113	34,118	0	n/a	n/a
Environment & Housing	587,141	1,357,164	94,705	53,301	53,575	131,399	195,787	-16.7%	49.0%
Recreation & Culture	393,568	421,816	292,389	419,941	294,170	539,666	391,172	-0.1%	-27.5%
Debt Service/Interest on Debt	0	164,970	564,782	344,130	3,692,373	4,139,740	636,374	n/a	-84.6%
Purchase of Land & Facility Construction	387,449	398,093	45,900	105,518	0	0	25,170	-36.6%	n/a
All Other	4,021	34,825	351,356	18,729	97,376	192,076	420,514	117.1%	118.9%

* Cities Included: Greeleyville, Hemingway, Kingstree, Lane & Stuckey.

Williamsburg County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	8,927,212	9,080,935	10,273,299	11,760,389	11,728,207	11,728,207	11,529,281	4.4%	-1.7%
Owner Occupied	572,849	498,340	771,183	943,787	829,016	665,637	643,855	2.0%	-3.3%
Agricultural (Private)	492,641	473,182	481,518	579,654	575,891	593,963	596,490	3.2%	0.4%
Agricultural (Corporate)	133,966	123,586	127,001	152,593	151,558	155,042	150,215	1.9%	-3.1%
Commercial/Rental	1,768,228	1,685,134	1,840,763	2,331,727	2,362,907	2,524,908	2,569,663	6.4%	1.8%
Personal Property (Vehicles)	1,618,749	1,496,593	1,479,223	1,734,341	1,656,731	1,464,543	1,376,073	-2.7%	-6.0%
Other Personal Property	89,166	81,965	86,595	102,077	91,490	128,155	88,386	-0.1%	-31.0%
Manufacturing	564,971	573,175	567,812	714,016	727,296	706,001	717,956	4.1%	1.7%
Utility	1,052,904	1,092,493	1,268,262	1,532,882	1,592,596	1,736,797	1,841,446	9.8%	6.0%
Business Personal	423,599	479,118	342,613	459,731	445,198	452,345	426,748	0.1%	-5.7%
Motor Carrier	151,180	160,387	183,316	211,854	256,821	190,667	162,683	1.2%	-14.7%
Fee-in-Lieu and Joint Industrial Park	2,058,959	2,416,961	3,125,012	2,997,726	3,038,702	3,110,149	2,955,765	6.2%	-5.0%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	6,854,701	7,973,407	9,888,919	10,352,394	9,007,170	9,054,572	9,272,928	5.2%	2.4%
Owner Occupied	1,291,364	1,423,151	1,816,039	2,005,353	1,769,815	1,810,685	1,900,568	6.7%	5.0%
Agricultural (Private)	328,059	361,134	409,092	447,312	382,407	388,933	403,984	3.5%	3.9%
Agricultural (Corporate)	89,211	94,321	107,898	117,754	100,638	101,523	101,736	2.2%	0.2%
Commercial/Rental	1,177,499	1,286,098	1,563,890	1,799,366	1,569,034	1,653,336	1,740,353	6.7%	5.3%
Personal Property (Vehicles)	1,077,957	1,142,203	1,256,730	1,338,370	1,100,114	958,998	931,971	-2.4%	-2.8%
Other Personal Property	59,378	62,556	73,570	78,772	60,752	83,918	59,861	0.1%	-28.7%
Manufacturing	376,226	437,449	482,406	550,997	482,944	462,297	486,250	4.4%	5.2%
Utility	701,149	833,793	1,077,500	1,182,907	1,057,527	1,137,273	1,247,154	10.1%	9.7%
Business Personal	282,083	365,664	291,080	354,769	295,623	296,200	289,023	0.4%	-2.4%
Motor Carrier	100,674	122,408	155,743	163,485	170,536	124,851	110,180	1.5%	-11.8%
Fee-in-Lieu and Joint Industrial Park	1,371,101	1,844,630	2,654,972	2,313,309	2,017,780	2,036,558	2,001,848	6.5%	-1.7%

York County

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (School Dist., Counties, & Cities)	596,311,002	557,675,789	686,370,623	740,376,489	758,574,548	836,335,142	698,020,351	2.7%	-16.5%
Revenues from Local Sources	414,809,914	374,534,248	485,392,450	446,605,990	497,667,688	574,908,068	444,594,082	1.2%	-22.7%
Current Property Taxes	188,255,172	210,296,587	234,042,030	236,149,306	252,330,170	267,247,475	275,381,213	6.5%	3.0%
Current Real & Personal Property Taxes	185,608,043	205,165,372	228,784,612	228,192,363	245,052,209	258,625,741	267,682,082	6.3%	3.5%
Fee In Lieu of Property Tax (only Counties and Citi	1,046,589	2,325,869	2,154,728	2,955,538	2,516,567	2,735,596	2,675,988	16.9%	-2.2%
All Other	1,600,540	2,805,346	3,102,689	5,001,405	4,761,394	5,886,139	5,023,144	21.0%	-14.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	2,697,793	2,869,263	3,570,001	5,108,325	5,107,864	5,800,248	6,122,916	14.6%	5.6%
Local Accommodations Tax	661,130	914,658	1,032,157	1,123,049	953,434	360,686	224,864	-16.5%	-37.7%
Capital Projects/Transportation Tax	21,898,996	26,530,287	35,302,631	25,976,043	24,681,387	23,829,530	24,533,851	1.9%	3.0%
Licenses, fees, Charges, Bonds, etc.	201,296,823	133,923,453	211,445,630	178,249,267	214,594,833	277,670,130	138,331,238	-6.1%	-50.2%
Licenses & Permits	15,017,986	17,909,579	20,861,604	19,753,391	18,557,220	17,193,728	17,442,903	2.5%	1.4%
Service Revenue & Charges	40,757,211	47,215,765	53,499,274	55,479,482	49,525,624	47,276,216	48,113,831	2.8%	1.8%
Bonds & Leases	129,261,167	46,328,249	91,207,922	65,464,593	100,272,919	198,695,719	55,605,670	-13.1%	-72.0%
Miscellaneous	16,260,459	22,469,860	45,876,830	37,551,801	46,239,070	14,504,466	17,168,834	0.9%	18.4%
Revenues from State Sources	154,653,257	156,623,163	169,350,247	256,330,162	227,492,321	209,317,890	203,528,578	4.7%	-2.8%
Reimbursements for Property Tax Relief (Tier 1)	11,534,177	11,534,177	11,534,177	11,534,178	11,534,178	11,534,178	11,534,178	0.0%	0.0%
Homestead Exemption (Tier 2) /1	5,607,978	6,031,823	6,643,813	5,592,423	5,700,469	5,829,508	5,938,953	1.0%	1.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	38,433,222	39,722,823	41,510,008	41,965,941	n/a	1.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	12,257,277	12,112,451	14,187,852	15,042,782	14,456,314	12,405,155	11,798,786	-0.6%	-4.9%
Manufacturer's Depreciation Reimbursement	2,426,528	2,533,260	2,273,672	1,941,719	2,522,817	2,273,858	2,690,860	1.7%	18.3%
State Grants	43,223,913	30,462,063	32,476,912	68,631,536	49,951,005	49,386,596	51,501,573	3.0%	4.3%
Education Finance Act (EFA)	52,959,730	69,594,092	75,817,087	86,566,581	78,390,671	65,003,894	59,040,731	1.8%	-9.2%
Education Improvement Act (EIA)	24,017,657	22,047,893	24,111,440	26,344,971	23,059,594	19,226,313	16,978,875	-5.6%	-11.7%
Education Lottery	2,625,997	2,307,404	2,305,294	2,242,750	2,154,450	2,148,380	2,078,682	-3.8%	-3.2%
Revenues from Federal Sources	23,361,445	25,627,051	30,384,712	32,897,731	29,630,462	49,373,262	47,195,239	12.4%	-4.4%
Revenues from Other Local Sources	3,486,386	891,327	1,243,214	4,542,606	3,784,077	2,735,922	2,702,451	-4.2%	-1.2%
Total Expenditures (School Dist., Counties, & Cities)	488,037,501	538,021,583	602,791,497	751,884,196	821,570,235	779,711,589	699,650,136	6.2%	-10.3%
Administration	141,554,218	154,897,342	169,834,925	185,843,684	198,662,873	194,330,870	190,636,934	5.1%	-1.9%
Instruction	150,117,305	160,291,404	173,215,501	194,082,190	209,080,071	209,307,384	197,743,838	4.7%	-5.5%
Public Safety	43,318,045	47,930,217	55,313,052	67,430,829	69,843,163	71,587,637	73,853,082	9.3%	3.2%
Transportation	26,619,296	28,814,324	32,070,856	43,811,001	41,362,158	44,300,829	29,857,804	1.9%	-32.6%
Health & Human Services	2,520,413	2,465,146	3,509,220	2,908,718	2,953,760	2,881,978	2,649,828	0.8%	-8.1%
Environment & Housing	27,825,010	14,770,745	13,750,322	16,456,821	17,933,046	21,996,842	25,578,833	-1.4%	16.3%
Recreation & Culture	12,504,830	15,428,242	8,584,121	11,382,306	11,541,971	12,410,522	15,093,963	3.2%	21.6%
Debt Service/Interest on Debt /4	38,053,495	45,969,000	51,759,111	62,374,622	72,694,604	90,313,646	97,092,471	16.9%	7.5%
Land Purchase & Facility Construction	40,855,104	58,960,747	90,008,087	164,271,102	186,168,269	127,865,767	63,630,467	7.7%	-50.2%
All Other	4,669,785	8,494,416	4,746,302	3,322,922	11,330,320	4,716,114	3,512,916	-4.6%	-25.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

York County

								6 Year Compound Growth Rate	FY 10 Percent Change
Total Property Taxes	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total for School Dist., Counties, & Cities	188,255,172	210,296,587	234,042,030	236,149,306	252,330,170	267,247,475	275,381,213	6.5%	3.0%
School District Total	132,800,821	138,124,826	155,278,995	144,169,944	156,569,231	166,901,567	173,193,825	4.5%	3.8%
County Total	31,613,250	47,293,092	51,729,647	62,142,528	64,303,630	67,456,116	68,350,202	13.7%	1.3%
Cities Total	23,841,101	24,878,669	27,033,388	29,836,834	31,457,308	32,889,792	33,837,186	6.0%	2.9%

Assessed Property Values for Tax Years	2004	2005	2006	2007	2008	2009	2010		
Total Assessed Value	786,934,230	803,622,001	924,796,222	972,688,276	1,032,340,518	1,061,739,576	1,077,194,623	5.4%	1.5%
Owner Occupied (4% assessment ratio)	225,238,810	241,462,924	304,265,607	331,519,786	369,397,333	394,337,192	405,729,665	10.3%	2.9%
Agricultural (Private) (4%)	1,382,372	1,437,770	1,506,211	1,504,445	1,536,355	1,584,660	1,619,106	2.7%	2.2%
Agricultural (Corporate) (6%)	198,649	151,290	167,573	159,696	156,617	153,634	158,249	-3.7%	3.0%
Commercial/Rental (6%)	153,762,671	164,340,240	223,101,297	240,003,696	257,540,436	267,185,040	268,257,336	9.7%	0.4%
Personal Property (Vehicles) /6	95,731,977	95,767,431	96,513,590	96,645,547	94,001,692	84,656,086	82,113,958	-2.5%	-3.0%
Other Personal Property County (10.5%)	5,878,903	6,302,625	7,611,250	9,301,175	10,176,006	10,394,601	9,885,146	9.0%	-4.9%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	71,599,260	64,395,784	60,898,165	60,863,626	63,564,255	57,980,274	61,655,854	-2.5%	6.3%
Utility (10.5%)	174,612,660	173,411,633	175,414,333	173,729,569	175,119,002	185,942,575	188,621,064	1.3%	1.4%
Business Personal (10.5%)	23,820,710	25,154,240	25,344,530	27,890,560	31,796,753	31,914,160	32,626,240	5.4%	2.2%
Motor Carrier (9.5%)\	1,390,281	1,462,234	1,731,730	1,854,527	1,747,971	1,482,349	1,238,654	-1.9%	-16.4%
Fee-in-Lieu and Joint Industrial Park /7	33,317,937	29,735,830	28,241,936	29,215,649	27,304,098	26,109,005	25,289,351	-4.5%	-3.1%

Total Average Millage Rates /2	287.5	298.5	319.2	329.0	338.2	343.0	339.5	2.8%	-1.0%
School Districts /3	183.4	186.2	180.4	199.6	201.3	207.2	210.4	2.3%	1.6%
Counties /4	40.2	57.8	55.4	63.3	62.2	63.2	63.3	7.9%	0.1%
Cities & Special Purpose Districts /5	64.0	54.5	83.4	66.1	74.7	72.6	65.7	0.5%	-9.5%

Estimated Total Property Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Property Tax Revenues	188,255,172	210,296,587	234,042,030	236,149,306	252,330,170	267,247,475	275,381,213	6.5%	3.0%
Owner Occupied	41,347,761	50,200,631	64,095,559	42,855,600	52,812,915	61,233,875	65,664,407	8.0%	7.2%
Agricultural (Private)	358,974	403,511	407,280	446,612	456,544	482,657	499,238	5.7%	3.4%
Agricultural (Corporate)	51,585	42,460	45,312	47,408	46,540	46,794	48,795	-0.9%	4.3%
Commercial/Rental	39,929,023	46,122,130	60,326,686	71,247,830	76,530,907	81,379,454	82,714,992	12.9%	1.6%
Personal Property (Vehicles)	24,859,638	26,877,154	26,097,316	28,690,331	27,933,612	25,784,625	25,319,179	0.3%	-1.8%
Other Personal Property County	1,526,631	1,768,833	2,058,085	2,761,160	3,023,909	3,165,997	3,048,005	12.2%	-3.7%
Manufacturing	19,639,454	20,398,562	18,621,618	21,023,599	21,405,368	20,395,278	21,687,074	1.7%	6.3%
Utility	45,343,339	48,668,019	47,432,110	51,573,601	52,038,492	56,634,553	58,159,788	4.2%	2.7%
Business Personal	6,185,752	7,059,544	6,853,172	8,279,630	9,448,747	9,720,443	10,060,039	8.4%	3.5%
Motor Carrier	361,028	410,376	468,261	550,537	519,428	451,495	381,929	0.9%	-15.4%
Fee-in-Lieu and Joint Industrial Park	8,651,987	8,345,368	7,636,632	8,672,998	8,113,706	7,952,304	7,797,768	-1.7%	-1.9%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

York County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (School District only)	432,684,397	372,331,846	461,372,986	471,647,093	532,215,811	617,057,727	472,920,757	1.5%	-23.4%
Revenues from Local Sources	285,051,194	212,203,956	290,272,708	242,203,803	306,705,017	387,811,542	251,508,060	-2.1%	-35.1%
Current Property Taxes	132,800,821	138,124,826	155,278,995	144,169,944	156,569,231	166,901,567	173,193,825	4.5%	3.8%
Current Real & Personal Property Taxes	132,701,981	137,954,040	155,083,723	143,821,986	156,223,616	166,618,740	172,933,810	4.5%	3.8%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	98,840	170,786	195,272	347,958	345,615	282,827	260,015	17.5%	-8.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	152,250,373	74,079,130	134,993,713	98,033,859	150,135,786	220,909,975	78,314,235	-10.5%	-64.5%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	17,120,041	20,028,914	22,839,356	24,719,424	19,468,964	15,218,065	14,932,557	-2.3%	-1.9%
Bonds & Leases	129,261,167	46,328,249	91,207,922	65,464,593	100,272,919	198,695,719	55,605,670	-13.1%	-72.0%
Miscellaneous	5,869,165	7,721,967	20,946,435	7,849,842	30,393,903	6,996,191	7,776,008	4.8%	11.1%
Revenues from State Sources	127,511,811	139,120,461	149,134,304	205,666,731	199,674,137	185,524,874	181,652,004	6.1%	-2.1%
Reimbursements for Property Tax Relief (Tier 1)	11,534,177	11,534,177	11,534,177	11,534,178	11,534,178	11,534,178	11,534,178	0.0%	0.0%
Homestead Exemption (Tier 2) /1	3,917,594	4,037,114	4,312,696	3,420,795	3,420,795	3,420,795	3,420,795	-2.2%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	38,433,222	39,722,823	41,510,008	41,965,941	n/a	1.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	638,562	638,562	638,562	638,562	735,853	731,085	638,562	0.0%	-12.7%
Manufacturer's Depreciation Reimbursement	1,771,021	1,845,808	1,679,708	1,203,168	1,807,256	1,640,034	1,855,055	0.8%	13.1%
State Grants 4/	30,047,073	27,115,411	28,735,340	35,282,504	38,848,517	40,310,187	44,139,185	6.6%	9.5%
Education Finance Act (EFA)	52,959,730	69,594,092	75,817,087	86,566,581	78,390,671	65,003,894	59,040,731	1.8%	-9.2%
Education Improvement Act (EIA)	24,017,657	22,047,893	24,111,440	26,344,971	23,059,594	19,226,313	16,978,875	-5.6%	-11.7%
Education Lottery	2,625,997	2,307,404	2,305,294	2,242,750	2,154,450	2,148,380	2,078,682	-3.8%	-3.2%
Revenues from Federal Sources	20,121,392	21,007,429	21,965,974	23,776,559	25,836,657	43,721,311	39,760,693	12.0%	-9.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	328,668,397	358,551,597	424,933,498	487,572,862	545,179,772	520,595,330	447,634,994	5.3%	-14.0%
Administration	100,293,949	111,432,641	124,208,716	138,944,259	141,733,746	139,911,643	137,685,053	5.4%	-1.6%
Instruction	150,117,305	160,291,404	173,215,501	194,082,190	209,080,071	209,307,384	197,743,838	4.7%	-5.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	116,929	110,752	114,984	115,465	120,214	122,547	127,034	1.4%	3.7%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	143,103	100,842	122,819	228,669	227,383	155,787	271,863	11.3%	74.5%
Debt Service/Interest on Debt	35,353,529	36,455,622	41,312,486	42,606,244	50,843,596	60,359,439	62,729,610	10.0%	3.9%
Purchase of Land & Facility Construction	40,561,195	47,609,949	84,800,989	110,910,836	142,281,848	108,961,856	48,447,955	3.0%	-55.5%
All Other	2,082,387	2,550,387	1,158,003	685,199	892,914	1,776,674	629,641	-18.1%	-64.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

York County

								6 Year Compound Growth Rate	FY 10 Percent Change
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues (County only)	100,696,915	116,004,618	143,137,912	169,532,092	137,181,604	135,611,847	134,047,767	4.9%	-1.2%
Revenues from Local Sources	74,163,561	100,517,051	126,085,060	122,768,592	115,642,699	114,572,388	114,471,033	7.5%	-0.1%
Current Property Taxes	31,613,250	47,293,092	51,729,647	62,142,528	64,303,630	67,456,116	68,350,202	13.7%	1.3%
Current Real & Personal Property Taxes	29,562,205	43,015,462	47,321,099	56,893,797	59,174,346	60,579,127	62,099,227	13.2%	2.5%
Fee In Lieu of Property Tax	861,383	2,064,929	1,774,517	1,998,284	1,585,175	1,899,786	1,804,224	13.1%	-5.0%
All Other	1,189,662	2,212,701	2,634,030	3,250,446	3,544,109	4,977,204	4,446,752	24.6%	-10.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	454,248	1,450,496	1,557,768	1,616,171	1,684,947	n/a	4.3%
Local Accommodations Tax (3%)	189,959	244,852	268,129	271,346	215,653	193,671	193,026	0.3%	-0.3%
Capital Projects/Transportation Tax (1%)	21,898,996	26,530,287	35,302,631	25,976,043	24,681,387	23,829,530	24,533,851	1.9%	3.0%
Licenses, fees, Charges, Bonds, etc.	20,461,356	26,448,820	38,330,404	32,928,179	24,884,261	21,476,900	19,709,007	-0.6%	-8.2%
Licenses & Permits	4,073,986	5,473,106	5,994,622	5,187,587	3,456,655	3,000,096	2,459,964	-8.1%	-18.0%
Service Revenue & Charges	10,996,960	12,245,539	13,673,167	13,951,087	14,444,498	14,024,761	13,686,393	3.7%	-2.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	5,390,410	8,730,175	18,662,615	13,789,505	6,983,108	4,452,043	3,562,650	-6.7%	-20.0%
Revenues from State Sources	22,596,498	13,912,274	15,487,427	45,636,870	21,128,773	19,226,804	17,568,476	-4.1%	-8.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	844,873	1,237,688	1,277,160	1,385,010	1,462,021	1,552,653	1,634,377	11.6%	5.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	8,593,408	8,872,756	10,596,843	10,955,953	10,297,451	8,881,471	8,483,784	-0.2%	-4.5%
Manufacturer's Depreciation Reimbursement	517,402	588,198	519,584	606,230	596,135	523,687	702,522	5.2%	34.1%
State Grants	12,640,815	3,213,632	3,093,840	32,689,677	8,773,166	8,268,993	6,747,794	-9.9%	-18.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	789,924	1,130,872	1,070,866	605,581	367,029	1,274,232	1,419,773	10.3%	11.4%
Revenues from Other Local Sources	3,146,932	444,421	494,559	521,049	43,102	538,424	588,484	-24.4%	9.3%
Total Expenditures (County only)	84,914,462	112,716,104	107,797,387	138,406,643	150,220,156	149,488,538	122,450,468	6.3%	-18.1%
Administration	22,388,800	24,945,710	24,902,246	27,091,912	29,736,057	30,537,694	27,936,795	3.8%	-8.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	22,570,499	23,741,109	30,667,093	36,121,902	39,983,969	41,560,391	41,300,936	10.6%	-0.6%
Transportation	19,460,995	25,332,110	26,856,500	40,669,288	38,517,434	42,703,910	28,219,808	6.4%	-33.9%
Health & Human Services	2,382,131	2,354,394	3,394,236	2,572,304	2,833,546	2,759,431	2,522,794	1.0%	-8.6%
Environment & Housing	7,734,278	7,195,580	5,118,767	5,909,024	6,062,288	6,044,199	5,146,651	-6.6%	-14.8%
Recreation & Culture	7,019,137	9,121,007	1,540,433	1,848,116	2,247,072	2,908,559	2,705,321	-14.7%	-7.0%
Debt Service/Interest on Debt	1,606,388	7,475,407	8,813,368	10,117,875	11,290,006	12,703,800	11,686,699	39.2%	-8.0%
Land Purchase & Facility Construction	0	11,143,128	5,037,703	12,671,918	19,022,196	8,505,836	1,294,978	n/a	-84.8%
All Other	1,752,234	1,407,659	1,467,041	1,404,304	527,588	1,764,718	1,636,486	-1.1%	-7.3%

York County

	FY 05 /3	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	6 Year Compound Growth Rate	FY 10 Percent Change
Total Revenues (Cities only)	62,929,690	69,339,325	81,859,725	99,197,304	89,177,132	83,665,567	91,051,827	6.4%	8.8%
Revenues from Local Sources	55,595,159	61,813,241	69,034,682	81,633,595	75,319,971	72,524,138	78,614,989	5.9%	8.4%
Current Property Taxes	23,841,101	24,878,669	27,033,388	29,836,834	31,457,308	32,889,792	33,837,186	6.0%	2.9%
Current Real & Personal Property Taxes	23,343,857	24,195,870	26,379,790	27,476,579	29,654,247	31,427,874	32,649,045	5.8%	3.9%
Fee In Lieu of Property Tax	185,206	260,940	380,211	957,254	931,392	835,810	871,764	29.5%	4.3%
All Other	312,038	421,859	273,387	1,403,001	871,670	626,108	316,377	0.2%	-49.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	2,697,793	2,869,263	3,115,753	3,657,829	3,550,096	4,184,077	4,437,969	8.6%	6.1%
Local Accommodations Tax	471,171	669,806	764,028	851,703	737,781	167,015	31,838	-36.2%	-80.9%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	28,585,094	33,395,503	38,121,513	47,287,229	39,574,786	35,283,254	40,307,996	5.9%	14.2%
Licenses & Permits	10,944,000	12,436,473	14,866,982	14,565,804	15,100,565	14,193,632	14,982,939	5.4%	5.6%
Service Revenue & Charges	12,640,210	14,941,312	16,986,751	16,808,971	15,612,162	18,033,390	19,494,881	7.5%	8.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	5,000,884	6,017,718	6,267,780	15,912,454	8,862,059	3,056,232	5,830,176	2.6%	90.8%
0	0	0	0	0	0	0	0	0	0
Revenues from State Sources	4,544,948	3,590,428	4,728,516	5,026,561	6,689,410	4,566,212	4,308,098	-0.9%	-5.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	845,511	757,021	1,053,957	786,618	817,652	856,060	883,781	0.7%	3.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,025,307	2,601,133	2,952,447	3,448,267	3,423,010	2,792,600	2,676,440	-2.0%	-4.2%
Manufacturer's Depreciation Reimbursement	138,105	99,254	74,380	132,321	119,426	110,136	133,283	-0.6%	21.0%
State Grants	536,025	133,020	647,732	659,355	2,329,322	807,416	614,594	2.3%	-23.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	2,450,129	3,488,750	7,347,872	8,515,591	3,426,776	4,377,719	6,014,773	16.1%	37.4%
Revenues from Other Local Sources	339,454	446,906	748,655	4,021,557	3,740,975	2,197,498	2,113,967	35.6%	-3.8%
Total Expenditures (Cities only)	74,454,642	66,753,882	70,060,612	125,904,691	126,170,307	109,627,721	129,564,674	9.7%	18.2%
Administration	18,871,469	18,518,991	20,723,963	19,807,513	27,193,070	23,881,533	25,015,086	4.8%	4.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	20,747,546	24,189,108	24,645,959	31,308,927	29,859,194	30,027,246	32,552,146	7.8%	8.4%
Transportation	7,158,301	3,482,214	5,214,356	3,141,713	2,844,724	1,596,919	1,637,996	-21.8%	2.6%
Health & Human Services	21,353	0	0	220,949	0	0	0	-100.0%	n/a
Environment & Housing	20,090,732	7,575,165	8,631,555	10,547,797	11,870,758	15,952,643	20,432,182	0.3%	28.1%
Recreation & Culture	5,342,590	6,206,393	6,920,869	9,305,521	9,067,516	9,346,176	12,116,779	14.6%	29.6%
Debt Service/Interest on Debt	1,093,578	2,037,971	1,633,257	9,650,503	10,561,002	17,250,407	22,676,162	65.7%	31.5%
Purchase of Land & Facility Construction	293,909	207,670	169,395	40,688,348	24,864,225	10,398,075	13,887,534	90.1%	33.6%
All Other	835,164	4,536,370	2,121,258	1,233,419	9,909,818	1,174,722	1,246,789	6.9%	6.1%

* Cities Included: Clover, Fort Mill, Hickory Grove, McConnells, Rock Hill, Sharon, Smyrna, Tega Cay & York.

/1 In FY 05 Smyrna was excluded

York County

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated School District Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	132,800,821	138,124,826	155,278,995	144,169,944	156,569,231	166,901,567	173,193,825	4.5%	3.8%
Owner Occupied	29,777,844	33,433,607	43,348,736	16,200,120	23,108,438	28,645,140	31,885,062	1.1%	11.3%
Agricultural (Private)	253,547	267,757	271,688	300,270	309,292	328,272	340,738	5.0%	3.8%
Agricultural (Corporate)	36,435	28,175	30,227	31,873	31,529	31,826	33,303	-1.5%	4.6%
Commercial/Rental	28,202,274	30,605,181	40,242,633	47,901,965	51,846,903	55,348,992	56,454,342	12.3%	2.0%
Personal Property (Vehicles)	17,558,614	17,834,826	17,408,957	19,289,335	18,924,005	17,537,018	17,280,756	-0.3%	-1.5%
Other Personal Property	1,078,275	1,173,742	1,372,904	1,856,407	2,048,589	2,153,304	2,080,314	11.6%	-3.4%
Manufacturing	13,132,329	11,992,465	10,984,708	12,147,677	12,796,475	12,010,963	12,975,379	-0.2%	8.0%
Utility	32,026,460	32,294,552	31,640,939	34,674,415	35,254,184	38,519,125	39,695,011	3.6%	3.1%
Business Personal	4,369,059	4,684,489	4,571,603	5,566,634	6,401,182	6,611,211	6,866,142	7.8%	3.9%
Motor Carrier	254,997	272,313	312,367	370,142	351,894	307,078	260,673	0.4%	-15.1%
Fee-in-Lieu and Joint Industrial Park	6,110,986	5,537,721	5,094,232	5,831,106	5,496,740	5,408,638	5,322,105	-2.3%	-1.6%

								6 Year Compound Growth Rate	FY 10 Percent Change
Estimated County Tax Revenues	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11		
Total Revenues	31,596,740	46,465,851	51,232,290	61,529,254	64,180,476	67,108,983	68,180,356	13.7%	1.6%
Owner Occupied	9,043,719	13,961,515	16,855,847	20,970,917	22,965,384	24,924,726	25,680,404	19.0%	3.0%
Agricultural (Private)	55,505	83,133	83,442	95,167	95,515	100,161	102,480	10.8%	2.3%
Agricultural (Corporate)	7,976	8,748	9,283	10,102	9,737	9,711	10,016	3.9%	3.1%
Commercial/Rental	6,173,831	9,502,240	12,359,469	15,181,892	16,011,256	16,887,867	16,979,179	18.4%	0.5%
Personal Property (Vehicles)	3,843,801	5,537,324	5,346,705	6,113,499	5,844,073	5,350,826	5,197,351	5.2%	-2.9%
Other Personal Property	236,048	364,421	421,652	588,364	632,641	657,008	625,674	17.6%	-4.8%
Manufacturing	2,874,831	3,723,398	3,373,665	3,850,045	3,951,782	3,664,738	3,902,469	5.2%	6.5%
Utility	7,010,994	10,026,753	9,717,685	10,989,596	10,887,126	11,752,804	11,938,652	9.3%	1.6%
Business Personal	956,442	1,454,432	1,404,048	1,764,271	1,976,800	2,017,187	2,065,057	13.7%	2.4%
Motor Carrier	55,822	84,547	95,935	117,312	108,671	93,694	78,400	5.8%	-16.3%
Fee-in-Lieu and Joint Industrial Park	1,337,772	1,719,341	1,564,560	1,848,092	1,697,492	1,650,262	1,600,674	3.0%	-3.0%

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

Revenues

A. Revenue from Local Sources

1. Current Property Taxes
 - Current Real & Personal Property Taxes
 - 1100 Taxes
 - 1110 Ad Valorem taxes
 - 1140 Penalties & Interest on Delinquent taxes
 - 1190 Other
 - 1200 Revenue from Local Govt. other than Local Education Agency (LEA)
 - 1210 Ad Valorem taxes
 - 1240 Penalties / Interest on taxes
 - 1280 Revenue in lieu of taxes
 - 1290 Other
 - Fee in Lieu of Property Taxes (N/A)
 - All Other
 - 3890 Other State Prop. Tax Revenue
2. Local Options Sales Tax (N/A)
3. Licenses, Fees, Charges, Bonds, etc.
 - Licenses & Permits (N/A)
 - Service Revenue & Charges
 - 1300 Tuition
 - 1310 Regular Day School from Patrons
 - 1320 Regular Day School from other LEA's
 - 1330 Adult/Continuing Education from Patrons
 - 1340 Adult/Continuing Education from other LEA's
 - 1350 Summer School from Patrons
 - 1360 Summer School from other LEA's
 - 1400 Transportation Fees
 - 1410 Regular Day School from Patrons
 - 1415 Reg Day School from Other LEA's
 - 1420 Summer School from Patrons
 - 1425 Summer School from other LEA's
 - 1500 Earnings on Investment
 - 1510 Interest on investments
 - 1520 Dividends on Investments
 - 1530 Gain/loss on sale of investments
 - 1600 Food Service
 - 1610 Lunch sales to pupils
 - 1620 Breakfast sales to pupils
 - 1630 Special sales to pupils
 - 1640 Lunch sales to adults
 - 1650 Breakfast sales to adults
 - 1660 Special sales to adults
 - 1700 Pupil Activities
 - 1710 Admissions
 - 1720 Bookstore sales
 - 1730 Pupil organization membership
 - 1740 Student fees
 - 1790 Other

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

Miscellaneous

- 1900 Other Revenue from Local Sources
 - 1910 Rentals
 - 1920 Donations from private sources
 - 1930 Medicaid Receipts
 - 1931 Medicaid Therapy Adjustment
 - 1950 Refund-prior year's expenditures
 - 1990 Miscellaneous
 - 1992 Canteen Operations
 - 1993 Receipts of Insurance Proceeds
 - 1994 Receipts of Legal Settlements
 - 1999 Revenues from Other Local Sources
 - 5300 Sale of Fixed Assets
 - 5400 Proceeds from Long Term Notes
 - 5900 Misc. Sources
 - 5999 Other Financing Sources

B. Revenue from State Sources

- 1. Reimbursements for Property Tax Relief
 - 3810 Reimbursements for Property Tax Relief
- 2. Homestead Exemption
 - 3820 Homestead Exemption
- 3. Reimbursement Property Tax Relief (Tier 3)
 - 3825 Reimbursement Property Tax Relief
- 4. \$2.5 Million Tax Payment
 - 3827 \$2.5 Million Bonus
- 5. State-Shared Taxes (Aid to Subdivisions)
 - 3830 Merchant's Inventory Tax
- 6. Manufacturer's Depreciation Reimbursement
 - 3840 Manufacturer's Depreciation Reimbursement
- 7. State Grants
 - 3100 Restricted Grants
 - 3110 Occupational Education
 - 3112 Nursing Program
 - 3113 12 Month Agriculture Program
 - 3116 EEDA Misc. Programs
 - 3117 EEDA 8th Grade Awareness
 - 3118 EEDA Career Specialists
 - 3120 General Education
 - 3123 EAA Alternative Grant
 - 3125 Career & Technology
 - 3126 Refurbish Science Kits
 - 3127 Student Health & Fitness - PE Teacher Ratio
 - 3128 High Schools that Think
 - 3129 Consolidated Funding
 - 3130 Special Programs
 - 3131 Handicapped Transportation
 - 3132 Home Schooling
 - 3134 Child Dev Education Pilot Program
 - 3136 Student Health & Fitness - Nurses
 - 3140 School Lunch
 - 3142 Program Aid
 - 3150 Adult Education
 - 3151 Basic
 - 3154 Young Adult Population - Adult Ed

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

- 3160 School Bus Driver's Salary
 - 3161 EAA Bus Driver Salary and Fringe
 - 3162 Transportation Workers' Compensation
- 3170 State School Building Fund
 - 3172 Children's Educ Endow-Facility
- 3180 Fringe Benefits Employer contribution
 - 3181 Retiree Insurance
 - 3185 National Board Salary Supplement
- 3190 Other
 - 3193 Education License Plates
 - 3195 High School Reading Incentive
 - 3197 Textbook Cost Savings
 - 3198 Technology Professional Development
 - 3199 Other State Restricted Grants
- 3200 Unrestricted Grants
 - 3230 Reimbursements for District Serv.
 - 3250 Medicaid Match Reimbursement
 - 3290 Misc. Unrestricted State Grants
- 3900 Other State Revenue
 - 3991 Adept
 - 3992 SC Forest Commission Revenue
 - 3999 Revenue from other state sources
- 8. Education Finance Act (EFA)
 - 3310 Full-time Programs
 - 3311 Kindergarten
 - 3312 Primary
 - 3313 Elementary
 - 3314 High School
 - 3315 Trainable Mentally Handicapped
 - 3316 Speech Handicapped (Part-time)
 - 3317 Homebound
 - 3320 Part-time Programs
 - 3321 Emotionally Handicapped
 - 3322 Educable Mentally Handicapped
 - 3323 Learning Disabilities
 - 3324 Hearing Handicapped
 - 3325 Visually Handicapped
 - 3326 Orthopedically Handicapped
 - 3327 Vocational
 - 3330 Other EFA Programs
 - 3331 Autism
 - 3350 Medicaid Match Reimbursement
 - 3399 Other EFA

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

9. Education Improvement Act (EIA)
- 3501 Increase HS Diploma Requirements
 - 3509 Arts in Education
 - 3511 Professional Development
 - 3515 Advanced Placement Courses
 - 3520 Gifted and Talented-Academic
 - 3522 Gifted and Talented-Artistic
 - 3523 Junior Scholars Program
 - 3525 Career & Technology Educ Equipment
 - 3526 Refurbish K-8 Science Kits
 - 3527 Critical Teaching Needs
 - 3530 Train & professional development handicapped ser
 - 3532 National Board Salary Supplement
 - 3533 Teacher of the Year Award
 - 3534 Professional Development
 - 3538 Students at Risk of School Failure
 - 3540 4-Yr-Old Early Childhood
 - 3541 Child Dev Education Pilot Program
 - 3542 Early Instruction Preschool Handicapped
 - 3544 High Achieving Students
 - 3546 Academic Assist K-3
 - 3548 Academic Asst 4-12 (CARRYOVER PROVISION)
 - 3550 Teacher Salary Increase
 - 3553 Adult Education-Remedial
 - 3555 School Employer Contributions
 - 3556 Adult Education
 - 3558 Reading
 - 3562 Adult Ed - Basic
 - 3564 Young Adult Education - EIA
 - 3565 Adult Education Literacy
 - 3568 EAA Technical Assistance
 - 3571 Palmetto Priority Schools
 - 3575 Competitive Teacher Grants
 - 3577 Teacher Supplies
 - 3578 High School That Works
 - 3582 Principal Salary/Fringe Increase
 - 3583 Summer School Comprehensive Remediation
 - 3588 Palmetto Gold and Silver
 - 3590 Reallocation of EIA Funds (Sch Bldg)
 - 3591 Excellence in Middle Schools
 - 3592 School to Work Transition
 - 3596 EAA Alternative Schools
 - 3598 Bus Driver's Salary Supplement
 - 3599 Other EIA
10. Education Lottery Revenue
- 3607 6-8 Enhancement
 - 3610 K-5 Math & Science
 - 3699 Other State Lottery

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

C. Revenue from Federal Sources

- 4100 Federally Impacted Areas
 - 4110 Maintenance & Operations
- 4200 Occupational Education
 - 4210 Vocational Aid
- 4300 Elementary & Second Education Act of 1965
 - 4310 Title I
 - 4312 Title VI/Rural & Low Income School
 - 4314 Title I - Sch Improvement
 - 4315 Title 1 - Accountability
 - 4316 SC Reads Local Reading Improvement
 - 4318 SC Reading First
 - 4320 Public Charter School Grant
 - 4325 Math & Science Partnerships
 - 4331 Title II - Enhancing Educ Thru Technology
 - 4333 Enhancing Education Thru Technology
 - 4340 Innovative Educ Program Strategy
 - 4341 Title III - Inag Instruction/Limited
 - 4342 Teacher Incentive Fund
 - 4344 ARRA - McKinney - Vento Homeless
 - 4346 Teacher Incentive Funds (ARRA)
 - 4348 Teacher Incentive Grant
 - 4350 State Stabilization Fund - ARRA
 - 4351 Improving Teacher Quality (NCLB)
 - 4360 Even start family literacy
 - 4390 Other ESEA
- 4400 Adult Education
 - 4410 Basic
 - 4430 State Literacy Resource
 - 4490 Other
- 4500 Education of the Handicap Act
 - 4510 Indiv with Disabilities Ed Act - IDEA
 - 4520 Preschool Grants
 - 4540 IDEA - ARRA
 - 4550 IDEA - Preschool - ARRA
- 4800 USDA Reimbursements
 - 4810 School Lunch Program
 - 4830 School Breakfast Program
 - 4850 Cash In Lieu of Commodities
 - 4860 Fresh Fruits and Vegetables
 - 4870 ARRA - Food Service Equipment
- 4900 Other Federal Sources
 - 4920 Drug & Violence Prevention Program
 - 4924 21st Century Community Learning
 - 4930 Job Training Partnership Act
 - 4990 Other Federal Revenue
 - 4991 USDA Commodities
 - 4992 US Forest Commission Revenue
 - 4996 Learn & Serve America
 - 4998 Before/After School Day Care
 - 4999 Revenue from Other Federal Sources

D. Revenue from Other Local Governments (N/A)

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

Expenditures

A. Administration

- 210 Pupil Services
 - 211 Attendance and Social work
 - 212 Guidance
 - 213 Health
 - 214 Psychological
 - 215 Exceptional Programs Services
 - 216 Vocational Placement
 - 217 Career Specialists Services
- 220 Instructional Staff Services
 - 221 Improvement of instruction - Cur Development
 - 222 Library Media
 - 223 Supervision of special programs
 - 224 Improve of Instr-Inservice Training
- 230 General Admin. Services
 - 231 Board of Ed
 - 232 Office of Superintendent
 - 233 School Administration
- 250 Finance and Operations Services
 - 251 Pupil Trans. (Federally Mandated)
 - 252 Fiscal Services
 - 254 Operation and Maintenance of Plant Services
 - 255 Pupil Transportation
 - 256 Food Service
 - 257 Internal Services
 - 258 School Security
 - 259 Internal Auditing Services
- 260 Central Support Services
 - 262 Planning, Research, Develop and Evaluate
 - 263 Information Services
 - 264 Staff Services
 - 266 Data Processing Services
- 270 Supporting Services Pupil Activity
 - 271 Pupil Services Activities
 - 272 Enterprise Activities
 - 273 Trust and Agency Activities

B. Instruction

- 110 General Instruction
 - 111 Kindergarten Programs
 - 112 Primary (1-3)
 - 113 Elementary (4-8)
 - 114 High School (912)
 - 115 Vocational
 - 117 Driver Education
- 120 Exceptional Programs
 - 121 Educable Mentally Handicapped
 - 122 Trainable Mentally Handicapped
 - 123 Orthopedically Handicapped
 - 124 Visually Handicapped
 - 125 Hearing Handicapped
 - 126 Speech Handicapped
 - 127 Learning Disabilities
 - 128 Emotionally Handicapped
 - 129 Comp Early Intervening Services

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

- 130 Preschool Programs
 - 131 Speech 5 year old
 - 132 Itinerant 5 year old
 - 134 Homebased 5 year old
 - 135 Speech 3&4 year old
 - 136 Itinerant 3&4 year old
 - 137 Self contained 3&4 year old
 - 138 Homebased 3&4 year old
 - 139 Early Childhood Programs
- 140 Special Programs
 - 141 Gifted and Talented-Academic
 - 142 Disadvantaged
 - 143 Advanced Placement
 - 145 Homebound
 - 147 Full Day 4K (Child Dev) Program - CDEPP
 - 148 Gifted and Talented - Artistic
 - 149 Other Special Programs
- 160 Other Exceptional Programs
 - 161 Autism
- 170 Summer School Programs
 - 171 Primary
 - 172 Elementary
 - 173 High School
 - 174 Gifted/Talented
 - 175 Instr. Programs Beyond Regular Day
- 180 Adult/Continuing Education Programs
 - 181 Adult Basic
 - 182 Adult Secondary
 - 183 Adult English Literacy
 - 184 Post Secondary
 - 185 Adult Vocational
 - 187 Adult Remedial
 - 188 Parenting/Family Literacy
 - 189 Early Childhood Parenting Activities
- 190 Instructional Pupil Activity

C. Public Safety (N/A)

D. Transportation (N/A)

E. Health & Human Services

- 350 Custody/care of children services
- 360 Welfare
- 370 Nonpublic school pupils services

F. Environment & Housing (N/A)

G. Recreation & Culture

- 320 Community Recreation Services
- 330 Civic
- 340 Public Library
- 350 Custody and Care of Children
- 360 Welfare
- 370 Nonpublic School Student Services
- 380 Before/After School Programs
- 390 Other Community Services

H. Interest on the Debt

- 500 Redemption of Principal
- 500 Interest
- 500 Other Objects

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

I. Purchase of Land & Facility Construction

253 Facility Acquisition/Construction

J. All Other

410 Intergovernmental Expenditures

411 To State Department of Education

412 To Other Government Units

413 Payments to Non-Public Schools

414 Medicaid Payments to SDE

416 LEA Payments to Pub Charter Schools

APPENDIX 1
ANNUAL COUNTY & MUNICIPAL FINANCIAL REPORT DETAIL
(COUNTY & CITY DATA BY CATEGORY)

Revenues

I. Revenues from Local Sources

A. Current Property Taxes

1. Current & Real Personal Property Taxes
2. Delinquent Property Taxes Collected
3. Penalties & Interest on Taxes
4. Reimbursements for Homestead Exemptions
5. Manufacturer's Depreciation Reimbursement
6. Fee in Lieu of Property Tax
7. Special Tax Districts (Counties only)

B. Local Options

1. Local Option Sales Tax
2. Local Hospitality Tax
3. Local Accommodations Tax
4. Capital Projects Tax (Counties only)

C. Licenses, Fees, Charges, Bonds, etc.

1. Licenses & Permits
 - a. Building Electrical, Plumbing Permits
 - b. Business Licenses
 - c. Documentary Stamp Tax (Counties only)
 - d. Marriage Licenses (Counties only)
 - e. Mobile Home Licenses (Counties only)
 - f. Utility Franchises
 - g. Inspection Fees for Issuing License Permits
 - h. Other - Specify

II. Other Local Revenues

A. Utility Sales Revenues

1. Electrical Power Systems (Cities only)
2. Gas Systems (Cities only)
3. Water and Sewage Systems
4. Transit Systems

B. Service Revenues, & Charges

1. Airport
2. Development - Impact Fees
3. Drug Fines (Counties only)
4. Emergency Medical Services (EMS)
5. Fire Protection
6. Hospital (Counties only)
7. Housing and Urban Renewal
8. Law Enforcement & Legal Charges
9. Library (Counties only)
10. Motor Vehicle Fees (Counties only)
11. Parking Facilities
12. Recreation
13. Refuse Collection & Landfill
14. Other Service Revenues/Fines & Forfeitures

APPENDIX 1
ANNUAL COUNTY & MUNICIPAL FINANCIAL REPORT DETAIL
(COUNTY & CITY DATA BY CATEGORY)

- C. Miscellaneous Revenue
 - 1. Interest Earnings
 - 2. Sale of Real Property & Fixed Assets
 - 3. Rents, Royalties, & Special Assessments
 - 4. Other - Specify

III. Intergovernmental Revenue

- A. Revenues From the Federal Government
 - 1. Community Development Block Grants
 - 2. Department of Justice
 - 3. Economic Development Administration (Cities only)
 - 4. Environmental Protection Agency (Cities only)
 - 5. Federal Emergency Management Assistance (FEMA)
 - 7. Health & Hospital Grants (Counties only)
 - 8. Housing & Urban Development Grants
 - 9. Human Services (JTPA)
 - 10. Library (Counties only)
 - 11. National Forest Fund (Counties only)
 - 12. Other - Specify
- B. Revenues from the State
 - a. Local Government Fund - previously collected as alcoholic liquors tax, mini-bottle tax, bank tax
beer & wine tax, gas tax, income tax, insurance tax, Motor transport tax and broker's premium tax
 - b. Fire Department Premium Tax (Counties only)
 - c. Broker's Premium Fire Department Tax (Counties only)
 - d. Accommodations Tax
 - e. Merchants Inventory Tax
 - f. Direct Appropriations (Counties only)
 - g. Solid Waste Tire Fee (Counties only)
 - h. Health Department - Vital Record Fees (Counties only)
 - i. Motor Carrier Property Tax
 - j. Tourism Infrastructure Admissions Tax
 - k. Alcoholic Beverage License Fee

C. State Grants

- 1. Airport Grants
- 2. Alcohol Grants & Drug Abuse
- 3. Arts Commission Grants
- 4. Disaster / Emergency Grants
- 5. Division of Local Government Grants
- 6. Economic Development (Counties only)
- 7. Emergency Medical Service
- 8. Health & Human Services Grant
- 9. Highways & Public Transportation
- 10. Library Aid Grants (Counties only)
- 11. Public Service Authority Grants (Counties only)
- 12. Public Safety & Victims Assistance (Cities only)
- 13. Recreational Grants
- 14. Sheriff Department (Counties only)
- 15. Child Support Incentive / Enforcement (Counties only)
- 16. Social Service Grants
- 17. Solicitor's Fund (Counties only)
- 18. Travel and Tourism Grants (Counties only)

APPENDIX 1
ANNUAL COUNTY & MUNICIPAL FINANCIAL REPORT DETAIL
(COUNTY & CITY DATA BY CATEGORY)

- 19. Veterans Affairs Grant (Counties only)
- 20. Voter Registration / Election Commission Grants (Counties only)
- 21. Other Grants - Specify

IV. Revenues From Other Local Governments

- A. Highway Reimbursement
- B. Housing & Urban Development (Cities only)
- C. Contracts for Service Provision
- D. Payments in lieu of taxes
- E. Other

Expenditures

- A. Administration
 - 1. Central Administration
 - 2. Buildings
 - 3. Economic Development
 - 4. Financial Administration
 - 5. Judicial & Legal Administration
 - 6. Planning & Zoning
 - 7. Engineering Department
 - 8. Registration & Elections
 - 9. Other Support Services
- B. Public Safety
 - 1. Animal Protection
 - 2. Emergency Preparedness
 - 3. Coroner
 - 4. Corrections (Jails, Probation, Parole)
 - 5. Fire Protection
 - 6. Law Enforcement
 - 7. Parking Meters (Cities only)
 - 8. Victim's Rights
 - 9. Other Public Safety
- C. Transportation
 - 1. Airports
 - 2. Streets & Highways
 - 3. Parking Facility, Garages, Parking Lots (Cities only)
- D. Health & Human Service
 - 1. Alcohol & Drug Abuse
 - 2. Emergency Medical Services
 - 3. Health Department (Counties only)
 - 4. Hospitals
 - 5. Mental Health (Counties only)
 - 6. Mental Retardation (Counties only)
 - 7. Payment to Indigent Care (Counties only)
 - 8. Public Welfare
 - 9. Veteran's Affairs
 - 10. Other Health Services
- E. Environment and Housing
 - 1. Building Inspection
 - 2. Drainage

APPENDIX 1
ANNUAL COUNTY & MUNICIPAL FINANCIAL REPORT DETAIL
(COUNTY & CITY DATA BY CATEGORY)

- 3. Environmental Protection / Natural Resources
- 4. Housing & Community Development
- 5. Refuse Collection / Refuse Disposal

F. Recreation & Culture

- 1. Library
- 2. Parks & Recreation
- 3. Tourism

G. Public Utility Systems

- 1. Water & Sewage Systems
- 2. Transit
- 3. Electric System (Cities only)
- 4. Gas Supply System (Cities only)

H. Interest on Debt

- 1. General Fund Debt
- 2. Water & Sewage Systems
- 3. Transit
- 4. Electric System (Cities only)
- 5. Gas Supply System (Cities only)
- 6. Other

I. All Other

- 1. Refunds
- 2. Unallocated Employee Fringe Benefits
- 3. Unallocated Employee Retirement Contributions
- 4. Technical Schools (Counties only)
- 4. Other

APPENDIX 2

NOTES

Sources:

School District Data	Statement of Revenues and Expenditures, SC Department of Education
County Data	Each SC County annually submits a form to the Office of Research & Statistics, SC Budget & Control Board Data from the Comptroller General's annual "Local Government Report" is also used beginning in FY 98
City Data	Each SC City annually submits a form to the Office of Research & Statistics, SC Budget & Control Board

Fiscal Year Timing:

School District Fiscal Year	Fiscal Year ended on June 30 of each year
Counties Fiscal Year	Fiscal Year ended on June 30 of each year
Cities Fiscal Year	Fiscal Year that ended on or before June 30 of each year

Definitions:

FY	Fiscal Year
N/A	Data was unavailable at time of release

**APPENDIX 3
CITIES INCLUDED IN SURVEY BY YEAR**

<u>County</u>	<u>City</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>
Abbeville	Abbeville	X	X	X	X	X	X	X
Abbeville	Calhoun Falls	X	X	X	X	X	X	X
Abbeville	Donalds	no	no	no	X	no	no	X
Abbeville	Due West	X	X	X	X	X	X	X
Abbeville	Lowndesville	X	X	X	X	X	X	X
Aiken	Aiken	X	X	X	X	X	X	X
Aiken	Burnettown	X	X	X	X	X	X	X
Aiken	Jackson	X	X	X	X	X	X	X
Aiken	Monetta	X	X	no	X	X	X	X
Aiken	New Ellenton	X	X	X	X	X	X	X
Aiken	North Augusta	X	X	X	X	X	X	X
Aiken	Perry	X	X	X	X	X	X	X
Aiken	Salley	X	X	X	X	X	X	X
Aiken	Wagener	X	X	X	X	X	X	X
Aiken	Windsor	no	no	no	no	no	no	no
Allendale	Allendale	X	X	X	X	X	X	X
Allendale	Fairfax	X	X	X	X	X	X	X
Allendale	Sycamore	X	X	X	X	X	X	X
Allendale	Ulmer	X	X	X	X	no	X	X
Anderson	Anderson	X	X	X	X	X	X	X
Anderson	Belton	X	X	X	X	X	X	X
Anderson	Honea Path	X	X	X	X	X	X	X
Anderson	Iva	no	X	X	X	no	no	no
Anderson	Pelzer	X	X	X	X	X	X	X
Anderson	Pendleton	X	X	X	X	X	X	X
Anderson	Starr	no	X	X	X	no	no	X
Anderson	West Pelzer	X	X	X	X	X	X	X
Anderson	Williamston	X	X	X	X	X	X	X
Bamberg	Bamberg	X	X	X	X	X	X	X
Bamberg	Denmark	X	X	X	X	X	X	X
Bamberg	Ehrhardt	X	X	X	X	X	X	X
Bamberg	Govan	X	X	X	X	X	X	X
Bamberg	Olar	X	X	X	X	X	X	X
Barnwell	Barnwell	X	X	X	X	X	X	X
Barnwell	Blackville	X	X	X	X	X	X	X
Barnwell	Elko	X	X	X	X	X	no	X
Barnwell	Hilda	no	no	no	no	no	no	no
Barnwell	Kline	X	X	X	X	X	X	X
Barnwell	Snelling	X	X	X	X	X	X	X
Barnwell	Williston	X	X	X	X	X	X	X
Beaufort	Beaufort	X	X	X	X	X	X	X
Beaufort	Bluffton	X	X	X	X	X	X	X
Beaufort	Hilton Head Island	X	X	X	X	X	X	X
Beaufort	Port Royal	X	X	X	X	X	X	X
Berkeley	Bonneau	X	X	X	X	X	X	X
Berkeley	Goose Creek	X	X	X	X	X	X	X
Berkeley	Hanahan	X	X	X	X	X	X	X

**APPENDIX 3
CITIES INCLUDED IN SURVEY BY YEAR**

<u>County</u>	<u>City</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>
Berkeley	Jamestown	X	X	X	X	X	X	X
Berkeley	Moncks Corner	X	X	X	X	X	X	X
Berkeley	Saint Stephen	X	X	X	X	X	X	X
Calhoun	Cameron	X	X	X	X	X	X	X
Calhoun	Saint Matthews	no	X	X	X	X	X	no
Charleston	Awendaw	X	X	X	X	X	X	X
Charleston	Charleston	X	X	X	X	X	X	X
Charleston	Folly Beach	X	X	X	X	X	X	X
Charleston	Hollywood	X	X	X	X	X	X	X
Charleston	Isle of Palms	X	X	X	X	X	X	X
Charleston	James Island	+	+	X	X	X	X	X
Charleston	Kiawah Island	X	X	X	X	X	X	X
Charleston	Lincolville	no	no	no	X	X	no	no
Charleston	McClellanville	X	X	X	X	X	X	X
Charleston	Meggett	X	X	X	X	X	X	X
Charleston	Mount Pleasant	X	X	X	X	X	X	X
Charleston	North Charleston	X	X	X	X	X	X	X
Charleston	Ravenel	X	X	X	X	X	X	X
Charleston	Rockville	no	X	X	X	X	X	X
Charleston	Seabrook Island	X	X	X	X	X	X	X
Charleston	Sullivans Island	X	X	X	X	X	X	X
Cherokee	Blacksburg	X	X	X	X	X	X	X
Cherokee	Gaffney	X	X	X	X	X	X	X
Chester	Chester	est.	X	X	X	X	X	X
Chester	Fort Lawn	X	X	X	X	X	X	X
Chester	Great Falls	X	X	X	X	X	X	X
Chester	Lowrys	X	X	X	X	X	X	X
Chester	Richburg	X	X	X	X	X	X	X
Chesterfield	Cheraw	X	X	X	X	X	X	X
Chesterfield	Chesterfield	X	X	X	X	X	X	X
Chesterfield	Jefferson	X	X	X	X	X	X	X
Chesterfield	McBee	X	X	X	X	X	X	X
Chesterfield	Mount Croghan	X	X	X	X	X	X	X
Chesterfield	Pageland	X	X	X	X	X	X	X
Chesterfield	Patrick	X	X	X	X	X	X	X
Chesterfield	Ruby	X	X	X	X	X	X	X
Clarendon	Manning	X	X	X	X	X	X	X
Clarendon	Paxville	no	no	X	X	X	X	X
Clarendon	Summerton	X	X	X	X	X	X	X
Clarendon	Turbeville	X	X	X	X	X	X	X
Colleton	Cottageville	X	X	X	X	X	X	X
Colleton	Edisto Beach	X	X	X	X	X	X	X
Colleton	Lodge	X	X	no	no	X	X	X
Colleton	Smoaks	X	X	X	X	X	X	X
Colleton	Walterboro	X	X	X	X	X	X	X
Colleton	Williams	X	X	X	X	X	X	X

APPENDIX 3
CITIES INCLUDED IN SURVEY BY YEAR

<u>County</u>	<u>City</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>
Darlington	Darlington	X	X	X	X	X	X	X
Darlington	Hartsville	X	X	X	X	X	X	X
Darlington	Lamar	X	X	X	X	X	X	X
Darlington	Society Hill	X	X	X	X	X	X	X
Dillon	Dillon	X	X	X	X	X	X	X
Dillon	Lake View	X	X	X	no	X	no	no
Dillon	Latta	X	X	X	X	X	X	X
Dorchester	Harleyville	X	X	X	X	X	X	X
Dorchester	Reevesville	X	X	X	X	X	X	X
Dorchester	Ridgeville	no	X	X	X	X	X	X
Dorchester	Saint George	X	X	X	X	no	X	X
Dorchester	Summerville	X	X	X	X	X	X	X
Edgefield	Edgefield	X	X	X	X	X	X	X
Edgefield	Johnston	X	X	X	X	X	X	X
Edgefield	Trenton	X	X	X	X	X	X	X
Fairfield	Jenkinsville	n/a	n/a	n/a	n/a	no	X	X
Fairfield	Ridgeway	X	X	X	X	X	X	X
Fairfield	Winnsboro	X	X	X	X	X	X	X
Florence	Coward	X	X	X	X	X	X	X
Florence	Florence	X	X	X	X	X	X	X
Florence	Johnsonville	X	X	X	X	X	X	X
Florence	Lake City	X	X	X	X	X	X	X
Florence	Olanta	X	X	X	X	X	no	no
Florence	Pamplico	X	X	X	X	X	X	X
Florence	Quinby	no	X	X	X	X	X	no
Florence	Scranton	X	X	X	X	X	X	X
Florence	Timmonsville	X	X	X	X	no	no	no
Georgetown	Andrews	no	X	X	X	X	X	X
Georgetown	Georgetown	X	X	X	X	X	X	X
Georgetown	Pawleys Island	X	X	X	X	X	X	X
Greenville	Fountain Inn	X	X	X	X	X	X	X
Greenville	Greenville	X	X	X	X	X	X	X
Greenville	Greer	X	X	X	X	X	X	X
Greenville	Mauldin	X	X	X	X	X	X	X
Greenville	Simpsonville	X	X	X	X	X	X	X
Greenville	Travelers Rest	X	X	X	X	X	X	X
Greenwood	Greenwood	X	X	X	X	X	X	X
Greenwood	Hodges	X	X	X	X	X	X	X
Greenwood	Ninety Six	X	X	X	X	X	X	X
Greenwood	Troy	X	X	X	X	X	X	X
Greenwood	Ware Shoals	X	X	X	X	X	X	X
Hampton	Brunson	X	X	X	X	X	X	X
Hampton	Estill	X	X	X	X	X	X	X
Hampton	Furman	X	X	X	X	X	X	X
Hampton	Gifford	no	X	X	X	X	X	X

**APPENDIX 3
CITIES INCLUDED IN SURVEY BY YEAR**

<u>County</u>	<u>City</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>
Hampton	Hampton	X	X	X	X	X	X	X
Hampton	Luray	X	X	X	X	X	X	X
Hampton	Scotia	X	X	X	X	X	X	X
Hampton	Varnville	X	X	X	X	X	X	no
Hampton	Yemassee	X	X	no	X	X	X	no
Horry	Atlantic Beach	no	no	no	no	no	no	no
Horry	Aynor	X	X	X	X	X	X	X
Horry	Briarcliffe Acres	X	X	X	X	X	X	X
Horry	Conway	X	X	X	X	X	X	X
Horry	Loris	X	X	X	X	X	X	X
Horry	Myrtle Beach	X	X	X	X	X	X	X
Horry	North Myrtle Beach	X	X	X	X	X	X	X
Horry	Surfside Beach	X	X	X	X	X	X	X
Jasper	Hardeeville	X	X	X	X	X	X	X
Jasper	Ridgeland	X	X	X	X	X	X	X
Kershaw	Bethune	X	X	X	X	X	X	X
Kershaw	Camden	X	X	X	X	X	X	X
Kershaw	Elgin	X	X	X	X	X	X	X
Lancaster	Heath Springs	X	X	X	X	X	X	X
Lancaster	Kershaw	X	X	X	X	X	X	X
Lancaster	Lancaster	X	X	X	X	X	X	X
Laurens	Clinton	X	X	X	X	X	X	X
Laurens	Cross Hill	no	X	X	X	X	X	X
Laurens	Gray Court	X	X	X	X	X	X	X
Laurens	Laurens	X	X	X	X	X	X	X
Laurens	Waterloo	X	X	X	X	X	X	X
Lee	Bishopville	X	X	X	X	X	X	X
Lee	Lynchburg	X	X	X	X	X	X	X
Lexington	Batesburg/Leesville	X	X	X	X	X	X	X
Lexington	Cayce	X	X	X	X	X	X	X
Lexington	Chapin	X	X	X	X	X	X	no
Lexington	Gaston	no	no	no	X	X	X	X
Lexington	Gilbert	X	X	X	X	X	X	X
Lexington	Irmo	X	X	X	X	X	X	X
Lexington	Lexington	X	X	X	X	X	X	X
Lexington	Pelion	X	X	X	X	X	X	X
Lexington	Pine Ridge	X	X	X	X	X	X	X
Lexington	South Congaree	no	X	X	X	X	X	X
Lexington	Springdale	X	X	X	X	X	X	X
Lexington	Summit	no	X	X	X	X	X	X
Lexington	Swansea	X	X	X	X	X	X	X
Lexington	West Columbia	X	X	X	X	X	X	X
Marion	Marion	X	X	X	X	X	X	X
Marion	Mullins	X	X	X	X	X	X	X
Marion	Nichols	no	X	X	X	X	X	X
Marion	Sellers	no	no	no	no	no	no	no

**APPENDIX 3
CITIES INCLUDED IN SURVEY BY YEAR**

<u>County</u>	<u>City</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>
Marlboro	Bennettsville	X	X	X	X	X	X	X
Marlboro	Blenheim	X	X	X	X	X	X	X
Marlboro	Clio	X	X	X	X	X	no	no
Marlboro	McColl	no	X	X	X	X	X	X
Marlboro	Tatum	X	X	X	X	X	X	X
McCormick	McCormick	X	X	X	X	X	X	X
McCormick	Parksville	X	X	X	X	X	X	X
McCormick	Plum Branch	X	X	X	X	X	X	X
Newberry	Little Mountain	X	X	X	X	X	X	X
Newberry	Newberry	X	X	X	X	X	X	X
Newberry	Peak	X	X	X	X	X	X	X
Newberry	Pomaria	X	X	X	X	X	X	X
Newberry	Prosperity	X	X	X	X	X	X	X
Newberry	Silverstreet	X	X	X	X	X	X	X
Newberry	Whitmire	X	X	X	X	X	X	X
Oconee	Salem	X	X	X	X	X	no	no
Oconee	Seneca	X	X	X	X	X	X	X
Oconee	Walhalla	X	X	X	X	X	X	X
Oconee	West Union	X	X	X	X	X	X	X
Oconee	Westminster	X	X	X	X	X	X	X
Orangeburg	Bowman	X	X	X	X	X	X	X
Orangeburg	Branchville	X	X	X	X	X	X	X
Orangeburg	Cope	X	X	X	X	X	X	X
Orangeburg	Cordova	X	X	X	X	X	X	X
Orangeburg	Elloree	X	X	X	X	X	X	X
Orangeburg	Eutawville	X	X	X	X	X	X	X
Orangeburg	Holly Hill	X	X	X	X	X	X	X
Orangeburg	Livingston	X	X	X	X	X	X	X
Orangeburg	Neeses	X	X	X	X	X	X	X
Orangeburg	North	X	X	X	X	X	X	X
Orangeburg	Norway	X	X	X	X	X	X	X
Orangeburg	Orangeburg	X	X	X	X	X	X	X
Orangeburg	Rowesville	X	X	X	X	X	X	X
Orangeburg	Santee	X	X	X	X	X	X	X
Orangeburg	Springfield	no	X	X	X	X	X	X
Orangeburg	Vance	X	X	X	X	X	X	X
Orangeburg	Woodford	X	X	X	X	X	X	X
Pickens	Central	X	X	X	X	X	X	X
Pickens	Clemson	X	X	X	X	X	X	X
Pickens	Easley	X	X	X	X	X	X	X
Pickens	Liberty	X	X	X	X	X	X	X
Pickens	Norris	X	X	X	X	X	X	X
Pickens	Pickens	X	X	X	X	X	X	X
Pickens	Six Mile	X	X	X	X	X	X	X
Richland	Aracdia Lakes	X	X	X	X	X	X	X
Richland	Blythewood	no	X	X	X	X	X	X
Richland	Columbia	X	X	X	X	X	X	X
Richland	Eastover	X	X	no	X	X	X	X

**APPENDIX 3
CITIES INCLUDED IN SURVEY BY YEAR**

<u>County</u>	<u>City</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>
Richland	Forest Acres	X	X	X	X	X	X	X
Saluda	Ridge Spring	X	X	X	X	X	X	X
Saluda	Saluda	X	X	X	X	X	X	X
Saluda	Ward	X	X	X	X	X	X	no
Spartanburg	Campobello	X	X	X	X	X	X	X
Spartanburg	Central Pacolet	X	X	X	X	X	X	X
Spartanburg	Chesnee	X	X	X	X	X	X	X
Spartanburg	Cowpens	X	X	X	X	X	X	X
Spartanburg	Duncan	X	X	X	X	X	X	X
Spartanburg	Inman	X	X	X	X	X	X	X
Spartanburg	landrum	X	X	X	X	X	X	X
Spartanburg	Lyman	X	X	X	X	X	X	X
Spartanburg	Pacolet	X	X	X	X	X	X	X
Spartanburg	Reidville	no	no	no	X	no	no	X
Spartanburg	Spartanburg	X	X	X	X	X	X	X
Spartanburg	Wellford	X	X	X	X	X	X	X
Spartanburg	Woodruff	X	X	X	X	X	X	X
Sumter	Mayesville	X	X	X	X	X	X	X
Sumter	Pinewood	X	X	X	X	X	X	X
Sumter	Sumter	X	X	X	X	X	X	X
Union	Carlisle	X	X	X	X	X	X	X
Union	Jonesville	X	X	X	X	X	X	X
Union	Lockhart	X	X	X	X	X	X	X
Union	Union	X	X	X	X	X	X	X
Williamsburg	Greeleyville	X	X	X	X	X	X	X
Williamsburg	Hemingway	X	X	X	X	X	X	X
Williamsburg	Kingstree	X	X	X	X	X	X	X
Williamsburg	Lane	X	X	X	X	X	X	X
Williamsburg	Stuckey	X	X	X	X	X	X	X
York	Clover	X	X	X	X	X	X	X
York	Fort Mill	X	X	X	X	X	X	X
York	Hickory Grove	X	X	X	X	X	X	X
York	McConnells	X	X	X	X	X	X	X
York	Rock Hill	X	X	X	X	X	X	X
York	Sharen	X	X	X	X	X	X	X
York	Smyrna	no	X	X	X	X	X	X
York	Tega Cay	X	X	X	X	X	X	X
York	York	X	X	X	X	X	X	X
Total Number of Cities Reported		245	261	258	264	258	255	252
Total Number of Cities Missing		25	9	12	6	12	15	18

X = City filed financial report

No = City never filed financial report

Est. = Estimtaed (City did not file financial report)

+ = City is no longer incorporated

APPENDIX 4

2011 Annual County Financial Report

2011 Annual County Financial Report Instructions

2011 Annual Municipal Financial Report

2011 Annual Municipal Financial Report Instructions

State of South Carolina

2011 Annual County Financial Report

County:

Please correct name and address,
if applicable

Coordinating

Agency:

SC Budget and Control Board, Office of Research and Statistics, Office of Economic Research

Instructions:

**Please provide county data for fiscal year ended on or before
June 30, 2011. Please refer to the attached instructions for details on
completing the form. All figures should be rounded to the nearest dollar.**

When completed, please return to:

Attn: Lisa Wren
Office of Research and Statistics
Rembert C. Dennis Building, Ste. 459
1000 Assembly Street
Columbia, SC 29201-3117
Telephone: (803) 734-3805
Fax: (803) 734-4719
lisa.wren@ors.sc.gov

DUE DATE:

January 15, 2012

Note:

**Data supplied in this report is required by law under State Law 6-1-50.
Failure to submit this report shall result in the withholding of ten percent of
the county's current-year state aid.**

PART ONE: REVENUES

Property Tax Revenues	
010. Total Owner Occupied*	
020. Total School Taxes for Owner Occupied*	
030. Total School Operating (all districts)*	
040. Agricultural (Private)	
050. Agricultural (Corporate)	
060. Commercial/Rental	
070. Manufacturing	
080. Utility	
090. Business Personal	
100. Joint Industrial Park	
110. Motor Carrier	
120. Motor Vehicle Tax	
130. Other Personal Property	

* Do not include State tax relief

Local Options Revenues	
140. Local Hospitality Tax	
150. Local Accommodations Tax	
160. Other Local Options - Capital Projects	
170. Other Local Options - Transportation	
171. Local Options Sales Tax Rate (%)	
172. Local Hospitality Tax Rate (%)	
173. Local Accommodations Tax Rate (%)	
174. Other Local Options - Capital Projects Tax Rate (%)	
175. Other Local Options - Transportation Tax Rate (%)	

State of South Carolina
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Licenses & Permits Revenues

180.	Building, Electrical, Plumbing Permits	
190.	Business Licenses (include electric, cable, telecom)	
200.	Documentary Stamp Tax (exclude state collection) +	
210.	Marriage Licenses	
220.	Mobile Home Licenses	
230.	Utility Franchise Fees (gas, electric, cable, telecom)	
240.	Other Licenses & Permits Revenues	

+ Applies to all counties

Intergovernmental Revenues - Federal Grants

250.	Community Development Block Grants	
260.	Department of Justice (ex. narcotics, DARE)	
270.	Federal Emergency Management Assistance (FEMA)	
280.	Correction Facility Grants	
290.	Health & Hospital Grants	
300.	Housing & Urban Development Grants	
310.	Human Services Grants (JTPA)	
320.	Library Grants	
330.	National Forest Fund	
340.	Other Federal Grant Revenues	

Intergovernmental Revenues - State Grants

350.	Airport Grants	
360.	Alcohol & Drug Abuse Grants	
370.	Arts Commission Grants	
380.	Disaster/Emergency Relief Grants	
390.	Division of Local Government (SC B&CB) Grants	
400.	Economic Development (include Rural Development)	
410.	Emergency Medical Service (EMS) Grants	
420.	Health & Human Services Grants (no JTPA)	
430.	Highways & Public Transportation Grants	
440.	Library Aid Grants	
450.	Public Service Authority Grants	
460.	Recreational Grants	
470.	Sheriff Department Grants	
480.	Child Support Incentive/Enforcement Grants	
490.	Social Service Grants (i.e. Summer Feeding Program)	
500.	Solicitor's Fund	
510.	Travel & Tourism Grants	
520.	Veterans Affairs Grants	
530.	Voter Registration/Election Commission Grants	
540.	Other State Grant Revenues	

Intergovernmental Revenues - State-Shared Taxes

550.	Local Government Fund	
560.	Fire Department Premium Tax	
570.	Broker's Premium Fire Department Tax	
580.	Statewide Accommodations Tax +	
590.	Direct Appropriations + **	
600.	Solid Waste Tire Fees +	
610.	Health Department - Vital Record Fees	
620.	Tourism Infrastructure Admissions Tax	
630.	Alcoholic Beverage License Fee	

+ Applies to all counties

** Includes tax form supplies, salary supplements

State of South Carolina
2011 Annual County Financial Report

Intergovernmental Revenues - Other Local Governments		
640.	Highway Reimbursement	
650.	Contracts for Service Provision - Fire Protection	
660.	Other Contracts for Service Provision	
670.	Payment in lieu of taxes	
680.	Other Local Government Revenues	

Utility Sales Revenues (Gross Receipts)		
690.	Water System	
700.	Sewage System	
710.	Public Transit System	

Service Revenues & Charges (Gross Receipts)		
720.	Airport	
730.	Development Impact Fees	
740.	Emergency Medical Services (EMS)	
750.	Fire Protection	
760.	Hospital	
770.	Housing & Urban Renewal	
780.	Library	
790.	Motor Vehicle Fees	
800.	Parking Facilities (meter/garage fees and fines)	
810.	Recreation	
820.	Refuse Collection & Landfill	
830.	Other Service Revenues & Charges	

Fines & Forfeitures		
840.	Law Enforcement & Court Charges (total)	
841.	Fines kept by the county	
842.	Assessments sent to State of South Carolina	
843.	Victims' Rights Assessment	
850.	Drug Fines (include confiscation)	
860.	Other Fines & Forfeitures	

Miscellaneous Revenues		
870.	Interest Income	
880.	Sale of Real Property & Fixed Assets	
890.	Rents, Royalties, and Special Assessments	
900.	Other Miscellaneous Revenues	

PART TWO: EXPENDITURES

- Expenditures include current operations, capital purchases, and intergovernmental expenditures (see instructions)
- Purchases of real property or new construction should only be reported in "Purchase of Land & Facilities/Construction"
- Only those expenses incurred during the most recently completed fiscal year should be recorded.
- Please report personnel expenditures separate from general expenditures in the "Personnel Expenditures" section.

General Expenditures		
910.	General Government Administration	
920.	Public Safety (Police, Fire, Coroner, Corrections, Meter, etc.)	
930.	Transportation (Airports, Streets & Highways)	
940.	Health & Human Services (include alcohol/drug abuse, EMS, etc.)	
950.	Environment & Housing (inc. sanitation, code enforcement, stormwater, etc.)	
960.	Recreation (inc. arts/cultural activities, park/recreation, library, tourism)	
970.	Public Utilities (Utility Systems, Public Transit)	
980.	Debt Service/Interest on Debt (General Fund and Utility Systems)	
990.	Purchase of Land & Facilities/Construction	
1000.	All Other General Expenditures	

State of South Carolina

2011 Annual County Financial Report

- Report all gross wages/salaries and fringe benefits paid to county employees during the most recently completed fiscal year.

	Personnel Expenditures	Gross Salaries (inc. fringe benefits)
1010.	General Government Administration	
1020.	Public Safety	
1030.	Transportation	
1040.	Health & Human Services	
1050.	Environment & Housing	
1060.	Recreation	
1070.	Public Works (Utility Systems, Transit)	
1080.	Other Personnel	

Certification: This is to certify that the data contained in this report is accurate to the best of my knowledge and belief

Name of Responsible Officer:

Telephone:

Email Address:

ANNUAL COUNTY FINANCIAL REPORT INSTRUCTIONS (2011)

- Please provide county data for fiscal year end on or before **June 30, 2011**
- All figures should be rounded to the nearest dollar
- Please correct any name and address information, if applicable

PART ONE: REVENUES

Property Taxes Revenues

Note: *The following data requests of property tax revenues by category are new for this fiscal year. If some of these property tax revenue items are absolutely unattainable, please provide your best estimate.*

- **Total Owner Occupied** - Report revenues from the collection of county taxes on owner occupied property (4% assessment) for the most recently completed fiscal year. *Do not include any state tax relief.*
- **Total School Operating** - Report revenues from the collection of all school operating taxes levied on real and personal property for the most recently completed fiscal year. *Do not include any state tax relief.*
- **Agricultural (Private)** – Report revenues from the collection of county taxes on private agricultural real property (4% assessment) for the most recently completed fiscal year.
- **Agricultural (Corporate)** – Report revenues from the collection of county taxes on corporate agricultural real property (6% assessment) for the most recently completed fiscal year.
- **Commercial/Rental** – Report revenues from the collection of county taxes on all other real property assessed at 6% for the most recently completed fiscal year.
- **Manufacturing** - Report revenues from the collection of county property taxes on real and personal property owned by or leased to manufacturers (10.5% assessment) for the most recently completed fiscal year.
- **Utility** - Report revenues from the collection of county taxes on real and personal property owned by or leased to utilities (10.5% assessment) for the most recently completed fiscal year.
- **Business Personal** – Report revenues from the collection of county taxes on personal property owned by or leased to business establishments (10.5% assessment) for the most recently completed fiscal year.
- **Joint Industrial Park** – Report revenues from the collection of the county's portion of taxes collected on the real property of any multi-county industrial parks.
- **Motor Carrier** – Report revenues from the collection of county taxes on real and personal property owned by or leased to companies primarily engaged in transportation for hire of persons or property and used by the company in the conduct of such businesses (9.5% assessment) for the most recently completed fiscal year.

- **Motor Vehicle Tax Only** - report only revenues from the collection of county motor vehicle taxes for the most recently completed fiscal year.
- **Other Personal Property** - Report revenues from the collection of county taxes on all other personal property (i.e. recreational vehicles, boats, aircraft) for the most recently completed fiscal year.

Local Options Revenues

- **Local Hospitality Tax** - Report revenues from the local hospitality tax for the most recently completed fiscal year. The local hospitality tax is a tax on the sale of prepared meals and beverages sold in establishments or a tax on the sale of prepared meals and beverages sold in establishments licensed for on premises consumption of alcoholic beverages, beer, or wine.
- **Local Accommodations Tax** - Report revenues from the local accommodations tax for the most recently completed fiscal year.
- **Other Local Options – Capital Projects** – Report revenues from any capital project taxes collected in the most recently completed fiscal year.
- **Other Local Options – Transportation** – Report revenues from any transportation taxes collected in the most recently completed fiscal year.
- **Local Options Sales Tax Rate** – Report the local options sales tax rate (%) for the most recently completed fiscal year. Please note that you are not required to report local options sales tax revenues. We collect this data from the Department of Revenue.
- **Local Hospitality Tax Rate** – Report the local hospitality tax rate (%) for the most recently completed fiscal year.
- **Local Accommodations Tax Rate** - Report the local accommodations tax rate (%) for the most recently completed fiscal year.
- **Other Local Options – Capital Projects Tax Rate** – Report the local options – capital projects tax rate (%) for the most recently completed fiscal year.
- **Other Local Options – Transportation Tax Rate** – Report the local options – transportation tax rate (%) for the most recently completed fiscal year.

Licenses and Permits Revenues

- **Building, Electrical, Plumbing Permits** - Report total revenues from county building, electrical, mechanical, gas, HVAC, and plumbing permits for the most recently completed fiscal year.
- **Business Licenses** - Report total revenues collected for all county business licenses for the most recently completed fiscal year. This item should also include revenues collected from telecommunication (Telecommunications Act of 1999), cable, and electric business licenses.
- **Documentary Stamp Tax** – Report total revenues collected for documentary stamp tax in the county for the most recently completed fiscal year. *Do not include state collection. This item applies to all counties.*
- **Marriage Licenses** – Report total revenues collected for marriage licenses in the county for the most recently completed fiscal year.
- **Mobile Home Licenses** – Report total revenues collected for mobile home licenses in the county for the most recently completed fiscal year.

- **Utility Franchise Fees** - Report total revenues resulting from any county utility franchise fees paid for the most recently completed fiscal year, including gas, electric, cable and telecommunications.
- **Other Licenses & Permits** – Report total fees collected from any other licensing or permitting activity in the county for the most recently completed fiscal year. (i.e. yard sale permits, recreational event permits)

Intergovernmental Revenues – Federal Grants

Report the full total of grants received by the county from the federal government during the most recently completed fiscal year. These grants may include, but are not limited to: Community Development Block grants, Department of Justice grants (DARE and/or narcotics enforcement), Federal Emergency Management Assistance (FEMA) grants, correction facility grants, health & hospital grants, housing or urban development grants, human services grants (Job Training Partnership Act (JTPA)), library grants, National Forest Fund, and any other grants received from the federal government.

It is often difficult to know with certainty the source of grants funds for the reasons stated in the above section, "Intergovernmental Revenues – State Grants". If you have difficulty determining the source of grant funds, contact your regional council of governments for assistance.

Do not include any matching funds and exclude any grant administration costs paid from county or state funds.

Intergovernmental Revenues – State Grants

Report the full grant totals received by the county from the State of South Carolina during the most recently completed fiscal year. Grants from the State of South Carolina may be difficult to discern. Some grants awarded to counties have joint participation by the state and federal governments (i.e., a \$1 million hospital grant may be comprised of \$500,000 of federal money and \$500,000 of state money). If you determine that to be the case, report the portion of the grant coming from the State of South Carolina in this section and the amount coming from the Federal government in the following section entitled "Intergovernmental Revenues – Federal Sources". *It is important that only state grants be reported in this section.* If you have difficulty determining the source of grant funds, contact your regional council of governments for assistance.

Do not include any matching funds and exclude any grant administration costs paid from county funds.

Intergovernmental Revenues – State-Shared Taxes

Report the county revenue that derives from state aid to political subdivisions in the following six items. These payments are made quarterly. Therefore, the most recently completed fiscal year should reflect four quarters of state shared tax revenue.

- **Local Government Fund** – Report the county's revenue from the Local Government Fund for the most recently completed fiscal year. This state shared revenue amount replaces the funds which counties previously received from the alcoholic liquors tax, bank tax, beer & wine tax, income tax, brokers premium tax, and motor transport tax.
- **Fire Department Premium Tax** - Report the county's revenues from the fire department premium tax for the most recently completed fiscal year.
- **Broker's Premium Fire Department Tax** - Report the county's revenues from the fire department premium tax for the most recently completed fiscal year.
- **Statewide Accommodations Tax** - Report the county's revenue from the state accommodations tax for the most recently completed fiscal year. *This item applies to all counties.*

- **Direct Appropriations** - Report the county's revenues from the state to the county through direct appropriations. *This includes tax forms and supplies, and salary supplements. This applies to all counties.*
- **Solid Waste Tire Fees** – Report the county's revenues from the solid waste tire fees. *This applies to all counties.*

Intergovernmental Revenues – State-Shared Taxes (cont.)

- **Health Department - Vital Record Fees** – Report the revenue received by the county from the state vital record fees. Include payments for birth certificates and/or payment for copies of vital records for the most recently completed year.
- **Tourism Infrastructure Admissions Tax** (SC Code of Laws 12-21-6530) - Report the revenue received by the county from the state for the tourism infrastructure admissions tax for the most recently completed fiscal year.
- **Alcoholic Beverage License Fees** – Report the revenue received by the county from the state for the alcoholic beverage licenses fee for the most recently completed fiscal year.

Intergovernmental Revenues – Other Local Governments

- **Highway Reimbursement** – Report any payments from other local governments (county or municipal) for their participation in highway, road, or street construction and/or maintenance. *State and federal monies for highways and streets should not appear in this item.* Report only the payments received during the most recently completed fiscal year.
- **Contracts for Service Provision – Fire Protection** - Report any payments which the county received from another county, municipality, or special purpose district for the provision of fire protection services. Report revenues received only for the most recently completed fiscal year, regardless of the terms or duration of the contract.
- **Other Contracts for Service Provision** - Describe any other contract the county may have with another county, municipality, or special purpose district for the provision of a service and report the revenue to the county for that contract in these items. Report revenues received only for the most recently completed fiscal year regardless of the terms or duration of the contract. For example, if the county is under contract to provide garbage pickup for a short time to a nearby special purpose district and the contract is paid in a lump sum, report the full contract amount if it was paid during the most recently completed fiscal year.
- **Payment in lieu of taxes** - Report any amounts paid by local governments in-lieu of county property taxes (e.g., payments from a housing authority). Report only those payments that have been received during the most recently completed fiscal year.
- **Other Local Government Revenues** - Report any other payments received from another local government for any purpose not included in the previous items of this section. Specify the purpose for which payments were received.

Utility Sales Revenues (Gross Receipts)

When completing this section, do not subtract any kind of operating expenses from total revenues. Each item is intended to reflect gross revenues.

- **Water System** - Report all revenues received from the sale of water services to public and private users for the most recently completed fiscal year. *Include any revenues that may be generated from sales of services outside the county. Please include any deposits, tap fees, sales of water systems and equipment (i.e. water meters).*

- **Sewage System** – Report all revenues received from the sale of sewage service to public or private users for the most recently completed fiscal year. *Include any revenues that may be generated from sale of services outside the county. Please include any deposits, tap fees, sales of sewage systems and equipment.*
- **Public Transit System** – Report all revenues received from the operation of any county transportation system (i.e. buses) for the most recently completed fiscal year.

Service Revenues & Charges (Gross Receipts)

When completing this section, do not subtract any kind of operating expenses from total revenues. Each item is intended to reflect gross revenues.

- **Airport** - Report all revenues from the operation of any county airport for the most recently completed fiscal year.
- **Development Impact Fees** - Report all revenues from development impact fees collected by the county for the most recently completed fiscal year. *Do not report water or sewer tap fees as development impact fees. Tap fees should be reported as revenue from the operation of the water/sewage systems.*
- **Emergency Medical Services** - Report all revenues from the operation of county emergency medical services (EMS). *Do not subtract the cost of operating emergency medical vehicles or equipment. Sum all patient care and transportation fees collected from emergency medical service and report the total in this item.*
- **Fire Protection** - Report all revenues from county fire protection services. Include safety inspections done by county fire departments. *Do not include payments by other local governments for fire protection.*

Service Revenues & Charges (Gross Receipts) (cont.)

- **Hospital** – Report all revenues from the operation of any county hospitals. *Do not subtract costs of hospital operation from the total. Sum patient payments, revenues from laboratory facilities, and any other revenue generated from the operation of a county hospital. Do not report revenues from emergency medical service (EMS) operations in this item.*
- **Housing & Urban Renewal** - Report all revenues from the operation of county housing or urban renewal projects for the most recently completed fiscal year. *Do not subtract maintenance or any other cost associated with the operation of a county housing project from total revenues.*
- **Library** – Report all revenues generated by library charges for the most recently completed fiscal year. Include fees for copying materials.
- **Motor Vehicle Fees** – Report all motor vehicle fees for the latest fiscal year.
- **Parking Facilities** - Report all county parking facilities charges for the most recently completed fiscal year. This item should include all revenues from any county parking garages, garage services, parking meters and parking violations.
- **Recreation** - Report all revenues from any county recreation facility for the most recently completed fiscal year. Include tennis court revenues, swimming pool revenues, rental fees for picnic shelters, golf course revenues, and entrance fees at county parks. *Do not subtract any maintenance costs from the total.*

- **Refuse Collection & Landfill** - Report all refuse and landfill revenues from the most recently completed fiscal year. Include service charges for refuse collection and tipping fees for any county landfill.
- **Other Service Revenues & Charges** - Report other service revenues collected by the county that are not included in any of the preceding items.

Law Enforcement & County Court Charges

- **Law Enforcement & County Court Charges** - Report all law enforcement and legal charges for the most recently completed fiscal year. This item should include court charges, probate judge fees, clerk of court fees, family court fees, magistrate fines and recorder fees, and fees for police accident report charges. *Do not report revenues from parking violations in this item.* This item should be a total of three subcategories: fines kept by the county, assessments sent to the State, and Victims' Rights Assessments.
- **Drug Fines** – Report all revenues from drug fines collected by the county for the most recently completed fiscal year. *Include confiscation kept by the county.*
- **Other Fines & Forfeitures** – Report other fines and forfeitures collected by the county that are not included in any of the preceding items.

Miscellaneous Revenues

- **Interest Income** - Report the interest earnings on county investments that accrued during the most recently completed fiscal year. Include both short term interest earnings such as those on savings accounts as well as long term earnings on instruments such as federal securities and savings bonds.
- **Sales of Real Property & Fixed Assets** - Report proceeds from the sale of real property and fixed assets. *Do not include proceeds from the sale of bonds, notes and investments.*
- **Rents, Royalties, and Special Assessments** - Report revenues from rents, royalties and special assessments.
- **Other Miscellaneous Revenues** - Report other revenues which do not fit any of the other categories described above.

PART TWO: EXPENDITURES

Expenditures include current operations, capital purchases, and intergovernmental expenditures.

Current operations are the day-to-day operating expenses for the different components of county government. ***This does not include personnel costs (wages/salaries). Personnel expenditures are to be reported separately.*** Some typical operating expenses would include rent, utility bills, travel, training, motor fuels, maintenance costs, paper, computer disks, routine office supplies, service contracts for office equipment, and other contractual agreements, such as leases. Contractual agreements would also include contracts for services with law firms, engineers, architects, accounting firms, and other service contracts. Small item purchases such as pencil sharpeners, paper cutters, and reference books should also be considered current operating expenses although they may be used for many years. *Record only those items purchased during the most recently completed fiscal year.*

Capital purchases – include items that will be used for several budget years. Common examples are office furniture, computers, typewriters, copier machines (bought, not leased), vehicles (bought, not leased), and heavy machinery (bought, not leased). *Do not include the purchase of real property or new construction in this section. Only those expenses incurred during the most recently completed fiscal year should be recorded.*

Intergovernmental expenditures – include payments to other governments, between counties, between a county and a municipality, or a county and a special purpose district. Payments for fire protection services, road maintenance, hospitals, etc., made to another government should be reported. Record only those payments made during the most recently completed fiscal year.

Some types of expenditures may not be applicable to your county. On the other hand, your county may have expenditures that are not listed. When an expenditure is not applicable to your county, leave that item blank. If your county has an expenditure that is not listed, look for a category that might reasonably encompass that activity. Because each county has a different operating structure, placement of expenditures will vary to some degree. However, if care is taken to place expenditure amounts in the most appropriate categories for your county structure, the presentation of the data will accurately reflect the kinds of expenditures that take place in the county.

General Expenditures

- **General Government Administration** - Report total current operation, capital purchase, and intergovernmental expenses for the following items:

Central Administration – (ex. county council, county administrator, legislative delegation, registrar of mesne conveyance)

County Buildings – (ex. maintenance, janitorial, operating expenditures for county buildings)

Economic Development – expenditures related to county economic development activities

Financial Administration – (ex. Auditor, treasurer, tax collector, tax assessor, finance director, other finance related activities)

Judicial & Legal - (ex. county attorneys, county court administration, magistrates, clerk of court, law library, other judicial activities)

Planning & Zoning – expenditures related to county planning and zoning activities.

Engineering - expenditures for a separate county engineering department which provides engineering services to other county activities such as streets or utilities

Registration & Elections - expenditures related to voter registration and elections

Other Support services – expenditures related to other county activities which primarily serve to support county service delivery functions. This includes such activities as personnel administration, a county vehicle maintenance division, purchasing department, county printing operations, data processing, etc.

- **Public Safety** - Report total current operation, capital purchase, and intergovernmental expenditures for the following items:
 - Animal protection
 - Emergency preparedness
 - Coroner
 - Correction, including jails, probation and parole
 - Fire protection
 - Law enforcement
 - Parking meters
 - Victims' rights
 - Other public safety
- **Transportation** - Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Airports
 - Streets & Highways (Sidewalks, lights, etc.)
- **Health & Human Services** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Alcohol/Drug Abuse services
 - Emergency Medical Services (EMS)
 - Health Department
 - Hospitals

- Mental Health/Retardation
 - Payment to Indigent Care
 - Public Welfare
 - Veterans' Affairs
 - Other Health Services
- **Environment & Housing** - Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Building inspection
 - Stormwater/Drainage
 - Environmental protection/natural resources
 - Housing & community development
 - Refuse collection/Refuse disposal
 - **Recreation** - Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Library
 - Parks & Recreation, including museums, theater, bands, marinas, etc.
 - Tourism
 - **Public Utilities** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Water and sewage systems
 - Public transit systems
 - **Debt Service/Interest on Debt** – Report total current operation and intergovernmental expenditures related to following:
 - General Fund Debt
 - Utility Systems Debt
 - Public Transit Debt
 - Other Debt
 - **Purchase of Land and Facilities/Construction** – When real property is purchased and/or construction takes place for a county function, those expenditures should be reported under this category. Facility construction may take place either at a new site or different facility or at an existing site or facility. If an existing county building has been expanded to create a meeting room, it is considered to be facility construction. *New carpet and furniture for that meeting room is not part of facility construction costs and should be reported as a capital purchase expenditure.* All major renovations such as a new roof should be considered facility construction. Only those expenses incurred during the most recently completed fiscal year should be recorded.
 - **Other General Expenditures** - Report total other general current operation, capital purchase, and intergovernmental expenditures not listed in the preceding items:
 - Refunds
 - Technical Schools
 - Unallocated Employee Fringe Benefits
 - Unallocated Employee Retirement Contributions
 - Other

PERSONNEL EXPENDITURES

Report all gross wages, gross salaries, and fringe benefits paid to county employees during the most recently completed fiscal year. Report the actual amount paid, not the authorized salary of the positions, whether vacant or filled. If the employee's salary is divided between two categories, report the actual annual expenditures for the employee in each category. Bonuses and other forms of compensation (e.g. payment per fire call) should also be reported. Include per item amounts or salaries paid to board, commission, or council members.

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Municipality:

Please correct name and address,
if applicable

Coordinating

Agency:

SC Budget and Control Board, Office of Research and Statistics, Office of Economic Research

Instructions:

**Please provide municipal data for fiscal year ended on or before
June 30, 2011. Please refer to the attached instructions for details on
completing the form. All figures should be rounded to the nearest dollar.**

When completed, please return to:

Attn: Lisa Wren
Office of Research and Statistics
Rembert C. Dennis Building, Ste. 459
1000 Assembly Street
Columbia, SC 29201-3117
Telephone: (803) 734-3805 Fax: (803) 734-4719
lisa.wren@ors.sc.gov

DUE DATE:

January 15, 2012

Note:

***Data supplied in this report is required by law under State Law 6-1-50.
Failure to submit this report shall result in the withholding of ten percent of
the municipality's current-year state aid.***

PART ONE: REVENUES

Property Tax Revenues	
010. Real Property Taxes*	
020. Personal Property Taxes (include Motor Vehicle Tax)	
030. Motor Vehicle Tax Only	
040. Delinquent Property Taxes Collected	
050. Penalties & Interest on Taxes	
060. Reimbursements for Homestead Exemptions	
070. Manufacturers' Depreciation Reimbursement	
080. Tax Increment Financing District (TIF)	
090. Municipal Improvement District	
100. Fees in Lieu of Property Tax	
101. Total Millage Rate	
102. Total Assessed Property Value (Taxable Value)	

* exclude homestead exemptions

Local Options Revenues	
110. Local Option Sales Tax	
120. Other Local Option Sales Tax - Capital Projects	
130. Other Local Option Sales Tax - Transportation	
140. Local Hospitality Tax	
150. Local Accommodations Tax	
151. Local Options Sales Tax Rate (%)	
152. Other Local Options - Capital Projects Tax Rate (%)	
153. Other Local Options - Transportation Tax Rate (%)	
154. Local Hospitality Tax Rate (%)	
155. Local Accommodations Tax Rate (%)	

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Licenses & Permits Revenues

160.	Business Licenses (including cable, electric, & telecommunications**)	
170.	Permits (including building, electrical, mechanical, gas, plumbing, HVAC)	
180.	Utility Franchise Fees (gas, electric, cable, telecom)	
190.	Other License & Permit Revenues	

** Revenues collected under the Telecommunications Act of 1999

Utility Sales Revenues (Gross Receipts)

200.	Electrical Power Systems	
210.	Natural Gas System	
220.	Water System	
230.	Sewage System	
240.	Public Transit System	

Service Revenues & Charges (Gross Receipts)

250.	Airport	
260.	Development Impact Fees	
270.	Emergency Medical Services	
280.	Fire Protection	
290.	Housing & Urban Renewal	
300.	Parking Facilities (meter/garage fees and fines)	
310.	Recreation	
320.	Refuse Collection & Landfill	
330.	Stormwater Fees	
340.	Other Service Revenues & Charges	

Fines & Forfeitures

350.	Law Enforcement & Municipal Court Charges (total)	
351.	Fines kept by the municipality	
352.	Assessments sent to the State	
353.	Victims' Rights Assessments	
360.	Other Fines & Forfeitures	

Miscellaneous Revenues

370.	Interest Income	
380.	Sale of Real Property & Fixed Assets	
390.	Rents, Royalties, and Special Assessments	
400.	Other Miscellaneous Revenues	

Intergovernmental Revenue - State-Shared Taxes

410.	Local Government Fund	
420.	Statewide Accommodations Tax	
430.	Merchants' Inventory Tax	
440.	Motor Carrier Property Tax +	
450.	Tourism Infrastructure Admissions Tax ++	
460.	Alcoholic Beverage Licenses/Permits	

+State Law 12-37-2810

++ State Law 12-21-6530

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Intergovernmental Revenues - Federal Grants

470.	Community Development Block Grants	
480.	Department of Justice (examples: narcotics, DARE)	
490.	Economic Development Administration (EDA)	
500.	Environmental Protection Agency (EPA)	
510.	Federal Emergency Management Assistance (FEMA)	
520.	Housing & Urban Development Grants	
530.	Human Service (JTPA) Grants	
540.	Other Federal Grants	

Intergovernmental Revenues - State Grants

550.	Airport Grants	
560.	Alcohol & Drug Abuse Grants	
570.	Arts Commission Grants	
580.	Disaster/Emergency Relief Grants	
590.	Division of Local Government (SC B&CB) Grants	
600.	Emergency Medical Service (EMS) Grants	
610.	Health & Human Services Grants (no JTPA)	
620.	Highways & Public Transportation Grants	
630.	Public Safety/Victim's Assistance Grants	
640.	Recreation & Tourism Grants	
650.	Social Services (i.e. Summer Feeding Program)	
660.	Other State Grants	

Intergovernmental Revenues - Other Local Governments

670.	Highway Reimbursement	
680.	Housing & Urban Development	
690.	Contracts for Service Provision - Fire Protection	
700.	Other Contracts for Service Provision	
710.	Payment in lieu of taxes	
720.	Other Local Government Revenues	

PART TWO: EXPENDITURES

- Expenditures include current operations, capital purchases, and intergovernmental expenditures (see instructions)
- Purchases of real property or new construction should only be reported in "Purchase of Land & Facilities/Construction"
- Only those expenses incurred during the most recently completed fiscal year should be reported.
- Please report personnel expenditures separate from general expenditures in the "Personnel Expenditures" section.

General Expenditures

730.	General Government Administration	
740.	Public Safety (Police, Fire, Corrections, Meters, Victims' Rights, etc.)	
750.	Transportation (Airport, Parking Facilities, Streets & Highways)	
760.	Health & Human Services (include alcohol/drug abuse, EMS, etc.)	
770.	Environment/Housing (inc. sanitation, code enforcement, stormwater, etc.)	
780.	Recreation (inc. arts/cultural activities, park/recreation, library, tourism)	
790.	Public Utilities (Utility Systems, Public Transit)	
800.	Debt Service/Interest on Debt (General Fund and Utility Systems)	
810.	Purchase of Land & Facilities/Construction	
820.	Other General Expenditures	

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- Report all gross wages/salaries and fringe benefits paid to municipal employees during the most recently completed fiscal year.

	Personnel Expenditures	Gross Salaries & Wages (including fringe benefits)
830.	General Government Administration	
840.	Public Safety	
850.	Transportation	
860.	Health & Human Services	
870.	Environment & Housing	
880.	Recreation	
890.	Public Utilities (Utility Systems, Public Transit)	
900.	Other Personnel	

Please state the beginning and end date of your municipality's fiscal year (12 month accounting period), including month, day, and year that this report covers:

Beginning of Fiscal Year:

End of Fiscal Year:

Certification: This is to certify that the data contained in this report is accurate to the best of my knowledge and belief

Name of Responsible Officer:

Telephone:

Email Address:

ANNUAL MUNICIPAL FINANCIAL REPORT INSTRUCTIONS (2011)

- Please provide municipal data for fiscal year end **on or before June 30, 2011**
- All figures should be rounded to the nearest dollar
- Please correct any name and address information, if applicable

PART ONE: REVENUES

Current Property Taxes Revenues

In this section, report only those taxes and fees collected for municipal purposes. If the municipality collects taxes for any other political subdivisions such as school districts or special districts, those funds should *not* be reported on this form. Do not include the state reimbursement of merchants' inventory tax in this section. (see *Intergovernmental Revenues – State Shared Taxes*)

- **Real Property Taxes** - Report revenues from the collection of municipal taxes on real property, including residential, commercial, and mobile homes, for the most recently completed fiscal year. Do not include the reimbursement from the state for the homestead exemption.
- **Personal Property Taxes** - Report revenues from the collection of municipal taxes on personal property, including cars, trucks, motorcycles, recreational vehicles, boats, aircraft and business furniture, fixtures and equipment for the most recently completed fiscal year.
- **Motor Vehicle Taxes Only** - report only revenues from the collection of motor vehicle taxes for the most recently completed fiscal year.
- **Delinquent Property Taxes Collected** – Report the collected amount of delinquent municipal property taxes on real and personal property collected for the most recently completed fiscal year Do not include late penalties and interest on those delinquent taxes.
- **Penalties & Interest on Taxes** - Report penalties imposed on late taxes and interest paid on late taxes, both real and personal property, for the most recently completed fiscal year.
- **Reimbursements for Homestead Exemptions** - Report the amount of reimbursement paid to the municipality by the state for the exemption of municipal property taxes under the homestead exemption for the most recently completed fiscal year.
- **Manufacturers' Depreciation Reimbursement** - Report the amount of reimbursement paid to the municipality by the state for the manufacturer's reimbursement program for the most recently completed fiscal year.
- **Tax Increment Financing Districts (TIF)** – Report the collection of municipal taxes on tax increment financing district properties for the most recently completed fiscal year.
- **Municipal Improvement Districts** – Report the collection of municipal taxes on municipal improvement district properties for the most recently completed fiscal year.
- **Fee-in-Lieu of Property Taxes** – Report in-lieu payments collected from businesses toward municipal property taxes during the most recently completed fiscal year. Do not report in-lieu payments from other

governmental entities (i.e. housing authority) in this section. Payments in-lieu of taxes from other governments should be reported in “Intergovernmental Revenues – Other Local Governments”

- **Total Millage Rate** – Report the total millage rate for the most recently completed fiscal year.
- **Total Assessed Property Value** – Report the total assessed property value (taxable value) for the most recently completed fiscal year.

Local Options Revenues

- **Local Options Sales Tax** - Report revenues from the local option sales tax for the most recently completed fiscal year.
- **Other Local Options Tax – Capital Projects** – Report revenues from any capital project taxes collected in the most recently completed fiscal year.
- **Other Local Options Tax – Transportation** – Report revenues from any transportation taxes collected in the most recently completed fiscal year.
- **Local Hospitality Tax** - Report revenues from the local hospitality tax for the most recently completed fiscal year. The local hospitality tax is a tax on the sale of prepared meals and beverages sold in establishments or a tax on the sale of prepared meals and beverages sold in establishments licensed for on premises consumption of alcoholic beverages, beer, or wine.
- **Local Accommodations Tax** - Report revenues from the local accommodations tax for the most recently completed fiscal year.
- **Local Options Sales Tax Rate** – Report the local options sales tax rate (%) for the most recently completed fiscal year.
- **Other Local Options – Capital Projects Tax Rate** - Report the local options – capital projects tax rate (%) for the most recently completed fiscal year.
- **Other Local Options – Transportation Tax Rate** – Report the local options – transportation tax rate (%) for the most recently completed fiscal year.
- **Local Hospitality Tax Rate** – Report the local hospitality tax rate (%) for the most recently completed fiscal year.
- **Local Accommodations Tax Rate** – Report the local accommodations tax rate (%) for the most recently completed fiscal year.

Licenses and Permits Revenues

- **Business Licenses** - Report total revenues collected for all business licenses in the municipality for the most recently completed fiscal year. This item should also include revenues collected from telecommunication (Telecommunications Act of 1999), cable, and electric business licenses.
- **Permits** - Report total revenues from building, electrical, mechanical, gas, HVAC, and plumbing permits for the most recently completed fiscal year.
- **Utility Franchise Fees** - Report total revenues resulting from any utility franchise fees paid for the most recently completed fiscal year, including gas, electric, cable and telecommunications.
- **Other License & Permit Revenues** – Report total fees collected from any other licensing or permitting activity in the municipality for the most recently completed fiscal year. (Examples include yard sale permits and recreational event permits)

Utility Sales Revenues (Gross Receipts)

When completing this section, do not subtract any kind of operating expenses from total revenues. Each item is intended to reflect gross revenues.

- **Electrical Power System** - Report all revenues received from the sale of electrical power to public and private users for the most recently completed fiscal year. *Include any revenues that may be generated from sale of services outside the corporate limits. Please include any deposits, tap fees, sales of water systems and equipment (i.e. water meters).*
- **Natural Gas System** - Report all revenues received from the sale of natural gas to public and private users for the most recently completed fiscal year. *Include any revenues that may be generated from sale of services outside the corporate limits.*

Utility Sales Revenues (Gross Receipts) (cont.)

- **Water System** - Report all revenues received from the sale of water services to public and private users for the most recently completed fiscal year. *Include any revenues that may be generated from sale of services outside the corporate limits. Please include any deposits, tap fees, sales of water systems and equipment (i.e. water meters).*
- **Sewage System** – Report all revenues received from the sale of sewage service to public or private users for the most recently completed fiscal year. *Include any revenues that may be generated from sale of services outside the corporate limits. Please include any deposits, tap fees, sales of sewage systems and equipment.*
- **Public Transportation System** - Report all revenues received from the operation of any municipal transportation system (i.e., buses) for the most recently completed fiscal year.

Service Revenues (Gross Receipts)

When completing this section, do not subtract any kind of operating expenses from total revenues. Each item is intended to reflect gross revenues.

- **Airport** - Report all revenues from the operation of any municipal airport. *Do not subtract the cost of operating the airport.*
- **Development Impact Fees** - Report all revenues from development impact fees collected by the city for the most recently completed fiscal year. *Do not report water or sewer tap fees as development impact fees. Tap fees should be reported as revenue from the operation of the water/sewer system.*
- **Emergency Medical Services** - Report all revenues from the operation of a municipal emergency medical service (EMS). *Do not subtract the cost of operating emergency medical vehicles or equipment. Sum all patient care and transportation fees collected from emergency medical service and report the total in this item.*
- **Fire Protection** - Report all revenues from municipal fire protection services. Include safety inspections done by the municipal fire department. *Do not include payments by other local governments for fire protection.*
- **Housing & Urban Renewal** - Report all revenues from the operation of municipal housing or urban renewal projects for the most recently completed fiscal year. *Do not subtract maintenance or any other cost associated with the operation of a municipal housing project from total revenues.*

- **Parking Facilities** - Report all parking facilities charges for the most recently completed fiscal year. This item should include all revenues from any municipal parking garage, garage services, parking meters and revenues from parking violations.
- **Recreation** - Report all revenues from any municipal recreation facility for the most recently completed fiscal year. Include tennis court revenues, swimming pool revenues, rental fees for picnic shelters, golf course revenues, and entrance fees at municipal parks. *Do not subtract any maintenance costs from the total.*
- **Refuse Collection & Landfill** - Report all refuse and landfill revenues from the most recently completed fiscal year. Include service charges for refuse collection and tipping fees for any municipal landfill.
- **Stormwater Fees** – Report all revenues from stormwater fees for the most recently completed fiscal year.
- **Other Service Revenues & Charges** - Report other service revenues collected by the municipality that are not included in any of the preceding items.

Fines & Forfeitures Revenues

- **Law Enforcement & Municipal Court Charges** - Report all law enforcement and legal charges for the most recently completed fiscal year. This item should include municipal court revenues, magistrate fines and recorder fees, and fees for police accident report charges. *Do not report revenues from parking violations in this item.* This item should be a total of three subcategories: fines kept by the municipality, assessments sent to the State, and Victims' Rights Assessments.
- **Other Fines & Forfeitures** - Report other fines and forfeitures collected by the municipality that are not included in any of the preceding items

Miscellaneous Revenues

- **Interest Income** - Report the interest earnings on municipal investments that accrued during the most recently completed fiscal year. Include both short term interest earnings such as those on savings accounts as well as long term earnings on instruments such as federal securities and savings bonds.
- **Sales of Real Property & Fixed Assets** - Report proceeds from the sale of real property and fixed assets. *Do not include proceeds from the sale of bonds, notes and investments.*
- **Rents, Royalties, and Special Assessments** - Report revenues from rents, royalties and special assessments.
- **Other Miscellaneous Revenues** - Report other revenues which do not fit any of the other categories described above.

Intergovernmental Revenues – State-Shared Taxes

Report the municipal revenue that derives from state aid to political subdivisions in the following six items. These payments are made quarterly. Therefore, the most recently completed fiscal year should reflect four quarters of state shared tax revenue. Because municipal fiscal years vary from jurisdiction, this information cannot be taken directly from state records.

- **Local Government Fund** – Report the municipality's revenue from the Local Government Fund for the most recently completed fiscal year. This state shared revenue amount replaces the funds which municipalities previously received from the alcoholic liquors tax, bank tax, beer & wine tax, income tax, brokers premium tax, and motor transport tax.

- **Statewide Accommodations Tax** - Report the municipality's revenue from the state accommodations tax for the most recently completed fiscal year.
- **Merchants' Inventory Tax** – Report the municipality's revenue from the state reimbursement of foregone merchants' inventory tax for the most recently completed fiscal year.
- **Motor Carrier Property Tax** (SC Code of Laws 12-37-2810) - Report the municipality's revenue from the state for the motor carrier property tax for the most recently completed fiscal year.
- **Tourism Infrastructure Admissions Tax** (SC Code of Laws 12-21-6530) - Report the municipality's revenue from the state for the tourism infrastructure admissions tax for the most recently completed fiscal year.
- **Alcoholic Beverage License Fees** – Report the municipality's revenue from the state for the alcoholic beverage licenses fee for the most recently completed fiscal year.

Intergovernmental Revenues – Federal Grants

Report the full grant totals received by the municipality from the federal government during the most recently completed fiscal year. These grants may include, but are not limited to: Community Development Block grants, Department of Justice grants (DARE and/or narcotics enforcement), Economic Development Administration (EPA) grants, Federal Emergency Management Assistance (FEMA) grants, housing or urban development grants, human services grants (Job Training Partnership Act (JTPA)), and any other grants received from the federal government. It is often difficult to know with certainty the source of grants funds for the reasons stated in the following section, "Intergovernmental Revenues – State Grants". If you have difficulty determining the source of grant funds, contact your regional council of governments for assistance.

Do not include any matching funds and exclude any grant administration costs paid from municipal or state funds.

Intergovernmental Revenues – State Grants

Report the full grant totals received by the municipality from the State of South Carolina during the most recently completed fiscal year. Grants from the State of South Carolina may be difficult to discern. Some grants awarded to municipalities have joint participation by the state and federal governments (i.e., a \$1 million hospital grant may be comprised of \$500,000 of federal money and \$500,000 of state money). If you determine that to be the case, report the portion of the grant coming from the State of South Carolina in this section and the amount coming from the Federal government in the following section entitled "Intergovernmental Revenues – Federal Sources". *It is important that only state grants be reported in this section.* If you have difficulty determining the source of grant funds, contact your regional council of governments for assistance.

Do not include any matching funds and exclude any grant administration costs paid from municipal funds.

Intergovernmental Revenues – Other Local Governments

- **Highway Reimbursement** – Report any payments from other local governments (municipal or county) for their participation in highway, road, or street construction and/or maintenance. State and federal monies for highways and streets should not appear in this item. Report only the payments received during the most recently completed fiscal year.
- **Housing & Urban Development** – Report any payments from other local governments (municipal or county) for their participation in a municipal housing or urban development program. State and federal

monies for public housing should not appear in this item. Report only the payments received during the most recently completed fiscal year.

- **Contracts for Service Provision – Fire Protection** - Report any payments which the municipality receives from another municipality, county, or special purpose district for the provision of fire protection services. Report revenues received only for the most recently completed fiscal year, regardless of the terms or duration of the contract.
- **Other Contracts for Service Provision** – Describe any other contracts the municipality may have with another municipality, county, or special purpose district for the provision of a service and report the revenue to the municipality for that contract in these items. Report revenues received only for the most recently completed fiscal year regardless of the terms or duration of the contract. For example, if your municipality is paid a monthly fee to provide fire protection to several small towns, report the total fees collected during the most recently completed fiscal year. If the municipality is under contract to provide garbage pickup for a short time to a nearby special purpose district and the contract is paid in a lump sum, report the full contract amount if it was paid during the most recently completed fiscal year.
- **Payment in lieu of taxes** - Report any amounts paid by local governments in-lieu of municipal property taxes (e.g., payments from a housing authority). Report only those payments that have been received during the most recently completed fiscal year.
- **Other Local Government Revenues** - Report any other payments received from another local government for any purpose not included in the previous items of this section. Specify the purpose for which payments were received.

PART TWO: EXPENDITURES

Expenditures should include current operations, capital purchases, and intergovernmental expenditures.

Current operations are the day-to-day operating expenses for the different components of municipal government. ***This does not include personnel costs (wages/salaries). Personnel expenditures are to be reported separately.*** Some typical operating expenses would include rent, utility bills, travel, training, motor fuels, maintenance costs, paper, computer disks, office supplies, service contracts for office equipment, and other contractual agreements, such as leases. Contractual agreements would also include contracts for services with law firms, engineers, architects, accounting firms, and other service contracts. Small item purchases such as pencil sharpeners, paper cutters, and reference books should also be considered current operating expenses although they may be used for many years. *Record only those items purchased during the most recently completed fiscal year.*

Capital purchases – include items that will be used for several budget years. Common examples are office furniture, computers, typewriters, copier machines (bought, not leased), vehicles (bought, not leased), and heavy machinery (bought, not leased). ***Do not include the purchase of real property or new construction in this section. Only those expenses incurred during the most recently completed fiscal year should be recorded.***

Intergovernmental expenditures – include payments to other governments, between cities, between a municipality and a county, or a municipality and a special purpose district. Payments for fire protection services, road maintenance, hospitals, etc., made to another government should be reported. Record only those payments made during the most recently completed fiscal year.

Some types of expenditures may not be applicable to your municipality. On the other hand, your municipality may have expenditures that are not listed. When an expenditure is not applicable to your municipality, leave that item blank. If your municipality has an expenditure that is not listed, look for a category that might reasonably encompass that activity.

Because each municipality has a different operating structure, placement of expenditures will vary to some degree. However, if care is taken to place expenditure amounts in the most appropriate categories for your

municipal structure, the presentation of the data will accurately reflect the kinds of expenditures that take place in the municipality.

GENERAL EXPENDITURES

- **General Government Administration** - Report total current operation, capital purchase, and intergovernmental expenses for the following:

Central Administration – (ex. city council, city administrator, city clerk)

Municipal Buildings – (ex. maintenance, janitorial and operating expenditures for municipal buildings)

Economic Development – expenditures related to economic development activities

Financial Administration – (ex. finance director and other finance related activities)

Judicial & Legal - (ex. municipal attorneys, court administration, magistrates, law library, and other judicial activities)

Planning & Zoning – expenditures related to municipal planning and zoning

Engineering - expenditures for a separate municipal engineering department which provides engineering services to other municipal activities

Registration & Elections - expenditures related to voter registration and elections

Other Support services – expenditures related to other municipal activities which primarily serve to support municipal service delivery functions. This includes such activities as personnel administration, a municipal vehicle maintenance division, purchasing department, municipal printing operations, data processing, etc.

- **Public Safety** - Report total current operation, capital purchase, and intergovernmental expenditures for the following items:
 - Animal protection
 - Emergency preparedness
 - Correction, including jails, probation, and parole
 - Fire protection
 - Law enforcement
 - Parking meters
 - Victims' rights
 - Other public safety
- **Transportation** - Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Airports
 - Streets & Highways (Sidewalks, lights, etc.)
- **Health & Human Services** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Alcohol & drug abuse
 - Emergency Medical Services (EMS)
 - Other health services
- **Environment & Housing** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Building inspection
 - Stormwater/Drainage
 - Environmental protection/natural resources
 - Housing & community development
 - Refuse collection/Refuse disposal
- **Recreation** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Library

- Parks & Recreation, including museums, theater, bands, marinas, etc.
 - Tourism
- **Public Utilities** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Water and sewage system
 - Public transit system
 - **Debt Service/Interest on Debt** – Report total current operation and intergovernmental expenditures related to following:
 - General Fund Debt
 - Utility Systems Debt
 - Public Transit Debt
 - Other Debt
 - **Purchase of Land and Facilities/Construction** - When real property is purchased and/or construction takes place for a municipal function, those expenditures should be reported under this category. Facility construction may take place either at a new site or different facility or at an existing site or facility. If an existing county building has been expanded to create a meeting room, it is considered to be facility construction. *New carpet and furniture for that meeting room is not part of facility construction costs and should be reported as a capital purchase expenditure.* All major renovations such as a new roof should be considered facility construction. Only those expenses incurred during the most recently completed fiscal year should be recorded.
 - **Other General Expenditures** - Report total other general current operation, capital purchase, and intergovernmental expenditures not listed in the preceding items.

PERSONNEL EXPENDITURES

Report all gross wages, gross salaries, and fringe benefits paid to municipal employees during the most recently completed fiscal year. Report the actual amount paid, not the authorized salary of the positions, whether vacant or filled. If the employee's salary is divided between two categories, report the actual annual expenditures for the employee in each category. Bonuses and other forms of compensation (e.g. payment per fire call) should also be reported. Include per item amounts or salaries paid to board, commission, or council members.

APPENDIX 5

Trust Fund for Tax Relief

Tax Year	Fiscal Year	Homestead Exemption	Residential Property Tax Exemption	Manufacturer's Depreciation Reimbursement	Merchant's Inventory Tax Exemption	Total
TY 1996	FY 1997	\$47,956,105	\$216,942,851	n/a	\$40,557,257	\$305,456,213
TY 1997	FY 1998	\$49,557,883	\$227,400,845	n/a	\$40,557,257	\$317,515,985
TY 1998	FY 1999	\$51,329,733	\$237,849,369	\$23,614,194	\$40,557,257	\$353,350,553
TY 1999	FY 2000	\$53,579,824	\$251,576,947	\$35,729,165	\$40,557,257	\$381,443,193
TY 2000	FY 2001	\$119,783,281	\$241,614,944	\$38,746,703	\$40,557,257	\$440,702,185
TY 2001	FY 2002	\$127,749,042	\$249,069,750	\$43,773,787	\$40,557,257	\$461,149,836
TY 2002	FY 2003	\$138,220,677	\$249,069,750	\$45,624,171	\$40,557,257	\$473,471,855
TY 2003	FY 2004	\$147,839,923	\$249,069,750	\$47,597,238	\$40,557,257	\$485,064,168
TY 2004	FY 2005	\$154,873,301	\$249,069,750	\$49,906,439	\$40,557,257	\$494,406,747
TY 2005	FY 2006	\$157,864,439	\$249,069,750	\$52,581,627	\$40,557,257	\$500,073,073
TY 2006	FY 2007	\$166,061,797	\$249,069,750	\$54,562,649	\$40,557,257	\$510,251,453
TY 2007	FY 2008	\$92,090,383	\$329,962,479	\$57,582,305	\$40,557,257	\$520,192,424
TY 2008	FY 2009	\$97,482,488	\$336,813,742	\$57,996,007	\$40,557,257	\$532,849,494
TY 2009	FY 2010	\$101,442,285	\$343,584,309	\$56,936,018	\$40,557,257	\$542,519,869
TY 2010	FY 2011	\$104,339,347	\$329,962,477	\$59,805,615	\$40,557,257	\$534,664,696

Property Tax Relief Trust Fund

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11
Reimbursements for Prop. Tax Relief	\$249,069,750	\$249,069,750	\$249,069,750	\$329,962,479	\$336,813,742	\$343,584,309	\$329,962,477
Homestead Exemption	\$154,873,301	\$157,864,439	\$166,061,797	\$92,090,383	\$97,482,488	\$101,442,285	\$104,339,347
Manufacturer's Dep. Reimbursement	\$49,906,439	\$52,581,627	\$54,562,649	\$57,582,305	\$57,996,007	\$56,936,018	\$59,805,615
Merchant's Inventory Tax Exemption	\$40,557,257	\$40,557,257	\$40,557,257	\$40,557,257	\$40,557,257	\$40,557,257	\$40,557,257