



S.C. REVENUE AND FISCAL AFFAIRS OFFICE FY 2022-23 Local Government Finance Report (as of December 4, 2024)

INFORMATION ABOUT THE REPORT

Prior years of this report have been updated for new data or revisions. The Revenue and Fiscal Affairs Office (RFA) uses specific revenue and expenditure items from this report to prepare fiscal impact statements for the General Assembly on proposed state law changes that could impact taxes, services, or local government budgets.

Given the use of the data, we request the revenue and expenditure information needed for our analyses based upon the local governments audited annual financial reports if the audit is complete before the survey is due. However, this report **does not** include some major revenue and expenditure sources not associated with the report in an effort to reduce local government staff time required to research and provide the requested data. Revenue from water, sewer, and power utilities operated by counties and municipalities is not included in this report. Information on cash and other reserve accounts is also excluded from the report.

This report is not intended to replace audited financial statements or reflect an opinion on the overall financial status of a local political subdivision. Due to the incomplete nature of the data collected from the local governments, using the data in this report to impute a relationship between total revenues and expenditures for local governments is not recommended. A full examination of a local government's audited annual financial report would be a more appropriate basis for that type of comparison.



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SOURCES

School District Data: Statement of Revenues and Expenditures, S.C. Department of Education
County Data: S.C. counties annually submit a form to RFA
City Data: S.C. municipalities annually submit a form to RFA
Special Purpose District Data: 2022 Biennial Directory of Special Purpose Districts in South Carolina, S.C. Secretary of State

Note: RFA does not modify data unless otherwise noted.

FISCAL YEAR TIMING

School District Fiscal Year: Fiscal Year ended on June 30 of each year
County Fiscal Year: Fiscal Year ended on June 30 of each year
City Fiscal Year: Fiscal Year ended on or before June 30 of each year

ABBREVIATIONS

FY – Fiscal Year
N/A – Data were not available at time of release

FORMULAS FOR CALCULATED DATA

Millage Rates:

Prior to FY 2014

Total Average Millage Rates (State Summary) – the county assessed value weighted average of the Total Average Millage Rate (by county)

Total Average Millage Rates (by county) - simple average of the total millage rate for each tax district in the county

Beginning in FY 2014

Total Average Millage Rate – the average millage rates by county and statewide are calculated based upon data for Homestead Exempt properties defined under §12-37-220(9). The Homestead Exemption reimbursement for all property taxes other than school operations and an estimate of the reimbursement for school operating taxes are added together and divided by the exempt property assessment to determine the average millage rate for each school district and for the state. Districts in each county are weighted by exempt property value to determine the estimated average for the county.

MISCELLANEOUS

County and city reports are due to RFA by March 15th annually, pursuant to S.C. Code of Laws §6-1-50.

Beginning with the 2013 report, revenue from bonds and leases is reported at the county and city levels for FY 2012 and forward. Prior to FY 2012, bonds and leases were not separately reported and may be included in Miscellaneous Revenue. School district reporting of these items is unchanged.

Beginning with the 2013 report, Tax Increment Financing District and Municipal Improvement District revenue is included in Revenues from Local Sources under All Other in the Current Property Taxes section.

County and city revenue listed in Service Revenue and Charges was also revised in the 2013 report to include only revenue kept by the county and city. Revenue reallocated to the state is not included. (Ex: Assessments sent to the State and Victims' Rights Assessments)

Special Purpose District revenue and expense data are collected biannually by the Secretary of State's Office. Therefore, revenues and expenses represent actual data as reported by the special purpose districts for even numbered years. Revenues and expenses for odd numbered years are the same as the prior year's actual data.

Total local option sales tax revenue on the county level for FY 2012 and forward includes revenue from the property tax credit fund and county revenue fund. Prior to FY 2012, data for the county revenue fund was not captured, and only the property tax credit fund portion is included in the local option sales tax revenue on the county level.

Beginning with the 2023 report, non-reporting counties will no longer have data for the prior FY in place of the current FY data that is missing, with the exception of property tax data, which is provided by the S.C. Department of Revenue.

Beginning with the 2023 report, non-reporting school districts will no longer have data for the prior FY in place of the current FY data that is missing.

QUESTIONS OR CORRECTIONS

Please use the following email address for any questions or suggested corrections to the report.

impact@rfa.sc.gov

COUNTY FINANCIAL REPORTS SUBMITTED BY FISCAL YEAR

x = Submitted

N = Not Submitted

<u>County</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
Abbeville	X	X	X	X	X	X
Aiken	X	X	X	X	X	X
Allendale	X	X	N	N	X	X
Anderson	X	X	X	X	X	X
Bamberg	X	X	X	X	X	X
Barnwell	X	X	X	X	X	X
Beaufort	X	X	X	X	X	X
Berkeley	X	X	X	X	X	X
Calhoun	X	X	X	X	X	X
Charleston	X	X	X	X	X	X
Cherokee	X	X	X	X	X	X
Chester	X	X	X	X	X	X
Chesterfield	X	X	X	X	X	X
Clarendon	X	X	X	X	X	X
Colleton	X	X	X	X	X	X
Darlington	X	X	X	X	X	X
Dillon	X	X	X	X	X	X
Dorchester	X	X	X	X	X	X
Edgefield	X	X	X	X	X	X
Fairfield	X	X	X	X	X	X
Florence	X	X	X	X	X	X
Georgetown	X	X	X	X	X	X
Greenville	X	X	X	X	X	X
Greenwood	X	X	X	X	X	X
Hampton	X	X	X	X	N	X
Horry	X	X	X	X	X	X
Jasper	X	X	X	X	X	X
Kershaw	X	X	X	X	X	X
Lancaster	X	X	X	X	X	X
Laurens	X	X	X	X	X	X
Lee	X	X	X	X	X	X
Lexington	X	X	X	X	X	X
Marion	X	X	X	X	X	X
Marlboro	X	X	X	X	X	X
McCormick	X	X	X	X	X	X
Newberry	X	X	X	X	X	X
Oconee	X	X	X	X	X	X
Orangeburg	X	X	X	N	X	X
Pickens	X	X	X	X	X	X
Richland	X	X	X	X	X	X
Saluda	X	X	X	X	X	X
Spartanburg	X	X	X	X	X	X
Sumter	X	X	X	X	X	X
Union	X	X	X	X	X	X
Williamsburg	X	X	X	X	N	N
York	X	X	X	X	X	X
Total County Reports Submitted	46	46	45	44	44	45
Number of County Reports Not Submitted	0	0	1	2	2	1
Percentage of Counties Reporting	100.0%	100.0%	97.8%	95.7%	95.7%	97.8%

CITY FINANCIAL REPORTS SUBMITTED BY FISCAL YEAR

x = Submitted

N = Not Submitted

<u>County</u>	<u>Municipality</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
Abbeville	Abbeville	x	x	x	N	x	x
Abbeville	Calhoun Falls	x	N	N	N	N	N
Abbeville	Donalds	x	x	x	x	x	N
Abbeville	Due West	x	x	x	x	x	x
Abbeville	Lowndesville	x	x	x	x	x	x
Aiken	Aiken	x	x	x	x	x	x
Aiken	Burnettown	x	x	x	x	N	x
Aiken	Jackson	x	x	x	x	N	x
Aiken	Monetta	N	N	N	N	N	N
Aiken	New Ellenton	x	N	N	N	N	N
Aiken	North Augusta	x	x	x	x	x	x
Aiken	Perry	x	x	x	x	x	x
Aiken	Salley	x	x	x	x	x	x
Aiken	Wagener	x	x	x	N	x	x
Aiken	Windsor	x	x	x	x	N	N
Allendale	Allendale	x	x	x	x	x	x
Allendale	Fairfax	x	x	x	N	x	N
Allendale	Sycamore	x	N	N	N	N	N
Allendale	Ulmer	N	x	N	N	N	N
Anderson	Anderson	x	x	x	x	x	x
Anderson	Belton	x	x	x	x	x	x
Anderson	Honea Path	x	x	x	x	N	x
Anderson	Iva	x	N	x	N	N	N
Anderson	Pelzer	x	x	x	x	x	x
Anderson	Pendleton	x	x	x	x	x	x
Anderson	Starr	N	N	N	N	N	N
Anderson	West Pelzer	x	x	x	x	x	x
Anderson	Williamston	x	x	x	x	x	x
Bamberg	Bamberg	x	x	x	x	N	N
Bamberg	Denmark	x	x	x	x	N	x
Bamberg	Ehrhardt	x	x	x	N	N	N
Bamberg	Govan	x	N	N	N	N	N
Bamberg	Olar	x	x	x	x	N	N
Barnwell	Barnwell	x	x	x	x	x	x
Barnwell	Blackville	x	x	x	x	N	x
Barnwell	Elko	x	N	x	x	x	N
Barnwell	Hilda	x	x	x	x	x	N
Barnwell	Kline	x	x	x	x	x	x
Barnwell	Snelling	x	x	x	x	x	x
Barnwell	Williston	x	x	x	N	x	N
Beaufort	Beaufort	x	x	x	x	x	x
Beaufort	Bluffton	x	x	x	x	x	x

Beaufort	Hilton Head Island	x	x	x	x	x	x
Beaufort	Port Royal	x	x	x	x	x	x
Berkeley	Bonneau	N	N	N	N	N	N
Berkeley	Goose Creek	x	x	x	x	x	x
Berkeley	Hanahan	x	x	x	x	x	x
Berkeley	Jamestown	x	x	x	x	x	x
Berkeley	Moncks Corner	x	x	x	x	x	x
Berkeley	Saint Stephen	x	x	x	x	x	x
Calhoun	Cameron	x	x	x	x	N	x
Calhoun	Saint Matthews	N	N	N	N	N	x
Charleston	Awendaw	x	x	x	x	N	N
Charleston	Charleston	x	x	x	x	x	x
Charleston	Folly Beach	x	x	x	x	x	x
Charleston	Hollywood	x	x	x	x	x	x
Charleston	Isle of Palms	x	x	x	x	N	x
Charleston	James Island	x	x	x	x	x	x
Charleston	Kiawah Island	x	x	x	x	x	x
Charleston	Lincolnton	N	N	N	N	x	x
Charleston	McClellanville	x	x	x	x	x	x
Charleston	Meggett	x	x	x	N	N	N
Charleston	Mount Pleasant	x	x	x	x	x	x
Charleston	North Charleston	x	x	x	x	x	x
Charleston	Ravenel	x	x	x	x	x	x
Charleston	Rockville	x	x	N	N	N	N
Charleston	Seabrook Island	x	x	x	x	x	x
Charleston	Sullivan's Island	x	x	x	x	x	x
Cherokee	Blacksburg	x	x	x	x	x	N
Cherokee	Gaffney	x	x	x	x	x	x
Chester	Chester	x	x	x	x	x	N
Chester	Fort Lawn	x	x	x	x	x	x
Chester	Great Falls	x	x	x	x	N	N
Chester	Lowrys	x	x	x	x	N	x
Chester	Richburg	x	x	x	x	x	x
Chesterfield	Cheraw	x	x	x	x	N	x
Chesterfield	Chesterfield	x	x	x	x	N	x
Chesterfield	Jefferson	x	x	x	x	x	x
Chesterfield	McBee	x	x	x	x	N	N
Chesterfield	Mount Croghan	x	x	x	x	x	x
Chesterfield	Pageland	x	x	x	x	x	x
Chesterfield	Patrick	x	N	x	x	x	x
Chesterfield	Ruby	x	N	x	N	N	N
Clarendon	Manning	x	x	x	x	N	N
Clarendon	Paxville	N	N	N	N	N	N
Clarendon	Summerton	x	x	x	x	x	x
Clarendon	Turbeville	x	N	x	x	x	N
Colleton	Cottageville	N	N	N	N	N	x
Colleton	Edisto Beach	x	x	x	x	x	x

Colleton	Lodge	N	N	N	N	N	N
Colleton	Smoaks	x	x	N	N	N	N
Colleton	Walterboro	x	x	x	x	x	x
Colleton	Williams	x	x	x	N	N	x
Darlington	Darlington	x	x	x	x	x	x
Darlington	Hartsville	x	x	x	x	N	x
Darlington	Lamar	N	x	N	N	N	N
Darlington	Society Hill	x	x	x	x	x	x
Dillon	Dillon	x	x	x	x	x	x
Dillon	Lake View	x	x	x	N	N	x
Dillon	Latta	x	N	x	x	N	N
Dorchester	Harleyville	x	x	x	x	x	x
Dorchester	Reevesville	N	N	N	N	N	N
Dorchester	Ridgeville	x	N	x	N	N	x
Dorchester	Saint George	x	x	N	N	N	N
Dorchester	Summerville	x	N	N	x	N	x
Edgefield	Edgefield	x	x	x	x	x	x
Edgefield	Johnston	x	x	x	N	N	N
Edgefield	Trenton	x	x	x	x	N	x
Fairfield	Jenkinsville	x	N	x	x	N	N
Fairfield	Ridgeway	x	x	x	x	N	N
Fairfield	Winnsboro	x	x	x	x	N	x
Florence	Coward	x	x	x	x	x	x
Florence	Florence	x	x	x	x	x	x
Florence	Johnsonville	x	x	x	N	N	N
Florence	Lake City	x	x	x	x	N	x
Florence	Olanta	x	x	N	x	x	x
Florence	Pamplico	x	N	N	N	N	N
Florence	Quinby	x	x	x	x	x	x
Florence	Scranton	x	x	N	N	N	N
Florence	Timmonsville	x	x	x	x	N	x
Georgetown	Andrews	x	x	x	x	x	N
Georgetown	Georgetown	x	x	x	x	x	x
Georgetown	Pawleys Island	x	x	x	x	x	x
Greenville	Fountain Inn	x	x	N	N	N	N
Greenville	Greenville	x	x	x	x	x	x
Greenville	Greer	x	x	x	x	x	x
Greenville	Mauldin	x	x	x	x	x	x
Greenville	Simpsonville	x	x	x	x	x	x
Greenville	Travelers Rest	x	x	x	x	x	x
Greenwood	Greenwood	x	x	x	x	x	x
Greenwood	Hodges	x	x	x	x	x	x
Greenwood	Ninety Six	x	x	x	x	x	x
Greenwood	Troy	x	N	N	N	N	N
Greenwood	Ware Shoals	x	x	x	x	N	x

Hampton	Brunson	x	x	x	x	x	N
Hampton	Estill	x	x	x	x	x	x
Hampton	Furman	N	N	N	N	N	x
Hampton	Gifford	N	N	N	N	N	x
Hampton	Hampton	x	x	N	N	N	x
Hampton	Luray	x	x	x	N	N	x
Hampton	Scotia	N	N	N	N	N	N
Hampton	Varnville	x	x	x	x	N	x
Hampton	Yemassee	x	N	x	x	N	x
Horry	Atlantic Beach	x	x	x	x	x	x
Horry	Aynor	x	x	x	x	x	x
Horry	Briarcliffe Acres	x	x	x	x	x	x
Horry	Conway	x	x	x	x	x	x
Horry	Loris	N	N	N	N	N	N
Horry	Myrtle Beach	x	x	x	x	x	x
Horry	North Myrtle Beach	x	x	x	x	x	x
Horry	Surfside Beach	x	x	x	x	x	x
Jasper	Hardeeville	x	x	x	x	x	x
Jasper	Ridgeland	x	x	x	x	x	x
Kershaw	Bethune	x	x	x	N	N	N
Kershaw	Camden	x	x	x	N	N	N
Kershaw	Elgin	x	N	N	N	x	x
Lancaster	Heath Springs	x	x	x	x	x	x
Lancaster	Kershaw	x	x	x	x	N	x
Lancaster	Lancaster	x	x	x	x	N	N
Lancaster	Van Wyck	N	x	x	x	N	x
Laurens	Clinton	x	x	x	x	N	N
Laurens	Cross Hill	N	N	x	x	x	x
Laurens	Gray Court	x	x	x	x	N	x
Laurens	Laurens	x	x	x	x	x	x
Laurens	Waterloo	x	x	x	x	x	x
Lee	Bishopville	x	x	x	x	N	x
Lee	Lynchburg	x	x	x	x	x	x
Lexington	Batesburg/Leesville	x	x	x	x	x	x
Lexington	Cayce	x	x	x	N	N	x
Lexington	Chapin	x	x	x	x	x	x
Lexington	Gaston	x	x	x	x	x	x
Lexington	Gilbert	x	x	x	x	N	x
Lexington	Irmo	x	x	x	x	x	x
Lexington	Lexington	x	x	x	x	x	x
Lexington	Pelion	x	x	x	x	x	x
Lexington	Pine Ridge	x	x	x	x	x	x
Lexington	South Congaree	x	N	N	N	N	x
Lexington	Springdale	x	x	x	x	x	N
Lexington	Summit	x	N	N	N	x	x
Lexington	Swansea	x	x	x	x	N	x
Lexington	West Columbia	x	x	x	x	x	x

Marion	Marion	x	x	x	x	x	x
Marion	Mullins	x	N	N	N	N	N
Marion	Nichols	N	N	N	N	N	N
Marion	Sellers	N	x	x	x	x	x
Marlboro	Bennettsville	x	x	x	x	x	N
Marlboro	Blenheim	x	x	x	x	x	x
Marlboro	Clio	x	x	x	x	x	x
Marlboro	McColl	x	x	N	N	N	N
Marlboro	Tatum	x	x	x	x	N	x
McCormick	McCormick	x	x	x	x	x	x
McCormick	Parksville	x	N	x	x	x	x
McCormick	Plum Branch	x	x	x	N	x	x
Newberry	Little Mountain	x	x	x	x	x	x
Newberry	Newberry	x	x	x	x	N	x
Newberry	Peak	N	x	x	N	N	N
Newberry	Pomaria	x	x	x	x	x	x
Newberry	Prosperity	x	x	x	x	x	x
Newberry	Silverstreet	x	N	N	x	N	N
Newberry	Whitmire	x	x	x	x	x	x
Oconee	Salem	x	x	x	x	N	x
Oconee	Seneca	x	x	x	x	x	x
Oconee	Walhalla	x	x	x	x	x	x
Oconee	West Union	x	x	N	x	x	x
Oconee	Westminster	x	x	x	x	x	x
Orangeburg	Bowman	x	x	x	x	N	x
Orangeburg	Branchville	x	x	x	N	x	x
Orangeburg	Cope	x	x	x	x	x	x
Orangeburg	Cordova	x	N	N	N	N	N
Orangeburg	Elloree	x	x	N	N	N	N
Orangeburg	Eutawville	x	N	x	x	x	x
Orangeburg	Holly Hill	x	N	N	N	x	x
Orangeburg	Livingston	N	N	N	N	N	N
Orangeburg	Neeses	N	x	x	x	x	x
Orangeburg	North	x	x	x	x	x	N
Orangeburg	Norway	x	x	x	x	x	x
Orangeburg	Orangeburg	x	x	x	x	x	x
Orangeburg	Rowesville	x	x	N	N	N	N
Orangeburg	Santee	x	x	x	x	x	x
Orangeburg	Springfield	N	N	N	x	N	N
Orangeburg	Vance	x	x	x	x	N	x
Orangeburg	Woodford	N	N	N	N	N	N
Pickens	Central	x	x	x	x	N	x
Pickens	Clemson	x	x	x	x	x	x
Pickens	Easley	x	x	x	x	N	N
Pickens	Liberty	x	x	x	x	x	x
Pickens	Norris	x	x	x	x	N	x
Pickens	Pickens	x	x	x	N	x	x
Pickens	Six Mile	x	x	x	x	x	x

Richland	Arcadia Lakes	x	x	x	x	N	N
Richland	Blythewood	x	x	x	x	x	x
Richland	Columbia	x	x	x	x	x	x
Richland	Eastover	x	N	N	N	N	N
Richland	Forest Acres	x	x	x	x	x	x
Saluda	Ridge Spring	x	x	x	x	x	x
Saluda	Saluda	x	x	N	x	x	N
Saluda	Ward	N	N	N	N	N	N
Spartanburg	Campobello	N	x	x	x	x	x
Spartanburg	Central Pacolet	N	N	N	N	N	N
Spartanburg	Chesnee	x	x	x	x	x	x
Spartanburg	Cowpens	x	x	x	N	x	x
Spartanburg	Duncan	x	N	x	N	N	N
Spartanburg	Inman	x	x	x	x	x	x
Spartanburg	Landrum	x	x	x	x	x	x
Spartanburg	Lyman	x	x	x	x	N	x
Spartanburg	Pacolet	x	x	x	x	N	x
Spartanburg	Reidville	x	x	x	x	x	x
Spartanburg	Spartanburg	x	x	x	x	N	x
Spartanburg	Wellford	x	x	x	x	x	x
Spartanburg	Woodruff	x	x	x	x	x	x
Sumter	Mayesville	x	x	N	N	x	N
Sumter	Pinewood	x	x	N	N	N	N
Sumter	Sumter	x	x	x	x	x	x
Union	Carlisle	x	x	x	x	x	x
Union	Jonesville	x	x	x	x	x	x
Union	Lockhart	x	x	x	x	x	x
Union	Union	x	x	x	x	x	x
Williamsburg	Greeleyville	x	x	x	x	x	x
Williamsburg	Hemingway	x	x	x	x	x	x
Williamsburg	Kingstree	x	x	x	x	x	x
Williamsburg	Lane	x	x	x	x	x	x
Williamsburg	Stuckey	x	x	x	x	x	x
York	Clover	x	x	x	x	x	x
York	Fort Mill	x	x	x	N	N	x
York	Hickory Grove	x	x	x	x	x	x
York	McConnells	x	x	x	x	x	x
York	Rock Hill	x	x	x	x	x	x
York	Sharon	x	x	x	x	x	x
York	Smyrna	x	x	x	x	N	x
York	Tega Cay	x	x	x	x	x	x
York	York	x	x	x	x	x	x
Total City Reports Submitted		244	224	221	203	164	197
Total City Reports Missing		27	47	50	68	107	74
Percentage of Cities Reporting		90.0%	82.7%	81.2%	74.5%	59.0%	72.7%

Special Purpose District Data

For reporting purposes, the data for special purpose districts with boundaries located in more than one county are only reported by the county specified below.

* = Reported in Special Purpose District Directory

N = Not Reported

<u>County</u>	<u>Special Purpose District</u>	<u>FY 12</u>	<u>FY 14</u>	<u>FY 16</u>	<u>FY 18</u>	<u>FY 20</u>	<u>FY 22</u>
Abbeville	Donalds - Due West Water and Sewer Authority	*	*	*	*	*	*
Aiken	Bath Water and Sewer District	*	*	*	*	*	*
Aiken	Beech Island Rural Community Water and Sewer District	*	*	*	*	*	*
Aiken	Belvedere Fire District	*	*	*	*	*	*
Aiken	Clearwater Water and Sewer District	*	*	*	*	*	*
Aiken	College Acres Public Works District	*	*	*	*	*	*
Aiken	Langley Water and Sewer District	*	*	*	N	*	*
Aiken	Talatha Rural Community Water District	*	*	*	*	*	*
Aiken	Valley Public Service Authority	*	*	*	*	*	*
Allendale	Allendale Industrial Park Water and Sewer District	*	*	*	*	N	N
Anderson	Anderson County Fire Protection Commission	*	*	*	*	*	*
Anderson	Belton - Honea Path Water Authority	*	*	*	*	*	*
Anderson	Big Creek Water and Sewage District	*	*	*	*	*	*
Anderson	Big Creek Watershed Conservation District	*	*	*	*	*	*
Anderson	Broadmouth Creek Watershed Conservation District	*	*	*	*	*	*
Anderson	Broadway Water and Sewerage District	*	*	*	*	*	*
Anderson	Brushy Creek Watershed Conservation District (Anderson & Pickens)	*	*	*	*	*	*
Anderson	Cobb's Glen Public Service District	N	N	N	N	N	N
Anderson	Hammond Water District	*	*	*	*	*	*
Anderson	Homeland Park Water and Sewer Public Service District	*	*	*	*	*	*
Anderson	Pioneer Rural Water District of Oconee and Anderson Counties	*	*	*	*	*	*
Anderson	Powdersville Water District (Anderson & Pickens)	*	*	*	*	*	*
Anderson	Sandy Springs Water District	*	*	*	*	*	*
Anderson	Starr - Iva Water and Sewer District (Abbeville & Anderson)	*	*	*	*	*	*
Anderson	Three and Twenty Creek Watershed Conservation District (Anderson & Pi	N	*	*	*	*	*
Anderson	West Anderson Water District	*	*	*	*	*	*
Beaufort	Beaufort - Jasper Water and Sewer Authority	*	*	*	*	*	*
Beaufort	Beaufort Housing Authority	N	N	N	N	N	N
Beaufort	Bluffton Township Fire District	N	N	N	N	N	N
Beaufort	Broad Creek Public Service District	*	*	*	*	*	*
Beaufort	Burton Fire District	*	*	*	*	*	*
Beaufort	Daufuskie Island Fire District	N	N	N	N	N	N
Beaufort	Fripp Island Public Service District	*	*	*	*	*	*
Beaufort	Hilton Head No. 1 Public Service District	*	*	*	*	*	*
Beaufort	Lady's Island - St. Helena Fire District	*	*	*	*	*	*
Beaufort	Sheldon Township Fire District	N	N	N	N	N	N
Beaufort	South Island Public Service District	*	*	*	*	*	*
Berkeley	Caromi Rural Volunteer Fire Department	N	N	N	N	N	N
Berkeley	Goose Creek Recreation Commission	*	*	*	*	*	*
Calhoun	Sandy Run Fire District	*	N	N	N	N	N
Charleston	Charleston County Aviation Authority	*	*	*	*	*	*
Charleston	Charleston County Park and Recreation Commission	*	*	*	*	*	*
Charleston	Cooper River Park and Playground Commission	*	*	*	*	*	*
Charleston	James Island Public Service District	*	*	*	*	*	*
Charleston	North Charleston District	*	*	*	*	*	*
Charleston	North Charleston Sewer District	*	*	*	*	*	*
Charleston	St. Andrew's Parish Parks and Playground Commission	*	*	*	*	*	*
Charleston	St. Andrew's Public Service District	*	*	*	*	*	*
Charleston	St. John's Fire District Commission	*	*	*	*	*	*
Charleston	St. Paul's Fire District	*	*	*	*	*	*
Cherokee	Board of Public Works of Gaffney	*	*	*	*	*	*
Cherokee	Cherokee Recreation District	*	*	*	*	*	*
Cherokee	Daniel Morgan Rural Community Water District of Cherokee County	*	*	*	*	*	*
Cherokee	Macedonia Fire District	*	*	*	*	*	*
Cherokee	Thicketty Creek Watershed Conservation District (Cherokee & Spartanbu	*	*	*	*	*	*
Chester	Chester County Hospital Board of Chester County	N	*	*	*	N	N
Chester	Chester County Natural Gas Authority	*	*	*	*	*	*
Chester	Chester County Wastewater Recovery (formerly Chester Sewer District) C	*	*	*	*	*	*
Chester	Chester Fire District	*	*	*	*	*	*
Chester	Chester Metropolitan District	*	*	*	*	*	*
Chester	Lando Fire District	N	N	N	N	N	N
Chester	Rocky Creek Watershed Conservation District (Chester & Fairfield)	*	*	*	*	*	*
Chester	Three Mile Fire District	N	N	N	N	N	N
Chester	Tinkers Creek Watershed Conservation District	*	*	N	*	*	*

Chesterfield	Alligator Fire District	N	*	*	*	*	*
Chesterfield	Hill's Creek Watershed Conservation District	*	N	N	N	N	N
Clarendon	Clarendon County Fire District	N	N	N	N	N	N
Clarendon	Clarendon Hospital District	*	*	*	*	*	*
Colleton	Colleton County Fire-Rescue	*	*	*	*	*	*
Colleton	Walterboro - Colleton County Parks and Recreation Commission	N	N	N	N	N	N
Colleton	Willow Swamp Watershed Conservation District (Colleton & Bamberg)	*	*	*	*	*	N
Darlington	Darlington County Water and Sewer Authority	*	*	*	*	*	*
Darlington	Hartsville Community Center Building Commission	*	*	*	*	*	*
Darlington	Palmetto Rural Fire District	*	*	*	*	*	*
Dorchester	Ashley River Fire District	*	*	*	N	N	N
Dorchester	Dorchester County Water Authority	*	*	*	*	*	*
Dorchester	Old Fort Fire District	*	*	*	N	N	N
Edgefield	Beaverdam Creek Watershed Conservation District, Edgefield	*	*	*	*	N	*
Edgefield	Edgefield County Hospital	*	*	*	*	*	*
Edgefield	Edgefield County Water and Sewer Authority	*	*	*	*	*	*
Fairfield	Fairfield County Recreation Commission	N	N	N	N	N	N
Fairfield	Mitford Rural Water District of Fairfield and Chester Counties	*	*	*	*	*	*
Fairfield	Wateree Creek Watershed Conservation District	*	*	*	*	*	*
Florence	Florence Rural Fire District Board	N	N	N	N	N	N
Florence	Howe Springs Fire District	N	N	N	N	N	N
Florence	Johnsonville Rural Fire District	N	N	N	N	N	N
Florence	Lower Florence County Hospital District d/b/a Lake City Community Hospi	*	*	*	*	*	*
Florence	Lynches Lake - Camp Branch Watershed (Conservation District)	*	*	*	*	*	*
Florence	Salem Community Watershed Conservation District	*	*	*	*	*	*
Florence	South Lynches Fire District (Florence & Williamsburg)	*	*	*	*	*	*
Florence	West Florence Fire District	*	N	*	N	N	N
Georgetown	Georgetown County Fire District I	*	*	*	N	N	N
Georgetown	Georgetown County Fire District II (Midway)	*	*	N	N	N	N
Georgetown	Georgetown County Solid Waste District	*	*	*	*	*	N
Georgetown	Georgetown County Water and Sewer District	*	*	*	*	*	*
Georgetown	Rural Community Water District of Georgetown County	*	*	*	*	*	*
Greenville	Belmont Fire and Sanitation District	*	*	*	*	*	*
Greenville	Berea Public Service District	*	*	*	*	*	*
Greenville	Boiling Springs Fire District	*	*	*	*	*	*
Greenville	Canebrake Fire District	*	*	*	*	*	*
Greenville	Clear Spring Fire and Rescue	*	N	N	N	N	N
Greenville	Donaldson Center Fire Service Area	*	*	N	N	N	N
Greenville	Duncan Chapel Fire District	*	*	*	*	*	N
Greenville	Dunklin Fire District	*	*	*	*	*	*
Greenville	Foothills Fire Service Area	*	*	*	*	*	*
Greenville	Gantt Fire, Sewer and Police District	*	*	*	*	*	*
Greenville	Glassy Mountain Fire / Safety Service Area	*	*	*	*	*	*
Greenville	Gowensville Fire Department (Greenville & Spartanburg)	*	N	*	*	*	*
Greenville	Greater Greenville Sanitation Commission	*	*	*	*	*	*
Greenville	Greenville Airport Commission	*	*	*	*	*	*
Greenville	Greenville Arena District	*	*	*	*	*	*
Greenville	Greenville County Recreation District	*	N	N	N	N	N
Greenville	Greenville Hospital System	N	N	N	N	N	N
Greenville	Greenville Transit Authority	*	*	*	*	N	N
Greenville	Greenville-Spartanburg Airport District	*	*	*	*	*	*
Greenville	Lake Cunningham Fire District	*	*	*	*	*	*
Greenville	Marietta Water, Fire, Sanitation and Sewer District	*	*	*	*	*	*
Greenville	North Greenville Fire District	N	*	*	*	*	*
Greenville	Parker Sewer and Fire Sub-District	*	*	*	*	*	*
Greenville	Pelham - Batesville Fire District (Greenville & Spartanburg)	*	*	*	*	*	*
Greenville	Piedmont Park Fire District	*	*	*	*	*	N
Greenville	Piedmont Public Service Area Commission (Anderson & Greenville)	*	*	*	*	*	*
Greenville	Rabon Creek Mini-Farms Special Tax District	N	N	N	N	N	N
Greenville	Renewable Water Resources (Anderson, Greenville, Laurens, Spartanbur	*	*	*	*	*	*
Greenville	Slater Water, Sewer and Light District	N	N	N	N	N	N
Greenville	Slater-Marietta Fire District	*	*	*	N	N	N
Greenville	South Greenville Area Fire District	*	*	*	*	*	*
Greenville	South Tyger River Watershed Conservation District	N	N	N	N	N	N
Greenville	Taylors Fire and Sewer District	*	*	*	*	*	*
Greenville	The Metropolitan Sewer Subdistrict of the Greenville Sewer Authority	*	*	*	*	*	*
Greenville	Tigerville Fire District	N	N	N	N	N	N
Greenville	Upper Paris Mountain Special Tax District	N	N	N	N	N	N
Greenville	Wade Hampton Fire and Sewer District	*	*	*	*	*	*
Greenwood	Greenwood Metropolitan District	*	*	*	*	*	*

Horry	Buck Creek Watershed Conservation District	*	*	*	*	*	*
Horry	Crabtree Swamp Watershed Conservation District	*	*	*	*	*	*
Horry	Gapway Swamp Watershed Conservation District	*	*	*	*	*	*
Horry	Grand Strand Water and Sewer Authority (Dillon, Georgetown, Horry, & M	*	*	*	*	*	*
Horry	Horry County Higher Education Commission	*	*	*	*	*	*
Horry	Loris Community Hospital District	*	N	N	N	N	N
Horry	Maple Swamp Watershed Conservation District	N	N	N	N	N	N
Horry	Murrells Inlet - Garden City Fire District (Georgetown & Horry)	*	*	*	*	*	*
Horry	Simpson Creek Watershed Conservation District	*	*	*	*	*	*
Horry	Todd Swamp Watershed Conservation District	*	*	*	*	*	*
Jasper	Cherry Point Fire Protection District	*	*	*	*	*	N
Kershaw	Kershaw County and Lee County Regional Water Authority (Kershaw, Lan	N	*	*	*	*	*
Kershaw	Little Lynches Creek Watershed (Kershaw & Lancaster)	*	*	*	N	N	N
Kershaw	Lugoff - Elgin Water District of Kershaw County (Kershaw, Fairfield, & Ricl	*	*	*	*	*	*
Kershaw	Lugoff Fire District Commission (Kershaw)	*	*	*	*	*	*
Lancaster	Cane Creek Watershed Conservation District	*	*	*	N	N	N
Lancaster	Lancaster County Natural Gas Authority (Lancaster & Kershaw)	*	*	*	*	*	*
Lancaster	Lancaster County Water and Sewer District	*	*	*	*	*	*
Laurens	Beaverdam-Warrior Creek Watershed Conservation District	*	*	*	*	*	*
Laurens	Duncan Creek Watershed Conservation District	*	*	*	*	*	*
Laurens	Laurens County Fire Protection and Rescue Service District	*	*	*	*	N	N
Laurens	Laurens County Health Care System (Board of Trustees)	*	*	*	*	*	*
Laurens	Laurens County Water and Sewer Commission	*	*	*	*	*	*
Laurens	Rabon Creek Watershed Conservation District (Laurens & Greenville)	*	*	*	*	*	*
Lexington	Gaston Rural Community Water District	*	*	*	*	*	*
Lexington	Gilbert-Summit Fire District	*	*	*	*	*	*
Lexington	Gilbert-Summit Rural (Community) Water District	*	*	*	*	*	*
Lexington	Hollow Creek Watershed Conservation District (Lexington and Saluda)	*	*	*	*	*	*
Lexington	Irmo - Chapin Recreation Commission	*	*	*	*	*	*
Lexington	Irmo Fire District	*	*	*	*	*	*
Lexington	Lexington Co. Rural Recreation District - Recreation (& Aging) Commissio	N	*	*	*	*	*
Marion	Marion County Hospital District	N	N	N	N	N	N
Marlboro	Carters Branch-Muddy Creek Watershed Conservation District	N	N	N	N	N	N
Newberry	Clinton-Newberry Natural Gas Authority	*	*	*	*	*	*
Newberry	Newberry County Water and Sewer Authority	*	*	*	*	*	*
Oconee	Beaverdam Creek Watershed Conservation District, Oconee	*	*	*	*	*	*
Oconee	City of Westminster Commission of Public Works	N	N	N	N	N	N
Oconee	Keowee Fire District	*	N	N	N	N	N
Orangeburg	Horse Range Swamp Watershed District	N	*	*	*	*	*
Orangeburg	Orangeburg County Fire District	*	*	N	N	N	N
Orangeburg	Santee Fire Service District Inc.	N	N	N	N	N	N
Orangeburg	Silver Springs Water District	*	*	*	*	*	*
Pickens	Bethlehem - Roanoke Rural Community Water District	*	*	*	*	*	*
Pickens	Easley - Central Water District	*	*	*	*	*	*
Pickens	Fort Hill Natural Gas Authority	*	*	*	*	*	*
Pickens	George's Creek Watershed Conservation District	*	*	*	*	*	*
Pickens	Keowee Vineyards Fire Protection District	N	N	N	N	N	N
Pickens	Oolenoy River Watershed Conservation District	N	N	*	*	*	*
Pickens	Pickens County Water Authority	N	N	N	*	*	*
Pickens	Shady Grove Fire District	N	N	N	N	N	N
Pickens	Six Mile Rural Community Water District	*	*	*	*	*	*
Pickens	Southside Rural Community Water District (Anderson & Pickens)	*	*	*	*	*	*
Pickens	Vineyards Fire District	N	N	N	N	N	N
Richland	East Richland County Public Service District	*	*	*	*	*	*
Richland	Richland County Recreation Commission	*	*	*	*	*	*
Richland	Richland-Lexington Airport District	*	*	*	*	*	*
Richland	Richland-Lexington Riverbanks Park (Lexington & Richland)	*	*	*	*	*	*
Saluda	Saluda County Water and Sewer Authority	*	*	*	*	*	*
Spartanburg	Arkwright Fire District	N	N	N	N	N	N
Spartanburg	Boiling Springs Fire District (Spartanburg County)	*	*	*	*	*	*
Spartanburg	Cherokee Springs Fire District	*	*	*	*	*	*
Spartanburg	Chesnee Community Volunteer Fire Department	N	N	N	N	N	N
Spartanburg	Converse Area Board of Fire Control	*	*	*	*	*	*
Spartanburg	Croft Fire District	*	*	*	*	*	N
Spartanburg	Drayton Fire District	*	*	*	*	*	*
Spartanburg	Glendale Area Fire District	*	*	*	*	*	*
Spartanburg	Glenn Springs - Pauline Rural Fire Department	*	*	*	*	*	*

Spartanburg	Hilltop Fire District (Commission)	*	*	*	*	*	*
Spartanburg	Hobbysville Fire District	N	N	N	N	N	N
Spartanburg	Holly Springs Volunteer Fire District	*	*	*	*	*	*
Spartanburg	Inman-Campobello Water District	*	*	*	*	*	*
Spartanburg	Landrum Area Fire and Rescue District (Greenville & Spartanburg)	N	N	N	*	*	*
Spartanburg	Liberty-Chesnee-Fingerville Water District	*	*	*	*	*	*
Spartanburg	Mayo Area Fire District	*	*	*	*	*	*
Spartanburg	New Prospect Area Fire District	*	*	*	*	*	*
Spartanburg	North Spartanburg Area Fire and Emergency Services District	*	*	*	*	*	*
Spartanburg	Pacolet Station Fire District	N	*	*	*	*	*
Spartanburg	Poplar Springs Fire Service Area	*	N	N	N	N	N
Spartanburg	Reidville Area Fire District	*	*	*	*	*	*
Spartanburg	Roebuck Fire District	*	*	*	*	*	*
Spartanburg	Spartanburg Metro. Subdistrict B Water, Sewer, Fire and Rescue District	*	*	*	*	*	*
Spartanburg	Spartanburg Sanitary Sewer District Commission	*	*	*	*	*	*
Spartanburg	Startex Fire Department	*	*	*	*	*	*
Spartanburg	Startex-Jackson-Wellford-Duncan Water District	*	*	*	*	*	*
Spartanburg	Wellford Rescue 21	N	N	N	N	N	N
Spartanburg	Westview-Fairforest Fire District	*	*	*	*	*	*
Spartanburg	Whitney Area Fire District	*	*	*	*	*	*
Spartanburg	Woodruff - Roebuck Water District	*	*	*	*	*	*
Sumter	Dalzell Water District of Sumter County	*	*	*	*	*	*
Union	Bonham Fire District	*	N	N	N	N	N
Union	Brown's Creek Watershed Conservation District	*	*	*	*	*	*
Union	Buffalo Volunteer Fire Department	*	*	*	N	N	N
Union	Carlisle Fire District	*	N	N	N	N	N
Union	Cross Keys Volunteer Fire Department	*	N	N	N	N	N
Union	Jonesville Fire District (Commission)	*	*	N	*	*	*
Union	Kelly-Kelton Fire District	N	N	N	N	N	N
Union	Lockhart Fire District	*	*	*	*	*	*
Union	Monarch Fire District Commission	*	*	*	*	*	*
Union	Philippi Volunteer Fire Department	*	*	*	*	*	N
Union	Santuck Volunteer Fire Department	*	*	*	*	*	*
Union	Southside Fire District Commission	*	*	*	*	*	*
Union	Union Hospital District	*	*	N	N	N	N
York	Fishing Creek Watershed Conservation District	*	*	*	*	*	*
York	Riverview Rural Community Water District of York County	*	*	*	*	*	*
York	York County Natural Gas Authority (Cherokee & York)	*	*	*	*	*	*

South Carolina - State Total

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	20,359,581,713	20,832,004,649	22,013,468,441	22,824,491,435	24,894,803,878	26,945,464,990
Revenues from Local Sources	12,163,921,369	12,308,496,590	13,273,312,900	13,302,681,165	14,140,338,002	15,346,822,683
Current Property Taxes	6,195,371,519	6,518,999,732	6,817,910,593	7,242,216,656	7,584,450,466	8,290,219,360
Current Real & Personal Property Taxes	5,889,545,912	6,185,509,081	6,490,447,437	6,859,359,520	7,238,564,314	7,734,108,161
Fee In Lieu of Property Tax (only Counties and Cities)	138,404,112	145,361,436	147,847,284	158,809,335	164,479,988	333,856,518
All Other	167,421,495	188,129,215	179,615,872	224,047,801	181,406,164	222,254,681
Local Option Sales Tax	452,969,259	456,117,441	498,782,038	524,797,675	560,909,860	787,131,320
Local Hospitality Tax	223,715,750	224,828,167	196,949,649	216,938,795	322,228,717	365,728,371
Local Accommodations Tax	83,691,661	85,426,865	85,108,278	90,693,534	124,310,876	129,013,682
Capital Projects/Transportation Tax	481,480,157	537,878,575	587,415,359	671,565,322	774,179,090	812,257,863
Licenses, Fees, Charges, & Bonds	4,726,693,023	4,485,245,810	5,087,146,983	4,556,469,183	4,774,258,993	4,962,472,087
Licenses & Permits	732,911,394	745,226,701	760,883,128	819,770,166	837,158,453	927,416,554
Service Revenue & Charges	1,262,085,871	1,327,249,147	1,274,033,356	1,167,091,763	1,369,571,714	1,646,969,457
Bonds & Leases	2,152,081,923	1,779,241,259	2,377,755,106	2,022,095,956	1,893,705,508	1,293,476,493
Miscellaneous	579,613,835	633,528,703	674,475,393	547,511,298	673,823,318	1,094,609,583
Revenues from State Sources	5,464,996,720	5,806,448,958	5,862,901,023	6,075,546,147	6,259,206,760	7,155,894,401
Reimbursements for Property Tax Relief - \$100,000 Residential	255,913,167	257,129,686	255,764,438	258,344,673	258,289,707	256,986,669
Homestead Exemption	195,808,512	195,461,083	200,339,769	202,688,609	205,080,794	207,218,167
Reimbursements for Property Tax Relief - Remaining Residential	681,878,288	716,866,787	737,716,942	764,181,172	809,427,374	842,597,609
\$2.5 Million Minimum Disbursement	21,369,501	10,231,078	8,981,423	8,376,263	8,322,497	4,575,497
State-shared Taxes (Aid to Subdivisions)	355,410,748	370,693,408	358,921,196	385,206,810	411,859,171	469,542,465
Manufacturer's Depreciation Reimbursement	53,644,366	63,251,337	67,053,750	77,212,711	91,416,794	154,948,106
State Grants	1,466,066,000	1,535,076,074	1,734,486,797	1,882,699,954	1,898,069,409	4,402,187,682
Education Finance Act (EFA)	1,796,971,176	1,896,444,921	1,837,691,461	1,823,529,757	1,863,332,621	12,630,193
Education Improvement Act (EIA)	619,875,246	753,322,425	654,942,396	670,993,722	713,105,074	803,856,912
Education Lottery	18,059,716	7,972,159	7,002,851	2,312,476	303,319	1,351,101
Revenues from Federal Sources	1,150,894,149	1,149,874,116	1,148,194,245	1,699,355,521	2,594,751,389	2,536,007,585
Revenues from Other Local Sources	197,088,643	184,504,153	211,534,218	229,382,547	209,350,354	215,582,947
Revenues from Special Purpose Districts	1,382,680,832	1,382,680,832	1,517,526,054	1,517,526,054	1,691,157,374	1,691,157,374
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	19,318,558,507	20,520,615,127	21,266,609,213	21,475,125,664	22,436,906,786	24,103,793,985
Administration	5,277,440,496	5,443,957,199	5,658,542,730	5,927,920,854	6,372,176,219	7,015,543,915
Instruction	4,601,511,244	4,748,641,249	4,962,307,336	5,350,970,082	5,705,017,395	5,925,574,808
Public Safety	1,939,426,670	2,044,509,669	2,145,845,069	2,272,327,300	2,322,031,361	2,611,757,733
Transportation	647,611,400	597,419,465	562,127,180	575,027,917	545,577,420	704,565,886
Health & Human Services	289,011,941	325,258,339	316,929,137	314,575,921	362,453,236	402,564,429
Environment & Housing	576,192,199	619,771,255	639,455,556	656,773,094	725,666,482	814,494,757
Recreation & Culture	468,897,457	499,791,151	484,729,505	481,254,397	547,820,748	616,592,776
Debt Service & Interest on Debt	1,642,293,707	2,245,947,066	2,393,318,243	2,030,628,707	2,005,659,676	1,937,538,458
Purchase of Land & Facility Construction	1,926,930,025	1,995,965,784	2,016,264,598	1,916,172,333	1,901,732,299	2,227,138,317
All Other	706,834,214	756,948,226	776,470,435	638,855,635	558,056,534	457,307,490
Special Purpose Districts	1,242,409,154	1,242,409,154	1,310,619,424	1,310,619,424	1,390,715,416	1,390,715,416

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

South Carolina - State Total

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23*
Total Revenues (School District only)	11,517,039,189	11,949,022,562	12,518,858,837	12,773,541,446	13,746,395,681	14,438,823,486
Revenues from Local Sources	5,870,821,938	5,946,118,995	6,464,543,711	6,204,038,934	6,392,581,577	6,638,640,385
Current Property Taxes	3,899,090,733	4,097,821,636	4,291,963,659	4,557,809,282	4,870,255,833	5,133,907,730
Current Real & Personal Property Taxes	3,885,506,377	4,080,786,386	4,283,155,698	4,532,832,995	4,839,687,690	5,099,348,401
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	13,584,356	17,035,250	8,807,961	24,976,287	30,568,143	34,559,329
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,971,731,205	1,848,297,359	2,172,580,052	1,646,229,652	1,522,325,744	1,504,732,655
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	308,997,464	349,859,471	278,488,728	115,583,515	183,726,477	454,429,078
Bonds & Leases	1,397,385,460	1,255,930,238	1,625,838,627	1,301,372,642	1,129,722,036	762,316,015
Miscellaneous	265,348,281	242,507,650	268,252,697	229,273,495	208,877,231	287,987,562
Revenues from State Sources	4,752,919,725	5,096,166,934	5,148,473,629	5,328,925,343	5,398,213,355	5,837,594,194
Reimbursements for Property Tax Relief - \$100,000 Residential	255,913,167	257,129,686	255,764,438	258,344,673	258,289,707	256,986,669
Homestead Exemption	111,282,456	110,137,783	113,550,562	112,868,291	115,190,488	114,140,208
Reimbursements for Property Tax Relief - Remaining Residential	681,878,288	716,866,787	737,716,942	764,181,172	809,427,374	842,597,609
\$2.5 Million Minimum Disbursement	21,369,501	10,231,078	8,981,423	8,376,263	8,322,497	4,575,497
State-Shared Taxes (Aid to Subdivisions)	19,891,884	17,774,926	20,650,358	20,826,755	19,922,159	20,289,457
Manufacturer's Depreciation Reimbursement	32,076,857	40,062,060	43,310,739	48,237,585	57,391,189	95,667,771
State Grants	1,195,601,434	1,286,225,109	1,468,862,459	1,619,254,649	1,552,928,927	3,685,498,777
Education Finance Act (EFA)	1,796,971,176	1,896,444,921	1,837,691,461	1,823,529,757	1,863,332,621	12,630,193
Education Improvement Act (EIA)	619,875,246	753,322,425	654,942,396	670,993,722	713,105,074	803,856,912
Education Lottery	18,059,716	7,972,159	7,002,851	2,312,476	303,319	1,351,101
Revenues from Federal Sources	893,297,526	906,736,633	905,841,496	1,240,577,169	1,955,600,750	1,962,588,907
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	11,118,098,110	11,844,304,134	12,393,802,131	12,235,565,805	12,998,363,067	13,686,644,824
Administration	3,779,710,842	3,905,397,771	4,005,650,584	4,059,502,827	4,567,496,545	4,983,118,223
Instruction	4,601,511,244	4,748,641,249	4,962,307,336	5,350,970,082	5,705,017,395	5,925,574,808
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	18,992,019	18,843,913	18,467,719	16,850,432	20,558,847	26,032,187
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	6,717,476	7,110,067	6,282,567	6,473,100	7,833,198	8,452,662
Debt Service & Interest on Debt	1,055,114,668	1,371,863,529	1,594,014,158	1,266,421,319	1,316,174,101	1,296,718,896
Purchase of Land & Facility Construction	1,266,341,451	1,358,100,888	1,332,758,304	1,255,753,006	1,227,799,827	1,394,783,954
All Other	389,710,410	434,350,147	474,321,463	279,595,039	153,483,154	51,964,094

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Clarendon and Jasper school districts did not report in FY23

South Carolina - State Total

	FY 18	FY 19	FY 20 ¹	FY 21 ²	FY 22 ³	FY 23 ⁴
Total Revenues (County only)	4,848,248,447	4,915,482,489	5,206,708,171	5,674,423,608	6,534,818,597	7,172,588,702
Revenues from Local Sources	4,036,051,404	4,127,584,450	4,377,199,453	4,637,423,800	5,318,457,770	5,694,017,179
Current Property Taxes	1,659,404,413	1,752,890,408	1,818,251,647	1,925,174,297	2,019,210,415	2,248,238,399
Current Real & Personal Property Taxes	1,459,552,797	1,538,952,023	1,607,736,092	1,693,120,662	1,789,459,718	1,855,527,509
Fee In Lieu of Property Tax	121,756,542	129,457,444	130,133,764	144,718,443	149,951,082	312,788,409
All Other	78,095,074	84,480,941	80,381,791	87,335,192	79,799,615	79,922,481
Local Option Sales Tax	324,603,847	339,936,006	360,035,247	373,157,047	430,049,907	625,790,795
Local Hospitality Tax	85,254,859	87,869,726	55,133,060	62,292,947	115,687,858	123,698,932
Local Accommodations Tax	35,956,097	35,948,021	28,153,694	34,917,328	49,244,512	52,165,112
Capital Projects/Transportation Tax	463,629,359	523,253,171	573,184,996	668,044,501	763,333,165	801,437,778
Licenses, Fees, Charges, & Bonds	1,467,202,829	1,387,687,118	1,542,440,809	1,573,837,680	1,940,931,913	1,842,686,163
Licenses & Permits	145,453,257	150,713,257	169,935,842	201,965,967	230,139,543	220,105,462
Service Revenue & Charges	642,650,058	650,284,182	683,075,007	738,688,645	848,439,071	825,903,646
Bonds & Leases	501,892,613	344,365,173	454,430,576	442,144,593	575,908,200	285,222,499
Miscellaneous	177,206,901	242,324,506	234,999,384	191,038,475	286,445,099	511,454,556
Revenues from State Sources	559,511,941	553,986,019	563,436,217	588,162,695	663,425,312	997,387,613
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	66,431,956	67,224,921	68,891,927	71,794,686	74,266,082	75,127,964
Reimbursements for Property Tax Relief - Remaining Residential	0					
\$2.5 Million Minimum Disbursement	0					
State-Shared Taxes (Aid to Subdivisions)	234,461,320	248,140,925	237,544,743	259,435,348	271,594,099	307,704,432
Manufacturer's Depreciation Reimbursement	19,821,461	21,049,824	21,625,754	26,950,164	31,657,292	54,016,740
State Grants	238,797,204	217,570,349	235,373,793	229,982,497	285,907,839	560,538,477
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	160,363,691	155,721,952	172,347,779	351,251,917	448,020,508	376,826,640
Revenues from Other Local Sources	92,321,411	78,190,068	93,724,719	97,585,193	104,915,007	104,357,270
Total Expenditures (County only)	4,485,381,485	4,855,526,090	4,875,168,090	4,972,945,815	5,267,308,477	5,892,955,027
Administration	1,077,862,657	1,119,349,159	1,180,799,702	1,273,467,530	1,328,372,210	1,449,884,033
Instruction	0	0	0	0	0	0
Public Safety	1,184,584,868	1,254,221,085	1,340,142,991	1,388,211,946	1,455,485,990	1,626,396,623
Transportation	530,242,498	489,410,979	464,164,250	472,703,518	449,104,332	582,386,911
Health & Human Services	268,388,368	303,692,837	295,800,309	294,127,899	340,704,207	373,737,185
Environment & Housing	337,914,642	364,885,305	398,013,023	377,781,550	450,177,103	494,950,646
Recreation & Culture	234,654,345	269,832,261	239,706,194	259,492,046	284,122,457	314,839,260
Debt Service & Interest on Debt	391,200,124	661,235,187	549,705,856	487,949,185	397,291,624	365,639,702
Purchase of Land & Facility Construction	245,310,570	192,169,060	210,893,523	204,845,668	271,128,134	412,547,308
All Other	215,223,413	200,730,217	195,942,242	214,366,473	290,922,420	272,573,359

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

¹⁴ FY23: Williamsburg County did not report in FY23.

¹³ FY22: Hampton and Williamsburg counties did not report and are each represented by the most recent data received, FY21.

^{/2}FY21: Allendale and Orangeburg counties did not report and are each represented by the most recent data received, FY19 and FY20 respectively.

^{/1} FY20: Allendale County did not report and is represented by the most recent data received, FY19.

South Carolina - State Total

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	2,611,613,245	2,584,818,766	2,770,375,382	2,859,000,329	2,922,432,226	3,642,895,428
Revenues from Local Sources	2,257,048,027	2,234,793,145	2,431,569,736	2,461,218,431	2,429,298,655	3,014,165,119
Current Property Taxes	636,876,373	668,287,688	707,695,287	759,233,077	694,984,218	908,073,231
Current Real & Personal Property Taxes	544,486,738	565,770,672	599,555,647	633,405,863	609,416,906	779,232,251
Fee In Lieu of Property Tax	16,647,570	15,903,992	17,713,520	14,090,892	14,528,906	21,068,109
All Other	75,742,065	86,613,024	90,426,120	111,736,322	71,038,406	107,772,871
Local Option Sales Tax	128,365,412	116,181,435	138,746,791	151,640,628	130,859,953	161,340,525
Local Hospitality Tax	138,460,891	136,958,441	141,816,589	154,645,848	206,540,859	242,029,439
Local Accommodations Tax	47,735,564	49,478,844	56,954,584	55,776,206	75,066,364	76,848,570
Capital Projects/Transportation Tax	17,850,798	14,625,404	14,230,363	3,520,821	10,845,925	10,820,085
Licenses, Fees, Charges, & Bonds	1,287,758,989	1,249,261,333	1,372,126,122	1,336,401,851	1,311,001,336	1,615,053,269
Licenses & Permits	587,458,137	594,513,444	590,947,286	617,804,199	607,018,910	707,311,092
Service Revenue & Charges	310,438,349	327,105,494	312,469,621	312,819,603	337,406,166	366,636,733
Bonds & Leases	252,803,850	178,945,848	297,485,903	278,578,721	188,075,272	245,937,979
Miscellaneous	137,058,653	148,696,547	171,223,312	127,199,328	178,500,988	295,167,465
Revenues from State Sources	152,565,054	156,296,005	150,991,177	158,458,109	197,568,093	320,912,594
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	18,094,100	18,098,379	17,897,280	18,025,632	15,624,224	17,949,995
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	101,057,544	104,777,557	100,726,095	104,944,707	120,342,913	141,548,576
Manufacturer's Depreciation Reimbursement	1,746,048	2,139,453	2,117,257	2,024,962	2,368,313	5,263,595
State Grants	31,667,362	31,280,616	30,250,545	33,462,808	59,232,643	156,150,428
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	97,232,932	87,415,531	70,004,970	107,526,435	191,130,131	196,592,038
Revenues from Other Local Sources	104,767,232	106,314,085	117,809,499	131,797,354	104,435,347	111,225,677
Total Expenditures (Cities only)*	2,472,669,758	2,578,375,749	2,687,019,568	2,955,994,620	2,780,519,826	3,133,478,718
Administration	419,866,997	419,210,269	472,092,444	594,950,497	476,307,464	582,541,659
Instruction	0	0	0	0	0	0
Public Safety	754,841,802	790,288,584	805,702,078	884,115,354	866,545,371	985,361,110
Transportation	117,368,902	108,008,486	97,962,930	102,324,399	96,473,088	122,178,975
Health & Human Services	1,631,554	2,721,589	2,661,109	3,597,590	1,190,182	2,795,057
Environment & Housing	238,277,557	254,885,950	241,442,533	278,991,544	275,489,379	319,544,111
Recreation & Culture	227,525,636	222,848,823	238,740,744	215,289,251	255,865,093	293,300,854
Debt Service & Interest on Debt	195,978,915	212,848,350	249,598,229	276,258,203	292,193,951	275,179,860
Purchase of Land & Facility Construction	415,278,004	445,695,836	472,612,771	455,573,659	402,804,338	419,807,055
All Other	101,900,391	121,867,862	106,206,730	144,894,123	113,650,960	132,770,037

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*See appendix for cities reporting each fiscal year.

South Carolina - State Total

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	1,382,680,832	1,382,680,832	1,517,526,054	1,517,526,054	1,691,157,374	1,691,157,374
Total Expenditures (Special Purpose District Only)	1,242,409,154	1,242,409,154	1,310,619,424	1,310,619,424	1,390,715,416	1,390,715,416

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	6,705,845,600	7,062,496,691	7,430,131,847	7,839,001,927	11,417,316,349	13,042,083,248
School District Total	3,899,090,733	4,097,821,636	4,291,963,659	4,557,809,282	4,870,255,833	5,133,907,730
County Total	1,659,404,413	1,752,890,408	1,818,251,647	1,925,174,297	5,318,457,770	5,694,017,179
Cities Total	636,876,373	668,287,688	707,695,287	759,233,077	694,984,218	908,073,231
Special Purpose District Total	510,474,081	543,496,959	612,221,254	596,785,271	533,618,528	1,306,085,108

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	25,564,063,879	26,534,241,787	28,003,337,065	29,626,795,728	31,349,407,002	33,245,735,493
Owner Occupied (4% assessment ratio)	8,592,855,992	9,070,923,061	9,686,460,806	10,389,524,747	11,054,485,816	11,753,205,831
Agricultural (Private) (4%)	110,849,419	112,623,587	116,875,509	117,612,067	118,449,781	90,898,087
Agricultural (Corporate) (6%)	17,916,012	17,344,613	27,279,687	29,698,976	29,521,254	28,677,817
Commercial/Rental (6%)	9,115,536,576	9,526,149,794	10,093,130,361	10,678,815,000	11,160,746,878	11,902,033,570
Personal Property (Vehicles) (6%)	2,358,255,213	2,351,022,169	2,417,748,332	2,560,611,052	2,770,882,073	2,976,514,381
Other Personal Property (10.5%)	342,369,769	346,152,839	374,015,829	389,253,576	428,956,163	466,871,252
Manufacturing (10.5%)	814,237,657	828,495,413	856,692,602	897,883,064	945,372,744	1,062,132,609
Utility (10.5%)	1,856,216,785	1,924,538,353	1,890,492,751	1,968,175,634	2,083,019,852	2,178,259,624
Business Personal (10.5%)	820,919,621	820,331,092	819,182,594	818,049,357	788,758,299	798,729,021
Motor Carrier (9.5%)	89,153,072	112,421,784	62,314,304	133,253,989	140,689,727	138,757,282
Fee-in-Lieu and Joint Industrial Park	1,445,753,763	1,424,239,082	1,659,144,290	1,643,918,266	1,828,524,415	1,849,656,019

Estimated Total Average Millage Rates	342.4	346.8	348.0	346.2	347.7	349.8
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Estimated average millage rates based upon data available - see definitions for detail.

Abbeville County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	59,211,854	59,200,019	59,013,901	62,522,533	103,811,751	77,188,806
Revenues from Local Sources	28,968,974	29,247,361	27,220,267	26,025,702	59,686,897	38,490,143
Current Property Taxes	16,501,803	16,962,649	15,751,724	17,117,193	19,041,200	19,776,532
Current Real & Personal Property Taxes	15,210,332	16,117,255	14,989,825	15,621,550	17,583,998	18,209,185
Fee In Lieu of Property Tax (only Counties and Cities)	566,953	35,960	47,735	644,804	543,504	483,072
All Other	724,518	809,434	714,164	850,839	913,698	1,084,275
Local Option Sales Tax	2,890,517	2,662,063	2,675,607	2,043,210	2,888,130	3,116,382
Local Hospitality Tax	210,627	210,250	209,892	0	221,089	220,523
Local Accommodations Tax	141,768	143,859	38,994	16,338	197,957	151,150
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	9,224,259	9,268,540	8,544,050	6,848,961	37,338,521	15,225,556
Licenses & Permits	2,576,432	2,061,055	2,052,985	758,484	2,159,063	2,314,805
Service Revenue & Charges	5,568,116	5,506,397	5,238,718	5,371,136	7,127,785	7,674,743
Bonds & Leases	0	0	0	0	17,897,112	0
Miscellaneous	1,079,711	1,701,088	1,252,347	719,341	10,154,561	5,236,008
Revenues from State Sources	24,905,667	24,522,472	25,561,450	25,823,055	25,709,227	30,344,735
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955
Reimbursements for Property Tax Relief - Remaining Residential	1,589,204	1,573,938	1,575,381	1,497,731	1,577,063	1,721,192
\$2.5 Million Minimum Disbursement	2,389,891	2,389,892	2,615,268	2,404,690	2,303,223	2,503,946
State-shared Taxes (Aid to Subdivisions)	0	0	13,614	0	0	0
Manufacturer's Depreciation Reimbursement	1,890,550	1,708,899	1,620,382	1,724,668	2,153,713	2,122,385
State Grants	243,794	282,237	315,668	390,874	532,477	534,849
Education Finance Act (EFA)	6,610,653	6,615,449	7,987,448	8,839,060	7,861,033	19,104,702
Education Improvement Act (EIA)	7,864,098	8,126,986	7,732,875	7,613,456	7,882,089	46,160
Education Lottery	2,849,118	2,443,454	2,370,299	1,990,043	2,077,674	2,989,546
Education Lottery	146,404	59,662	8,560	40,578	0	0
Revenues from Federal Sources	4,040,541	4,129,593	4,271,381	8,761,025	16,779,702	6,984,482
Revenues from Other Local Sources	85,878	89,799	244,879	196,827	320,218	53,739
Revenues from Special Purpose Districts	1,210,794	1,210,794	1,715,924	1,715,924	1,315,707	1,315,707
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	56,159,870	54,994,586	56,942,863	57,239,691	88,848,928	84,504,837
Administration	18,578,683	18,879,367	20,440,664	21,251,245	37,155,377	33,060,246
Instruction	18,397,066	19,113,312	19,569,611	20,947,629	20,456,746	21,166,815
Public Safety	6,865,038	6,661,625	7,123,483	5,324,071	8,432,253	8,240,561
Transportation	829,950	1,109,359	812,613	608,366	1,016,935	2,140,563
Health & Human Services	482,805	1,727,622	2,269,929	2,137,460	2,189,652	2,267,304
Environment & Housing	288,384	26,879	29,129	29,280	684,211	754,625
Recreation & Culture	1,210,587	846,408	799,068	614,261	637,963	912,199
Debt Service & Interest on Debt	2,967,814	1,478,463	595,605	153,807	2,384,957	1,534,304
Purchase of Land & Facility Construction	1,003,570	97,489	295,926	450,881	10,468,699	9,068,086
All Other	4,366,313	3,887,832	3,817,263	4,533,119	4,106,728	4,044,727
Special Purpose Districts	1,169,660	1,169,660	1,189,572	1,189,572	1,315,407	1,315,407

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Abbeville County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	36,149,444	37,530,929	35,938,098	40,043,086	67,255,357	46,216,951

Revenues from Local Sources	11,231,419	12,322,813	10,024,555	12,015,660	31,434,799	14,472,835
Current Property Taxes	9,303,638	10,113,155	8,394,442	9,906,930	10,634,387	11,058,541
Current Real & Personal Property Taxes	9,085,583	9,835,081	8,221,895	9,522,800	10,230,177	10,579,114
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	218,055	278,074	172,547	384,130	404,210	479,427
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,927,781	2,209,658	1,630,113	2,108,730	20,800,412	3,414,294
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	1,395,224	1,586,721	1,271,618	1,698,027	2,537,551	2,918,380
Bonds & Leases	0	0	0	0	17,897,112	0
Miscellaneous	532,557	622,937	358,495	410,703	365,749	495,914
Revenues from State Sources	21,054,821	21,242,769	21,792,022	22,135,040	21,590,971	25,387,912
Reimbursements for Property Tax Relief - \$100,000 Residential	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955
Homestead Exemption	845,655	853,247	838,431	843,666	801,562	966,301
Reimbursements for Property Tax Relief - Remaining Residential	2,389,891	2,389,892	2,615,268	2,404,690	2,303,223	2,503,946
\$2.5 Million Minimum Disbursement	0	0	13,614	0	0	0
State-Shared Taxes (Aid to Subdivisions)	31,963	31,963	31,963	31,963	42,034	296,099
Manufacturer's Depreciation Reimbursement	108,288	129,913	133,579	191,725	280,926	161,895
State Grants	5,497,449	5,885,697	6,725,478	7,696,964	6,881,508	17,102,010
Education Finance Act (EFA)	7,864,098	8,126,986	7,732,875	7,613,456	7,882,089	46,160
Education Improvement Act (EIA)	2,849,118	2,443,454	2,370,299	1,990,043	2,077,674	2,989,546
Education Lottery	146,404	59,662	8,560	40,578	0	0
Revenues from Federal Sources	3,863,204	3,965,347	4,121,521	5,892,386	14,229,587	6,356,204
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	35,045,259	35,264,665	35,784,659	38,189,472	60,139,081	52,334,213
Administration	13,876,703	14,715,782	15,196,056	16,746,119	27,068,017	20,814,916
Instruction	18,397,066	19,113,312	19,569,611	20,947,629	20,456,746	21,166,815
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	612	1,715	2,660	400	18,595	0
Debt Service & Interest on Debt	1,751,950	1,041,927	370,258	29,818	2,100,212	1,255,159
Purchase of Land & Facility Construction	932,189	96,739	294,976	450,281	10,429,600	9,068,086
All Other	86,739	298,620	351,098	15,225	65,911	29,237

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Abbeville County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	15,814,499	14,996,115	16,285,511	19,816,178	24,475,862	21,983,174
Revenues from Local Sources	12,283,807	12,001,570	12,515,123	13,371,093	18,291,757	17,096,471
Current Property Taxes	6,263,863	6,026,488	6,458,420	7,097,951	7,543,203	7,876,279
Current Real & Personal Property Taxes	5,228,793	5,468,924	5,885,717	5,986,712	6,502,903	6,800,085
Fee In Lieu of Property Tax	561,348	35,960	47,735	644,804	539,134	478,307
All Other	473,722	521,604	524,968	466,435	501,166	597,887

Local Option Sales Tax	2,091,622	2,024,754	2,045,316	1,942,762	2,021,990	2,377,534
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	140,738	142,811	38,994	16,338	185,239	140,586
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	3,787,584	3,807,517	3,972,393	4,314,042	8,541,325	6,702,072
Licenses & Permits	321,924	340,424	362,485	467,796	550,012	682,726
Service Revenue & Charges	3,397,282	3,199,957	3,278,504	3,614,378	3,668,507	3,886,533
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	68,378	267,136	331,404	231,868	4,322,806	2,132,813
Revenues from State Sources	3,302,364	2,779,710	3,400,459	3,593,091	3,447,654	4,579,321
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	601,419	617,545	630,762	652,605	670,845	651,518
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,523,603	1,403,560	1,327,609	1,649,340	1,898,657	1,572,101
Manufacturer's Depreciation Reimbursement	133,881	150,875	180,118	199,149	246,374	366,360
State Grants	1,043,461	607,730	1,261,970	1,091,997	631,778	1,989,342
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	175,337	159,820	149,860	2,689,591	2,548,879	307,382
Revenues from Other Local Sources	52,991	55,015	220,069	162,403	187,572	0
Total Expenditures (County only)	13,422,410	13,521,580	14,915,600	16,971,623	21,130,777	24,177,985
Administration	3,408,338	3,114,067	4,085,401	4,404,723	8,729,499	10,787,767
Instruction	0	0	0	0	0	0
Public Safety	4,301,374	4,216,595	4,355,519	4,592,345	5,540,564	5,150,301
Transportation	330,764	624,488	470,460	608,366	479,517	1,748,046
Health & Human Services	482,805	1,727,622	2,269,929	2,137,460	2,189,652	2,267,304
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	564,286	186,284	183,744	586,846	180,749	201,810
Debt Service & Interest on Debt	232,210	114,023	183,958	123,989	135,943	104,775
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	4,102,633	3,538,501	3,366,589	4,517,894	3,874,853	3,917,982

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Abbeville County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	6,037,117	5,462,181	5,074,368	947,345	10,764,825	7,672,974
Revenues from Local Sources	5,453,748	4,922,978	4,680,589	638,949	9,960,341	6,920,837
Current Property Taxes	934,302	823,006	898,862	112,312	863,610	841,712
Current Real & Personal Property Taxes	895,956	813,250	882,213	112,038	850,918	829,986
Fee In Lieu of Property Tax	5,605	0	0	0	4,370	4,765
All Other	32,741	9,756	16,649	274	8,322	6,961
Local Option Sales Tax	798,895	637,309	630,291	100,448	866,140	738,848
Local Hospitality Tax	210,627	210,250	209,892	0	221,089	220,523
Local Accommodations Tax	1,030	1,048	0	0	12,718	10,564
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	3,508,894	3,251,365	2,941,544	426,189	7,996,784	5,109,190
Licenses & Permits	2,254,508	1,720,631	1,690,500	290,688	1,609,051	1,632,079

Service Revenue & Charges	775,610	719,719	688,596	58,731	921,727	869,830
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	478,776	811,015	562,448	76,770	5,466,006	2,607,281
Revenues from State Sources	548,482	499,993	368,969	94,924	670,602	377,502
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	0	0	0	0	0	0
Reimbursements for Property Tax Relief - Remaining Residential	142,130	103,146	106,188	1,460	104,656	103,373
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	334,984	273,376	260,810	43,365	213,022	254,185
State Grants	1,625	1,449	1,971	0	5,177	6,594
Education Finance Act (EFA)	69,743	122,022	0	50,099	347,747	13,350
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	2,000	4,426	0	179,048	1,236	320,896
Revenues from Other Local Sources	32,887	34,784	24,810	34,424	132,646	53,739
Total Expenditures (Cities only)*	6,522,541	5,038,681	5,053,032	889,024	6,263,663	6,677,232
Administration	1,293,642	1,049,518	1,159,207	100,403	1,357,861	1,457,563
Instruction	0	0	0	0	0	0
Public Safety	2,563,664	2,445,030	2,767,964	731,726	2,891,689	3,090,260
Transportation	499,186	484,871	342,153	0	537,418	392,517
Health & Human Services	0	0	0	0	0	0
Environment & Housing	288,384	26,879	29,129	29,280	684,211	754,625
Recreation & Culture	645,689	658,409	612,664	27,015	438,619	710,389
Debt Service & Interest on Debt	983,654	322,513	41,389	0	148,802	174,370
Purchase of Land & Facility Construction	71,381	750	950	600	39,099	0
All Other	176,941	50,711	99,576	0	165,964	97,508

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Abbeville, Calhoun Falls, Donalds, Due West, and Lowndesville. See appendix for cities reporting each fiscal year.

Abbeville County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	1,210,794	1,210,794	1,715,924	1,715,924	1,315,707	1,315,707
Total Expenditures (Special Purpose District Only)	1,169,660	1,169,660	1,189,572	1,189,572	1,315,407	1,315,407

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	17,189,412	17,726,655	16,528,638	17,912,192	19,866,536	20,655,369
School District Total	9,303,638	10,113,155	8,394,442	9,906,930	10,634,387	11,058,541
County Total	6,263,863	6,026,488	6,458,420	7,097,951	7,543,203	7,876,279
Cities Total	934,302	823,006	898,862	112,312	863,610	841,712
Special Purpose District Total	687,609	764,006	776,914	794,999	825,336	878,837

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	66,266,430	66,292,181	67,477,829	70,781,401	73,394,864	81,287,864

Owner Occupied (4% assessment ratio)	24,966,640	25,626,000	26,104,830	26,811,680	27,542,940	32,467,700
Agricultural (Private) (4%)	1,214,090	1,223,470	1,227,490	1,239,820	1,256,120	1,084,640
Agricultural (Corporate) (6%)	255,920	255,710	254,450	252,860	250,500	245,600
Commercial/Rental (6%)	14,679,384	14,564,655	14,631,439	14,979,886	15,651,613	18,055,936
Personal Property (Vehicles) (6%)	8,328,861	8,317,449	8,450,365	9,469,140	9,731,805	10,321,004
Other Personal Property (10.5%)	652,740	781,340	857,188	814,927	1,073,460	1,135,703
Manufacturing (10.5%)	3,622,490	3,726,814	4,211,350	4,076,280	4,356,470	4,290,410
Utility (10.5%)	8,294,720	8,287,770	8,596,730	8,539,140	8,607,599	9,172,986
Business Personal (10.5%)	1,341,293	1,321,564	1,239,554	1,294,984	1,545,894	1,385,134
Motor Carrier (9.5%)	1,015,308	1,244,215	655,256	1,729,388	1,952,403	2,056,285
Fee-in-Lieu and Joint Industrial Park	1,894,984	943,194	1,249,177	1,573,296	1,426,060	1,072,466

Estimated Total Average Millage Rates	375.4	379.3	376.1	384.6	387.7	378.5
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Estimated average millage rates based upon data available - see definitions for detail.

Aiken County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	488,038,840	722,013,829	571,200,211	576,739,177	619,365,562	831,983,478
Revenues from Local Sources	288,008,869	513,612,498	357,118,762	343,582,017	374,840,248	442,976,899
Current Property Taxes	166,643,942	177,451,121	185,409,981	193,914,963	208,509,745	220,316,544
Current Real & Personal Property Taxes	160,291,756	169,554,129	177,363,931	183,192,199	196,613,012	210,403,444
Fee In Lieu of Property Tax (only Counties and Cities)	4,593,386	4,755,749	5,038,211	6,258,937	6,854,032	5,297,863
All Other	1,758,800	3,141,243	3,007,839	4,463,827	5,042,701	4,615,237
Local Option Sales Tax	294,101	21,146	1,086,669	22,533	51,654	63,897
Local Hospitality Tax	2,275,410	3,211,699	1,770,852	3,366,494	4,067,182	4,576,560
Local Accommodations Tax	916,764	984,510	2,454,440	892,305	1,244,297	1,392,727
Capital Projects/Transportation Tax	27,621,598	29,506,421	29,973,591	26,404,254	33,689,582	36,824,906
Licenses, Fees, Charges, & Bonds	90,257,054	302,437,601	136,423,229	118,981,468	127,277,788	179,802,265
Licenses & Permits	20,453,413	20,364,081	20,013,829	23,098,663	23,105,813	24,755,976
Service Revenue & Charges	41,908,865	47,705,736	53,687,614	57,566,484	59,803,781	67,318,918
Bonds & Leases	19,930,963	222,737,701	49,682,093	31,748,447	37,745,614	22,680,533
Miscellaneous	7,963,813	11,630,083	13,039,693	6,567,874	6,622,580	65,046,838
Revenues from State Sources	162,489,521	168,213,419	170,063,510	168,674,171	170,193,617	315,911,986
Reimbursements for Property Tax Relief - \$100,000 Residential	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500
Homestead Exemption	5,358,262	5,353,886	5,406,449	5,440,128	5,457,267	5,528,958
Reimbursements for Property Tax Relief - Remaining Residential	19,292,526	20,125,112	20,990,516	21,644,843	23,304,207	24,660,338
\$2.5 Million Minimum Disbursement	84,948	78,539	73,211	64,745	45,017	24,263
State-shared Taxes (Aid to Subdivisions)	9,465,694	9,623,968	9,559,301	10,180,399	8,949,966	13,466,606
Manufacturer's Depreciation Reimbursement	519,353	622,354	655,114	686,457	760,442	1,321,869
State Grants	47,033,875	52,469,333	54,883,692	55,543,815	56,828,854	239,855,388
Education Finance Act (EFA)	59,170,842	58,018,148	57,966,373	54,303,539	54,332,752	338,710
Education Improvement Act (EIA)	13,060,492	13,774,579	12,225,028	12,659,071	12,367,612	22,567,710
Education Lottery	356,029	0	156,326	3,674	0	644
Revenues from Federal Sources	26,810,750	29,549,927	31,996,237	52,090,440	60,466,179	59,583,569
Revenues from Other Local Sources	3,282,497	3,190,782	3,782,970	4,153,817	4,951,327	4,596,833
Revenues from Special Purpose Districts	7,447,203	7,447,203	8,238,732	8,238,732	8,914,191	8,914,191
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	554,985,104	627,780,609	653,773,781	598,352,289	646,861,646	669,322,153
Administration	143,038,775	142,557,395	148,902,492	146,880,662	158,445,031	182,168,514
Instruction	131,471,573	137,270,626	143,982,518	161,332,141	153,753,130	158,735,133
Public Safety	46,490,958	49,189,845	51,540,084	55,309,706	63,264,685	60,798,563
Transportation	19,994,125	14,801,529	20,652,627	17,394,873	13,503,965	14,734,111
Health & Human Services	7,500,061	8,931,303	8,258,649	10,491,368	8,615,532	10,610,480
Environment & Housing	12,230,456	17,903,136	15,637,102	18,740,241	24,306,001	19,733,412
Recreation & Culture	29,255,089	19,155,250	19,724,340	16,585,863	16,146,820	16,448,751
Debt Service & Interest on Debt	52,879,256	54,253,276	81,017,860	51,762,929	72,791,140	69,192,962
Purchase of Land & Facility Construction	85,598,953	144,680,704	112,184,943	72,667,739	80,119,735	71,195,468
All Other	20,843,204	33,354,891	45,443,455	40,757,056	49,708,478	59,497,630
Special Purpose Districts	5,682,654	5,682,654	6,429,711	6,429,711	6,207,129	6,207,129

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Aiken County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	297,658,433	515,356,918	325,870,114	337,060,336	358,288,843	419,181,427
Revenues from Local Sources	130,722,555	344,615,602	146,027,686	145,688,492	156,069,830	203,292,287
Current Property Taxes	103,236,825	111,458,997	116,302,052	121,030,391	129,861,220	139,090,526
Current Real & Personal Property Taxes	103,236,825	111,458,997	116,302,052	121,030,391	129,861,220	139,090,526
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	0	0	0	0	0	0
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	27,485,730	233,156,605	29,725,634	24,658,101	26,208,610	64,201,761
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	6,680,592	8,705,405	8,300,005	2,539,698	4,469,375	12,721,930
Bonds & Leases	19,132,809	222,737,701	19,762,577	20,725,501	20,520,086	19,318,890
Miscellaneous	1,672,329	1,713,499	1,663,052	1,392,902	1,219,149	32,160,941
Revenues from State Sources	142,985,297	144,976,467	151,584,298	149,294,479	148,770,080	165,459,411
Reimbursements for Property Tax Relief - \$100,000 Residential	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500
Homestead Exemption	2,659,778	2,659,778	2,659,778	2,659,778	2,659,778	2,659,778
Reimbursements for Property Tax Relief - Remaining Residential	19,292,526	20,125,112	20,990,516	21,644,843	23,304,207	24,660,338
\$2.5 Million Minimum Disbursement	84,948	78,539	73,211	64,745	45,017	24,263
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	40,213,182	42,172,811	49,365,566	49,811,329	47,913,214	107,060,468
Education Finance Act (EFA)	59,170,842	58,018,148	57,966,373	54,303,539	54,332,752	338,710
Education Improvement Act (EIA)	13,060,492	13,774,579	12,225,028	12,659,071	12,367,612	22,567,710
Education Lottery	356,029	0	156,326	3,674	0	644
Revenues from Federal Sources	23,950,581	25,764,849	28,258,130	42,077,365	53,448,933	50,429,729
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	302,446,367	347,189,498	397,767,982	370,289,615	358,895,786	387,978,127
Administration	98,132,331	100,899,736	105,991,586	102,383,276	108,576,475	117,432,840
Instruction	131,471,573	137,270,626	143,982,518	161,332,141	153,753,130	158,735,133
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	182,327	210,099	239,845	535,378	232,889	238,122
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	139	0	0	0	0
Debt Service & Interest on Debt	30,429,513	44,474,130	42,188,104	42,624,789	44,681,615	45,842,410
Purchase of Land & Facility Construction	34,783,499	57,064,579	97,647,329	62,378,082	51,324,836	65,290,100
All Other	7,447,124	7,270,189	7,718,600	1,035,949	326,841	439,522

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Aiken County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	108,035,929	121,104,100	154,816,807	145,397,212	149,469,747	297,419,959
Revenues from Local Sources	87,232,325	97,645,271	134,713,856	119,104,160	126,283,625	147,171,817
Current Property Taxes	44,617,325	47,946,343	50,012,225	51,840,957	55,956,705	56,978,219
Current Real & Personal Property Taxes	39,342,667	40,962,899	42,862,219	43,485,986	47,098,346	49,625,142
Fee In Lieu of Property Tax	4,541,855	4,755,749	5,038,211	6,200,071	6,801,066	5,108,293
All Other	732,803	2,227,695	2,111,795	2,154,900	2,057,293	2,244,784
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	211,039	218,992	171,633	226,061	291,178	307,934
Capital Projects/Transportation Tax	18,528,489	19,956,938	20,733,710	24,305,410	26,755,919	31,212,205
Licenses, Fees, Charges, & Bonds	23,875,472	29,522,998	63,796,288	42,731,732	43,279,823	58,673,459
Licenses & Permits	1,944,764	2,464,440	2,353,368	3,163,482	3,977,470	3,757,631
Service Revenue & Charges	19,162,076	23,051,091	27,966,771	38,035,876	37,601,245	35,996,516
Bonds & Leases	0	0	29,919,516	0	0	2,310,336
Miscellaneous	2,768,632	4,007,467	3,556,633	1,532,374	1,701,108	16,608,976
Revenues from State Sources	15,533,139	17,400,511	14,150,431	14,209,026	16,364,394	145,226,618
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,896,073	1,934,849	1,968,687	1,991,492	2,029,759	2,068,051
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	6,968,919	7,120,485	7,257,025	7,544,531	5,941,247	10,017,732
Manufacturer's Depreciation Reimbursement	491,412	602,836	628,284	667,265	738,286	1,281,684
State Grants	6,176,735	7,742,341	4,296,435	4,005,738	7,655,102	131,859,151
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	2,328,444	3,219,103	2,894,796	8,946,814	3,433,365	2,236,144
Revenues from Other Local Sources	2,942,021	2,839,215	3,057,724	3,137,212	3,388,363	2,785,380
Total Expenditures (County only)	113,691,004	125,076,025	167,189,375	143,189,321	154,983,442	179,885,245
Administration	34,128,426	31,055,179	30,834,097	31,371,277	36,814,612	50,168,827
Instruction	0	0	0	0	0	0
Public Safety	22,072,249	23,974,361	25,204,970	30,545,576	35,194,413	34,791,469
Transportation	14,027,482	8,775,431	11,472,167	9,559,861	7,679,215	8,076,479
Health & Human Services	7,314,234	8,721,204	8,018,804	9,955,990	8,382,643	10,107,841
Environment & Housing	6,308,193	8,775,106	8,315,896	9,450,349	8,502,091	9,407,235
Recreation & Culture	12,633,260	6,618,439	4,344,211	5,958,571	4,586,264	4,930,205
Debt Service & Interest on Debt	3,196,691	3,734,457	32,718,782	3,226,879	3,247,205	3,310,043
Purchase of Land & Facility Construction	2,191,725	9,015,696	10,879,918	5,149,343	3,648,349	2,412,011
All Other	11,818,744	24,406,152	35,400,530	37,971,475	46,928,650	56,681,135

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Aiken County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	74,897,275	78,105,608	82,274,558	86,042,897	102,692,781	106,467,901
Revenues from Local Sources	70,053,989	71,351,625	76,377,220	78,789,365	92,486,793	92,512,795
Current Property Taxes	18,789,792	18,045,781	19,095,704	21,043,615	22,691,820	24,247,799
Current Real & Personal Property Taxes	17,712,264	17,132,233	18,199,660	18,675,822	19,653,446	21,687,776
Fee In Lieu of Property Tax	51,531	0	0	58,866	52,966	189,570
All Other	1,025,997	913,548	896,044	2,308,927	2,985,408	2,370,453
Local Option Sales Tax	294,101	21,146	1,086,669	22,533	51,654	63,897
Local Hospitality Tax	2,275,410	3,211,699	1,770,852	3,366,494	4,067,182	4,576,560
Local Accommodations Tax	705,725	765,518	2,282,807	666,244	953,119	1,084,793
Capital Projects/Transportation Tax	9,093,109	9,549,483	9,239,881	2,098,844	6,933,663	5,612,701
Licenses, Fees, Charges, & Bonds	38,895,852	39,757,998	42,901,307	51,591,635	57,789,355	56,927,045
Licenses & Permits	18,508,649	17,899,641	17,660,461	19,935,181	19,128,343	20,998,345
Service Revenue & Charges	16,066,197	15,949,240	17,420,838	16,990,910	17,733,161	18,600,472
Bonds & Leases	798,154	0	0	11,022,946	17,225,528	1,051,307
Miscellaneous	3,522,852	5,909,117	7,820,008	3,642,598	3,702,323	16,276,921
Revenues from State Sources	3,971,085	5,836,441	4,328,781	5,170,666	5,059,143	5,225,957
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	802,411	759,259	777,984	788,858	767,730	801,129
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,496,775	2,503,483	2,302,276	2,635,868	3,008,719	3,448,874
Manufacturer's Depreciation Reimbursement	27,941	19,518	26,830	19,192	22,156	40,185
State Grants	643,958	2,554,181	1,221,691	1,726,748	1,260,538	935,769
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	531,725	565,975	843,311	1,066,261	3,583,881	6,917,696
Revenues from Other Local Sources	340,476	351,567	725,246	1,016,605	1,562,964	1,811,453
Total Expenditures (Cities only)*	133,165,079	149,832,432	82,386,713	78,443,642	126,775,289	95,251,652
Administration	10,778,018	10,602,480	12,076,809	13,126,109	13,053,944	14,566,847
Instruction	0	0	0	0	0	0
Public Safety	24,418,709	25,215,484	26,335,114	24,764,130	28,070,272	26,007,094
Transportation	5,966,643	6,026,098	9,180,460	7,835,012	5,824,750	6,657,632
Health & Human Services	3,500	0	0	0	0	264,517
Environment & Housing	5,922,263	9,128,030	7,321,206	9,289,892	15,803,910	10,326,177
Recreation & Culture	16,621,829	12,536,672	15,380,129	10,627,292	11,560,556	11,518,546
Debt Service & Interest on Debt	19,253,052	6,044,689	6,110,974	5,911,261	24,862,320	20,040,509
Purchase of Land & Facility Construction	48,623,729	78,600,429	3,657,696	5,140,314	25,146,550	3,493,357

All Other	1,577,336	1,678,550	2,324,325	1,749,632	2,452,987	2,376,973
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Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Aiken, Burnetown, Jackson, Monetta, New Ellenton, North Augusta, Perry, Salley, Wagener, and Windsor. See appendix for cities reporting each fiscal year.

Aiken County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	7,447,203	7,447,203	8,238,732	8,238,732	8,914,191	8,914,191
Total Expenditures (Special Purpose District Only)	5,682,654	5,682,654	6,429,711	6,429,711	6,207,129	6,207,129

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	168,690,870	179,450,148	187,468,951	196,021,324	210,589,950	222,476,186
School District Total	103,236,825	111,458,997	116,302,052	121,030,391	129,861,220	139,090,526
County Total	44,617,325	47,946,343	50,012,225	51,840,957	55,956,705	56,978,219
Cities Total	18,789,792	18,045,781	19,095,704	21,043,615	22,691,820	24,247,799
Special Purpose District Total	2,046,928	1,999,027	2,058,970	2,106,361	2,080,205	2,159,642

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	733,456,879	747,891,946	787,206,579	808,845,942	882,185,925	933,233,584
Owner Occupied (4% assessment ratio)	264,624,464	271,620,064	277,389,859	286,768,834	321,585,204	337,408,794
Agricultural (Private) (4%)	8,007,600	8,502,720	8,644,160	8,881,980	9,246,880	7,664,130
Agricultural (Corporate) (6%)	229,780	197,100	221,620	222,180	182,370	171,780
Commercial/Rental (6%)	193,906,924	202,679,625	211,757,832	218,716,129	247,304,614	267,039,017
Personal Property (Vehicles) (6%)	84,050,743	78,478,136	103,935,728	94,594,683	97,156,956	107,598,303
Other Personal Property (10.5%)	8,376,840	7,298,830	8,324,990	10,701,063	5,914,458	5,929,849
Manufacturing (10.5%)	50,044,270	52,881,091	49,215,303	51,612,579	53,806,672	52,679,157
Utility (10.5%)	64,572,860	67,412,880	65,997,689	67,590,126	68,772,095	72,692,862
Business Personal (10.5%)	22,883,570	22,427,310	24,351,708	23,539,700	28,207,150	32,391,400
Motor Carrier (9.5%)	1,558,039	2,009,722	891,381	2,917,542	3,282,942	3,428,849
Fee-in-Lieu and Joint Industrial Park	35,201,789	34,384,468	36,476,309	43,301,126	46,726,584	46,229,443

Estimated Total Average Millage Rates	262.1	266.9	267.1	267.1	262.2	262.2
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Estimated average millage rates based upon data available - see definitions for detail.

Allendale County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	38,370,958	36,591,702	33,777,161	34,727,667	37,816,479	35,590,746
Revenues from Local Sources	19,955,861	15,984,126	15,696,210	15,110,537	17,004,675	14,621,840
Current Property Taxes	11,139,983	11,343,594	10,727,008	11,486,542	11,584,751	10,533,339
Current Real & Personal Property Taxes	9,981,075	10,107,684	9,878,235	10,134,554	10,357,885	9,843,989
Fee In Lieu of Property Tax (only Counties and Cities)	643,428	684,111	341,813	501,202	419,674	230,811
All Other	515,480	551,799	506,960	850,786	807,192	458,539
Local Option Sales Tax	811,579	1,125,844	1,094,996	1,196,353	1,508,550	995,517
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	493,764	472,120	686,421	472,120	807,752	0
Licenses, Fees, Charges, & Bonds	7,510,535	3,042,568	3,187,785	1,955,522	3,103,622	3,092,984
Licenses & Permits	907,033	895,262	887,884	530,548	727,256	730,032
Service Revenue & Charges	1,732,986	1,583,075	1,545,473	1,055,003	1,361,479	1,318,034
Bonds & Leases	3,676,184	91,485	35,200	0	0	0
Miscellaneous	1,194,332	472,746	719,228	369,971	1,014,887	1,044,918
Revenues from State Sources	13,994,557	16,546,058	14,514,757	14,667,536	12,702,482	13,506,681
Reimbursements for Property Tax Relief - \$100,000 Residential	413,385	413,385	413,385	413,385	413,385	413,385
Homestead Exemption	855,796	859,189	871,806	844,633	869,021	812,048
Reimbursements for Property Tax Relief - Remaining Residential	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	1,962,292	1,515,202	1,446,996	1,354,893	1,217,175	1,102,983
Manufacturer's Depreciation Reimbursement	201,907	171,874	256,389	407,769	832,521	1,662,954
State Grants	2,967,607	4,729,652	4,919,739	5,137,164	2,983,378	5,545,665
Education Finance Act (EFA)	2,953,120	2,916,767	2,907,377	2,712,253	2,406,811	14,908
Education Improvement Act (EIA)	2,111,884	3,361,504	1,072,588	1,152,028	1,415,859	1,454,738
Education Lottery	28,566	78,485	126,477	145,411	64,332	0
Revenues from Federal Sources	4,055,526	3,638,981	3,361,012	4,744,412	8,109,322	7,462,225
Revenues from Other Local Sources	147,659	205,182	205,182	205,182	0	0
Revenues from Special Purpose Districts	217,355	217,355	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	35,292,915	37,359,027	35,080,974	38,246,165	37,037,854	37,429,554
Administration	14,461,665	12,921,212	12,208,460	11,804,811	15,208,636	16,273,127
Instruction	8,925,189	8,519,508	7,604,629	8,373,859	8,601,433	9,338,939
Public Safety	4,192,520	5,226,117	5,468,160	4,889,644	3,515,217	3,412,117
Transportation	247,749	1,452,522	1,452,522	1,452,522	827,557	1,866,809
Health & Human Services	544,936	663,390	468,185	1,026,350	568,060	521,029
Environment & Housing	1,407,075	1,623,335	2,072,765	1,237,802	674,996	715,851
Recreation & Culture	217,287	3,817	3,817	3,817	106,858	157,957
Debt Service & Interest on Debt	1,534,148	2,053,591	2,044,411	2,011,665	1,989,118	2,003,847
Purchase of Land & Facility Construction	2,262,806	3,247,072	2,155,191	6,005,900	5,091,852	2,495,180
All Other	1,449,633	1,598,556	1,602,834	1,439,795	454,127	644,698
Special Purpose Districts	49,907	49,907	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Allendale County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	21,942,310	22,794,032	20,408,884	21,990,668	25,183,917	24,575,231
Revenues from Local Sources	7,165,024	6,821,257	6,848,953	6,694,988	6,818,534	6,965,960
Current Property Taxes	5,852,957	6,088,667	5,893,159	6,325,097	6,335,655	5,973,991
Current Real & Personal Property Taxes	5,730,586	5,947,536	5,832,101	6,147,411	6,239,095	5,831,089
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	122,371	141,131	61,058	177,686	96,560	142,902
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,312,067	732,590	955,794	369,891	482,879	991,969
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	275,240	316,622	314,558	81,635	122,965	411,045
Bonds & Leases	460,884	91,485	0	0	0	0
Miscellaneous	575,943	324,483	641,236	288,256	359,914	580,924
Revenues from State Sources	11,186,875	12,386,852	10,353,453	10,598,252	10,483,051	10,948,380
Reimbursements for Property Tax Relief - \$100,000 Residential	413,385	413,385	413,385	413,385	413,385	413,385
Homestead Exemption	364,197	364,462	364,966	366,082	364,486	362,909
Reimbursements for Property Tax Relief - Remaining Residential	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	39,374	39,374	38,993	29,244	29,399	19,686
Manufacturer's Depreciation Reimbursement	113,573	96,679	167,786	264,543	609,899	976,442
State Grants	2,662,776	2,616,196	2,761,881	3,015,306	2,678,880	5,206,312
Education Finance Act (EFA)	2,953,120	2,916,767	2,907,377	2,712,253	2,406,811	14,908
Education Improvement Act (EIA)	2,111,884	3,361,504	1,072,588	1,152,028	1,415,859	1,454,738
Education Lottery	28,566	78,485	126,477	145,411	64,332	0
Revenues from Federal Sources	3,590,411	3,585,923	3,206,478	4,697,428	7,882,332	6,660,891
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	22,827,102	22,511,674	19,668,708	24,235,288	23,467,364	22,950,401
Administration	10,847,832	10,682,974	10,108,066	9,844,392	10,151,617	11,488,985
Instruction	8,925,189	8,519,508	7,604,629	8,373,859	8,601,433	9,338,939
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	34,487	0	0	0	0	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	1,338,478	1,353,425	1,374,651	1,372,161	1,362,160	1,365,615
Purchase of Land & Facility Construction	1,548,018	1,806,789	418,247	4,566,117	3,333,555	714,546
All Other	133,098	148,978	163,115	78,759	18,599	42,316

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Allendale County

	FY 18	FY 19	FY 20*	FY 21*	FY 22	FY 23
Total Revenues (County only)	12,799,500	10,206,292	9,869,011	10,417,986	8,968,437	8,580,522
Revenues from Local Sources	9,819,458	6,206,761	5,905,412	6,381,789	7,295,204	5,605,582
Current Property Taxes	4,504,714	4,452,142	4,231,259	4,473,176	4,504,420	4,096,539
Current Real & Personal Property Taxes	3,583,581	3,495,087	3,532,951	3,543,292	3,522,850	3,654,215
Fee In Lieu of Property Tax	643,428	684,111	341,813	426,016	380,553	191,690
All Other	277,705	272,944	356,495	503,868	601,017	250,634
Local Option Sales Tax	464,385	766,371	685,905	920,365	1,100,687	689,965
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	493,764	472,120	472,120	472,120	594,791	0
Licenses, Fees, Charges, & Bonds	4,356,595	516,128	516,128	516,128	1,095,306	819,078
Licenses & Permits	63,374	29,516	29,516	29,516	46,216	95,015
Service Revenue & Charges	604,106	476,970	476,970	476,970	495,982	354,851
Bonds & Leases	3,200,000	0	0	0	0	0
Miscellaneous	489,115	9,642	9,642	9,642	553,108	369,212
Revenues from State Sources	2,402,807	3,749,265	3,713,333	3,785,931	1,673,233	2,242,839
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	354,785	355,578	367,075	375,107	363,686	352,126
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,659,907	1,206,634	1,145,797	1,155,740	828,427	864,848
Manufacturer's Depreciation Reimbursement	88,334	75,195	88,603	143,226	222,622	686,512
State Grants	299,781	2,111,858	2,111,858	2,111,858	258,498	339,353
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	429,576	45,084	45,084	45,084	0	732,101
Revenues from Other Local Sources	147,659	205,182	205,182	205,182	0	0
Total Expenditures (County only)	9,210,815	12,051,073	12,051,073	12,051,073	8,673,372	12,045,932
Administration	2,681,290	1,412,007	1,412,007	1,412,007	4,333,256	4,064,960
Instruction	0	0	0	0	0	0
Public Safety	2,993,107	4,109,358	4,109,358	4,109,358	2,350,202	2,677,924
Transportation	247,749	1,452,522	1,452,522	1,452,522	485,835	1,866,809
Health & Human Services	510,449	468,185	468,185	468,185	292,050	206,629
Environment & Housing	513,147	1,237,802	1,237,802	1,237,802	288,472	344,824
Recreation & Culture	217,287	3,817	3,817	3,817	106,858	157,957
Debt Service & Interest on Debt	60,746	566,563	566,563	566,563	480,233	555,772
Purchase of Land & Facility Construction	714,788	1,439,783	1,439,783	1,439,783	0	1,568,675
All Other	1,272,252	1,361,036	1,361,036	1,361,036	336,466	602,382

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Allendale County did not report in FY20 and FY21, therefore, the most recent reported data, FY 19, is used for the two missing years with the exception of Property Tax data. FY 20 and FY 21 Property Tax data is from SC Dept.

Allendale County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	3,411,793	3,374,023	3,499,266	2,319,013	3,664,125	2,434,993
Revenues from Local Sources	2,971,379	2,956,108	2,941,845	2,033,760	2,890,937	2,050,298
Current Property Taxes	782,312	802,785	602,590	688,269	744,676	462,809
Current Real & Personal Property Taxes	666,908	665,061	513,183	443,851	595,940	358,685
Fee In Lieu of Property Tax	0	0	0	75,186	39,121	39,121
All Other	115,404	137,724	89,407	169,232	109,615	65,003
Local Option Sales Tax	347,194	359,473	409,091	275,988	407,863	305,552
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	214,301	0	212,961	0
Licenses, Fees, Charges, & Bonds	1,841,873	1,793,850	1,715,863	1,069,503	1,525,437	1,281,937
Licenses & Permits	843,659	865,746	858,368	501,032	681,040	635,017
Service Revenue & Charges	853,640	789,483	753,945	496,398	742,532	552,138
Bonds & Leases	15,300	0	35,200	0	0	0
Miscellaneous	129,274	138,621	68,350	72,073	101,865	94,782
Revenues from State Sources	404,875	409,941	447,971	283,353	546,198	315,462
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	136,814	139,149	139,765	103,444	140,849	97,013
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	263,011	269,194	262,206	169,909	359,349	218,449
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	5,050	1,598	46,000	10,000	46,000	0
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	35,539	7,974	109,450	1,900	226,990	69,233
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (Cities only)*	3,205,091	2,746,373	3,361,193	1,959,804	4,897,118	2,433,221
Administration	932,543	826,231	688,387	548,412	723,763	719,182
Instruction	0	0	0	0	0	0
Public Safety	1,199,413	1,116,759	1,358,802	780,286	1,165,015	734,193
Transportation	0	0	0	0	341,722	0
Health & Human Services	0	195,205	0	558,165	276,010	314,400
Environment & Housing	893,928	385,533	834,963	0	386,524	371,027
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	134,924	133,603	103,197	72,941	146,725	82,460
Purchase of Land & Facility Construction	0	500	297,161	0	1,758,297	211,959
All Other	44,283	88,542	78,683	0	99,062	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Allendale, Fairfax, Sycamore, and Ulmer. See appendix for cities reporting in each fiscal years.

Allendale County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	217,355	217,355	0	0	0	0
Total Expenditures (Special Purpose District Only)	49,907	49,907	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting every other year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	11,139,983	11,343,594	10,727,008	11,486,542	11,584,751	10,533,339
School District Total	5,852,957	6,088,667	5,893,159	6,325,097	6,335,655	5,973,991
County Total	4,504,714	4,452,142	4,231,259	4,473,176	4,504,420	4,096,539
Cities Total	782,312	802,785	602,590	688,269	744,676	462,809
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	23,528,564	23,812,022	25,355,566	26,146,114	27,022,388	27,541,540
Owner Occupied (4% assessment ratio)	3,577,160	3,566,630	3,608,750	3,651,080	3,659,680	3,665,370
Agricultural (Private) (4%)	1,063,680	1,063,000	1,552,200	1,494,060	1,511,980	1,399,100
Agricultural (Corporate) (6%)	529,360	528,620	819,200	767,420	771,220	747,150
Commercial/Rental (6%)	3,189,470	3,148,820	3,193,563	3,227,261	3,288,270	5,133,790
Personal Property (Vehicles) (6%)	1,871,631	1,809,022	1,795,099	1,908,076	1,958,511	2,115,163
Other Personal Property (10.5%)	90,320	82,620	90,220	72,660	106,460	112,860
Manufacturing (10.5%)	6,845,070	7,347,860	6,931,290	6,896,570	7,747,840	6,554,880
Utility (10.5%)	5,589,897	5,579,606	5,368,282	5,731,869	5,514,865	5,807,620
Business Personal (10.5%)	611,440	514,120	507,350	596,593	567,323	586,501
Motor Carrier (9.5%)	37,816	49,004	21,201	73,563	34,508	57,684
Fee-in-Lieu and Joint Industrial Park	122,720	122,720	1,468,411	1,726,962	1,861,731	1,361,422

Estimated Total Average Millage Rates	598.8	601.1	603.8	606.9	605.9	607.2
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Estimated average millage rates based upon data available - see definitions for detail.

Anderson County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)**	679,910,861	628,194,307	780,435,493	670,939,629	733,951,285	875,946,704
Revenues from Local Sources	359,711,448	298,480,056	451,402,070	318,813,560	331,064,575	447,208,415
Current Property Taxes	197,240,658	199,961,546	210,221,140	225,660,755	236,484,371	252,798,694
Current Real & Personal Property Taxes	189,716,211	192,869,157	202,360,439	216,190,611	229,151,755	245,354,119
Fee In Lieu of Property Tax (only Counties and Cities)	2,744,354	3,020,804	4,152,710	4,107,316	4,045,134	4,032,120
All Other	4,780,093	4,071,585	3,707,991	5,362,828	3,287,482	3,412,455
Local Option Sales Tax	11,781	0	0	0	0	597,637
Local Hospitality Tax	4,830,105	3,835,888	3,724,108	4,196,917	4,737,926	5,289,939
Local Accommodations Tax	1,082,358	1,122,065	78,630	1,021,301	1,459,817	1,638,417
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	156,546,546	93,560,557	237,378,192	87,934,587	88,382,461	186,883,728
Licenses & Permits	21,871,195	18,595,691	19,914,202	20,853,744	22,318,079	22,870,764
Service Revenue & Charges	32,661,850	33,908,153	31,995,097	22,935,025	28,067,214	40,021,889
Bonds & Leases	77,366,534	20,294,303	167,381,250	18,591,119	13,520,784	94,486,122
Miscellaneous	24,646,967	20,762,410	18,087,643	25,554,699	24,476,384	29,504,953
Revenues from State Sources	237,437,268	239,152,430	240,062,209	246,730,174	258,595,055	286,278,990
Reimbursements for Property Tax Relief - \$100,000 Residential	7,970,928	7,970,928	7,970,928	7,970,928	7,970,928	7,970,928
Homestead Exemption	8,931,506	8,816,482	8,608,988	9,108,983	9,206,665	9,266,093
Reimbursements for Property Tax Relief - Remaining Residential	23,170,711	24,152,677	25,158,325	26,251,706	27,849,496	29,522,149
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	12,051,455	10,714,493	10,194,006	13,030,691	12,908,832	12,779,095
Manufacturer's Depreciation Reimbursement	4,242,434	3,825,359	4,023,170	5,033,697	5,576,274	8,683,518
State Grants	80,190,410	80,227,595	85,109,408	83,712,539	89,711,190	183,488,712
Education Finance Act (EFA)	83,975,553	84,488,345	83,566,189	82,724,955	84,954,837	520,748
Education Improvement Act (EIA)	16,618,859	18,728,704	14,880,012	18,666,933	20,412,627	34,047,203
Education Lottery	285,412	227,847	551,183	229,742	4,206	544
Revenues from Federal Sources	38,495,590	46,554,073	41,029,214	57,375,712	95,136,318	93,298,808
Revenues from Other Local Sources	1,138,909	880,102	1,013,890	1,092,073	844,434	849,588
Revenues from Special Purpose Districts	43,127,646	43,127,646	46,928,110	46,928,110	48,310,903	48,310,903
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)**	623,589,269	650,588,677	708,189,517	712,777,845	759,545,569	773,730,251
Administration	177,503,172	191,854,384	209,838,859	209,069,541	233,998,974	257,795,730
Instruction	175,727,985	180,085,798	188,642,413	203,546,041	216,740,363	230,159,158
Public Safety	58,725,494	54,751,127	60,452,470	62,497,049	60,997,791	68,837,562
Transportation	13,543,753	16,184,115	13,367,678	12,127,959	18,068,171	19,350,396
Health & Human Services	7,370,131	9,711,493	9,229,269	10,628,321	13,148,356	14,322,648
Environment & Housing	22,942,127	22,800,939	18,803,155	24,473,131	24,613,746	27,265,790
Recreation & Culture	15,025,162	14,030,735	12,235,388	16,283,422	21,260,486	17,151,522
Debt Service & Interest on Debt	50,740,877	46,512,354	64,621,873	52,172,477	52,639,865	55,463,338
Purchase of Land & Facility Construction	55,075,167	66,640,795	86,189,405	71,219,974	70,486,190	39,063,358
All Other	12,411,087	13,492,623	7,257,291	13,208,214	10,237,763	6,966,885
Special Purpose Districts	34,524,314	34,524,314	37,551,716	37,551,716	37,353,864	37,353,864

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Anderson County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	464,446,282	399,282,195	567,542,495	442,521,992	476,620,575	557,958,396
Revenues from Local Sources	235,982,169	162,601,701	324,291,428	183,004,667	187,206,959	243,183,097
Current Property Taxes	128,855,180	134,000,219	141,571,257	153,097,098	163,203,556	171,493,410
Current Real & Personal Property Taxes	128,202,356	133,181,401	141,172,637	151,878,037	161,940,144	170,057,057
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	652,824	818,818	398,620	1,219,061	1,263,412	1,436,353
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	107,126,989	28,601,482	182,720,171	29,907,569	24,003,403	71,689,687
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	14,795,489	16,492,531	14,827,930	5,914,812	9,066,797	20,065,967
Bonds & Leases	76,444,939	3,048,230	159,299,326	9,812,056	3,497,129	39,291,027
Miscellaneous	15,886,561	9,060,721	8,592,915	14,180,701	11,439,477	12,332,693
				0	0	
Revenues from State Sources	194,731,968	203,620,238	208,939,728	215,842,681	220,875,247	241,743,343
Reimbursements for Property Tax Relief - \$100,000 Residential	7,970,928	7,970,928	7,970,928	7,970,928	7,970,928	7,970,928
Homestead Exemption	4,786,591	4,786,728	4,840,652	4,843,550	4,858,694	4,881,476
Reimbursements for Property Tax Relief - Remaining Residential	23,170,711	24,152,677	25,158,325	26,251,706	27,849,496	29,522,149
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	528,250	523,172	526,661	528,539	532,607	528,251
Manufacturer's Depreciation Reimbursement	2,017,698	2,553,368	2,429,519	3,471,586	3,908,814	5,863,277
State Grants	55,377,966	60,188,469	69,016,259	71,154,742	70,383,038	158,408,767
Education Finance Act (EFA)	83,975,553	84,488,345	83,566,189	82,724,955	84,954,837	520,748
Education Improvement Act (EIA)	16,618,859	18,728,704	14,880,012	18,666,933	20,412,627	34,047,203
Education Lottery	285,412	227,847	551,183	229,742	4,206	544
				0	0	
Revenues from Federal Sources	33,732,145	33,060,256	34,311,339	43,674,644	68,538,369	73,031,956
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	379,912,357	417,199,781	471,077,757	462,874,661	475,878,905	505,469,946
Administration	140,687,162	152,265,628	156,381,057	160,662,078	166,380,309	200,661,469
Instruction	175,727,985	180,085,798	188,642,413	203,546,041	216,740,363	230,159,158
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	29,514	46,118	45,865	146,575	49,871	49,649
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	73,849	76,163	67,840	240,770	234,497	522,624
Debt Service & Interest on Debt	34,943,582	35,130,103	50,214,467	40,028,670	41,864,443	46,472,606
Purchase of Land & Facility Construction	24,953,698	45,555,343	71,393,075	55,993,723	48,760,260	26,201,069
All Other	3,496,567	4,040,628	4,333,040	2,256,804	1,849,162	1,403,371

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Anderson County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)**	108,622,717	131,804,209	104,611,099	126,746,681	139,066,840	202,930,138
Revenues from Local Sources	68,647,757	90,159,951	73,870,705	88,649,464	89,192,862	151,423,338
Current Property Taxes	47,153,052	48,300,233	49,858,380	53,095,199	55,220,704	60,480,382
Current Real & Personal Property Taxes	42,610,224	43,538,200	43,984,294	46,717,408	49,422,147	54,735,338
Fee In Lieu of Property Tax	2,701,549	2,971,698	4,098,089	4,099,159	4,033,468	4,022,050
All Other	1,841,279	1,790,335	1,775,997	2,278,632	1,765,089	1,722,994
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	1,082,358	1,085,277	0	948,457	1,316,578	1,348,815
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	20,412,347	40,774,441	24,012,325	34,605,808	32,655,580	89,594,141
Licenses & Permits	4,900,821	4,847,417	5,832,680	7,167,320	8,253,642	7,201,313
Service Revenue & Charges	11,227,250	11,246,302	11,261,311	11,349,586	13,288,256	13,630,329
Bonds & Leases	0	16,558,000	0	8,531,487	318,155	55,000,000
Miscellaneous	4,284,276	8,122,722	6,918,334	7,557,415	10,795,527	13,762,499
Revenues from State Sources	38,182,527	32,202,455	28,074,078	27,617,773	34,081,211	39,394,981
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	3,210,762	3,238,408	3,334,098	3,352,995	3,518,389	3,570,357
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	9,450,851	8,653,019	8,729,932	10,765,907	10,771,177	10,286,331
Manufacturer's Depreciation Reimbursement	2,198,253	1,196,292	1,550,765	1,477,478	1,619,673	2,732,173
State Grants	23,322,661	19,114,736	14,459,283	12,021,393	18,171,972	22,806,120
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,193,000	8,991,229	2,203,948	10,000,131	15,392,716	11,506,580
Revenues from Other Local Sources	599,433	450,574	462,368	479,313	400,051	605,239
Total Expenditures (County only)**	140,813,261	146,803,495	138,445,080	149,369,298	178,160,334	167,854,195
Administration	27,846,503	32,159,307	31,749,748	38,738,348	53,880,626	43,970,353
Instruction	0	0	0	0	0	0
Public Safety	33,831,364	34,937,284	38,246,384	40,365,846	40,524,539	43,326,790
Transportation	12,491,617	15,701,411	11,941,671	9,435,777	16,198,416	17,903,899
Health & Human Services	7,340,617	9,665,375	9,183,404	10,481,746	13,098,485	14,272,999
Environment & Housing	15,791,072	16,745,560	16,809,981	18,981,929	19,327,012	20,237,038
Recreation & Culture	8,445,396	8,728,309	9,147,037	9,588,132	9,534,275	11,216,525
Debt Service & Interest on Debt	13,454,136	9,905,936	6,763,656	6,756,989	5,754,192	5,343,236
Purchase of Land & Facility Construction	21,612,556	18,960,313	14,603,199	15,020,531	19,842,789	11,583,355
All Other	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Anderson County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	63,714,216	53,980,257	61,353,789	54,742,846	69,952,967	66,747,267
Revenues from Local Sources	55,081,522	45,718,404	53,239,937	47,159,429	54,664,754	52,601,980
Current Property Taxes	21,232,426	17,661,094	18,791,503	19,468,458	18,060,111	20,824,902
Current Real & Personal Property Taxes	18,903,631	16,149,556	17,203,508	17,595,166	17,789,464	20,561,724
Fee In Lieu of Property Tax	42,805	49,106	54,621	8,157	11,666	10,070
All Other	2,285,990	1,462,432	1,533,374	1,865,135	258,981	253,108
Local Option Sales Tax	11,781	0	0	0	0	597,637
Local Hospitality Tax	4,830,105	3,835,888	3,724,108	4,196,917	4,737,926	5,289,939
Local Accommodations Tax	0	36,788	78,630	72,844	143,239	289,602
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	29,007,210	24,184,634	30,645,696	23,421,210	31,723,478	25,599,900
Licenses & Permits	16,970,374	13,748,274	14,081,522	13,686,424	14,064,437	15,669,451
Service Revenue & Charges	6,639,111	6,169,320	5,905,856	5,670,627	5,712,161	6,325,593
Bonds & Leases	921,595	688,073	8,081,924	247,576	9,705,500	195,095
Miscellaneous	4,476,130	3,578,967	2,576,394	3,816,583	2,241,380	3,409,761
Revenues from State Sources	4,522,773	3,329,737	3,048,403	3,269,720	3,638,597	5,140,666
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	934,153	791,346	434,238	912,438	829,582	814,260
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,072,354	1,538,302	937,413	1,736,245	1,605,048	1,964,513
Manufacturer's Depreciation Reimbursement	26,483	75,699	42,886	84,633	47,787	88,068
State Grants	1,489,783	924,390	1,633,866	536,404	1,156,180	2,273,825
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	3,570,445	4,502,588	4,513,927	3,700,937	11,205,233	8,760,272
Revenues from Other Local Sources	539,476	429,528	551,522	612,760	444,383	244,349
Total Expenditures (Cities only)*	68,339,337	52,061,087	61,114,964	62,982,170	68,152,466	63,052,246
Administration	8,969,507	7,429,449	21,708,054	9,669,115	13,738,039	13,163,908
Instruction	0	0	0	0	0	0
Public Safety	24,894,130	19,813,843	22,206,086	22,131,203	20,473,252	25,510,772
Transportation	1,052,136	482,704	1,426,007	2,692,182	1,869,755	1,446,497
Health & Human Services	0	0	0	0	0	0
Environment & Housing	7,151,055	6,055,379	1,993,174	5,491,202	5,286,734	7,028,752
Recreation & Culture	6,505,917	5,226,263	3,020,511	6,454,520	11,491,714	5,412,373
Debt Service & Interest on Debt	2,343,159	1,476,315	7,643,750	5,386,818	5,021,230	3,647,496
Purchase of Land & Facility Construction	8,508,913	2,125,139	193,131	205,720	1,883,141	1,278,934
All Other	8,914,520	9,451,995	2,924,251	10,951,410	8,388,601	5,563,514

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Anderson, Belton, Honea Path, Iva, Pelzer, Pendleton, Starr, West Pelzer, and Williamston. See appendix for cities reporting each fiscal year.

Anderson County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	43,127,646	43,127,646	46,928,110	46,928,110	48,310,903	48,310,903
Total Expenditures (Special Purpose District Only)	34,524,314	34,524,314	37,551,716	37,551,716	37,353,864	37,353,864

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	201,618,945	204,430,130	214,849,117	230,589,446	241,933,981	259,170,969
School District Total	128,855,180	134,000,219	141,571,257	153,097,098	163,203,556	171,493,410
County Total	47,153,052	48,300,233	49,858,380	53,095,199	55,220,704	60,480,382
Cities Total	21,232,426	17,661,094	18,791,503	19,468,458	18,060,111	20,824,902
Special Purpose District Total	4,378,287	4,468,584	4,627,977	4,928,691	5,449,610	6,372,275

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	841,232,193	855,765,290	890,851,870	946,202,997	951,169,120	1,162,983,986
Owner Occupied (4% assessment ratio)	312,749,920	323,272,047	334,800,757	348,287,597	366,782,277	439,049,200
Agricultural (Private) (4%)	2,890,470	3,013,050	3,202,080	3,298,270	3,379,170	1,654,000
Agricultural (Corporate) (6%)	14,500	13,420	11,880	11,880	12,150	12,150
Commercial/Rental (6%)	230,911,130	234,556,432	240,433,192	250,064,290	258,815,950	293,189,900
Personal Property (Vehicles) (6%)	96,260,619	94,375,569	95,885,970	100,414,014	107,941,080	119,160,125
Other Personal Property (10.5%)	8,602,455	8,685,780	6,916,151	11,911,140	10,904,549	11,955,996
Manufacturing (10.5%)	24,330,299	27,246,579	27,160,303	26,206,626	26,366,292	23,438,281
Utility (10.5%)	57,889,362	60,978,794	61,045,653	64,811,862	71,766,738	75,927,958
Business Personal (10.5%)	31,003,690	28,888,110	28,880,643	29,073,250	20,755,287	29,083,290
Motor Carrier (9.5%)	559,758	703,129	323,951	1,050,548	1,153,527	931,535
Fee-in-Lieu and Joint Industrial Park	76,019,990	74,032,380	92,191,290	111,073,520	83,292,100	168,581,551

Estimated Total Average Millage Rates	341.3	347.7	348.1	352.2	351.9	345.0
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Estimated average millage rates based upon data available - see definitions for detail.

Bamberg County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	46,028,117	67,485,187	65,209,693	61,728,008	46,597,286	52,744,535
Revenues from Local Sources	21,914,099	42,029,520	39,807,074	35,053,921	20,856,004	22,146,175
Current Property Taxes	14,710,309	16,410,559	15,903,028	16,989,480	16,136,738	15,624,616
Current Real & Personal Property Taxes	13,779,654	15,289,447	14,809,835	15,357,132	14,852,686	14,737,398
Fee In Lieu of Property Tax (only Counties and Cities)	266,630	378,362	354,741	642,621	686,873	45,159
All Other	664,025	742,750	738,452	989,727	597,179	842,059
Local Option Sales Tax	1,319,310	1,275,658	1,343,341	1,221,988	711,471	1,178,726
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	7,414	0	3,236	0	0
Capital Projects/Transportation Tax	852,379	944,495	999,180	1,123,944	1,139,768	1,323,984
Licenses, Fees, Charges, & Bonds	5,032,101	23,391,394	21,561,525	15,715,273	2,868,027	4,018,849
Licenses & Permits	947,358	949,232	864,666	911,962	99,781	631,697
Service Revenue & Charges	3,139,921	2,997,669	2,897,289	2,823,734	2,386,951	2,842,330
Bonds & Leases	101,105	18,860,393	17,094,368	11,566,897	144,457	41,859
Miscellaneous	843,717	584,100	705,202	412,680	236,838	502,963
Revenues from State Sources	18,596,860	19,882,694	19,866,859	19,119,876	18,923,471	20,906,149
Reimbursements for Property Tax Relief - \$100,000 Residential	823,997	824,003	823,997	823,997	789,056	823,997
Homestead Exemption	1,371,484	1,523,947	1,484,202	1,491,804	1,398,878	1,470,342
Reimbursements for Property Tax Relief - Remaining Residential	1,391,068	1,466,610	1,536,095	1,593,533	1,766,397	1,840,340
\$2.5 Million Minimum Disbursement	1,110,347	1,075,971	963,905	879,538	764,663	659,660
State-shared Taxes (Aid to Subdivisions)	1,480,301	1,310,776	1,291,947	1,399,406	1,030,917	1,205,726
Manufacturer's Depreciation Reimbursement	128,448	147,509	141,065	184,671	107,013	292,593
State Grants	4,507,926	4,603,694	5,213,282	5,659,730	6,020,469	12,312,324
Education Finance Act (EFA)	5,716,331	6,536,423	5,551,661	5,290,696	5,191,388	31,743
Education Improvement Act (EIA)	1,996,457	2,274,854	2,850,709	1,772,343	1,854,690	2,269,424
Education Lottery	70,501	118,907	9,996	24,158	0	0
Revenues from Federal Sources	4,998,102	5,000,396	4,847,314	7,049,925	6,817,808	9,511,733
Revenues from Other Local Sources	519,056	572,577	688,443	504,283	3	180,478
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	43,235,793	59,692,501	59,384,818	57,057,794	45,179,689	52,454,268
Administration	18,509,766	17,576,376	17,301,770	18,329,536	17,638,379	22,407,910
Instruction	13,730,217	13,604,972	13,671,458	15,447,159	15,839,977	15,882,037
Public Safety	4,921,687	4,518,074	5,208,393	5,767,047	3,272,688	5,129,521
Transportation	311,086	284,139	1,287,392	1,298,235	801,032	1,153,606
Health & Human Services	353,248	356,634	475,000	450,000	450,000	450,000
Environment & Housing	2,007,015	1,707,261	555,574	690,344	69,445	0
Recreation & Culture	186,669	112,213	216,457	151,571	148,496	181,109
Debt Service & Interest on Debt	650,778	952,483	838,825	10,208,350	2,000,074	1,966,363
Purchase of Land & Facility Construction	1,840,138	19,596,474	18,459,321	3,599,365	3,471,833	3,751,176
All Other	725,189	983,875	1,370,628	1,116,187	1,487,765	1,532,546
Special Purpose Districts	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Bamberg County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	31,250,752	51,423,679	49,014,338	45,157,993	34,241,125	37,308,662
Revenues from Local Sources	10,236,553	29,408,285	27,132,831	21,964,608	10,331,883	10,742,069
Current Property Taxes	8,763,791	9,334,142	9,043,413	9,573,952	9,383,552	9,424,664
Current Real & Personal Property Taxes	8,622,594	9,160,912	8,943,412	9,326,648	9,142,790	9,058,534
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	141,197	173,230	100,001	247,304	240,762	366,130
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,472,762	20,074,143	18,089,418	12,390,656	948,331	1,317,405
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	867,843	886,889	757,937	664,331	787,403	1,048,579
Bonds & Leases	4,697	18,758,993	16,966,437	11,433,809	12,769	18,490
Miscellaneous	600,222	428,261	365,044	292,516	148,159	250,336
Revenues from State Sources	16,278,986	17,557,736	17,597,484	16,840,688	17,091,434	18,458,040
Reimbursements for Property Tax Relief - \$100,000 Residential	823,997	824,003	823,997	823,997	789,056	823,997
Homestead Exemption	733,535	773,702	779,165	776,458	770,099	785,080
Reimbursements for Property Tax Relief - Remaining Residential	1,391,068	1,466,610	1,536,095	1,593,533	1,766,397	1,840,340
\$2.5 Million Minimum Disbursement	1,110,347	1,075,971	963,905	879,538	764,663	659,660
State-Shared Taxes (Aid to Subdivisions)	56,980	56,980	56,980	56,980	57,912	56,980
Manufacturer's Depreciation Reimbursement	64,782	66,360	74,703	84,356	59,244	208,691
State Grants	4,314,988	4,363,926	4,950,273	5,538,629	5,837,985	11,782,125
Education Finance Act (EFA)	5,716,331	6,536,423	5,551,661	5,290,696	5,191,388	31,743
Education Improvement Act (EIA)	1,996,457	2,274,854	2,850,709	1,772,343	1,854,690	2,269,424
Education Lottery	70,501	118,907	9,996	24,158	0	0
Revenues from Federal Sources	4,735,213	4,457,658	4,284,023	6,352,697	6,817,808	8,108,553
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	28,817,055	47,198,964	46,192,328	42,220,169	35,538,765	38,560,123
Administration	13,076,900	13,218,066	13,090,147	13,507,298	13,593,808	16,949,869
Instruction	13,730,217	13,604,972	13,671,458	15,447,159	15,839,977	15,882,037
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	150,469	81,313	18,146	0	0	0
Debt Service & Interest on Debt	610,503	860,433	745,953	10,196,602	2,000,074	1,941,648
Purchase of Land & Facility Construction	1,124,558	19,130,769	18,459,321	2,789,905	3,471,833	3,751,176
All Other	124,408	303,411	207,303	279,205	633,073	35,393

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Bamberg County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	10,561,539	11,614,937	11,668,263	12,488,488	12,356,161	12,006,943
Revenues from Local Sources	8,630,939	9,818,626	9,892,188	10,639,037	10,524,121	10,026,576
Current Property Taxes	5,150,887	6,361,827	6,205,903	6,783,757	6,753,186	6,014,730
Current Real & Personal Property Taxes	4,426,670	5,476,281	5,273,473	5,503,157	5,709,896	5,518,069
Fee In Lieu of Property Tax	257,402	366,405	349,524	635,190	686,873	25,768
All Other	466,815	519,141	582,906	645,410	356,417	470,893
Local Option Sales Tax	729,352	736,350	814,599	813,082	711,471	765,109
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	852,379	944,495	999,180	1,123,944	1,139,768	1,323,984
Licenses, Fees, Charges, & Bonds	1,898,321	1,775,954	1,872,506	1,918,254	1,919,696	1,922,753
Licenses & Permits	127,422	96,665	101,596	100,612	99,781	133,788
Service Revenue & Charges	1,576,941	1,498,536	1,555,349	1,606,428	1,599,548	1,628,194
Bonds & Leases	96,408	101,400	127,931	133,088	131,688	23,369
Miscellaneous	97,550	79,353	87,630	78,126	88,679	137,402
Revenues from State Sources	1,790,759	1,772,950	1,772,492	1,849,448	1,832,037	1,857,914
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	507,047	631,971	619,996	637,936	628,779	640,879
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,111,228	911,380	902,292	1,000,614	973,005	1,003,398
Manufacturer's Depreciation Reimbursement	53,349	71,159	64,739	89,797	47,769	83,902
State Grants	119,135	158,440	185,465	121,101	182,484	129,735
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	139,813	16,409	3,580	0	0	0
Revenues from Other Local Sources	28	6,952	0	0	3	122,453
Total Expenditures (County only)	8,801,069	8,112,581	9,048,806	9,652,913	9,640,924	11,505,147
Administration	4,133,046	3,294,800	3,250,882	3,557,042	4,044,571	4,441,585
Instruction	0	0	0	0	0	0
Public Safety	2,414,788	2,544,267	3,239,785	3,379,646	3,272,688	4,375,134
Transportation	0	0	1,054,983	1,221,018	801,032	1,153,606
Health & Human Services	353,248	356,634	475,000	450,000	450,000	450,000
Environment & Housing	1,326,008	1,266,321	90,910	98,447	69,445	0
Recreation & Culture	0	0	154,400	146,995	148,496	181,109
Debt Service & Interest on Debt	0	0	0	0	0	24,715
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	573,979	650,559	782,846	799,765	854,692	878,998

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Bamberg County

	FY 18	FY 19	FY 20	FY 21	FY 22**	FY 23
Total Revenues (Cities only)*	4,215,826	4,446,571	4,527,092	4,081,527	0	3,428,930
Revenues from Local Sources	3,046,607	2,802,609	2,782,055	2,450,276	0	1,377,530
Current Property Taxes	795,631	714,590	653,712	631,771	0	185,222
Current Real & Personal Property Taxes	730,390	652,254	592,950	527,327	0	160,795
Fee In Lieu of Property Tax	9,228	11,957	5,217	7,431	0	19,391
All Other	56,013	50,379	55,545	97,013	0	5,036
Local Option Sales Tax	589,958	539,308	528,742	408,906	0	413,617
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	7,414	0	3,236	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,661,018	1,541,297	1,599,601	1,406,363	0	778,691
Licenses & Permits	819,936	852,567	763,070	811,350	0	497,909
Service Revenue & Charges	695,137	612,244	584,003	552,975	0	165,557
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	145,945	76,486	252,528	42,038	0	115,225
Revenues from State Sources	527,115	552,008	496,883	429,740	0	590,195
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	130,902	118,274	85,041	77,410	0	44,383
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	312,093	342,416	332,675	341,812	0	145,348
Manufacturer's Depreciation Reimbursement	10,317	9,990	1,623	10,518	0	0
State Grants	73,803	81,328	77,544	0	0	400,464
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	123,076	526,329	559,711	697,228	0	1,403,180
Revenues from Other Local Sources	519,028	565,625	688,443	504,283	0	58,025
Total Expenditures (Cities only)*	5,617,669	4,380,956	4,143,684	5,184,712	0	2,388,998
Administration	1,299,820	1,063,510	960,741	1,265,196	0	1,016,456
Instruction	0	0	0	0	0	0
Public Safety	2,506,899	1,973,807	1,968,608	2,387,401	0	754,387
Transportation	311,086	284,139	232,409	77,217	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	681,007	440,940	464,664	591,897	0	0
Recreation & Culture	36,200	30,900	43,911	4,576	0	0
Debt Service & Interest on Debt	40,275	92,050	92,872	11,748	0	0
Purchase of Land & Facility Construction	715,580	465,705	0	809,460	0	0
All Other	26,802	29,905	380,479	37,217	0	618,155

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

**No cities reported in FY 22.

*Cities Include: Bamberg, Denmark, Earhardt, Govan, and Olar. See appendix for cities reporting each fiscal year.

Bamberg County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	0	0	0	0	0	0
Total Expenditures (Special Purpose District Only)	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	14,710,309	16,410,559	15,903,028	16,989,480	16,136,738	15,624,616
School District Total	8,763,791	9,334,142	9,043,413	9,573,952	9,383,552	9,424,664
County Total	5,150,887	6,361,827	6,205,903	6,783,757	6,753,186	6,014,730
Cities Total	795,631	714,590	653,712	631,771	0	185,222
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	31,925,590	32,093,820	31,474,999	32,220,247	32,885,859	32,655,374
Owner Occupied (4% assessment ratio)	8,732,740	8,819,780	8,901,210	9,021,220	9,211,380	9,476,360
Agricultural (Private) (4%)	2,020,840	2,033,600	2,040,330	2,040,020	2,053,040	1,623,570
Agricultural (Corporate) (6%)	3,500	3,500	3,500	3,500	3,500	3,500
Commercial/Rental (6%)	6,540,180	6,618,960	6,768,660	6,925,200	7,188,181	7,213,340
Personal Property (Vehicles) (6%)	4,349,250	4,229,120	3,865,640	4,018,218	4,091,622	4,219,716
Other Personal Property (10.5%)	250,810	244,250	280,795	131,943	214,420	269,375
Manufacturing (10.5%)	2,208,980	2,099,560	1,981,710	1,921,310	1,898,310	1,404,210
Utility (10.5%)	5,809,700	5,995,660	5,907,465	5,869,139	6,352,886	6,643,450
Business Personal (10.5%)	1,192,870	1,034,730	923,520	746,117	762,390	690,300
Motor Carrier (9.5%)	816,600	1,014,560	446,669	1,443,680	1,001,330	1,062,176
Fee-in-Lieu and Joint Industrial Park	120	100	355,500	99,900	108,800	49,377

Estimated Total Average Millage Rates	633.8	689.9	680.4	675.6	675.8	672.6
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Estimated average millage rates based upon data available - see definitions for detail.

Barnwell County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	79,263,391	74,565,059	78,253,403	76,732,786	87,658,855	94,620,955
Revenues from Local Sources	36,728,559	33,689,179	37,800,811	34,895,813	36,185,545	34,944,258
Current Property Taxes	18,685,584	18,384,937	19,184,930	20,239,227	22,236,784	20,371,588
Current Real & Personal Property Taxes	17,483,475	17,064,129	17,982,208	18,851,634	19,616,807	18,632,666
Fee In Lieu of Property Tax (only Counties and Cities)	303,328	347,647	437,362	376,485	1,751,154	810,706
All Other	898,781	973,161	765,360	1,011,108	868,823	928,216
Local Option Sales Tax	3,267,087	3,432,582	3,788,254	2,281,227	2,501,488	2,200,192
Local Hospitality Tax	546,553	304,010	312,710	295,319	336,412	357,720
Local Accommodations Tax	30,454	59,773	60,700	21,366	50,104	23,700
Capital Projects/Transportation Tax	1,297,793	2,026,718	3,574,619	1,893,693	2,756,807	3,308,259
Licenses, Fees, Charges, & Bonds	12,901,088	9,481,159	10,879,598	10,164,981	8,303,950	8,682,799
Licenses & Permits	2,543,834	2,178,908	2,243,285	1,665,181	1,698,335	1,911,500
Service Revenue & Charges	5,147,170	3,780,891	4,162,362	4,296,136	2,556,828	2,873,697
Bonds & Leases	3,205,090	1,790,239	2,554,205	2,063,840	1,830,973	1,296,808
Miscellaneous	2,004,994	1,731,121	1,919,746	2,139,824	2,217,814	2,600,794
Revenues from State Sources	31,293,337	31,262,358	31,018,252	30,570,872	30,648,160	39,102,450
Reimbursements for Property Tax Relief - \$100,000 Residential	953,755	953,755	1,013,537	1,013,537	1,013,537	1,013,537
Homestead Exemption	1,381,040	1,176,389	1,291,502	1,450,204	1,285,084	1,328,724
Reimbursements for Property Tax Relief - Remaining Residential	1,886,847	1,967,683	1,959,618	2,452,860	2,788,179	2,890,308
\$2.5 Million Minimum Disbursement	461,405	339,498	157,081	45,089	0	0
State-shared Taxes (Aid to Subdivisions)	1,611,835	1,577,504	1,668,837	1,690,449	1,710,347	1,615,341
Manufacturer's Depreciation Reimbursement	381,076	519,618	786,968	558,009	849,497	639,786
State Grants	10,388,684	9,618,730	10,171,971	11,120,651	10,948,914	26,980,311
Education Finance Act (EFA)	10,637,136	10,962,092	10,354,760	9,776,342	9,336,108	56,221
Education Improvement Act (EIA)	3,406,406	4,043,965	3,301,146	2,433,731	2,716,494	4,578,222
Education Lottery	185,153	103,124	312,832	30,000	0	0
Revenues from Federal Sources	11,221,016	9,522,017	9,401,421	11,216,533	20,793,857	20,482,118
Revenues from Other Local Sources	20,479	91,505	32,919	49,568	31,293	92,129
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	79,611,228	74,968,191	85,200,826	79,068,689	84,105,828	94,129,412
Administration	28,090,680	27,111,292	27,402,927	26,398,069	30,416,997	32,151,564
Instruction	23,110,302	21,501,838	21,340,130	24,492,996	25,159,349	27,866,843
Public Safety	9,396,244	9,348,588	9,940,480	10,122,162	6,638,050	13,870,436
Transportation	2,609,590	2,457,348	1,976,816	2,812,488	1,814,349	2,146,621
Health & Human Services	1,354,486	1,425,474	203,446	1,620,240	1,393,130	1,350,271
Environment & Housing	2,224,971	2,318,488	2,172,305	2,379,455	3,482,882	4,049,465
Recreation & Culture	1,170,992	749,854	805,958	663,491	761,182	769,234
Debt Service & Interest on Debt	6,865,006	6,214,512	15,449,353	8,122,077	5,756,242	6,213,314
Purchase of Land & Facility Construction	3,399,904	2,466,017	5,078,342	1,807,389	3,778,207	1,315,023
All Other	1,389,053	1,374,780	831,069	650,322	4,905,440	4,396,641
Special Purpose Districts	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Barnwell County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	51,507,934	49,707,317	50,430,982	50,997,507	61,452,559	60,582,188
Revenues from Local Sources	14,716,824	13,572,318	14,075,377	14,173,274	15,611,393	14,158,745
Current Property Taxes	10,086,671	10,054,707	10,490,110	11,243,764	11,945,351	11,083,478
Current Real & Personal Property Taxes	9,929,392	9,895,216	10,401,549	10,945,884	11,617,315	10,770,045
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	157,279	159,491	88,561	297,880	328,036	313,433
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	4,630,153	3,517,611	3,585,267	2,929,510	3,666,042	3,075,267
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	1,163,144	1,174,573	849,333	435,935	603,915	1,054,111
Bonds & Leases	2,682,590	1,683,739	1,980,705	1,717,840	1,830,973	757,663
Miscellaneous	784,419	659,299	755,229	775,735	1,231,154	1,263,493
Revenues from State Sources	26,872,918	27,019,068	27,033,323	25,983,745	25,913,740	29,838,372
Reimbursements for Property Tax Relief - \$100,000 Residential	953,755	953,755	1,013,537	1,013,537	1,013,537	1,013,537
Homestead Exemption	713,637	568,341	942,190	849,544	664,218	645,289
Reimbursements for Property Tax Relief - Remaining Residential	1,886,847	1,967,683	1,959,618	2,452,860	2,788,179	2,890,308
\$2.5 Million Minimum Disbursement	461,405	339,498	157,081	45,089	0	0
State-Shared Taxes (Aid to Subdivisions)	54,455	66,380	67,783	66,350	66,380	61,710
Manufacturer's Depreciation Reimbursement	227,570	275,029	520,564	281,427	437,682	214,055
State Grants	8,346,554	7,739,201	8,403,812	9,034,865	8,891,142	20,379,030
Education Finance Act (EFA)	10,637,136	10,962,092	10,354,760	9,776,342	9,336,108	56,221
Education Improvement Act (EIA)	3,406,406	4,043,965	3,301,146	2,433,731	2,716,494	4,578,222
Education Lottery	185,153	103,124	312,832	30,000	0	0
Revenues from Federal Sources	9,918,192	9,115,931	9,322,282	10,840,488	19,927,426	16,585,071
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	49,256,852	47,482,719	47,505,531	48,494,551	55,753,681	57,370,412
Administration	22,416,413	21,914,060	21,418,360	20,374,807	25,300,816	26,229,613
Instruction	23,110,302	21,501,838	21,340,130	24,492,996	25,159,349	27,866,843
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	5,968	45,989	52,313	72,682	7,891	9,172
Debt Service & Interest on Debt	2,245,890	2,396,768	2,310,900	2,307,679	2,160,841	2,785,297
Purchase of Land & Facility Construction	1,354,811	1,479,684	2,160,448	1,118,765	3,110,897	466,340
All Other	123,468	144,380	223,380	127,622	13,887	13,147

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Barnwell County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	17,944,146	18,253,810	18,079,544	19,497,755	18,647,973	26,363,087
Revenues from Local Sources	14,383,400	14,333,592	15,524,163	15,954,608	14,556,571	15,452,881
Current Property Taxes	6,351,628	6,808,840	7,153,581	7,698,555	8,975,547	8,196,889
Current Real & Personal Property Taxes	5,460,328	5,787,254	6,131,741	6,801,272	6,739,206	6,861,860
Fee In Lieu of Property Tax	269,443	316,914	437,105	292,390	1,751,154	793,707
All Other	621,857	704,672	584,735	604,893	485,187	541,322
Local Option Sales Tax	2,740,435	2,933,825	2,915,178	1,645,878	1,471,211	1,512,231
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	1,134,061	1,702,953	1,807,597	1,884,806	2,172,384	2,979,344
Licenses, Fees, Charges, & Bonds	4,157,276	2,887,974	3,647,807	4,725,369	1,937,429	2,764,417
Licenses & Permits	46,918	96,409	66,359	59,878	60,854	69,878
Service Revenue & Charges	2,815,674	1,860,345	2,392,923	3,169,398	1,289,187	1,077,058
Bonds & Leases	510,500	106,500	573,500	346,000	0	539,145
Miscellaneous	784,184	824,720	615,025	1,150,093	587,388	1,078,336
Revenues from State Sources	3,210,163	3,519,177	2,477,531	3,245,294	4,046,865	8,147,101
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	499,308	495,922	234,204	513,504	568,843	603,430
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,091,100	1,129,961	1,113,319	1,221,583	1,151,174	1,230,049
Manufacturer's Depreciation Reimbursement	118,546	182,388	203,899	267,095	404,122	398,056
State Grants	1,501,209	1,710,906	926,109	1,243,112	1,922,726	5,915,566
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	350,583	401,041	77,850	297,853	44,537	2,763,105
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (County only)	20,834,196	19,715,741	28,038,637	24,233,021	21,142,054	29,671,471
Administration	3,936,151	3,813,977	4,717,015	4,950,375	4,136,074	4,681,942
Instruction	0	0	0	0	0	0
Public Safety	6,235,800	6,233,040	6,849,370	7,782,263	3,964,675	10,794,461
Transportation	2,229,547	2,297,787	1,860,325	2,812,208	1,814,349	2,146,621
Health & Human Services	1,354,486	1,425,474	203,446	1,613,291	1,393,130	1,350,271
Environment & Housing	1,711,387	1,720,624	1,578,514	1,748,023	2,828,982	3,324,560
Recreation & Culture	249,264	252,251	273,742	231,075	285,578	299,088
Debt Service & Interest on Debt	3,687,579	2,981,047	12,398,216	5,063,635	3,184,813	3,075,673
Purchase of Land & Facility Construction	513,617	135,257	0	0	0	0
All Other	916,365	856,284	158,009	32,151	3,534,453	3,998,855

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Barnwell County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)	9,811,311	6,603,932	9,742,877	6,237,524	7,558,323	7,675,680
Revenues from Local Sources	7,628,335	5,783,269	8,201,271	4,767,931	6,017,581	5,332,632
Current Property Taxes	2,247,285	1,521,390	1,541,239	1,296,908	1,315,886	1,091,221
Current Real & Personal Property Taxes	2,093,755	1,381,659	1,448,918	1,104,478	1,260,286	1,000,761
Fee In Lieu of Property Tax	33,885	30,733	257	84,095	0	16,999
All Other	119,645	108,998	92,064	108,335	55,600	73,461
Local Option Sales Tax	526,652	498,757	873,076	635,349	1,030,277	687,961
Local Hospitality Tax	546,553	304,010	312,710	295,319	336,412	357,720
Local Accommodations Tax	30,454	59,773	60,700	21,366	50,104	23,700
Capital Projects/Transportation Tax	163,732	323,765	1,767,022	8,887	584,423	328,915
Licenses, Fees, Charges, & Bonds	4,113,659	3,075,574	3,646,524	2,510,102	2,700,479	2,843,115
Licenses & Permits	2,496,916	2,082,499	2,176,926	1,605,303	1,637,481	1,841,622
Service Revenue & Charges	1,168,352	745,973	920,106	690,803	663,726	742,528
Bonds & Leases	12,000	0	0	0	0	0
Miscellaneous	436,391	247,102	549,492	213,996	399,272	258,965
Revenues from State Sources	1,210,256	724,113	1,507,398	1,341,833	687,555	1,116,977
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	168,095	112,126	115,108	87,156	52,023	80,005
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	466,280	381,163	487,735	402,516	492,793	323,582
Manufacturer's Depreciation Reimbursement	34,960	62,201	62,505	9,487	7,693	27,675
State Grants	540,921	168,623	842,050	842,674	135,046	685,715
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	952,241	5,045	1,289	78,192	821,894	1,133,942
Revenues from Other Local Sources	20,479	91,505	32,919	49,568	31,293	92,129
Total Expenditures (Cities only)*	9,520,180	7,769,731	9,656,658	6,341,117	7,210,093	7,087,529
Administration	1,738,116	1,383,255	1,267,552	1,072,887	980,107	1,240,009
Instruction	0	0	0	0	0	0
Public Safety	3,160,444	3,115,548	3,091,110	2,339,899	2,673,375	3,075,975
Transportation	380,043	159,561	116,491	280	0	0
Health & Human Services	0	0	0	6,949	0	0
Environment & Housing	513,584	597,864	593,791	631,432	653,900	724,905
Recreation & Culture	915,760	451,614	479,903	359,734	467,713	460,974
Debt Service & Interest on Debt	931,537	836,697	740,237	750,763	410,588	352,344
Purchase of Land & Facility Construction	1,531,476	851,076	2,917,894	688,624	667,310	848,683
All Other	349,220	374,116	449,680	490,549	1,357,100	384,639

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Barnwell, Blackville, Elko, Hilda, Kline, Snelling, and Williston. See appendix for cities reporting each fiscal year.

Barnwell County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	0	0	0	0	0	0
Total Expenditures (Special Purpose District Only)	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	19,079,882	18,792,313	19,585,493	20,654,935	22,638,780	20,776,019
School District Total	10,086,671	10,054,707	10,490,110	11,243,764	11,945,351	11,083,478
County Total	6,351,628	6,808,840	7,153,581	7,698,555	8,975,547	8,196,889
Cities Total	2,247,285	1,521,390	1,541,239	1,296,908	1,315,886	1,091,221
Special Purpose District Total	394,298	407,376	400,563	415,708	401,996	404,431

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	58,650,265	59,477,835	61,649,601	63,338,802	64,193,295	64,975,336
Owner Occupied (4% assessment ratio)	17,294,120	17,363,450	17,420,720	17,557,450	18,007,050	18,264,480
Agricultural (Private) (4%)	1,486,250	1,505,640	1,514,000	1,528,380	1,545,630	1,135,030
Agricultural (Corporate) (6%)	148,260	147,730	147,740	147,550	145,570	135,900
Commercial/Rental (6%)	14,456,360	14,824,810	14,973,510	14,984,880	14,490,340	14,614,450
Personal Property (Vehicles) (6%)	6,979,309	7,385,920	7,396,183	9,129,919	8,318,261	8,422,394
Other Personal Property (10.5%)	742,953	742,940	804,730	624,469	823,988	860,859
Manufacturing (10.5%)	4,312,150	3,377,960	3,696,686	4,724,890	4,801,200	4,102,860
Utility (10.5%)	8,216,828	8,309,696	8,572,204	8,593,103	8,460,351	8,688,387
Business Personal (10.5%)	2,215,891	2,249,061	2,498,582	2,192,091	2,363,441	2,145,551
Motor Carrier (9.5%)	589,476	890,284	382,413	797,136	1,428,566	1,501,838
Fee-in-Lieu and Joint Industrial Park	2,208,668	2,680,344	4,242,833	3,058,934	3,808,898	5,103,587

Estimated Total Average Millage Rates	439.5	444.0	447.2	456.5	457.3	484.5
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Estimated average millage rates based upon data available - see definitions for detail.

Beaufort County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	940,458,861	798,882,996	1,003,231,296	1,100,737,624	1,257,788,694	1,154,282,004
Revenues from Local Sources	605,268,812	506,215,622	684,322,709	766,056,735	856,338,830	719,708,435
Current Property Taxes	352,409,725	356,957,847	382,256,132	402,425,369	433,611,693	472,637,780
Current Real & Personal Property Taxes	338,662,866	342,747,243	370,332,014	392,341,436	419,217,149	454,748,840
Fee In Lieu of Property Tax (only Counties and Cities)	715,384	545,322	654,444	49,472	193,534	366,791
All Other	13,031,475	13,665,282	11,269,674	10,034,461	14,201,010	17,522,149
Local Option Sales Tax	0	0	0	0	0	5,641,579
Local Hospitality Tax	13,469,985	14,858,782	12,973,741	15,787,771	19,126,230	20,958,250
Local Accommodations Tax	13,866,822	14,224,407	13,368,729	20,651,878	26,806,226	26,559,453
Capital Projects/Transportation Tax	4,687,089	1,305,494	45,195,996	55,603,495	45,364,176	0
Licenses, Fees, Charges, & Bonds	220,835,191	118,869,092	230,528,111	271,588,222	331,430,505	193,911,373
Licenses & Permits	37,526,756	38,358,720	46,271,265	44,747,758	52,547,282	58,122,689
Service Revenue & Charges	30,689,791	29,198,898	47,279,253	51,882,619	69,077,381	51,400,312
Bonds & Leases	141,084,951	36,565,822	118,858,420	162,796,044	194,776,943	39,811,710
Miscellaneous	11,533,693	14,745,652	18,119,173	12,161,801	15,028,899	44,576,662
Revenues from State Sources	126,231,480	134,335,249	151,263,153	155,301,775	164,109,673	186,741,146
Reimbursements for Property Tax Relief - \$100,000 Residential	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	7,036,262
Homestead Exemption	5,963,351	4,116,504	4,094,847	6,259,222	6,313,162	6,529,904
Reimbursements for Property Tax Relief - Remaining Residential	44,741,076	45,441,618	46,320,250	46,934,779	48,441,909	49,649,912
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	19,229,459	20,153,644	11,555,745	16,501,753	20,996,856	35,590,385
Manufacturer's Depreciation Reimbursement	18,779	19,826	40,551	66,995	71,800	284,773
State Grants	24,002,407	26,978,819	50,596,140	48,469,026	50,861,271	78,503,711
Education Finance Act (EFA)	11,679,052	15,766,962	17,026,578	15,462,341	16,413,336	100,389
Education Improvement Act (EIA)	13,060,489	14,604,018	14,590,354	14,571,398	13,975,078	9,045,610
Education Lottery	500,606	217,597	2,427	0	0	200
Revenues from Federal Sources	92,222,348	40,860,066	24,844,744	31,738,203	70,968,329	79,061,809
Revenues from Other Local Sources	2,328,851	3,064,689	9,338,858	14,179,079	14,664,424	17,063,176
Revenues from Special Purpose Districts	114,407,370	114,407,370	133,461,832	133,461,832	151,707,438	151,707,438
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	881,970,415	862,564,698	831,954,325	893,201,015	999,626,494	1,120,762,793
Administration	193,546,948	198,278,074	194,009,634	196,550,012	238,574,004	289,743,496
Instruction	153,841,341	163,295,733	167,680,854	181,867,486	203,701,052	218,413,721
Public Safety	81,566,228	88,528,082	95,952,186	94,696,668	101,366,113	111,046,501
Transportation	31,840,950	33,196,153	5,182,810	6,805,834	16,314,081	14,630,771
Health & Human Services	24,947,665	27,740,669	15,260,540	14,274,642	14,599,179	16,109,032
Environment & Housing	20,391,244	21,625,347	24,492,202	25,015,360	22,756,617	16,579,746
Recreation & Culture	21,190,619	27,476,706	22,617,657	15,683,143	16,007,297	19,123,718
Debt Service & Interest on Debt	119,689,307	88,176,765	92,342,387	101,416,236	110,553,287	126,195,568
Purchase of Land & Facility Construction	68,670,279	59,066,696	69,786,254	114,893,029	126,427,859	178,599,526
All Other ¹	55,748,075	44,642,714	24,423,076	21,791,880	24,446,352	5,440,061
Special Purpose Districts	110,537,759	110,537,759	120,206,725	120,206,725	124,880,653	124,880,653

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

¹ FY 17 increases in *All Other* expenditures are due to hurricane Matthew.

Beaufort County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	360,882,993	366,738,788	461,445,457	521,287,183	622,090,110	503,098,580
Revenues from Local Sources	241,413,193	237,662,013	324,875,630	383,173,687	444,841,281	319,890,427
Current Property Taxes	199,960,714	196,802,024	212,351,483	228,336,732	247,723,156	270,924,172
Current Real & Personal Property Taxes	199,628,589	196,381,147	212,197,033	227,863,925	247,277,856	270,341,500
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	332,125	420,877	154,450	472,807	445,300	582,672
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	41,452,479	40,859,989	112,524,147	154,836,955	197,118,125	48,966,255
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	4,418,531	3,703,516	4,694,435	1,514,682	1,572,107	13,874,362
Bonds & Leases	30,765,170	30,759,478	102,295,210	149,449,833	189,085,962	26,567,306
Miscellaneous	6,268,778	6,396,995	5,534,502	3,872,440	6,460,056	8,524,587
Revenues from State Sources	98,267,119	107,133,307	115,008,573	112,629,438	116,685,296	123,851,483
Reimbursements for Property Tax Relief - \$100,000 Residential	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	7,036,262
Homestead Exemption	3,182,270	3,210,239	3,242,501	3,408,411	3,418,802	3,443,209
Reimbursements for Property Tax Relief - Remaining Residential	44,741,076	45,441,618	46,320,250	46,934,779	48,441,909	49,649,912
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	418,067	418,067	418,067	418,067	418,067	418,517
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	17,649,298	20,438,545	26,372,135	24,798,181	26,981,843	54,157,384
Education Finance Act (EFA)	11,679,052	15,766,962	17,026,578	15,462,341	16,413,336	100,389
Education Improvement Act (EIA)	13,060,489	14,604,018	14,590,354	14,571,398	13,975,078	9,045,610
Education Lottery	500,606	217,597	2,427	0	0	200
Revenues from Federal Sources	21,202,681	21,943,468	21,561,254	25,484,058	60,563,533	59,356,670
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	360,686,709	372,606,753	388,116,749	450,026,186	531,129,230	582,660,826
Administration	107,881,885	111,158,794	109,722,026	112,984,339	134,739,116	148,269,982
Instruction	153,841,341	163,295,733	167,680,854	181,867,486	203,701,052	218,413,721
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	246,000	246,189	267,283	720,021	587,879	878,348
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	11,396	7,922	0	0	0	13,384
Debt Service & Interest on Debt	58,313,824	59,721,996	67,338,351	67,035,940	80,464,704	88,229,442
Purchase of Land & Facility Construction	32,664,949	29,655,143	33,744,646	79,117,327	102,541,983	126,534,428
All Other	7,727,314	8,520,976	9,363,589	8,301,073	9,094,496	321,521

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Beaufort County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	202,856,575	174,025,629	259,229,943	277,780,883	300,878,491	289,519,467
Revenues from Local Sources	144,018,427	144,994,149	227,845,580	239,321,093	256,706,397	226,638,716
Current Property Taxes	116,603,916	122,259,077	129,114,266	131,229,838	141,971,454	153,625,760
Current Real & Personal Property Taxes	111,899,616	117,051,045	123,789,410	127,885,628	135,099,889	148,257,776
Fee In Lieu of Property Tax	107,884	137,929	184,778	49,472	193,534	92,068
All Other	4,596,416	5,070,103	5,140,078	3,294,738	6,678,031	5,275,916
Local Option Sales Tax	0	0	0	0	0	5,641,579
Local Hospitality Tax (2%)	2,361,135	2,577,337	2,309,961	2,530,541	2,834,500	3,459,460
Local Accommodations Tax	1,550,245	1,308,492	1,228,094	1,761,046	2,188,761	2,587,934
Capital Projects/Transportation Tax	4,687,089	1,305,494	45,195,996	55,603,495	45,364,176	0
Licenses, Fees, Charges, & Bonds	18,816,042	17,543,749	49,997,263	48,196,173	64,347,506	61,323,983
Licenses & Permits	4,122,331	3,640,472	13,202,383	6,424,462	6,546,964	13,202,661
Service Revenue & Charges	13,490,484	11,896,363	29,921,764	36,584,910	52,250,454	22,212,737
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	1,203,227	2,006,914	6,873,116	5,186,801	5,550,088	25,908,585
Revenues from State Sources	17,213,160	15,658,711	24,642,352	26,011,736	27,726,985	35,835,345
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	2,271,730	381,147	415,236	2,409,789	2,450,859	2,494,428
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	9,203,487	9,497,057	1,473,112	2,108,763	2,295,681	16,945,841
Manufacturer's Depreciation Reimbursement	18,155	18,673	40,551	66,995	71,800	277,616
State Grants	5,719,788	5,761,834	22,713,453	21,426,189	22,908,645	16,117,460
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	41,499,669	13,209,834	1,499,649	1,309,864	6,249,132	14,595,329
Revenues from Other Local Sources	125,319	162,935	5,242,362	11,138,190	10,195,977	12,450,077
Total Expenditures (County only)	272,197,398	253,864,642	197,502,206	208,708,921	226,626,632	265,864,191
Administration	26,005,609	39,558,734	44,445,593	46,648,207	57,219,364	84,980,934
Instruction	0	0	0	0	0	0
Public Safety	39,762,770	45,555,094	52,467,265	49,759,163	57,882,529	67,924,557
Transportation	27,683,309	31,186,763	3,417,176	5,091,907	15,590,643	12,770,540
Health & Human Services	24,701,665	27,494,480	14,993,257	13,554,621	14,011,300	15,230,684
Environment & Housing	12,551,291	11,856,627	16,121,935	15,986,744	13,313,497	2,483,052
Recreation & Culture	18,195,731	24,360,216	16,658,558	14,133,206	15,215,481	14,635,100
Debt Service & Interest on Debt	57,441,914	23,531,302	24,328,471	33,686,647	26,751,584	31,591,181
Purchase of Land & Facility Construction	27,007,896	19,137,794	17,446,523	21,938,159	16,876,820	36,248,143
All Other	38,847,213	31,183,632	7,623,428	7,910,267	9,765,414	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Beaufort County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	262,311,923	143,711,209	149,094,064	168,207,726	183,112,655	209,956,519
Revenues from Local Sources	219,837,192	123,559,460	131,601,499	143,561,955	154,791,152	173,179,292
Current Property Taxes	35,845,095	37,896,746	40,790,383	42,858,799	43,917,083	48,087,848
Current Real & Personal Property Taxes	27,134,661	29,315,051	34,345,571	36,591,883	36,839,404	36,149,564
Fee In Lieu of Property Tax	607,500	407,393	469,666	0	0	274,723
All Other	8,102,934	8,174,302	5,975,146	6,266,916	7,077,679	11,663,561
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	11,108,850	12,281,445	10,663,780	13,257,230	16,291,730	17,498,790
Local Accommodations Tax	12,316,577	12,915,915	12,140,635	18,890,832	24,617,465	23,971,519
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	160,566,670	60,465,354	68,006,701	68,555,094	69,964,874	83,621,135
Licenses & Permits	33,404,425	34,718,248	33,068,882	38,323,296	46,000,318	44,920,028
Service Revenue & Charges	12,780,776	13,599,019	12,663,054	13,783,027	15,254,820	15,313,213
Bonds & Leases	110,319,781	5,806,344	16,563,210	13,346,211	5,690,981	13,244,404
Miscellaneous	4,061,688	6,341,743	5,711,555	3,102,560	3,018,755	10,143,490
Revenues from State Sources	10,751,201	11,543,231	11,612,228	16,660,601	19,697,392	27,054,318
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	0	0	0	0	0	0
Reimbursements for Property Tax Relief - Remaining Residential	509,351	525,118	437,110	441,022	443,501	592,267
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	9,607,905	10,238,520	9,664,566	13,974,923	18,283,108	18,226,027
State Grants	624	1,153	0	0	0	7,157
Education Finance Act (EFA)	633,321	778,440	1,510,552	2,244,656	970,783	8,228,867
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	29,519,998	5,706,764	1,783,841	4,944,281	4,155,664	5,109,810
Revenues from Other Local Sources	2,203,532	2,901,754	4,096,496	3,040,889	4,468,447	4,613,099
Total Expenditures (Cities only)*	138,548,549	125,555,544	126,128,645	114,259,183	116,989,979	147,357,123
Administration	59,659,454	47,560,546	39,842,015	36,917,466	46,615,524	56,492,580
Instruction	0	0	0	0	0	0
Public Safety	41,803,458	42,972,988	43,484,921	44,937,505	43,483,584	43,121,944
Transportation	4,157,641	2,009,390	1,765,634	1,713,927	723,438	1,860,231
Health & Human Services	0	0	0	0	0	0
Environment & Housing	7,839,953	9,768,720	8,370,267	9,028,616	9,443,120	14,096,694
Recreation & Culture	2,983,492	3,108,568	5,959,099	1,549,937	791,816	4,475,234
Debt Service & Interest on Debt	3,933,569	4,923,467	675,565	693,649	3,336,999	6,374,945
Purchase of Land & Facility Construction	8,997,434	10,273,759	18,595,085	13,837,543	7,009,056	15,816,955
All Other ¹	9,173,548	4,938,106	7,436,059	5,580,540	5,586,442	5,118,540

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

¹ FY 17 increases in other expenditures are due to hurricane Matthew.

*Cities Include: Beaufort, Bluffton, Hilton Head Island, and Port Royal. See appendix for cities reporting each fiscal year.

Beaufort County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	114,407,370	114,407,370	133,461,832	133,461,832	151,707,438	151,707,438
Total Expenditures (Special Purpose District Only)	110,537,759	110,537,759	120,206,725	120,206,725	124,880,653	124,880,653

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	389,937,304	401,719,834	423,508,125	445,912,462	479,621,033	900,147,238
School District Total	199,960,714	196,802,024	212,351,483	228,336,732	247,723,156	270,924,172
County Total	116,603,916	122,259,077	129,114,266	131,229,838	141,971,454	153,625,760
Cities Total	35,845,095	37,896,746	40,790,383	42,858,799	43,917,083	48,087,848
Special Purpose District Total	37,527,579	44,761,987	41,251,993	43,487,093	46,009,340	427,509,458

Assessed Property Values for Tax Years	2017	2018	2019	2020	2021	2022
Total Assessed Value	1,861,075,272	1,937,545,452	2,029,313,002	2,102,446,422	2,183,856,374	2,099,465,136
Owner Occupied (4% assessment ratio)	589,917,460	666,485,720	692,492,770	726,235,750	772,900,860	760,978,128
Agricultural (Private) (4%)	1,412,220	1,530,200	1,493,520	1,370,770	1,212,770	1,274,070
Agricultural (Corporate) (6%)	140,990	126,930	126,930	126,930	126,780	126,780
Commercial/Rental (6%)	1,024,726,380	1,035,824,650	1,091,955,080	1,115,132,860	1,142,081,200	1,049,208,760
Personal Property (Vehicles) (6%)	110,929,630	107,122,140	107,155,050	117,396,570	127,705,230	137,690,480
Other Personal Property (10.5%)	32,881,820	32,732,690	34,812,720	38,661,420	35,490,940	39,069,430
Manufacturing (10.5%)	2,278,944	1,922,480	2,246,540	3,019,580	2,558,750	2,871,350
Utility (10.5%)	54,885,480	55,894,620	58,020,480	59,201,140	61,176,020	64,277,990
Business Personal (10.5%)	34,861,710	32,822,740	32,817,080	31,716,840	30,158,660	29,894,620
Motor Carrier (9.5%)	2,287,336	3,083,282	1,116,257	1,116,257	950,569	3,204,170
Fee-in-Lieu and Joint Industrial Park	6,753,302	0	7,076,575	8,468,305	9,494,595	10,869,358

Estimated Total Average Millage Rates	247.1	237.8	241.1	254.5	263.2	267.7
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Estimated average millage rates based upon data available - see definitions for detail.

Berkeley County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	652,354,572	675,671,947	720,645,296	843,549,335	976,115,496	1,027,439,817
Revenues from Local Sources	360,349,668	391,821,449	424,081,135	532,193,475	565,118,470	617,061,802
Current Property Taxes	218,477,642	236,728,979	255,813,462	278,837,836	305,114,266	355,585,118
Current Real & Personal Property Taxes	208,014,257	225,623,880	244,494,029	266,154,306	290,666,850	339,422,208
Fee In Lieu of Property Tax (only Counties and Cities)	8,125,331	8,731,042	9,143,824	10,148,668	11,910,905	13,061,410
All Other	2,338,054	2,374,057	2,175,609	2,534,862	2,536,511	3,101,500
Local Option Sales Tax	22,436,066	24,634,750	26,555,173	29,009,364	30,881,942	37,862,298
Local Hospitality Tax	2,418,660	2,610,714	2,894,012	2,988,309	3,804,424	4,283,720
Local Accommodations Tax	1,291,865	900,998	758,250	1,105,990	1,499,759	1,658,396
Capital Projects/Transportation Tax	30,215,615	32,772,472	35,046,355	41,451,943	48,025,479	58,446,679
Licenses, Fees, Charges, & Bonds	85,509,820	94,173,536	103,013,883	178,800,033	175,792,600	159,225,591
Licenses & Permits	22,921,345	24,403,614	26,975,659	29,231,807	29,625,897	33,142,913
Service Revenue & Charges	50,250,796	57,653,227	62,232,644	61,262,378	67,989,127	82,326,811
Bonds & Leases	623,422	848,272	613,150	77,515,292	3,778,000	15,000,000
Miscellaneous	11,714,257	11,268,423	13,192,430	10,790,556	74,399,576	28,755,867
Revenues from State Sources	242,364,206	237,962,903	251,473,080	252,764,991	291,617,753	303,814,637
Reimbursements for Property Tax Relief - \$100,000 Residential	7,891,272	7,891,272	7,891,272	7,891,272	7,891,272	7,891,272
Homestead Exemption	5,024,585	5,140,574	5,220,087	5,294,786	5,423,159	5,555,607
Reimbursements for Property Tax Relief - Remaining Residential	28,493,164	29,580,422	30,866,226	32,423,766	34,036,283	36,687,075
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	9,167,277	12,452,943	9,560,433	10,113,169	11,591,128	12,367,294
Manufacturer's Depreciation Reimbursement	1,764,131	1,901,044	2,182,576	3,113,113	3,754,553	8,434,995
State Grants	86,883,595	74,410,618	83,317,650	82,034,892	117,264,860	194,217,301
Education Finance Act (EFA)	85,915,967	87,960,197	89,657,512	89,534,461	88,522,359	88,515,162
Education Improvement Act (EIA)	16,912,965	18,588,335	22,757,402	22,359,532	23,134,139	38,115,931
Education Lottery	311,250	37,498	19,922	0	0	0
Revenues from Federal Sources	42,870,378	40,590,998	39,536,391	52,931,820	112,897,714	99,620,943
Revenues from Other Local Sources	3,585,762	2,112,039	1,983,246	2,087,605	2,154,637	2,615,513
Revenues from Special Purpose Districts	3,184,558	3,184,558	3,571,444	3,571,444	4,326,922	4,326,922
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	664,570,874	624,249,911	641,711,799	674,834,449	764,931,310	832,239,343
Administration	204,809,163	210,807,538	224,919,892	228,597,047	241,553,138	280,345,305
Instruction	176,433,221	179,888,329	199,135,505	208,439,592	221,596,928	257,990,446
Public Safety	66,548,356	70,816,344	70,116,377	72,700,576	77,077,588	83,864,456
Transportation	12,803,651	17,753,980	16,643,742	15,545,028	15,388,779	18,662,148
Health & Human Services	13,299,313	11,194,252	11,860,326	13,166,460	26,113,242	17,733,319
Environment & Housing	10,052,499	15,266,651	14,696,219	18,609,382	18,714,496	18,817,097
Recreation & Culture	13,294,837	14,429,168	19,788,536	18,054,584	18,847,948	17,951,769
Debt Service & Interest on Debt	60,937,879	64,520,807	64,013,643	59,577,829	82,716,748	61,570,329
Purchase of Land & Facility Construction	98,037,809	33,569,978	12,287,494	28,490,451	54,398,592	69,868,168
All Other	5,292,812	2,941,530	4,779,460	8,182,895	4,584,180	1,496,635
Special Purpose Districts	3,061,334	3,061,334	3,470,605	3,470,605	3,939,671	3,939,671

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Berkeley County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	425,993,341	443,865,498	471,137,368	551,262,135	547,872,775	645,190,670
Revenues from Local Sources	183,535,352	196,117,358	212,240,152	276,346,854	242,185,903	300,359,603
Current Property Taxes	168,697,297	182,972,228	197,874,426	214,200,381	234,357,233	278,315,416
Current Real & Personal Property Taxes	168,697,297	182,972,228	197,874,426	214,200,381	234,357,233	278,315,416
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	0	0	0	0	0	0
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	14,838,055	13,145,130	14,365,726	62,146,473	7,828,670	22,044,187
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	8,851,628	7,586,599	8,108,952	2,573,196	2,493,779	13,703,833
Bonds & Leases	0	0	0	55,758,000	0	0
Miscellaneous	5,986,427	5,558,531	6,256,774	3,815,277	5,334,891	8,340,354
Revenues from State Sources	203,888,299	210,393,111	224,275,853	229,483,992	230,191,057	258,730,786
Reimbursements for Property Tax Relief - \$100,000 Residential	7,891,272	7,891,272	7,891,272	7,891,272	7,891,272	7,891,272
Homestead Exemption	3,536,108	3,594,052	3,632,646	3,661,819	3,733,970	3,777,137
Reimbursements for Property Tax Relief - Remaining Residential	28,493,164	29,580,422	30,866,226	32,423,766	34,036,283	36,687,075
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	245,768	245,768	245,768	245,768	245,768	245,968
Manufacturer's Depreciation Reimbursement	917,790	1,034,667	1,261,668	1,894,001	2,363,769	5,629,021
State Grants	59,664,015	61,460,900	67,943,437	71,473,373	70,263,497	165,839,220
Education Finance Act (EFA)	85,915,967	87,960,197	89,657,512	89,534,461	88,522,359	545,162
Education Improvement Act (EIA)	16,912,965	18,588,335	22,757,402	22,359,532	23,134,139	38,115,931
Education Lottery	311,250	37,498	19,922	0	0	0
Revenues from Federal Sources	38,569,690	37,355,029	34,621,363	45,431,289	75,495,815	86,100,281
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	461,107,894	426,339,562	442,790,095	464,426,379	532,637,296	601,242,912
Administration	160,427,929	163,014,002	174,005,519	175,212,985	187,027,084	220,919,837
Instruction	176,433,221	179,888,329	199,135,505	208,439,592	221,596,928	257,990,446
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	43,122	3,424	37,124	170,314	69,906	572,330
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	26,430	362	0	1,359	101,411
Debt Service & Interest on Debt	48,703,930	54,451,976	55,308,580	52,910,795	72,303,774	53,217,782
Purchase of Land & Facility Construction	72,661,296	26,207,354	10,850,650	27,339,739	51,035,554	67,851,739
All Other	2,838,396	2,748,047	3,452,355	352,954	602,691	589,367

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Berkeley County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	170,951,419	174,781,172	190,868,129	204,830,351	346,821,788	277,669,037
Revenues from Local Sources	128,364,133	145,293,350	160,385,259	176,567,133	260,641,677	229,619,419
Current Property Taxes	41,394,274	44,681,495	48,546,474	54,439,292	58,547,191	61,427,817
Current Real & Personal Property Taxes	31,590,526	34,356,853	37,629,689	42,134,928	44,656,583	45,979,320
Fee In Lieu of Property Tax	8,117,386	8,709,586	9,053,769	10,025,207	11,771,782	12,634,652
All Other	1,686,362	1,615,056	1,863,016	2,279,157	2,118,826	2,813,845
Local Option Sales Tax	14,455,392	15,828,773	17,035,684	17,637,323	20,512,893	26,731,748
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	844,070	853,055	724,480	1,085,569	1,439,100	1,590,958
Capital Projects/Transportation Tax	30,215,615	32,772,472	35,046,355	41,451,943	48,025,479	58,446,679
Licenses, Fees, Charges, & Bonds	41,454,782	51,157,555	59,032,266	61,953,006	132,117,014	81,422,217
Licenses & Permits	5,173,901	5,714,434	7,301,711	8,919,786	9,020,310	8,426,051
Service Revenue & Charges	31,526,726	40,939,908	46,216,603	48,595,040	55,149,337	57,258,499
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	4,754,155	4,503,213	5,513,952	4,438,180	67,947,367	15,737,667
Revenues from State Sources	36,097,253	25,367,642	24,984,489	19,726,412	56,369,970	38,362,854
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,156,076	1,196,492	1,224,736	1,245,676	1,294,616	1,325,300
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	7,245,620	10,476,161	7,585,353	8,012,778	9,678,599	10,275,709
Manufacturer's Depreciation Reimbursement	842,677	862,753	915,314	1,218,873	1,377,964	2,793,556
State Grants	26,852,880	12,832,236	15,259,086	9,249,085	44,018,791	23,968,289
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	3,484,063	2,733,526	4,187,286	7,169,819	28,283,435	7,938,750
Revenues from Other Local Sources	3,005,970	1,386,654	1,311,095	1,366,987	1,526,706	1,748,014
Total Expenditures (County only)	144,026,756	140,247,088	141,335,266	140,837,394	159,517,132	165,071,257
Administration	37,209,451	38,853,901	40,731,944	42,621,949	43,688,051	47,027,315
Instruction	0	0	0	0	0	0
Public Safety	45,554,028	47,131,816	46,363,635	47,156,590	49,577,501	54,232,275
Transportation	9,889,496	14,925,920	14,921,611	12,002,928	13,304,052	14,964,506
Health & Human Services	13,162,338	11,085,104	11,710,312	12,585,530	25,812,164	17,015,301
Environment & Housing	7,868,292	12,913,009	12,917,542	13,674,684	14,449,137	15,153,944
Recreation & Culture	5,590,343	5,976,533	7,102,784	7,085,557	7,350,498	8,995,600
Debt Service & Interest on Debt	10,037,658	7,064,458	7,064,458	5,601,051	5,165,717	7,202,493
Purchase of Land & Facility Construction	14,715,150	2,296,347	522,980	109,105	170,012	479,823
All Other	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Berkeley County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	52,225,254	53,840,719	55,068,355	83,885,405	77,094,011	100,253,188
Revenues from Local Sources	48,450,183	50,410,741	51,455,724	79,279,488	62,290,890	87,082,780
Current Property Taxes	8,386,071	9,075,256	9,392,562	10,198,163	12,209,842	15,841,885
Current Real & Personal Property Taxes	7,726,434	8,294,799	8,989,914	9,818,997	11,653,034	15,127,472
Fee In Lieu of Property Tax	7,945	21,456	90,055	123,461	139,123	426,758
All Other	651,692	759,001	312,593	255,705	417,685	287,655
Local Option Sales Tax	7,980,674	8,805,977	9,519,489	11,372,041	10,369,049	11,130,550
Local Hospitality Tax	2,418,660	2,610,714	2,894,012	2,988,309	3,804,424	4,283,720
Local Accommodations Tax	447,795	47,943	33,770	20,421	60,659	67,438
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	29,216,983	29,870,851	29,615,891	54,700,554	35,846,916	55,759,187
Licenses & Permits	17,747,444	18,689,180	19,673,948	20,312,021	20,605,587	24,716,862
Service Revenue & Charges	9,872,442	9,126,720	7,907,089	10,094,142	10,346,011	11,364,479
Bonds & Leases	623,422	848,272	613,150	21,757,292	3,778,000	15,000,000
Miscellaneous	973,675	1,206,679	1,421,704	2,537,099	1,117,318	4,677,846
Revenues from State Sources	2,378,654	2,202,150	2,212,738	3,554,587	5,056,726	6,720,997
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	332,401	350,030	362,705	387,291	394,573	453,170
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,675,889	1,731,014	1,729,312	1,854,623	1,666,761	1,845,617
Manufacturer's Depreciation Reimbursement	3,664	3,624	5,594	239	12,820	12,418
State Grants	366,700	117,482	115,127	1,312,434	2,982,572	4,409,792
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	816,625	502,443	727,742	330,712	9,118,464	5,581,912
Revenues from Other Local Sources	579,792	725,385	672,151	720,618	627,931	867,499
Total Expenditures (Cities only)*	56,374,890	54,601,927	54,115,833	66,100,071	68,837,211	61,985,503
Administration	7,171,783	8,939,635	10,182,429	10,762,113	10,838,003	12,398,153
Instruction	0	0	0	0	0	0
Public Safety	20,994,328	23,684,528	23,752,742	25,543,986	27,500,087	29,632,181
Transportation	2,914,155	2,828,060	1,722,131	3,542,100	2,084,727	3,697,642
Health & Human Services	93,853	105,724	112,890	410,616	231,172	145,688
Environment & Housing	2,184,207	2,353,642	1,778,677	4,934,698	4,265,359	3,663,153
Recreation & Culture	7,704,494	8,426,205	12,685,390	10,969,027	11,496,091	8,854,758
Debt Service & Interest on Debt	2,196,291	3,004,373	1,640,605	1,065,983	5,247,257	1,150,054
Purchase of Land & Facility Construction	10,661,363	5,066,277	913,864	1,041,607	3,193,026	1,536,606
All Other	2,454,416	193,483	1,327,105	7,829,941	3,981,489	907,268

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Bonneau, Goose Creek, Hanahan, Jamestown, Moncks Corner, and Saint Stephen. See appendix for cities reporting each fiscal year.

Berkeley County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	3,184,558	3,184,558	3,571,444	3,571,444	4,326,922	4,326,922
Total Expenditures (Special Purpose District Only)	3,061,334	3,061,334	3,470,605	3,470,605	3,939,671	3,939,671

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	222,905,876	242,122,087	262,909,789	285,725,203	311,561,171	361,857,655
School District Total	168,697,297	182,972,228	197,874,426	214,200,381	234,357,233	278,315,416
County Total	41,394,274	44,681,495	48,546,474	54,439,292	58,547,191	61,427,817
Cities Total	8,386,071	9,075,256	9,392,562	10,198,163	12,209,842	15,841,885
Special Purpose District Total	4,428,234	5,393,108	7,096,327	6,887,367	6,446,905	6,272,537

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	1,074,987,856	1,148,098,705	1,308,398,312	1,407,015,673	1,539,126,992	1,742,116,520
Owner Occupied (4% assessment ratio)	352,135,540	376,837,120	451,330,570	480,269,660	517,275,660	554,588,710
Agricultural (Private) (4%)	2,145,980	2,150,860	2,224,570	2,231,810	2,159,460	1,689,650
Agricultural (Corporate) (6%)	1,305,580	1,307,360	1,269,710	1,266,840	1,191,940	1,162,610
Commercial/Rental (6%)	320,842,990	365,273,780	435,060,100	458,422,870	509,682,380	653,600,000
Personal Property (Vehicles) (6%)	116,547,710	105,136,810	106,800,530	122,038,940	133,693,530	158,956,440
Other Personal Property (10.5%)	11,076,570	11,400,105	12,493,040	15,405,763	17,435,456	20,768,280
Manufacturing (10.5%)	16,541,963	16,312,610	23,310,040	31,601,720	29,150,390	21,679,898
Utility (10.5%)	63,697,130	67,360,360	71,363,220	72,350,150	82,295,500	89,103,890
Business Personal (10.5%)	33,211,810	29,863,540	23,668,230	25,153,120	28,779,150	27,787,910
Motor Carrier (9.5%)	3,227,298	4,106,770	2,367,550	13,242,800	7,704,095	7,858,450
Fee-in-Lieu and Joint Industrial Park	154,255,285	168,349,390	178,510,752	185,032,000	209,759,431	204,920,682

Estimated Total Average Millage Rates	315.5	315.8	310.5	297.9	299.7	300.9
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Estimated average millage rates based upon data available - see definitions for detail.

Calhoun County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	44,439,644	45,036,386	46,057,289	59,459,337	56,607,673	60,579,218
Revenues from Local Sources	24,208,043	25,334,884	25,779,598	38,235,338	33,304,592	34,579,102
Current Property Taxes	17,979,892	17,853,280	18,817,236	20,346,425	20,890,311	21,028,737
Current Real & Personal Property Taxes	14,935,709	15,227,499	15,432,142	16,379,329	16,668,563	16,956,582
Fee In Lieu of Property Tax (only Counties and Cities)	2,486,950	2,019,348	2,665,367	3,123,386	3,385,971	3,475,253
All Other	557,233	606,433	719,727	843,710	835,777	596,902
Local Option Sales Tax	1,433,937	1,612,637	880,329	2,119,056	2,354,010	2,297,123
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	12,376	8,774	190,545	12,381	0	42,812
Capital Projects/Transportation Tax	0	138	1,048,389	2,264,041	1,616,940	1,524,812
Licenses, Fees, Charges, & Bonds	4,781,838	5,860,055	4,843,099	13,493,435	8,443,331	9,685,618
Licenses & Permits	315,360	496,502	325,565	448,979	345,091	952,749
Service Revenue & Charges	1,614,144	1,564,379	1,569,795	1,710,970	1,892,171	2,811,374
Bonds & Leases	2,487,326	3,331,902	2,466,377	9,468,971	4,993,143	1,391,137
Miscellaneous	365,008	467,272	481,362	1,864,515	1,212,926	4,530,358
Revenues from State Sources	14,279,667	14,270,768	17,222,708	16,951,872	15,954,904	20,494,107
Reimbursements for Property Tax Relief - \$100,000 Residential	785,313	785,314	785,313	785,313	785,313	785,314
Homestead Exemption	627,280	638,641	650,484	651,932	601,851	669,738
Reimbursements for Property Tax Relief - Remaining Residential	2,500,000	2,500,000	2,500,000	2,500,000	2,542,946	2,500,000
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	1,160,526	1,054,947	1,021,778	1,238,261	1,527,740	1,906,899
Manufacturer's Depreciation Reimbursement	1,072,212	1,040,017	1,231,352	1,280,936	1,399,498	2,035,645
State Grants	3,427,981	3,359,388	6,481,304	6,117,789	4,952,448	10,900,549
Education Finance Act (EFA)	2,989,579	2,999,046	3,014,289	2,804,114	2,692,113	16,803
Education Improvement Act (EIA)	1,633,512	1,825,852	1,536,464	1,565,234	1,452,995	1,679,159
Education Lottery	83,264	67,563	1,724	8,293	0	0
Revenues from Federal Sources	3,739,451	3,185,304	3,054,983	3,815,170	6,715,125	5,451,282
Revenues from Other Local Sources	2,212,483	2,245,430	0	456,957	633,052	54,727
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	42,620,086	43,624,444	44,633,770	48,874,566	52,535,440	59,459,333
Administration	13,390,377	16,105,377	16,884,462	21,288,075	20,576,800	28,785,584
Instruction	11,513,695	12,092,759	11,639,817	12,340,570	13,765,626	12,870,397
Public Safety	3,606,332	2,428,085	4,115,912	4,483,617	4,252,928	5,404,667
Transportation	342,431	329,460	0	1,545,085	0	0
Health & Human Services	1,323,797	1,319,788	2,637,238	1,633,244	2,544,200	2,349,655
Environment & Housing	862,049	926,519	1,018,849	822,989	790,750	60,529
Recreation & Culture	851,258	1,227,716	940,299	890,403	980,896	1,804,717
Debt Service & Interest on Debt	5,252,419	5,052,546	5,135,314	5,546,960	7,273,432	3,082,235
Purchase of Land & Facility Construction	2,616,097	928,452	378,777	233,151	671,454	649,268
All Other	2,861,631	3,213,742	1,883,102	90,472	1,679,354	4,452,281
Special Purpose Districts	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Calhoun County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	27,678,698	28,972,760	27,844,632	29,380,309	31,596,910	29,182,625
Revenues from Local Sources	12,504,792	13,687,708	12,826,632	13,567,065	14,125,077	11,609,214
Current Property Taxes	9,372,940	9,587,246	9,751,084	10,702,651	11,016,835	10,604,250
Current Real & Personal Property Taxes	9,243,710	9,416,762	9,675,859	10,467,634	10,738,630	10,392,174
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	129,230	170,484	75,225	235,017	278,205	212,076
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	3,131,852	4,100,462	3,075,548	2,864,414	3,108,242	1,004,964
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	474,270	465,773	311,076	186,211	319,459	417,621
Bonds & Leases	2,487,326	3,331,902	2,466,377	2,468,971	2,471,298	19,979
Miscellaneous	170,256	302,787	298,095	209,232	317,485	567,364
Revenues from State Sources	11,836,187	12,131,168	11,967,976	12,105,121	11,552,402	12,724,021
Reimbursements for Property Tax Relief - \$100,000 Residential	785,313	785,314	785,313	785,313	785,313	785,314
Homestead Exemption	310,324	310,278	311,473	311,056	268,093	310,250
Reimbursements for Property Tax Relief - Remaining Residential	2,500,000	2,500,000	2,500,000	2,500,000	2,542,946	2,500,000
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	27,261	27,261	27,261	27,261	20,446	24,211
Manufacturer's Depreciation Reimbursement	603,631	581,949	683,928	674,867	793,426	1,161,539
State Grants	2,903,303	3,033,905	3,107,524	3,428,983	2,997,070	6,246,745
Education Finance Act (EFA)	2,989,579	2,999,046	3,014,289	2,804,114	2,692,113	16,803
Education Improvement Act (EIA)	1,633,512	1,825,852	1,536,464	1,565,234	1,452,995	1,679,159
Education Lottery	83,264	67,563	1,724	8,293	0	0
Revenues from Federal Sources	3,337,719	3,153,884	3,050,024	3,708,123	5,919,431	4,849,390
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	29,499,137	29,541,087	27,558,106	28,063,829	29,885,469	27,806,368
Administration	10,174,376	11,275,502	10,350,767	10,455,733	10,865,956	12,094,542
Instruction	11,513,695	12,092,759	11,639,817	12,340,570	13,765,626	12,870,397
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	597	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	5,024,296	5,052,546	5,050,596	5,038,529	4,737,266	2,281,010
Purchase of Land & Facility Construction	2,616,097	928,452	300,667	138,525	497,018	538,029
All Other	170,673	191,828	216,259	90,472	19,006	22,390

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Calhoun County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	16,057,352	15,726,742	17,841,540	29,699,377	25,010,763	28,769,049
Revenues from Local Sources	11,391,734	11,326,009	12,630,453	24,308,503	19,179,515	20,908,898
Current Property Taxes	8,500,862	8,144,264	8,981,160	9,534,848	9,873,476	10,018,904
Current Real & Personal Property Taxes	5,585,909	5,688,967	5,671,291	5,806,327	5,929,933	6,173,958
Fee In Lieu of Property Tax	2,486,950	2,019,348	2,665,367	3,123,386	3,385,971	3,475,253
All Other	428,003	435,949	644,502	605,135	557,572	369,693
Local Option Sales Tax	1,422,189	1,608,250	873,548	2,102,401	2,354,010	1,776,215
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	177,129	0	0	0
Capital Projects/Transportation Tax	0	138	1,048,389	2,264,041	1,616,940	1,524,812
Licenses, Fees, Charges, & Bonds	1,468,683	1,573,357	1,550,227	10,407,213	5,335,089	7,588,967
Licenses & Permits	193,502	351,124	183,553	296,231	345,091	146,902
Service Revenue & Charges	1,093,458	1,058,211	1,211,527	1,480,650	1,572,712	2,134,050
Bonds & Leases	0	0	0	7,000,000	2,521,845	1,371,158
Miscellaneous	181,723	164,022	155,147	1,630,332	895,441	3,936,857
Revenues from State Sources	2,428,135	2,123,883	5,206,128	4,826,870	4,402,502	7,678,905
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	311,884	322,917	333,425	335,663	333,758	354,432
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,122,992	1,017,415	983,770	1,196,332	1,507,294	1,818,304
Manufacturer's Depreciation Reimbursement	468,581	458,068	547,424	606,069	606,072	874,106
State Grants	524,678	325,483	3,341,509	2,688,806	1,955,378	4,632,063
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	25,000	31,420	4,959	107,047	795,694	128,754
Revenues from Other Local Sources	2,212,483	2,245,430	0	456,957	633,052	52,492
Total Expenditures (County only)	12,428,716	13,831,033	16,703,910	20,435,910	22,649,971	29,618,032
Administration	3,120,924	4,751,816	6,446,080	10,735,952	9,710,844	16,174,009
Instruction	0	0	0	0	0	0
Public Safety	3,492,535	2,299,179	3,982,572	4,386,286	4,252,928	4,352,643
Transportation	342,431	329,460	0	1,545,085	0	0
Health & Human Services	1,323,797	1,319,788	2,637,238	1,633,244	2,543,603	2,349,655
Environment & Housing	378,690	881,160	958,444	773,054	790,750	0
Recreation & Culture	851,258	1,227,716	940,299	890,403	980,896	1,804,717
Debt Service & Interest on Debt	228,123	0	72,434	471,886	2,536,166	801,225
Purchase of Land & Facility Construction	0	0	0	0	174,436	0
All Other	2,690,958	3,021,914	1,666,843	0	1,660,348	4,135,783

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Calhoun County

	FY 18	FY 19	FY 20	FY 21	FY 22**	FY 23
Total Revenues (Cities only)*	703,594	336,884	371,117	379,651	0	2,627,544
Revenues from Local Sources	311,517	321,167	322,513	359,770	0	2,060,990
Current Property Taxes	106,090	121,770	84,992	108,926	0	405,583
Current Real & Personal Property Taxes	106,090	121,770	84,992	105,368	0	390,450
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	0	0	0	3,558	0	15,133
Local Option Sales Tax	11,748	4,387	6,781	16,655	0	520,908
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	12,376	8,774	13,416	12,381	0	42,812
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	181,303	186,236	217,324	221,808	0	1,091,687
Licenses & Permits	121,858	145,378	142,012	152,748	0	805,847
Service Revenue & Charges	46,416	40,395	47,192	44,109	0	259,703
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	13,029	463	28,120	24,951	0	26,137
Revenues from State Sources	15,345	15,717	48,604	19,881	0	91,181
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	5,072	5,446	5,586	5,213	0	5,056
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	10,273	10,271	10,747	14,668	0	64,384
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	0	0	32,271	0	0	21,741
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	376,732	0	0	0	0	473,138
Revenues from Other Local Sources	0	0	0	0	0	2,235
Total Expenditures (Cities only)*	692,233	252,324	371,754	374,827	0	2,034,933
Administration	95,077	78,059	87,615	96,390	0	517,033
Instruction	0	0	0	0	0	0
Public Safety	113,797	128,906	133,340	97,331	0	1,052,024
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	483,359	45,359	60,405	49,935	0	60,529
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	0	0	12,284	36,545	0	0
Purchase of Land & Facility Construction	0	0	78,110	94,626	0	111,239
All Other	0	0	0	0	0	294,108

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

**No cities reported in FY 22.

*Cities Include: Cameron and Saint Matthews. See appendix for cities reporting each fiscal year.

Calhoun County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	0	0	0	0	0	0
Total Expenditures (Special Purpose District Only)	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	18,058,560	17,924,672	18,965,588	20,513,491	21,062,199	22,780,122
School District Total	9,372,940	9,587,246	9,751,084	10,702,651	11,016,835	10,604,250
County Total	8,500,862	8,144,264	8,981,160	9,534,848	9,873,476	10,018,904
Cities Total	106,090	121,770	84,992	108,926	0	405,583
Special Purpose District Total	78,668	71,392	148,352	167,066	171,888	1,751,385

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	82,055,493	83,439,150	82,669,364	88,785,377	92,216,546	97,510,123
Owner Occupied (4% assessment ratio)	16,651,640	16,951,200	17,077,580	17,337,570	17,775,520	21,016,320
Agricultural (Private) (4%)	1,877,230	1,879,110	1,890,730	1,909,500	1,911,460	1,500,350
Agricultural (Corporate) (6%)	53,930	50,370	56,910	53,840	55,590	53,980
Commercial/Rental (6%)	13,208,440	13,533,030	13,987,950	14,394,380	15,168,040	17,188,430
Personal Property (Vehicles) (6%)	8,670,740	8,506,360	8,734,030	9,232,900	9,137,652	10,095,951
Other Personal Property (10.5%)	598,590	601,340	367,215	903,920	1,061,924	1,026,576
Manufacturing (10.5%)	11,156,360	11,660,340	10,000,370	10,766,070	10,884,715	11,218,700
Utility (10.5%)	7,931,711	7,997,041	9,223,500	8,654,570	8,871,877	9,757,123
Business Personal (10.5%)	2,635,400	1,987,460	1,817,090	1,773,970	1,633,390	2,117,900
Motor Carrier (9.5%)	831,818	1,105,414	578,484	1,528,291	1,627,600	1,604,212
Fee-in-Lieu and Joint Industrial Park	18,439,634	19,167,485	18,935,505	22,230,366	24,088,778	21,930,581

Estimated Total Average Millage Rates	282.3	287.8	289.7	295.0	294.1	296.6
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Estimated average millage rates based upon data available - see definitions for detail.

Charleston County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	2,395,824,043	2,473,862,365	2,646,525,916	2,822,732,273	3,190,139,258	3,354,776,252
Revenues from Local Sources	1,775,840,676	1,863,483,010	1,970,091,970	2,107,040,314	2,354,371,611	2,471,971,336
Current Property Taxes	845,832,192	912,775,592	968,671,200	1,049,006,920	1,100,035,368	1,242,753,069
Current Real & Personal Property Taxes	803,074,991	863,220,064	914,373,983	981,238,404	1,033,310,420	1,164,712,761
Fee In Lieu of Property Tax (only Counties and Cities)	16,815,535	18,377,587	20,717,632	18,835,789	19,505,420	22,642,842
All Other	25,941,666	31,177,941	33,579,585	48,932,727	47,219,528	55,397,466
Local Option Sales Tax	171,516,819	180,578,154	185,014,224	191,262,603	225,319,626	266,271,588
Local Hospitality Tax	33,608,986	35,063,660	34,466,146	30,661,150	41,127,724	47,805,491
Local Accommodations Tax	34,055,860	35,357,801	29,612,109	30,618,438	43,633,148	52,161,111
Capital Projects/Transportation Tax	114,929,407	121,908,970	120,839,354	137,739,415	162,740,647	173,572,784
Licenses, Fees, Charges, & Bonds	575,897,412	577,798,833	631,488,937	667,751,788	781,515,098	689,407,293
Licenses & Permits	158,203,725	162,121,696	164,408,565	173,783,289	189,642,345	194,015,659
Service Revenue & Charges	156,200,720	168,139,765	164,989,484	137,921,623	175,190,615	171,120,852
Bonds & Leases	136,468,035	177,333,046	193,457,018	284,958,572	289,060,909	124,769,914
Miscellaneous	125,024,932	70,204,326	108,633,870	71,088,304	127,621,229	199,500,868
Revenues from State Sources	303,443,813	302,718,375	329,735,442	342,693,340	342,802,621	385,510,193
Reimbursements for Property Tax Relief - \$100,000 Residential	16,955,782	16,955,782	16,955,782	16,955,782	16,955,782	16,955,781
Homestead Exemption	10,074,129	10,298,577	11,130,981	10,984,396	10,949,215	10,971,883
Reimbursements for Property Tax Relief - Remaining Residential	70,825,778	72,316,044	73,962,642	75,939,602	77,986,571	81,190,316
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	44,242,873	49,425,211	51,580,068	53,123,808	61,416,150	70,007,930
Manufacturer's Depreciation Reimbursement	1,798,252	1,814,770	1,887,137	3,055,695	3,596,903	8,055,477
State Grants	79,774,157	66,855,852	91,143,704	100,197,124	87,623,493	163,325,968
Education Finance Act (EFA)	47,446,078	52,684,422	49,427,994	51,483,712	50,462,319	344,026
Education Improvement Act (EIA)	30,808,525	32,308,354	33,647,134	30,910,584	33,807,681	33,364,314
Education Lottery	1,518,239	59,363	0	42,637	4,507	1,294,498
Revenues from Federal Sources	114,440,368	97,687,518	101,065,312	130,992,298	215,205,219	229,146,721
Revenues from Other Local Sources	22,941,935	30,816,211	45,896,225	42,269,354	40,657,391	31,045,586
Revenues from Special Purpose Districts	179,157,251	179,157,251	199,736,967	199,736,967	237,102,416	237,102,416
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	2,170,666,792	2,371,221,251	2,504,698,356	2,636,294,380	2,628,509,658	2,760,527,563
Administration	582,663,076	618,347,573	645,424,120	641,220,428	661,516,243	757,610,924
Instruction	297,812,103	317,066,309	326,206,658	360,641,335	397,842,684	417,631,006
Public Safety	281,499,709	300,736,166	316,097,246	306,580,759	318,181,013	352,151,989
Transportation	94,183,661	76,444,082	103,902,104	98,302,990	88,130,596	106,798,901
Health & Human Services	41,471,664	40,368,817	42,082,988	40,199,622	45,653,679	51,752,182
Environment & Housing	110,404,497	102,205,301	103,194,518	124,651,975	145,302,833	131,138,116
Recreation & Culture	87,820,228	90,233,509	97,972,183	91,811,669	99,698,166	120,340,081
Debt Service & Interest on Debt	145,831,869	233,919,957	179,803,190	275,183,250	182,136,138	212,406,692
Purchase of Land & Facility Construction	259,272,884	345,651,805	410,899,162	405,385,159	371,761,167	355,696,334
All Other	112,431,435	88,972,066	98,697,570	111,898,576	118,420,441	55,134,640
Special Purpose Districts	157,275,666	157,275,666	180,418,617	180,418,617	199,866,698	199,866,698

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Charleston County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	853,751,268	968,539,936	926,670,512	1,214,575,213	1,088,160,753	1,227,136,895
Revenues from Local Sources	568,728,652	670,668,896	619,887,512	867,829,462	685,352,407	777,689,990
Current Property Taxes	494,628,214	535,416,915	561,910,083	600,212,819	657,110,849	717,641,298
Current Real & Personal Property Taxes	494,585,106	535,311,043	561,861,131	599,964,293	656,837,538	717,356,647
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	43,108	105,872	48,952	248,526	273,311	284,651
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	74,100,438	135,251,981	57,977,429	267,616,643	28,241,558	60,048,692
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	16,359,217	20,533,008	16,000,868	5,708,363	8,042,772	33,407,802
Bonds & Leases	0	97,563,169	23,105,880	250,802,357	0	474,315
Miscellaneous	57,741,221	17,155,804	18,870,681	11,105,923	20,198,786	26,166,575
Revenues from State Sources	215,876,315	229,111,040	238,644,743	256,654,647	252,144,372	273,113,714
Reimbursements for Property Tax Relief - \$100,000 Residential	16,955,782	16,955,782	16,955,782	16,955,782	16,955,782	16,955,781
Homestead Exemption	4,781,567	4,893,131	5,155,404	5,067,641	5,083,017	5,084,703
Reimbursements for Property Tax Relief - Remaining Residential	70,825,778	72,316,044	73,962,642	75,939,602	77,986,571	81,190,316
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,394,290	2,449,532	2,408,100	2,408,100	2,408,100	2,408,100
Manufacturer's Depreciation Reimbursement	1,017,895	1,176,239	1,155,056	1,929,981	2,070,818	4,590,386
State Grants	40,128,161	46,268,173	55,932,631	71,916,608	63,365,577	127,881,590
Education Finance Act (EFA)	47,446,078	52,684,422	49,427,994	51,483,712	50,462,319	344,026
Education Improvement Act (EIA)	30,808,525	32,308,354	33,647,134	30,910,584	33,807,681	33,364,314
Education Lottery	1,518,239	59,363	0	42,637	4,507	1,294,498
Revenues from Federal Sources	69,146,301	68,760,000	68,138,257	90,091,104	150,663,974	176,333,191
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	813,358,630	1,030,378,603	978,966,982	1,095,714,564	1,054,000,922	1,095,296,679
Administration	260,788,876	272,597,223	278,772,605	316,457,141	344,324,921	412,004,769
Instruction	297,812,103	317,066,309	326,206,658	360,641,335	397,842,684	417,631,006
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	9,030,676	8,724,975	8,960,058	7,608,876	9,881,981	12,815,777
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	746,857	698,988	638,010	525,984	611,604	1,616,983
Debt Service & Interest on Debt	63,717,750	146,533,417	70,451,527	154,871,540	73,438,249	75,707,091
Purchase of Land & Facility Construction	129,957,843	226,112,291	228,817,676	180,231,753	142,286,489	155,366,942
All Other	51,304,525	58,645,400	65,120,448	75,377,935	85,614,994	20,154,111

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Charleston County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	707,105,266	609,810,146	763,066,591	692,757,671	1,025,408,065	854,856,018
Revenues from Local Sources	625,268,226	554,650,825	683,718,290	611,255,937	924,289,512	755,502,118
Current Property Taxes	167,328,703	177,643,475	184,231,947	200,392,509	196,425,192	187,074,087
Current Real & Personal Property Taxes	153,949,772	161,110,941	169,626,679	183,374,013	181,951,104	173,127,518
Fee In Lieu of Property Tax	8,352,922	9,240,304	9,906,149	9,793,823	9,481,538	9,039,512
All Other	5,026,009	7,292,230	4,699,119	7,224,673	4,992,550	4,907,057
Local Option Sales Tax	123,376,102	129,032,283	131,680,115	137,164,968	162,536,972	192,924,329
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	17,628,572	17,898,770	14,245,777	17,571,434	25,587,541	28,038,158
Capital Projects/Transportation Tax	114,929,407	121,908,967	120,839,149	137,739,415	162,740,647	173,566,960
Licenses, Fees, Charges, & Bonds	202,005,442	108,167,330	232,721,302	118,387,611	376,999,160	173,898,584
Licenses & Permits	14,993,087	15,747,755	14,888,667	20,531,990	25,550,699	22,159,729
Service Revenue & Charges	65,539,136	70,380,519	69,531,024	66,108,769	84,087,323	82,860,789
Bonds & Leases	104,524,191	655,118	125,594,760	0	253,010,909	3,492,307
Miscellaneous	16,949,028	21,383,938	22,706,851	31,746,852	14,350,229	65,385,759
Revenues from State Sources	53,719,273	39,918,806	56,175,143	53,597,977	52,045,549	63,994,748
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	2,815,831	2,852,942	3,158,905	2,999,082	2,992,205	2,992,211
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	17,129,513	18,587,554	20,281,987	24,941,952	26,182,585	26,562,397
Manufacturer's Depreciation Reimbursement	433,876	219,221	247,676	534,590	654,928	1,518,973
State Grants	33,340,053	18,259,089	32,486,575	25,122,353	22,215,831	32,921,167
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	24,592,058	12,560,085	20,690,848	25,168,848	44,804,392	32,129,491
Revenues from Other Local Sources	3,525,709	2,680,430	2,482,310	2,734,909	4,268,612	3,229,661
Total Expenditures (County only)	607,656,836	554,336,210	626,494,481	621,685,578	629,621,515	633,947,775
Administration	211,777,880	216,036,154	239,186,289	209,752,410	200,445,753	207,130,895
Instruction	0	0	0	0	0	0
Public Safety	90,144,332	97,028,383	103,528,586	99,550,996	100,472,614	110,092,577
Transportation	72,932,597	57,663,429	82,671,322	79,097,565	68,622,509	84,130,394
Health & Human Services	31,289,513	30,363,118	31,910,875	31,864,387	35,169,433	38,166,680
Environment & Housing	44,729,806	39,361,127	47,306,823	58,805,622	76,601,696	59,192,034
Recreation & Culture	32,837,594	34,257,796	41,119,392	38,497,407	44,830,253	52,573,795
Debt Service & Interest on Debt	27,113,643	28,490,251	29,908,200	29,800,511	29,547,281	31,651,504
Purchase of Land & Facility Construction	41,534,079	28,070,779	23,955,801	42,402,210	46,275,124	24,081,385
All Other	55,297,392	23,065,173	26,907,193	31,914,470	27,656,852	26,928,511

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Charleston County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	655,810,258	716,355,032	757,051,846	715,662,422	839,468,024	1,035,680,923
Revenues from Local Sources	581,843,798	638,163,289	666,486,168	627,954,915	744,729,692	938,779,228
Current Property Taxes	183,875,275	199,715,202	222,529,170	248,401,592	246,499,327	338,037,684
Current Real & Personal Property Taxes	154,540,113	166,798,080	182,886,173	197,900,098	194,521,778	274,228,596
Fee In Lieu of Property Tax	8,462,613	9,137,283	10,811,483	9,041,966	10,023,882	13,603,330
All Other	20,872,549	23,779,839	28,831,514	41,459,528	41,953,667	50,205,758
Local Option Sales Tax	48,140,717	51,545,871	53,334,109	54,097,635	62,782,654	73,347,259
Local Hospitality Tax	33,608,986	35,063,660	34,466,146	30,661,150	41,127,724	47,805,491
Local Accommodations Tax	16,427,288	17,459,031	15,366,332	13,047,004	18,045,607	24,122,953
Capital Projects/Transportation Tax	0	3	205	0	0	5,824
Licenses, Fees, Charges, & Bonds	299,791,532	334,379,522	340,790,206	281,747,534	376,274,380	455,460,017
Licenses & Permits	143,210,638	146,373,941	149,519,898	153,251,299	164,091,646	171,855,930
Service Revenue & Charges	74,302,367	77,226,238	79,457,592	66,104,491	83,060,520	54,852,261
Bonds & Leases	31,943,844	79,114,759	44,756,378	34,156,215	36,050,000	120,803,292
Miscellaneous	50,334,683	31,664,584	67,056,338	28,235,529	93,072,214	107,948,534
Revenues from State Sources	33,848,225	33,688,529	34,915,556	32,440,716	38,612,700	48,401,731
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	0	0	0	0	0	0
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	2,476,731	2,552,504	2,816,672	2,917,673	2,873,993	2,894,969
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	24,719,070	28,388,125	28,889,981	25,773,756	32,825,465	41,037,433
Education Finance Act (EFA)	346,481	419,310	484,405	591,124	871,157	1,946,118
Education Improvement Act (EIA)	6,305,943	2,328,590	2,724,498	3,158,163	2,042,085	2,523,211
	0	0	0	0	0	0
	0	0	0	0	0	0
Revenues from Federal Sources	20,702,009	16,367,433	12,236,207	15,732,346	19,736,853	20,684,039
Revenues from Other Local Sources	19,416,226	28,135,781	43,413,915	39,534,445	36,388,779	27,815,925
Total Expenditures (Cities only)*	592,375,660	629,230,772	718,818,276	738,475,621	745,020,523	831,416,411
Administration	110,096,320	129,714,196	127,465,226	115,010,877	116,745,569	138,475,260
Instruction	0	0	0	0	0	0
Public Safety	191,355,377	203,707,783	212,568,660	207,029,763	217,708,399	242,059,412
Transportation	21,251,064	18,780,653	21,230,782	19,205,425	19,508,087	22,668,507
Health & Human Services	1,151,475	1,280,724	1,212,055	726,359	602,265	769,725
Environment & Housing	65,674,691	62,844,174	55,887,695	65,846,353	68,701,137	71,946,082
Recreation & Culture	54,235,777	55,276,725	56,214,781	52,788,278	54,256,309	66,149,303
Debt Service & Interest on Debt	55,000,476	58,896,289	79,443,463	90,511,199	79,150,608	105,048,097
Purchase of Land & Facility Construction	87,780,962	91,468,735	158,125,685	182,751,196	183,199,554	176,248,007
All Other	5,829,518	7,261,493	6,669,929	4,606,171	5,148,595	8,052,018

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Awendaw, Charleston, Folly Beach, Hollywood, Isle of Palms, James Island, Kiawah Island, Lincolnville, McClellanville, Meggett, Mount Pleasant, North Charleston, Ravenel, Seabrook Island, and Sullivan's Island

Charleston County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	179,157,251	179,157,251	199,736,967	199,736,967	237,102,416	237,102,416
Total Expenditures (Special Purpose District Only)	157,275,666	157,275,666	180,418,617	180,418,617	199,866,698	199,866,698

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	885,171,758	953,410,778	1,011,557,185	1,094,592,992	1,147,274,099	1,292,493,542
School District Total	494,628,214	535,416,915	561,910,083	600,212,819	657,110,849	717,641,298
County Total	167,328,703	177,643,475	184,231,947	200,392,509	196,425,192	187,074,087
Cities Total	183,875,275	199,715,202	222,529,170	248,401,592	246,499,327	338,037,684
Special Purpose District Total	39,339,566	40,635,186	42,885,985	45,586,072	47,238,731	49,740,473

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	3,854,029,879	3,970,532,943	4,242,096,649	4,609,098,118	4,797,507,341	5,049,430,552
Owner Occupied (4% assessment ratio)	1,275,754,700	1,342,925,610	1,421,612,810	1,638,245,189	1,707,320,110	1,808,662,450
Agricultural (Private) (4%)	1,971,300	2,156,520	2,217,780	2,274,830	2,206,130	1,397,720
Agricultural (Corporate) (6%)	416,940	206,850	199,410	178,530	165,410	142,890
Commercial/Rental (6%)	1,847,103,371	1,957,236,528	2,054,401,326	2,260,379,936	2,330,926,763	2,470,862,486
Personal Property (Vehicles) (6%)	236,056,389	233,566,623	225,143,187	236,587,927	259,781,746	258,067,596
Other Personal Property (10.5%)	69,236,770	69,166,630	76,570,570	78,457,680	92,472,680	101,423,230
Manufacturing (10.5%)	21,964,421	22,505,366	24,309,351	26,060,612	27,956,983	38,320,200
Utility (10.5%)	124,575,460	127,933,280	127,498,260	129,483,320	134,227,360	146,547,210
Business Personal (10.5%)	97,925,140	99,849,750	106,307,640	103,643,840	94,853,250	92,895,720
Motor Carrier (9.5%)	2,324,357	2,800,485	1,504,701	3,341,704	7,665,709	6,965,864
Fee-in-Lieu and Joint Industrial Park	176,701,031	112,185,301	202,331,614	130,444,550	139,931,200	124,145,186

Estimated Total Average Millage Rates	270.7	277.4	278.2	266.5	271.6	278.7
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Estimated average millage rates based upon data available - see definitions for detail.

Cherokee County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	205,496,230	205,037,804	209,913,826	227,331,342	267,532,492	274,736,777
Revenues from Local Sources	88,027,903	87,585,365	90,770,479	97,876,286	121,730,666	126,134,958
Current Property Taxes	57,051,772	60,120,508	60,603,327	63,006,704	66,118,778	71,880,519
Current Real & Personal Property Taxes	52,551,434	54,979,923	55,060,560	57,016,677	60,362,249	65,348,925
Fee In Lieu of Property Tax (only Counties and Cities)	3,215,331	3,706,655	3,808,706	4,268,534	4,194,165	4,860,836
All Other	1,285,007	1,433,930	1,734,061	1,721,493	1,562,364	1,670,758
Local Option Sales Tax	8,539,697	5,163,795	5,774,298	7,618,346	8,105,229	8,599,950
Local Hospitality Tax	1,469,894	1,523,274	1,344,913	2,164,405	1,849,214	2,150,781
Local Accommodations Tax	247,127	253,767	225,140	220,514	254,288	203,404
Capital Projects/Transportation Tax	1,160,711	0	1,254,287	1,326,338	1,340,188	1,448,698
Licenses, Fees, Charges, & Bonds	19,558,702	20,524,021	21,568,514	23,539,979	44,062,969	41,851,606
Licenses & Permits	3,864,926	3,976,803	4,286,095	4,506,233	5,971,905	5,004,827
Service Revenue & Charges	4,476,776	4,457,716	4,395,523	3,133,362	6,211,058	4,853,246
Bonds & Leases	7,596,370	8,373,309	8,241,444	11,823,218	24,117,682	8,822,213
Miscellaneous	3,620,630	3,716,193	4,645,452	4,077,166	7,762,324	23,171,320
Revenues from State Sources	62,831,142	62,849,799	64,593,319	65,564,454	70,613,984	75,602,471
Reimbursements for Property Tax Relief - \$100,000 Residential	2,992,368	2,992,368	2,992,368	2,992,368	2,992,368	2,992,368
Homestead Exemption	2,975,414	3,012,257	3,016,850	2,953,521	2,980,360	2,952,673
Reimbursements for Property Tax Relief - Remaining Residential	5,977,553	5,692,746	6,589,887	6,158,056	8,058,258	7,871,459
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	3,411,222	3,457,712	3,377,768	3,595,212	4,272,362	4,560,626
Manufacturer's Depreciation Reimbursement	460,014	483,895	859,920	917,266	1,243,045	1,629,082
State Grants	18,439,074	19,413,576	19,891,650	23,697,498	24,912,569	46,199,749
Education Finance Act (EFA)	21,983,194	21,986,815	21,566,451	19,092,493	19,323,982	123,518
Education Improvement Act (EIA)	6,592,303	5,644,548	6,060,354	6,100,346	6,830,776	9,268,542
Education Lottery	0	165,882	238,071	57,694	264	4,454
Revenues from Federal Sources	12,604,362	12,494,539	12,006,556	20,560,950	32,030,087	29,612,859
Revenues from Other Local Sources	2,021,815	2,097,093	1,902,895	2,689,075	2,808,509	3,037,243
Revenues from Special Purpose Districts	40,011,008	40,011,008	40,640,577	40,640,577	40,349,246	40,349,246
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	226,440,943	219,487,344	203,880,235	208,224,462	231,920,191	271,441,309
Administration	52,883,144	55,317,930	56,950,889	57,857,780	64,815,967	67,882,031
Instruction	54,486,646	57,018,731	56,612,033	58,586,310	64,315,153	63,856,507
Public Safety	19,585,924	19,905,797	20,082,758	24,145,433	22,672,208	24,392,984
Transportation	2,516,556	2,985,433	3,478,730	2,096,416	3,916,639	7,788,633
Health & Human Services	891,820	1,005,493	2,325,961	917,423	888,313	1,447,961
Environment & Housing	5,656,979	5,260,805	5,007,041	5,513,644	6,061,436	6,685,300
Recreation & Culture	1,758,280	2,204,309	1,244,832	1,183,454	3,251,554	977,862
Debt Service & Interest on Debt	18,291,948	20,663,358	16,971,579	17,166,624	17,982,978	40,717,395
Purchase of Land & Facility Construction	31,523,986	16,338,134	3,779,246	3,298,671	3,470,793	8,254,234
All Other	271,570	213,264	228,375	259,916	460,558	5,353,810
Special Purpose Districts	38,574,090	38,574,090	37,198,791	37,198,791	44,084,592	44,084,592

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Cherokee County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	115,855,469	117,045,427	119,413,060	125,047,098	142,757,010	164,920,328
Revenues from Local Sources	49,514,102	51,105,684	51,248,597	55,001,613	64,149,199	79,686,915
Current Property Taxes	36,940,592	38,904,568	38,845,646	41,754,106	44,627,269	49,322,392
Current Real & Personal Property Taxes	36,639,138	38,574,089	38,604,914	41,153,796	43,910,045	48,541,568
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	301,454	330,479	240,732	600,310	717,224	780,824
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	12,573,510	12,201,116	12,402,951	13,247,507	19,521,930	30,364,523
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	2,757,744	2,268,032	1,841,115	1,296,019	4,281,213	2,438,044
Bonds & Leases	7,596,370	7,834,192	7,141,444	10,018,218	13,113,182	8,822,213
Miscellaneous	2,219,396	2,098,892	3,420,392	1,933,270	2,127,535	19,104,266
Revenues from State Sources	54,827,560	54,539,139	56,653,981	55,411,295	56,597,982	60,322,732
Reimbursements for Property Tax Relief - \$100,000 Residential	2,992,368	2,992,368	2,992,368	2,992,368	2,992,368	2,992,368
Homestead Exemption	1,621,294	1,622,566	1,623,919	1,623,737	1,623,595	1,614,169
Reimbursements for Property Tax Relief - Remaining Residential	5,977,553	5,692,746	6,589,887	6,158,056	8,058,258	7,871,459
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	203,448	203,447	203,448	203,448	205,512	203,448
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	15,457,400	16,230,767	17,379,483	19,183,153	17,563,227	38,244,774
Education Finance Act (EFA)	21,983,194	21,986,815	21,566,451	19,092,493	19,323,982	123,518
Education Improvement Act (EIA)	6,592,303	5,644,548	6,060,354	6,100,346	6,830,776	9,268,542
Education Lottery	0	165,882	238,071	57,694	264	4,454
Revenues from Federal Sources	11,513,807	11,400,604	11,510,482	14,634,190	22,009,829	24,910,681
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	144,804,934	135,549,639	121,434,148	121,497,351	130,418,039	159,447,936
Administration	41,878,218	42,388,690	44,439,159	43,706,558	45,603,491	46,769,313
Instruction	54,486,646	57,018,731	56,612,033	58,586,310	64,315,153	63,856,507
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	16,978,288	20,259,156	16,556,474	16,613,402	17,172,985	40,467,914
Purchase of Land & Facility Construction	31,267,729	15,763,065	3,707,430	2,524,596	3,256,530	8,254,234
All Other	194,053	119,997	119,052	66,485	69,880	99,968

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Cherokee County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	34,648,324	31,908,572	33,737,959	43,506,744	59,285,672	49,635,365
Revenues from Local Sources	27,075,319	24,150,818	26,472,717	27,984,444	43,523,656	34,666,923
Current Property Taxes	14,756,458	15,754,603	16,075,283	16,985,870	17,366,148	19,010,111
Current Real & Personal Property Taxes	10,914,373	11,322,409	11,473,717	12,047,488	12,751,356	13,671,138
Fee In Lieu of Property Tax	3,127,407	3,582,008	3,678,078	4,071,360	3,923,163	4,645,445
All Other	714,678	850,186	923,488	867,022	691,629	693,528
Local Option Sales Tax	7,713,946	4,323,255	4,924,895	5,304,076	5,604,654	6,173,377
Local Hospitality Tax	0	0	0	0	129,986	386,592
Local Accommodations Tax	87,688	84,535	93,906	73,116	84,324	74,041
Capital Projects/Transportation Tax	1,160,711	0	1,254,287	1,326,338	1,340,188	1,448,698
Licenses, Fees, Charges, & Bonds	3,356,516	3,988,425	4,124,346	4,295,044	18,998,356	7,574,104
Licenses & Permits	681,232	653,002	817,825	1,053,309	1,121,892	1,461,300
Service Revenue & Charges	1,477,166	1,918,307	2,331,007	1,529,473	1,631,991	2,240,908
Bonds & Leases	0	0	0	0	11,000,000	0
Miscellaneous	1,198,118	1,417,116	975,514	1,712,262	5,244,473	3,871,896
Revenues from State Sources	7,001,952	7,334,972	7,016,861	9,064,687	9,166,727	12,785,861
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	998,061	1,046,648	1,052,567	1,046,903	1,077,242	1,084,973
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,645,839	2,659,455	2,617,051	2,813,448	3,467,495	3,737,514
Manufacturer's Depreciation Reimbursement	434,763	466,522	835,576	890,003	962,825	1,508,399
State Grants	2,923,289	3,162,347	2,511,667	4,314,333	3,659,165	6,454,975
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	465,875	422,782	248,381	5,895,542	5,984,679	1,562,076
Revenues from Other Local Sources	105,178	0	0	562,071	610,610	620,505
Total Expenditures (County only)	27,973,162	28,667,403	30,496,682	34,697,327	41,333,898	54,370,286
Administration	7,878,483	9,784,111	9,450,927	11,189,243	16,044,451	19,540,758
Instruction	0	0	0	0	0	0
Public Safety	12,585,485	12,258,689	12,566,591	16,654,834	14,778,854	18,716,655
Transportation	2,115,428	2,615,907	3,117,309	1,753,910	3,628,320	7,788,633
Health & Human Services	891,820	1,005,493	2,325,961	917,423	888,313	1,447,961
Environment & Housing	3,663,246	2,982,675	3,025,006	3,326,181	3,872,968	5,166,772
Recreation & Culture	0	20,528	10,888	2,092	1,822,476	321,131
Debt Service & Interest on Debt	838,700	0	0	0	0	0
Purchase of Land & Facility Construction	0	0	0	767,171	0	0
All Other	0	0	0	86,473	298,516	1,388,376

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Cherokee County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	14,981,429	16,072,797	16,122,230	18,136,923	25,140,564	19,831,838
Revenues from Local Sources	11,438,482	12,328,863	13,049,165	14,890,229	14,057,811	11,781,120
Current Property Taxes	5,354,722	5,461,337	5,682,398	4,266,728	4,125,361	3,548,016
Current Real & Personal Property Taxes	4,997,923	5,083,425	4,981,929	3,815,393	3,700,848	3,136,219
Fee In Lieu of Property Tax	87,924	124,647	130,628	197,174	271,002	215,391
All Other	268,875	253,265	569,841	254,161	153,511	196,406
Local Option Sales Tax	825,751	840,540	849,403	2,314,270	2,500,575	2,426,573
Local Hospitality Tax	1,469,894	1,523,274	1,344,913	2,164,405	1,719,228	1,764,189
Local Accommodations Tax	159,439	169,232	131,234	147,398	169,964	129,363
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	3,628,676	4,334,480	5,041,217	5,997,428	5,542,683	3,912,979
Licenses & Permits	3,183,694	3,323,801	3,468,270	3,452,924	4,850,013	3,543,527
Service Revenue & Charges	241,866	271,377	223,401	307,870	297,854	174,294
Bonds & Leases	0	539,117	1,100,000	1,805,000	4,500	0
Miscellaneous	203,116	200,185	249,546	431,634	390,316	195,158
Revenues from State Sources	1,001,630	975,688	922,477	1,088,472	4,849,275	2,493,878
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	356,059	343,043	340,364	282,881	279,523	253,531
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	561,935	594,810	557,269	578,316	599,355	619,664
Manufacturer's Depreciation Reimbursement	25,251	17,373	24,344	27,263	280,220	120,683
State Grants	58,385	20,462	500	200,012	3,690,177	1,500,000
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	624,680	671,153	247,693	31,218	4,035,579	3,140,102
Revenues from Other Local Sources	1,916,637	2,097,093	1,902,895	2,127,004	2,197,899	2,416,738
Total Expenditures (Cities only)*	15,088,757	16,696,212	14,750,614	14,830,993	16,083,662	13,538,495
Administration	3,126,443	3,145,129	3,060,803	2,961,979	3,168,025	1,571,960
Instruction	0	0	0	0	0	0
Public Safety	7,000,439	7,647,108	7,516,167	7,490,599	7,893,354	5,676,329
Transportation	401,128	369,526	361,421	342,506	288,319	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	1,993,733	2,278,130	1,982,035	2,187,463	2,188,468	1,518,528
Recreation & Culture	1,758,280	2,183,781	1,233,944	1,181,362	1,429,078	656,731
Debt Service & Interest on Debt	474,960	404,202	415,105	553,222	809,993	249,481
Purchase of Land & Facility Construction	256,257	575,069	71,816	6,904	214,263	0
All Other	77,517	93,267	109,323	106,958	92,162	3,865,466

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Blacksburg and Gaffney. See appendix for cities reporting each fiscal year.

Cherokee County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)*	40,011,008	40,011,008	40,640,577	40,640,577	40,349,246	40,349,246
Total Expenditures (Special Purpose District Only)*	38,574,090	38,574,090	37,198,791	37,198,791	44,084,592	44,084,592

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	58,817,066	61,983,423	62,336,127	65,132,276	68,564,610	74,429,624
School District Total	36,940,592	38,904,568	38,845,646	41,754,106	44,627,269	49,322,392
County Total	14,756,458	15,754,603	16,075,283	16,985,870	17,366,148	19,010,111
Cities Total	5,354,722	5,461,337	5,682,398	4,266,728	4,125,361	3,548,016
Special Purpose District Total	1,765,294	1,862,915	1,732,800	2,125,572	2,445,832	2,549,105

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	203,567,686	214,633,563	215,664,143	225,410,351	232,232,248	255,695,058
Owner Occupied (4% assessment ratio)	49,738,670	53,025,240	53,934,430	55,126,070	56,991,560	64,463,160
Agricultural (Private) (4%)	1,015,290	1,034,140	1,044,290	1,068,410	1,080,090	1,018,210
Agricultural (Corporate) (6%)	119,060	117,670	117,730	111,790	113,970	113,550
Commercial/Rental (6%)	47,389,740	51,994,915	52,132,850	52,953,915	52,695,230	58,380,070
Personal Property (Vehicles) (6%)	19,749,984	19,953,920	20,740,426	22,220,358	22,671,972	24,184,770
Other Personal Property (10.5%)	1,245,130	1,075,900	843,590	714,683	1,009,294	1,071,408
Manufacturing (10.5%)	26,735,940	27,187,840	26,708,010	27,644,220	30,673,290	32,476,890
Utility (10.5%)	22,000,937	22,828,214	22,076,832	23,981,807	26,345,600	29,307,996
Business Personal (10.5%)	7,340,720	7,697,740	8,130,240	8,084,850	8,358,150	8,355,060
Motor Carrier (9.5%)	1,226,712	1,913,435	1,009,125	2,163,766	2,336,261	2,537,813
Fee-in-Lieu and Joint Industrial Park	27,005,503	27,804,549	28,926,620	31,340,482	29,956,831	33,786,131

Estimated Total Average Millage Rates	333.8	337.2	337.0	346.5	355.7	354.7
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Estimated average millage rates based upon data available - see definitions for detail.

Chester County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	160,930,517	156,599,468	152,717,869	167,649,745	200,241,032	180,954,224
Revenues from Local Sources	76,394,106	66,654,444	63,591,594	67,284,647	90,330,338	75,999,891
Current Property Taxes	35,661,283	40,266,304	41,429,571	42,238,556	44,785,339	48,112,445
Current Real & Personal Property Taxes	31,503,259	33,222,581	33,673,923	35,608,185	37,811,100	40,850,176
Fee In Lieu of Property Tax (only Counties and Cities)	2,910,909	5,614,614	6,029,399	5,324,519	5,482,773	5,865,945
All Other	1,247,115	1,429,109	1,726,249	1,305,852	1,491,466	1,396,324
Local Option Sales Tax	6,440,709	6,921,394	6,131,112	6,416,828	9,136,262	7,274,525
Local Hospitality Tax	315,915	106,185	98,498	128,544	125,157	27,423
Local Accommodations Tax	125,629	142,091	243,316	229,107	269,488	305,815
Capital Projects/Transportation Tax	2,508,777	2,730,535	2,910,540	3,358,559	2,827,417	5,522,814
Licenses, Fees, Charges, & Bonds	31,341,793	16,487,935	12,778,557	14,913,053	33,186,675	14,756,869
Licenses & Permits	1,172,306	1,692,095	1,713,878	1,827,147	2,278,400	732,187
Service Revenue & Charges	6,210,327	8,475,406	7,914,023	7,376,954	7,492,879	6,806,577
Bonds & Leases	19,273,535	1,735,000	1,170,000	4,421,100	20,815,000	4,916,337
Miscellaneous	4,685,625	4,585,434	1,980,656	1,287,852	2,600,396	2,301,768
Revenues from State Sources	40,575,836	45,892,190	47,743,524	47,999,546	50,284,592	48,865,959
Reimbursements for Property Tax Relief - \$100,000 Residential	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221
Homestead Exemption	2,568,211	2,628,819	2,730,020	2,787,243	2,530,877	2,591,958
Reimbursements for Property Tax Relief - Remaining Residential	3,194,756	3,355,546	3,907,735	3,346,378	4,440,940	4,367,126
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	2,125,999	2,156,414	2,083,194	2,104,830	2,474,493	2,500,851
Manufacturer's Depreciation Reimbursement	1,019,485	1,114,057	1,602,868	1,624,760	2,364,039	4,104,384
State Grants	12,661,124	16,995,532	16,754,826	19,039,514	19,317,046	27,405,534
Education Finance Act (EFA)	13,635,968	14,015,797	13,131,271	12,736,972	12,849,041	79,959
Education Improvement Act (EIA)	3,109,664	3,598,804	5,265,001	4,214,016	4,280,935	5,788,570
Education Lottery	233,408	0	241,388	118,612	0	356
Revenues from Federal Sources	7,718,150	9,540,152	8,877,532	19,857,589	20,220,737	16,683,009
Revenues from Other Local Sources	1,729,743	0	0	2,744	0	0
Revenues from Special Purpose Districts	34,512,682	34,512,682	32,505,219	32,505,219	39,405,365	39,405,365
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	145,387,842	146,115,738	146,312,959	154,024,574	165,709,198	153,974,469
Administration	45,363,227	47,399,030	48,165,347	50,201,400	55,772,487	59,399,411
Instruction	29,732,159	30,064,507	31,823,264	32,526,194	33,507,393	34,416,205
Public Safety	14,588,359	14,767,347	16,656,136	16,485,480	16,613,951	11,047,773
Transportation	511,205	351,799	354,776	361,950	355,084	388,249
Health & Human Services	2,654,687	3,226,758	3,015,125	3,370,907	3,470,863	3,738,087
Environment & Housing	1,157,706	1,994,219	1,706,223	982,359	1,835,696	1,014,910
Recreation & Culture	1,650,088	1,251,257	1,507,299	1,380,864	1,757,661	981,332
Debt Service & Interest on Debt	11,464,387	8,162,386	7,912,849	10,152,681	7,353,055	4,618,989
Purchase of Land & Facility Construction	0	1,467,842	1,028,826	4,221,164	6,156,006	1,696,291
All Other	4,580,471	3,745,040	4,000,399	4,198,860	4,489,890	2,276,110
Special Purpose Districts	33,685,553	33,685,553	30,142,715	30,142,715	34,397,112	34,397,112

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Chester County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	67,918,292	71,410,458	69,615,419	73,726,589	81,773,642	87,255,038
Revenues from Local Sources	26,441,561	28,342,742	24,351,051	26,233,750	26,351,131	31,492,823
Current Property Taxes	20,158,772	21,605,921	20,722,250	21,883,879	24,088,256	27,042,783
Current Real & Personal Property Taxes	19,953,634	21,334,668	20,583,105	21,506,241	23,658,292	26,552,954
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	205,138	271,253	139,145	377,638	429,964	489,829
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	6,282,789	6,736,821	3,628,801	4,349,871	2,262,875	4,450,040
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	2,474,266	2,729,471	2,152,991	1,375,110	1,731,840	3,471,193
Bonds & Leases	18,535	0	0	2,680,000	0	120,837
Miscellaneous	3,789,988	4,007,350	1,475,810	294,761	531,035	858,010
Revenues from State Sources	34,089,119	35,248,259	37,522,257	36,574,355	37,537,455	40,828,025
Reimbursements for Property Tax Relief - \$100,000 Residential	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221
Homestead Exemption	1,269,247	1,271,482	1,283,078	1,285,987	1,294,362	1,299,823
Reimbursements for Property Tax Relief - Remaining Residential	3,194,756	3,355,546	3,907,735	3,346,378	4,440,940	4,367,126
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	98,515	129,377	129,377	129,377	129,377	129,377
Manufacturer's Depreciation Reimbursement	713,760	791,602	1,125,066	1,091,379	1,729,211	2,850,814
State Grants	9,806,580	10,058,430	10,412,120	11,624,413	10,786,368	24,284,779
Education Finance Act (EFA)	13,635,968	14,015,797	13,131,271	12,736,972	12,849,041	79,959
Education Improvement Act (EIA)	3,109,664	3,598,804	5,265,001	4,214,016	4,280,935	5,788,570
Education Lottery	233,408	0	241,388	118,612	0	356
Revenues from Federal Sources	7,387,612	7,819,457	7,742,111	10,918,484	17,885,056	14,934,190
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	62,821,374	68,857,089	68,160,680	76,441,912	81,637,539	79,655,452
Administration	28,674,636	31,429,033	29,914,231	30,205,846	36,197,744	41,031,622
Instruction	29,732,159	30,064,507	31,823,264	32,526,194	33,507,393	34,416,205
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	136	82,769	232,592	240,982
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	489	826	414	13,853	22,179	22,500
Debt Service & Interest on Debt	1,977,478	2,841,510	2,494,973	6,116,894	2,432,488	2,222,175
Purchase of Land & Facility Construction	0	1,467,842	981,855	4,221,164	6,156,006	1,696,291
All Other	2,436,612	3,053,371	2,945,807	3,275,192	3,089,137	25,677

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Chester County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	50,917,363	42,746,983	42,079,904	53,094,487	70,760,778	53,415,573
Revenues from Local Sources	44,946,486	31,230,664	32,007,430	33,425,799	55,907,260	43,686,126
Current Property Taxes	13,881,785	17,173,703	19,061,847	18,675,699	19,017,346	20,994,211
Current Real & Personal Property Taxes	10,069,156	10,557,582	11,617,641	12,586,307	12,883,240	14,229,644
Fee In Lieu of Property Tax	2,892,211	5,590,472	6,001,824	5,292,520	5,433,298	5,865,945
All Other	920,418	1,025,649	1,442,382	796,872	700,808	898,622
Local Option Sales Tax	5,472,330	5,635,638	4,838,428	4,808,842	7,755,032	6,956,719
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	115,487	111,872	116,634	155,824	185,464	214,688
Capital Projects/Transportation Tax	2,508,777	2,730,535	2,910,540	3,358,559	2,827,417	5,522,814
Licenses, Fees, Charges, & Bonds	22,968,107	5,578,916	5,079,981	6,426,875	26,122,001	9,997,694
Licenses & Permits	522,983	278,296	247,173	350,338	891,817	578,710
Service Revenue & Charges	2,911,925	3,095,892	3,217,120	3,471,610	3,253,748	3,305,736
Bonds & Leases	19,255,000	1,735,000	1,170,000	1,741,100	20,815,000	4,795,500
Miscellaneous	278,199	469,728	445,688	863,827	1,161,436	1,317,748
Revenues from State Sources	5,673,844	9,808,163	9,158,856	10,952,406	12,517,837	7,980,628
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,099,351	1,152,482	1,234,850	1,253,230	1,229,196	1,284,518
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,689,253	1,736,950	1,692,524	1,877,117	2,141,039	2,321,785
Manufacturer's Depreciation Reimbursement	305,150	321,784	477,802	533,381	616,924	1,253,570
State Grants	2,580,090	6,596,947	5,753,680	7,288,678	8,530,678	3,120,755
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	297,033	1,708,156	913,618	8,716,282	2,335,681	1,748,819
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (County only)	41,956,315	35,323,046	39,343,373	39,839,630	41,454,729	39,195,975
Administration	15,561,520	14,208,741	16,156,000	18,103,220	17,762,253	17,890,817
Instruction	0	0	0	0	0	0
Public Safety	10,238,756	10,392,599	11,896,368	11,809,539	12,548,796	10,842,472
Transportation	433,577	351,799	354,776	344,330	335,434	370,418
Health & Human Services	2,654,687	2,947,024	3,014,989	3,288,138	3,238,271	3,497,105
Environment & Housing	745,654	808,350	815,455	982,359	913,806	1,014,910
Recreation & Culture	864,544	864,699	919,914	931,979	924,535	935,516
Debt Service & Interest on Debt	9,418,339	5,167,879	5,399,341	4,035,787	4,920,567	2,396,814
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	2,039,238	581,955	786,530	344,278	811,067	2,247,923

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Chester County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	7,582,180	7,929,345	8,517,327	8,323,450	8,301,247	878,248
Revenues from Local Sources	5,006,059	7,081,038	7,233,113	7,625,098	8,071,947	820,942
Current Property Taxes	1,620,726	1,486,680	1,645,474	1,678,978	1,679,737	75,451
Current Real & Personal Property Taxes	1,480,469	1,330,331	1,473,177	1,515,637	1,269,568	67,578
Fee In Lieu of Property Tax	18,698	24,142	27,575	31,999	49,475	0
All Other	121,559	132,207	144,722	131,342	360,694	7,873
Local Option Sales Tax	968,379	1,285,756	1,292,684	1,607,986	1,381,230	317,806
Local Hospitality Tax	315,915	106,185	98,498	128,544	125,157	27,423
Local Accommodations Tax	10,142	30,219	126,682	73,283	84,024	91,127
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	2,090,897	4,172,198	4,069,775	4,136,307	4,801,799	309,135
Licenses & Permits	649,323	1,413,799	1,466,705	1,476,809	1,386,583	153,477
Service Revenue & Charges	824,136	2,650,043	2,543,912	2,530,234	2,507,291	29,648
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	617,438	108,356	59,158	129,264	907,925	126,010
Revenues from State Sources	812,873	835,768	1,062,411	472,785	229,300	57,306
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	199,613	204,855	212,092	248,026	7,319	7,617
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	338,231	290,087	261,293	98,336	204,077	49,689
Manufacturer's Depreciation Reimbursement	575	671	0	0	17,904	0
State Grants	274,454	340,155	589,026	126,423	0	0
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	33,505	12,539	221,803	222,823	0	0
Revenues from Other Local Sources	1,729,743	0	0	2,744	0	0
Total Expenditures (Cities only)*	6,924,600	8,250,050	8,666,191	7,600,317	8,219,818	725,930
Administration	1,127,071	1,761,256	2,095,116	1,892,334	1,812,490	476,972
Instruction	0	0	0	0	0	0
Public Safety	4,349,603	4,374,748	4,759,768	4,675,941	4,065,155	205,301
Transportation	77,628	0	0	17,620	19,650	17,831
Health & Human Services	0	279,734	0	0	0	0
Environment & Housing	412,052	1,185,869	890,768	0	921,890	0
Recreation & Culture	785,055	385,732	586,971	435,032	810,947	23,316
Debt Service & Interest on Debt	68,570	152,997	18,535	0	0	0
Purchase of Land & Facility Construction	0	0	46,971	0	0	0
All Other	104,621	109,714	268,062	579,390	589,686	2,510

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Chester, Fort Lawn, Great Falls, Lowrys, and Richburg. See appendix for cities reporting each fiscal year.

Chester County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	34,512,682	34,512,682	32,505,219	32,505,219	39,405,365	39,405,365
Total Expenditures (Special Purpose District Only)	33,685,553	33,685,553	30,142,715	30,142,715	34,397,112	34,397,112

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	39,202,732	44,017,900	45,364,716	46,156,513	48,979,571	52,391,056
School District Total	20,158,772	21,605,921	20,722,250	21,883,879	24,088,256	27,042,783
County Total	13,881,785	17,173,703	19,061,847	18,675,699	19,017,346	20,994,211
Cities Total	1,620,726	1,486,680	1,645,474	1,678,978	1,679,737	75,451
Special Purpose District Total	3,541,449	3,751,596	3,935,145	3,917,957	4,194,232	4,278,611

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	115,499,137	119,162,051	116,574,119	122,118,013	137,608,574	149,650,448
Owner Occupied (4% assessment ratio)	31,181,630	31,667,080	32,351,000	33,275,520	38,856,890	40,455,600
Agricultural (Private) (4%)	1,496,100	1,518,720	1,589,450	1,342,200	1,422,270	1,406,370
Agricultural (Corporate) (6%)	397,380	388,970	382,620	750,170	711,490	681,830
Commercial/Rental (6%)	20,321,410	20,713,355	20,560,190	21,660,233	24,473,302	26,316,915
Personal Property (Vehicles) (6%)	11,120,166	11,399,678	11,892,231	12,508,593	13,030,265	13,984,404
Other Personal Property (10.5%)	737,325	819,767	938,517	381,211	540,767	551,004
Manufacturing (10.5%)	17,835,140	17,023,133	19,141,410	19,949,030	21,490,050	29,376,410
Utility (10.5%)	18,273,317	16,859,533	15,326,045	17,938,170	19,983,019	21,328,787
Business Personal (10.5%)	5,119,600	5,091,280	4,754,080	3,858,810	4,221,840	3,951,140
Motor Carrier (9.5%)	824,680	1,089,083	547,383	1,464,280	1,648,637	1,720,334
Fee-in-Lieu and Joint Industrial Park	8,192,389	12,591,452	9,091,193	8,989,796	11,230,044	9,877,654

Estimated Total Average Millage Rates	475.5	483.8	489.8	499.6	493.7	500.0
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Estimated average millage rates based upon data available - see definitions for detail.

Chesterfield County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	131,012,394	136,079,461	133,473,148	150,160,909	166,385,103	169,262,062
Revenues from Local Sources	62,986,439	66,453,475	64,348,855	73,853,550	78,777,887	74,595,534
Current Property Taxes	39,591,191	41,251,129	39,293,874	49,416,668	44,349,368	44,597,920
Current Real & Personal Property Taxes	36,177,790	37,241,864	36,048,698	45,641,615	39,820,511	41,806,593
Fee In Lieu of Property Tax (only Counties and Cities)	2,864,469	2,949,560	2,287,309	2,843,201	3,298,497	1,739,965
All Other	548,932	1,059,705	957,867	931,852	1,230,360	1,051,362
Local Option Sales Tax	7,922,908	8,205,867	9,580,615	9,587,213	10,027,788	10,786,933
Local Hospitality Tax	790,098	789,763	776,909	762,043	343,204	962,471
Local Accommodations Tax	63,722	67,706	84,160	101,799	15,388	119,331
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	14,618,520	16,139,010	14,613,297	13,985,827	24,042,139	18,128,879
Licenses & Permits	3,440,795	3,996,408	4,320,227	4,179,752	1,511,757	4,367,973
Service Revenue & Charges	6,868,440	8,666,309	6,560,793	5,597,574	5,360,759	8,065,305
Bonds & Leases	17,828	773,895	17,018	91,748	13,044,921	34,337
Miscellaneous	4,291,457	2,702,398	3,715,259	4,116,753	4,124,702	5,661,264
Revenues from State Sources	54,415,645	57,166,210	56,290,902	61,283,333	60,691,692	70,184,923
Reimbursements for Property Tax Relief - \$100,000 Residential	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326
Homestead Exemption	2,163,696	2,233,428	2,281,817	2,541,314	2,109,553	2,215,622
Reimbursements for Property Tax Relief - Remaining Residential	3,872,102	4,131,099	4,385,104	4,594,881	5,103,365	5,514,766
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	3,088,445	3,130,217	3,032,724	4,223,892	3,859,336	4,820,054
Manufacturer's Depreciation Reimbursement	2,078,039	3,064,965	2,446,301	2,764,151	2,762,637	5,406,671
State Grants	17,134,814	17,992,234	17,792,785	20,871,431	19,532,230	41,814,334
Education Finance Act (EFA)	19,587,814	19,348,546	19,248,141	19,147,446	18,977,923	116,935
Education Improvement Act (EIA)	4,265,987	5,317,799	5,209,242	5,281,657	6,488,322	8,438,215
Education Lottery	366,422	89,596	36,462	235	0	0
Revenues from Federal Sources	10,977,271	10,843,831	10,681,026	13,841,110	25,749,741	23,171,478
Revenues from Other Local Sources	2,435,940	1,418,846	1,914,420	944,971	830,918	975,262
Revenues from Special Purpose Districts	197,099	197,099	237,945	237,945	334,865	334,865
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	129,717,749	123,556,084	124,177,824	143,911,263	133,893,190	150,458,067
Administration	50,069,502	46,415,969	46,120,606	47,999,302	52,013,725	58,465,047
Instruction	39,256,549	39,786,014	42,024,087	44,142,966	47,368,379	48,239,806
Public Safety	15,720,256	14,292,901	17,141,063	17,289,521	15,167,624	22,725,180
Transportation	5,236,253	4,414,164	598,733	4,114,111	504,559	823,435
Health & Human Services	260,317	254,815	271,695	262,812	271,238	281,874
Environment & Housing	2,813,156	2,804,718	3,080,160	2,741,788	1,460,775	3,186,441
Recreation & Culture	3,429,212	3,375,022	3,132,680	2,926,062	1,709,244	3,624,187
Debt Service & Interest on Debt	8,949,218	10,519,507	11,039,507	12,100,856	8,916,283	9,222,562
Purchase of Land & Facility Construction	3,247,970	1,238,765	58,237	11,545,108	4,908,265	2,145,559
All Other	548,476	267,369	323,095	400,776	1,319,638	1,490,516
Special Purpose Districts	186,840	186,840	387,961	387,961	253,460	253,460

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Chesterfield County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	83,587,684	86,183,455	85,595,799	91,820,158	114,059,649	106,641,005
Revenues from Local Sources	26,798,124	28,842,719	26,976,508	27,659,556	42,160,278	30,802,941
Current Property Taxes	23,216,908	23,928,612	23,632,705	25,656,664	26,111,323	27,056,224
Current Real & Personal Property Taxes	23,073,618	23,734,988	23,535,677	25,391,654	25,813,683	26,725,205
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	143,290	193,624	97,028	265,010	297,640	331,019
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	3,581,216	4,914,107	3,343,803	2,002,892	16,048,955	3,746,717
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	2,574,012	2,818,969	2,351,530	1,146,224	2,044,756	2,812,508
Bonds & Leases	17,828	773,895	17,018	91,748	13,044,921	34,337
Miscellaneous	989,376	1,321,243	975,255	764,920	959,278	899,872
Revenues from State Sources	46,322,245	47,085,007	48,958,636	51,439,677	52,382,021	56,446,006
Reimbursements for Property Tax Relief - \$100,000 Residential	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326
Homestead Exemption	1,087,607	1,091,180	1,095,563	1,099,815	1,099,358	1,097,314
Reimbursements for Property Tax Relief - Remaining Residential	3,872,102	4,131,099	4,385,104	4,594,881	5,103,365	5,514,766
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	113,390	113,390	113,390	113,390	113,390	113,390
Manufacturer's Depreciation Reimbursement	1,037,817	1,161,362	1,269,690	1,468,959	1,726,635	3,327,036
State Grants	14,132,780	13,973,709	15,742,718	17,874,968	17,014,702	35,980,024
Education Finance Act (EFA)	19,587,814	19,348,546	19,248,141	19,147,446	18,977,923	116,935
Education Improvement Act (EIA)	4,265,987	5,317,799	5,209,242	5,281,657	6,488,322	8,438,215
Education Lottery	366,422	89,596	36,462	235	0	0
Revenues from Federal Sources	10,467,315	10,255,729	9,660,655	12,720,925	19,517,350	19,392,058
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	83,859,453	84,284,435	85,833,801	91,633,660	98,755,773	101,977,776
Administration	37,009,886	37,194,660	36,280,228	39,006,934	43,738,085	45,661,556
Instruction	39,256,549	39,786,014	42,024,087	44,142,966	47,368,379	48,239,806
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	888,254	724,558	366,376	319,737	515,895	612,944
Debt Service & Interest on Debt	6,645,925	6,451,045	7,027,520	6,992,795	6,810,034	6,675,352
Purchase of Land & Facility Construction	10,750	22,316	58,237	1,095,804	235,533	714,749
All Other	48,089	105,842	77,353	75,424	87,847	73,369

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Chesterfield County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	32,762,962	33,425,042	32,352,776	38,820,438	42,644,748	39,447,329
Revenues from Local Sources	24,211,935	25,135,380	24,994,494	31,451,200	32,885,112	28,243,831
Current Property Taxes	12,283,264	13,101,210	11,296,049	17,458,874	17,478,570	11,235,501
Current Real & Personal Property Taxes	9,187,661	9,442,076	8,309,169	14,193,108	13,340,974	9,033,906
Fee In Lieu of Property Tax	2,765,609	2,828,484	2,178,762	2,722,236	3,212,154	1,620,931
All Other	329,994	830,650	808,118	543,530	925,442	580,664
Local Option Sales Tax	6,253,063	6,638,685	7,715,201	7,816,739	9,337,420	9,043,266
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	5,675,608	5,395,485	5,983,244	6,175,587	6,069,122	7,965,064
Licenses & Permits	256,452	328,837	687,290	426,271	480,325	405,308
Service Revenue & Charges	2,644,817	4,221,778	2,831,259	3,005,412	2,640,596	3,651,242
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	2,774,339	844,870	2,464,695	2,743,904	2,948,201	3,908,514
Revenues from State Sources	6,568,652	7,353,907	5,938,441	7,215,532	7,794,367	11,068,562
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	871,539	930,055	972,939	1,221,269	964,273	918,870
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,211,812	2,270,050	2,254,273	3,176,334	3,429,354	3,711,309
Manufacturer's Depreciation Reimbursement	621,024	1,429,548	736,062	839,613	943,967	1,450,745
State Grants	2,864,277	2,724,254	1,975,167	1,978,316	2,456,773	4,987,638
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,750	2,450	3,421	36,426	1,166,226	2,253
Revenues from Other Local Sources	1,980,625	933,305	1,416,420	117,280	799,043	132,683
Total Expenditures (County only)	32,840,703	28,853,726	23,413,519	27,597,190	26,238,732	32,610,108
Administration	11,448,014	7,641,614	7,649,285	7,318,726	7,741,746	10,969,557
Instruction	0	0	0	0	0	0
Public Safety	10,193,152	10,827,709	11,507,047	11,798,417	13,429,177	16,521,724
Transportation	4,442,552	3,975,223	0	3,384,188	0	0
Health & Human Services	260,317	254,815	271,695	262,812	271,238	281,874
Environment & Housing	758,943	892,245	953,238	920,618	916,029	1,011,427
Recreation & Culture	582,463	618,022	632,708	637,592	714,649	912,087
Debt Service & Interest on Debt	1,918,042	3,452,649	2,399,546	3,274,837	1,944,458	2,081,404
Purchase of Land & Facility Construction	3,237,220	1,191,449	0	0	0	0
All Other	0	0	0	0	1,221,435	832,035

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Chesterfield County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	14,464,649	16,273,865	15,286,628	19,282,368	9,345,841	22,838,863
Revenues from Local Sources	11,976,380	12,475,376	12,377,853	14,742,794	3,732,497	15,548,762
Current Property Taxes	4,091,019	4,221,307	4,365,120	6,301,130	759,475	6,306,195
Current Real & Personal Property Taxes	3,916,511	4,064,800	4,203,852	6,056,853	665,854	6,047,482
Fee In Lieu of Property Tax	98,860	121,076	108,547	120,965	86,343	119,034
All Other	75,648	35,431	52,721	123,312	7,278	139,679
Local Option Sales Tax	1,669,845	1,567,182	1,865,414	1,770,474	690,368	1,743,667
Local Hospitality Tax	790,098	789,763	776,909	762,043	343,204	962,471
Local Accommodations Tax	63,722	67,706	84,160	101,799	15,388	119,331
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	5,361,696	5,829,418	5,286,250	5,807,348	1,924,062	6,417,098
Licenses & Permits	3,184,343	3,667,571	3,632,937	3,753,481	1,031,432	3,962,665
Service Revenue & Charges	1,649,611	1,625,562	1,378,004	1,445,938	675,407	1,601,555
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	527,742	536,285	275,309	607,929	217,223	852,878
Revenues from State Sources	1,524,748	2,727,296	1,393,825	2,628,124	515,304	2,670,355
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	204,550	212,193	213,315	220,230	45,922	199,438
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	763,243	746,777	665,061	934,168	316,592	995,355
Manufacturer's Depreciation Reimbursement	419,198	474,055	440,549	455,579	92,035	628,890
State Grants	137,757	1,294,271	74,900	1,018,147	60,755	846,672
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	508,206	585,652	1,016,950	1,083,759	5,066,165	3,777,167
Revenues from Other Local Sources	455,315	485,541	498,000	827,691	31,875	842,579
Total Expenditures (Cities only)*	12,830,753	10,231,083	14,542,543	24,292,452	8,645,225	15,616,723
Administration	1,611,602	1,579,695	2,191,093	1,673,642	533,894	1,833,934
Instruction	0	0	0	0	0	0
Public Safety	5,527,104	3,465,192	5,634,016	5,491,104	1,738,447	6,203,456
Transportation	793,701	438,941	598,733	729,923	504,559	823,435
Health & Human Services	0	0	0	0	0	0
Environment & Housing	2,054,213	1,912,473	2,126,922	1,821,170	544,746	2,175,014
Recreation & Culture	1,958,495	2,032,442	2,133,596	1,968,733	478,700	2,099,156
Debt Service & Interest on Debt	385,251	615,813	1,612,441	1,833,224	161,791	465,806
Purchase of Land & Facility Construction	0	25,000	0	10,449,304	4,672,732	1,430,810
All Other	500,387	161,527	245,742	325,352	10,356	585,112

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Cheraw, Chesterfield, Jefferson, McBee, Mount Croghan, Pageland, Patrick, and Ruby. See appendix for cities reporting each fiscal year.

Chesterfield County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	197,099	197,099	237,945	237,945	334,865	334,865
Total Expenditures (Special Purpose District Only)	186,840	186,840	387,961	387,961	253,460	253,460

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	39,591,191	41,251,129	39,876,212	49,416,668	44,349,368	45,189,855
School District Total	23,216,908	23,928,612	23,632,705	25,656,664	26,111,323	27,056,224
County Total	12,283,264	13,101,210	11,296,049	17,458,874	17,478,570	11,235,501
Cities Total	4,091,019	4,221,307	4,365,120	6,301,130	759,475	6,306,195
Special Purpose District Total	0	0	582,338	0	0	591,935

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	130,283,107	132,523,936	132,926,599	142,051,288	152,672,333	153,440,039
Owner Occupied (4% assessment ratio)	35,216,180	35,703,770	36,497,750	39,097,160	40,330,140	41,973,880
Agricultural (Private) (4%)	2,892,820	2,884,020	2,861,570	2,947,560	2,978,240	1,855,390
Agricultural (Corporate) (6%)	144,900	149,210	149,210	86,960	86,820	86,790
Commercial/Rental (6%)	25,702,800	26,119,400	26,590,280	28,356,310	29,190,560	30,319,410
Personal Property (Vehicles) (6%)	15,795,833	15,840,324	15,834,028	16,962,940	17,550,557	18,735,616
Other Personal Property (10.5%)	618,560	656,740	977,432	772,539	835,337	840,852
Manufacturing (10.5%)	13,475,680	13,911,223	15,298,970	15,485,503	17,320,059	23,997,651
Utility (10.5%)	11,861,758	12,488,610	12,745,609	13,372,258	14,294,181	15,575,421
Business Personal (10.5%)	4,481,520	4,195,100	4,579,020	4,938,380	4,923,360	6,201,010
Motor Carrier (9.5%)	672,241	908,392	450,980	486,555	6,404,660	66,085
Fee-in-Lieu and Joint Industrial Park	19,420,815	19,667,147	16,941,750	19,545,123	18,758,419	13,787,934

Estimated Total Average Millage Rates	370.2	377.5	381.6	380.7	379.7	380.1
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Estimated average millage rates based upon data available - see definitions for detail.

Clarendon County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23*
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	100,821,460	100,055,250	122,643,578	119,185,362	130,064,810	83,043,820
Revenues from Local Sources	44,875,775	44,495,316	51,967,989	49,118,256	46,373,450	45,546,506
Current Property Taxes	29,278,632	29,920,781	32,175,943	34,089,368	32,883,835	16,315,227
Current Real & Personal Property Taxes	27,607,368	28,423,691	30,304,317	32,618,146	31,211,504	15,027,073
Fee In Lieu of Property Tax (only Counties and Cities)	100,443	0	305,992	140,499	437,345	115,422
All Other	1,570,821	1,497,090	1,565,634	1,330,723	1,234,986	1,172,732
Local Option Sales Tax	3,004,533	518,487	3,183,993	3,499,083	3,564,237	3,756,086
Local Hospitality Tax	280,231	343,023	318,072	391,274	457,440	541,540
Local Accommodations Tax	238,809	245,590	218,588	255,248	296,803	333,857
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	12,073,570	13,467,435	16,071,393	10,883,283	9,171,135	24,599,796
Licenses & Permits	1,883,337	2,006,962	1,989,248	2,154,365	905,083	754,006
Service Revenue & Charges	5,261,684	5,368,294	4,490,006	5,644,614	5,120,459	4,348,765
Bonds & Leases	2,272,946	3,998,850	7,847,833	1,368,134	989,813	17,735,560
Miscellaneous	2,655,603	2,093,329	1,744,306	1,716,170	2,155,780	1,761,465
Revenues from State Sources	39,306,065	42,322,791	40,353,989	39,302,910	40,657,637	10,711,181
Reimbursements for Property Tax Relief - \$100,000 Residential	1,145,872	1,145,872	1,145,872	1,145,872	1,145,872	0
Homestead Exemption	2,077,436	1,901,128	2,137,083	2,134,964	2,019,675	1,284,550
Reimbursements for Property Tax Relief - Remaining Residential	2,706,488	2,930,360	3,111,821	3,325,002	3,704,265	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	2,403,966	2,562,617	2,821,903	3,108,091	2,891,516	2,530,907
Manufacturer's Depreciation Reimbursement	23,889	64,282	360,096	43,728	36,117	361,794
State Grants	11,202,975	13,128,246	12,711,127	12,898,851	14,503,228	6,533,930
Education Finance Act (EFA)	13,549,979	13,954,650	13,515,799	12,505,946	11,584,317	0
Education Improvement Act (EIA)	6,012,419	6,473,129	4,124,772	4,064,227	4,696,418	0
Education Lottery	183,041	162,507	425,516	76,229	76,229	0
Revenues from Federal Sources	14,305,869	10,947,406	10,922,118	10,762,907	19,845,201	3,629,409
Revenues from Other Local Sources	516,465	472,451	415,659	1,017,466	917,663	885,865
Revenues from Special Purpose Districts	1,817,286	1,817,286	18,983,823	18,983,823	22,270,859	22,270,859
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	121,256,433	118,163,167	118,720,237	123,519,049	134,155,670	69,867,478
Administration	37,582,669	37,428,020	37,788,846	38,715,433	44,864,235	13,386,868
Instruction	29,724,349	31,330,914	30,659,467	31,419,618	31,406,437	0
Public Safety	13,193,453	13,596,202	14,087,167	17,793,573	16,995,328	18,540,503
Transportation	656,950	179,852	1,153,431	211,711	903,330	1,740,774
Health & Human Services	961,121	959,548	1,114,953	146,667	130,243	148,813
Environment & Housing	2,945,858	2,789,995	2,845,514	3,266,315	3,792,130	4,410,348
Recreation & Culture	1,375,531	1,310,710	1,212,500	1,375,030	1,378,821	1,507,959
Debt Service & Interest on Debt	6,967,119	3,762,313	4,045,686	6,472,061	5,017,663	2,920,754
Purchase of Land & Facility Construction	5,388,492	7,688,704	5,904,586	4,879,253	4,995,577	3,049,227
All Other	7,098,704	3,754,722	2,880,977	2,212,278	1,356,574	846,900
Special Purpose Districts	15,362,187	15,362,187	17,027,110	17,027,110	23,315,332	23,315,332

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Clarendon School District did not report in FY23

Clarendon County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23*
Total Revenues (School District only)	66,633,433	63,418,173	61,450,174	60,949,111	66,302,178	0
Revenues from Local Sources	19,505,546	18,085,535	17,956,086	18,426,636	19,632,987	0
Current Property Taxes	13,977,787	14,323,323	15,405,988	16,913,127	17,376,151	0
Current Real & Personal Property Taxes	13,799,830	14,190,024	15,325,733	16,687,269	17,148,356	0
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	177,957	133,299	80,255	225,858	227,795	0
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	5,527,759	3,762,212	2,550,098	1,513,509	2,256,836	0
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	1,918,296	2,262,473	1,377,628	705,911	867,516	0
Bonds & Leases	1,734,394	1,346	9,833	4,813	4,813	0
Miscellaneous	1,875,069	1,498,393	1,162,637	802,785	1,384,507	0
Revenues from State Sources	33,343,814	35,035,979	33,939,598	32,832,513	32,862,976	0
Reimbursements for Property Tax Relief - \$100,000 Residential	1,145,872	1,145,872	1,145,872	1,145,872	1,145,872	0
Homestead Exemption	731,805	551,853	733,439	737,652	737,652	0
Reimbursements for Property Tax Relief - Remaining Residential	2,706,488	2,930,360	3,111,821	3,325,002	3,704,265	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	51,665	51,664	59,243	60,965	51,321	0
Manufacturer's Depreciation Reimbursement	4,676	47,062	0	4,052	4,052	0
State Grants	8,957,869	9,718,882	10,823,136	10,912,568	10,862,850	0
Education Finance Act (EFA)	13,549,979	13,954,650	13,515,799	12,505,946	11,584,317	0
Education Improvement Act (EIA)	6,012,419	6,473,129	4,124,772	4,064,227	4,696,418	0
Education Lottery	183,041	162,507	425,516	76,229	76,229	0
Revenues from Federal Sources	13,784,073	10,296,659	9,554,490	9,689,962	13,806,215	0
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	69,562,586	65,543,178	64,177,225	64,524,621	67,433,086	0
Administration	27,328,694	27,451,358	27,676,853	27,117,705	30,709,440	0
Instruction	29,724,349	31,330,914	30,659,467	31,419,618	31,406,437	0
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	172	0	0	955	50,548	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	461	105	105	105	10	0
Debt Service & Interest on Debt	5,264,581	2,243,777	2,595,526	2,591,852	1,960,878	0
Purchase of Land & Facility Construction	2,586,105	2,685,274	2,254,052	3,057,619	2,937,385	0
All Other	4,658,224	1,831,750	991,222	336,767	368,388	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Clarendon School District did not report in FY23

Clarendon County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	25,874,042	28,577,599	35,157,916	31,881,657	39,319,723	59,289,154
Revenues from Local Sources	19,436,102	20,561,131	27,790,328	24,047,115	25,137,113	44,496,009
Current Property Taxes	12,818,700	13,088,940	14,163,834	14,319,306	15,168,086	16,124,731
Current Real & Personal Property Taxes	11,495,248	11,826,723	12,521,821	13,190,990	13,742,885	14,858,784
Fee In Lieu of Property Tax	100,443	0	305,992	140,499	437,345	115,422
All Other	1,223,009	1,262,217	1,336,021	987,817	987,856	1,150,525
Local Option Sales Tax	2,402,369	0	2,530,208	2,700,925	3,170,696	3,476,054
Local Hospitality Tax	280,231	343,023	318,072	391,274	413,632	487,651
Local Accommodations Tax	222,549	224,313	192,522	234,273	295,103	333,857
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	3,712,253	6,904,855	10,585,692	6,401,337	6,089,596	24,073,716
Licenses & Permits	333,742	369,272	356,848	473,840	594,690	504,077
Service Revenue & Charges	2,258,386	2,174,060	2,041,018	3,817,926	3,757,451	4,081,255
Bonds & Leases	538,552	3,997,504	7,838,000	1,363,321	985,000	17,735,560
Miscellaneous	581,573	364,019	349,826	746,250	752,455	1,752,824
Revenues from State Sources	5,510,488	6,893,270	5,658,069	5,916,204	7,553,975	10,657,814
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,151,591	1,166,292	1,224,241	1,228,368	1,262,724	1,284,550
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,104,760	2,300,482	2,185,848	2,662,038	2,768,808	2,484,374
Manufacturer's Depreciation Reimbursement	16,832	17,132	359,989	39,515	32,065	361,794
State Grants	2,237,305	3,409,364	1,887,991	1,986,283	3,490,378	6,527,096
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	410,987	650,747	1,367,628	1,072,945	5,826,601	3,249,466
Revenues from Other Local Sources	516,465	472,451	341,891	845,393	802,034	885,865
Total Expenditures (County only)	28,529,299	32,237,126	31,675,814	36,528,439	41,628,447	45,269,736
Administration	8,425,592	8,958,482	9,041,294	10,538,133	13,895,181	12,958,485
Instruction	0	0	0	0	0	0
Public Safety	10,402,886	11,347,086	11,035,826	15,063,481	16,250,969	18,121,849
Transportation	656,950	179,852	1,153,431	211,711	903,330	1,740,774
Health & Human Services	960,949	959,548	1,114,953	145,712	79,695	148,813
Environment & Housing	2,908,934	2,789,995	2,845,514	3,266,315	3,532,877	4,111,190
Recreation & Culture	1,375,070	1,310,605	1,212,395	1,374,925	1,378,811	1,507,959
Debt Service & Interest on Debt	923,865	1,088,219	1,031,465	3,472,380	2,865,158	2,867,029
Purchase of Land & Facility Construction	2,256,563	5,003,430	3,650,534	1,821,634	2,058,192	3,049,227
All Other	618,490	599,909	590,402	634,148	664,234	764,410

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Clarendon County

	FY 18	FY 19	FY 20	FY 21	FY 22*	FY 23
Total Revenues (Cities only)	6,496,699	6,242,192	7,051,665	7,370,771	2,172,050	1,483,807
Revenues from Local Sources	5,934,127	5,848,650	6,221,575	6,644,505	1,603,350	1,050,497
Current Property Taxes	2,482,145	2,508,518	2,606,121	2,856,935	339,598	190,496
Current Real & Personal Property Taxes	2,312,290	2,406,944	2,456,763	2,739,887	320,263	168,289
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	169,855	101,574	149,358	117,048	19,335	22,207
Local Option Sales Tax	602,164	518,487	653,785	798,158	393,541	280,032
Local Hospitality Tax	0	0	0	0	43,808	53,889
Local Accommodations Tax	16,260	21,277	26,066	20,975	1,700	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	2,833,558	2,800,368	2,935,603	2,968,437	824,703	526,080
Licenses & Permits	1,549,595	1,637,690	1,632,400	1,680,525	310,393	249,929
Service Revenue & Charges	1,085,002	931,761	1,071,360	1,120,777	495,492	267,510
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	198,961	230,917	231,843	167,135	18,818	8,641
Revenues from State Sources	451,763	393,542	756,322	554,193	240,686	53,367
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	194,040	182,983	179,403	168,944	19,299	0
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	247,541	210,471	576,812	385,088	71,387	46,533
Manufacturer's Depreciation Reimbursement	2,381	88	107	161	0	0
State Grants	7,801	0	0	0	150,000	6,834
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	110,809	0	0	0	212,385	379,943
Revenues from Other Local Sources	0	0	73,768	172,073	115,629	0
Total Expenditures (Cities only)	7,802,361	5,020,676	5,840,088	5,438,879	1,778,805	1,282,410
Administration	1,828,383	1,018,180	1,070,699	1,059,595	259,614	428,383
Instruction	0	0	0	0	0	0
Public Safety	2,790,567	2,249,116	3,051,341	2,730,092	744,359	418,654
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	36,924	0	0	0	259,253	299,158
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	778,673	430,317	418,695	407,829	191,627	53,725
Purchase of Land & Facility Construction	545,824	0	0	0	0	0
All Other	1,821,990	1,323,063	1,299,353	1,241,363	323,952	82,490

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Manning, Paxville, Summerton, and Turbeville. See appendix for cities reporting each fiscal year.

Clarendon County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	1,817,286	1,817,286	18,983,823	18,983,823	22,270,859	22,270,859
Total Expenditures (Special Purpose District Only)	15,362,187	15,362,187	17,027,110	17,027,110	23,315,332	23,315,332

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	32,049,337	32,780,599	35,492,314	38,994,085	38,318,080	22,534,894
School District Total	13,977,787	14,323,323	15,405,988	16,913,127	17,376,151	0
County Total	12,818,700	13,088,940	14,163,834	14,319,306	15,168,086	16,124,731
Cities Total	2,482,145	2,508,518	2,606,121	2,856,935	339,598	190,496
Special Purpose District Total	2,770,705	2,859,818	3,316,371	4,904,717	5,434,245	6,219,667

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	98,915,530	100,863,614	103,298,600	108,579,548	111,314,261	121,505,662
Owner Occupied (4% assessment ratio)	32,362,640	32,959,590	33,580,470	34,393,990	35,890,100	40,862,210
Agricultural (Private) (4%)	3,061,820	3,125,630	3,197,290	3,297,900	3,455,260	2,441,020
Agricultural (Corporate) (6%)	375,680	358,750	369,600	367,810	177,060	181,430
Commercial/Rental (6%)	35,922,050	36,858,280	37,563,500	38,764,380	39,458,760	45,216,440
Personal Property (Vehicles) (6%)	12,289,837	12,385,350	12,676,686	13,370,939	14,448,407	15,601,731
Other Personal Property (10.5%)	1,548,890	1,647,390	2,187,885	1,792,059	2,392,756	2,599,599
Manufacturing (10.5%)	934,760	1,689,570	1,067,781	1,281,423	799,240	744,759
Utility (10.5%)	7,006,101	7,063,513	7,684,489	7,945,706	8,376,594	8,456,110
Business Personal (10.5%)	3,193,840	3,060,180	2,929,270	3,228,343	3,159,635	2,937,570
Motor Carrier (9.5%)	1,270,532	1,327,635	678,265	2,919,371	1,706,853	1,713,223
Fee-in-Lieu and Joint Industrial Park	949,380	387,726	1,363,364	1,217,627	1,449,596	751,570

Estimated Total Average Millage Rates	403.7	407.7	414.4	420.3	417.7	424.2
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Estimated average millage rates based upon data available - see definitions for detail.

Colleton County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	142,745,343	163,935,600	153,811,852	169,921,156	192,142,116	235,194,627
Revenues from Local Sources	70,257,388	94,667,580	78,424,228	88,598,518	100,819,351	141,007,630
Current Property Taxes	44,893,645	49,456,494	49,021,100	51,480,558	53,620,302	56,644,432
Current Real & Personal Property Taxes	42,567,326	46,069,512	47,298,120	49,460,624	51,491,829	54,332,683
Fee In Lieu of Property Tax (only Counties and Cities)	330,307	1,054,109	106,732	138,221	124,002	265,688
All Other	1,996,012	2,332,873	1,616,248	1,881,713	2,004,471	2,046,061
Local Option Sales Tax	3,366,526	5,008,984	4,807,613	5,423,443	6,000,313	6,860,475
Local Hospitality Tax	1,009,484	1,355,085	1,253,695	1,442,312	1,518,395	1,662,632
Local Accommodations Tax	991,424	1,225,354	1,134,013	1,313,817	1,758,583	1,903,827
Capital Projects/Transportation Tax	4,304,496	4,874,394	6,160,474	5,618,840	7,477,741	9,649,507
Licenses, Fees, Charges, & Bonds	15,691,813	32,747,269	16,047,333	23,319,548	30,444,017	64,286,757
Licenses & Permits	2,126,249	3,764,583	3,970,517	4,130,573	5,048,909	5,263,254
Service Revenue & Charges	10,624,515	10,358,850	9,420,659	9,346,784	8,026,297	10,151,460
Bonds & Leases	611,873	15,352,117	35,424	7,581,093	15,675,751	42,534,576
Miscellaneous	2,329,176	3,271,719	2,620,733	2,261,098	1,693,060	6,337,467
Revenues from State Sources	45,336,758	43,839,757	45,074,414	47,460,040	47,126,700	48,280,861
Reimbursements for Property Tax Relief - \$100,000 Residential	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075
Homestead Exemption	2,174,641	2,236,369	2,263,110	2,273,610	2,278,098	2,292,458
Reimbursements for Property Tax Relief - Remaining Residential	2,667,921	2,881,549	3,081,631	3,318,654	3,554,470	3,943,495
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	2,203,480	2,667,652	2,626,846	3,286,469	9,208,653	5,283,251
Manufacturer's Depreciation Reimbursement	144,159	132,988	147,829	174,894	183,142	536,192
State Grants	17,277,056	15,928,241	17,529,924	19,867,046	13,380,295	27,310,810
Education Finance Act (EFA)	13,484,489	13,195,885	12,392,638	11,908,023	11,628,306	73,193
Education Improvement Act (EIA)	5,230,581	4,646,241	4,919,781	4,513,530	4,790,661	6,738,387
Education Lottery	56,356	52,757	14,580	19,739	5,000	5,000
Revenues from Federal Sources	11,311,799	12,198,235	14,698,236	17,911,785	21,980,956	26,851,398
Revenues from Other Local Sources	4,109,270	1,499,900	5,217,942	5,553,781	5,388,620	2,228,249
Revenues from Special Purpose Districts	11,730,128	11,730,128	10,397,032	10,397,032	16,826,489	16,826,489
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	156,240,909	174,035,476	171,248,704	165,662,810	178,586,348	175,263,252
Administration	50,817,474	54,678,492	52,911,874	52,303,989	55,649,668	55,243,865
Instruction	28,487,565	28,901,185	29,953,163	33,990,307	32,703,954	36,512,771
Public Safety	20,311,087	27,813,676	28,506,102	26,721,316	21,366,303	18,138,552
Transportation	3,166,923	2,957,566	7,096,254	1,857,026	5,796,324	2,360,585
Health & Human Services	1,465,367	2,526,556	2,722,855	3,211,941	3,074,467	3,155,656
Environment & Housing	3,192,531	5,811,259	5,408,151	4,471,809	6,152,706	6,889,078
Recreation & Culture	3,602,862	4,775,790	4,167,495	4,206,850	4,642,465	4,180,190
Debt Service & Interest on Debt	15,012,692	18,602,982	17,374,080	19,774,644	21,919,898	19,082,790
Purchase of Land & Facility Construction	16,383,221	13,787,167	9,854,855	5,091,527	8,524,982	12,878,992
All Other	2,010,637	2,390,253	2,880,738	3,660,264	2,069,776	134,968
Special Purpose Districts	11,790,550	11,790,550	10,373,137	10,373,137	16,685,805	16,685,805

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Colleton County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	69,305,075	78,604,680	73,782,000	77,115,936	83,057,166	93,895,978
Revenues from Local Sources	25,575,509	34,775,810	28,371,884	28,276,186	33,501,714	34,947,533
Current Property Taxes	23,437,482	25,469,401	26,165,978	27,548,976	28,998,053	30,842,992
Current Real & Personal Property Taxes	23,164,143	25,132,758	25,989,822	27,055,745	28,445,134	30,267,695
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	273,339	336,643	176,156	493,231	552,919	575,297
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	2,138,027	9,306,409	2,205,906	727,210	4,503,661	4,104,541
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	975,026	1,290,239	937,813	246,556	565,165	1,130,062
Bonds & Leases	0	6,722,260	0	0	2,897,889	979,131
Miscellaneous	1,163,001	1,293,910	1,268,093	480,654	1,040,607	1,995,348
Revenues from State Sources	34,311,883	33,829,576	34,779,706	34,850,561	34,202,940	38,383,057
Reimbursements for Property Tax Relief - \$100,000 Residential	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075
Homestead Exemption	1,005,859	1,049,474	1,057,924	1,061,524	1,063,566	1,076,891
Reimbursements for Property Tax Relief - Remaining Residential	2,667,921	2,881,549	3,081,631	3,318,654	3,554,470	3,943,495
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	154,242	154,242	148,305	154,242	154,242	154,242
Manufacturer's Depreciation Reimbursement	77,094	80,891	84,772	107,767	127,091	395,863
State Grants	9,537,266	9,670,462	10,982,000	11,669,007	10,781,529	23,897,911
Education Finance Act (EFA)	13,484,489	13,195,885	12,392,638	11,908,023	11,628,306	73,193
Education Improvement Act (EIA)	5,230,581	4,646,241	4,919,781	4,513,530	4,790,661	6,738,387
Education Lottery	56,356	52,757	14,580	19,739	5,000	5,000
Revenues from Federal Sources	9,417,683	9,999,294	10,630,410	13,989,189	15,352,512	20,565,388
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	69,487,274	74,635,943	77,162,832	74,010,976	75,997,631	87,036,307
Administration	30,825,753	32,632,807	33,436,511	31,081,639	32,642,562	36,762,654
Instruction	28,487,565	28,901,185	29,953,163	33,990,307	32,703,954	36,512,771
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	7,207,019	8,255,237	8,172,885	8,181,095	8,723,294	9,327,946
Purchase of Land & Facility Construction	2,368,679	4,307,228	4,959,787	724,363	1,826,702	4,337,111
All Other	598,258	539,486	640,486	33,572	101,119	95,825

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Colleton County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	53,388,378	59,081,520	55,167,845	60,844,124	69,253,702	100,934,555
Revenues from Local Sources	38,189,145	48,514,914	37,498,383	41,700,116	49,243,799	88,028,999
Current Property Taxes	19,460,113	21,135,036	19,970,108	20,914,487	21,579,509	22,647,427
Current Real & Personal Property Taxes	17,457,336	18,237,802	18,565,818	19,525,697	20,162,370	21,084,419
Fee In Lieu of Property Tax	327,307	1,035,747	78,366	110,345	92,446	236,874
All Other	1,675,470	1,861,487	1,325,924	1,278,445	1,324,693	1,326,134
Local Option Sales Tax	3,173,864	3,320,264	3,123,373	3,504,050	3,842,021	4,564,928
Local Hospitality Tax (2%)	594,599	603,366	568,206	624,658	614,120	675,983
Local Accommodations Tax	563,987	537,082	486,429	607,041	750,970	827,984
Capital Projects/Transportation Tax	4,304,496	4,496,031	4,584,740	5,408,026	6,034,800	7,088,547
Licenses, Fees, Charges, & Bonds	10,092,086	18,423,135	8,765,527	10,641,854	16,422,379	52,224,130
Licenses & Permits	700,908	661,622	648,461	740,872	1,310,714	1,183,894
Service Revenue & Charges	7,907,626	7,698,325	7,051,437	7,715,984	5,963,061	6,751,296
Bonds & Leases	582,353	8,600,337	0	581,093	8,777,862	41,492,401
Miscellaneous	901,199	1,462,851	1,065,629	1,603,905	370,742	2,796,539
Revenues from State Sources	10,168,361	8,703,017	9,355,739	10,316,256	11,304,054	6,897,257
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,067,797	1,082,740	1,102,364	1,110,724	1,115,462	1,115,462
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,819,743	1,925,490	1,964,487	2,177,046	7,869,819	3,722,160
Manufacturer's Depreciation Reimbursement	60,284	52,097	63,057	67,127	56,051	140,329
State Grants	7,220,537	5,642,690	6,225,831	6,961,359	2,262,722	1,919,306
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,684,085	1,009,419	3,354,921	3,547,109	3,637,328	4,245,221
Revenues from Other Local Sources	3,346,787	854,170	4,958,802	5,280,643	5,068,521	1,763,078
Total Expenditures (County only)	66,783,209	71,413,569	67,603,672	62,655,220	66,774,845	50,160,135
Administration	17,649,356	18,837,177	15,948,990	18,315,379	20,605,955	15,078,838
Instruction	0	0	0	0	0	0
Public Safety	17,358,947	22,346,591	23,039,831	21,273,993	15,433,771	11,664,968
Transportation	2,284,998	2,646,522	6,836,198	1,630,360	5,719,255	2,138,819
Health & Human Services	1,465,367	2,526,556	2,722,855	3,211,941	3,074,467	3,155,656
Environment & Housing	2,838,375	4,081,144	3,932,904	2,825,798	3,402,156	4,281,744
Recreation & Culture	3,200,557	3,934,601	3,088,493	3,162,087	3,741,958	2,491,787
Debt Service & Interest on Debt	7,238,187	9,029,231	7,699,190	7,682,716	9,320,304	7,982,184
Purchase of Land & Facility Construction	13,382,939	6,160,980	2,383,723	2,064,301	3,508,322	3,366,139
All Other	1,364,483	1,850,767	1,951,488	2,488,645	1,968,657	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Colleton County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)	8,321,762	14,519,272	14,464,975	21,564,064	23,004,759	23,537,605
Revenues from Local Sources	6,492,734	11,376,856	12,553,961	18,622,216	18,073,838	18,031,098
Current Property Taxes	1,996,050	2,852,057	2,885,014	3,017,095	3,042,740	3,154,013
Current Real & Personal Property Taxes	1,945,847	2,698,952	2,742,480	2,879,182	2,884,325	2,980,569
Fee In Lieu of Property Tax	3,000	18,362	28,366	27,876	31,556	28,814
All Other	47,203	134,743	114,168	110,037	126,859	144,630
Local Option Sales Tax	192,662	1,688,720	1,684,240	1,919,393	2,158,292	2,295,547
Local Hospitality Tax	414,885	751,719	685,489	817,654	904,275	986,649
Local Accommodations Tax	427,437	688,272	647,584	706,776	1,007,613	1,075,843
Capital Projects/Transportation Tax	0	378,363	1,575,734	210,814	1,442,941	2,560,960
Licenses, Fees, Charges, & Bonds	3,461,700	5,017,725	5,075,900	11,950,484	9,517,977	7,958,086
Licenses & Permits	1,425,341	3,102,961	3,322,056	3,389,701	3,738,195	4,079,360
Service Revenue & Charges	1,741,863	1,370,286	1,431,409	1,384,244	1,498,071	2,270,102
Bonds & Leases	29,520	29,520	35,424	7,000,000	4,000,000	63,044
Miscellaneous	264,976	514,958	287,011	176,539	281,711	1,545,580
Revenues from State Sources	856,514	1,307,164	938,969	2,293,223	1,619,706	3,000,547
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	100,985	104,155	102,822	101,362	99,070	100,105
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	229,495	587,920	514,054	955,181	1,184,592	1,406,849
Manufacturer's Depreciation Reimbursement	6,781	0	0	0	0	0
State Grants	519,253	615,089	322,093	1,236,680	336,044	1,493,593
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	210,031	1,189,522	712,905	375,487	2,991,116	2,040,789
Revenues from Other Local Sources	762,483	645,730	259,140	273,138	320,099	465,171
Total Expenditures (Cities only)	8,179,876	16,195,414	16,109,063	18,623,477	19,128,067	21,381,005
Administration	2,342,365	3,208,508	3,526,373	2,906,971	2,401,151	3,402,373
Instruction	0	0	0	0	0	0
Public Safety	2,952,140	5,467,085	5,466,271	5,447,323	5,932,532	6,473,584
Transportation	881,925	311,044	260,056	226,666	77,069	221,766
Health & Human Services	0	0	0	0	0	0
Environment & Housing	354,156	1,730,115	1,475,247	1,646,011	2,750,550	2,607,334
Recreation & Culture	402,305	841,189	1,079,002	1,044,763	900,507	1,688,403
Debt Service & Interest on Debt	567,486	1,318,514	1,502,005	3,910,833	3,876,300	1,772,660
Purchase of Land & Facility Construction	631,603	3,318,959	2,511,345	2,302,863	3,189,958	5,175,742
All Other	47,896	0	288,764	1,138,047	0	39,143

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Cottageville, Edisto Beach, Lodge, Smoaks, Walterboro, and Williams. See appendix for cities reporting each fiscal year.

Colleton County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	11,730,128	11,730,128	10,397,032	10,397,032	16,826,489	16,826,489
Total Expenditures (Special Purpose District Only)	11,790,550	11,790,550	10,373,137	10,373,137	16,685,805	16,685,805

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	50,122,192	54,855,384	54,410,821	57,284,224	59,738,687	63,415,924
School District Total	23,437,482	25,469,401	26,165,978	27,548,976	28,998,053	30,842,992
County Total	19,460,113	21,135,036	19,970,108	20,914,487	21,579,509	22,647,427
Cities Total	1,996,050	2,852,057	2,885,014	3,017,095	3,042,740	3,154,013
Special Purpose District Total	5,228,547	5,398,890	5,389,721	5,803,666	6,118,385	6,771,492

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	178,169,895	181,976,668	186,665,483	195,440,859	203,216,440	216,348,261
Owner Occupied (4% assessment ratio)	39,105,186	38,396,720	46,253,207	47,303,910	49,624,700	53,175,560
Agricultural (Private) (4%)	3,191,914	3,368,810	5,049,599	5,030,550	5,014,190	3,495,720
Agricultural (Corporate) (6%)	1,545,010	1,420,060	1,589,838	1,584,790	1,575,260	1,371,670
Commercial/Rental (6%)	86,643,770	89,588,730	92,228,858	95,514,020	97,700,610	106,499,920
Personal Property (Vehicles) (6%)	16,235,420	16,354,340	13,178,242	17,170,006	19,604,661	21,102,014
Other Personal Property (10.5%)	1,774,680	1,849,560	1,056,740	2,287,031	2,343,441	2,664,143
Manufacturing (10.5%)	4,420,870	3,935,930	3,490,190	4,151,650	4,815,800	5,070,350
Utility (10.5%)	16,516,780	17,633,940	17,204,964	16,328,832	16,561,590	17,263,190
Business Personal (10.5%)	5,158,610	6,000,242	5,298,740	4,929,805	4,690,300	4,625,420
Motor Carrier (9.5%)	1,709,225	2,033,976	0	0	0	0
Fee-in-Lieu and Joint Industrial Park	1,868,430	1,394,360	1,315,105	1,140,265	1,285,888	1,080,274

Estimated Total Average Millage Rates	343.4	347.0	351.9	354.5	354.3	357.3
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Estimated average millage rates based upon data available - see definitions for detail.

Darlington County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	275,272,136	219,822,931	226,134,432	238,118,669	252,690,859	280,449,877
Revenues from Local Sources	176,061,542	120,684,034	121,005,539	130,190,106	125,235,616	140,139,505
Current Property Taxes	58,288,927	62,683,802	66,510,412	73,401,151	71,559,519	75,722,829
Current Real & Personal Property Taxes	55,631,872	59,572,302	64,069,340	69,946,690	68,370,833	72,566,995
Fee In Lieu of Property Tax (only Counties and Cities)	1,143,799	1,221,707	1,237,496	1,678,623	1,530,027	1,445,916
All Other	1,513,256	1,889,793	1,203,576	1,775,838	1,658,659	1,709,918
Local Option Sales Tax	6,877,771	6,146,445	6,611,616	7,062,865	6,436,896	9,235,126
Local Hospitality Tax	1,475,590	1,536,450	1,500,887	1,659,814	709,607	1,962,452
Local Accommodations Tax	172,246	204,207	162,005	169,461	0	216,255
Capital Projects/Transportation Tax	0	62,342	51,287	0	0	0
Licenses, Fees, Charges, & Bonds	109,247,008	50,050,788	46,169,332	47,896,815	46,529,594	53,002,843
Licenses & Permits	6,089,914	6,515,605	5,595,827	6,790,746	3,891,255	7,382,206
Service Revenue & Charges	20,152,911	21,587,874	16,196,449	17,422,435	16,035,048	23,871,137
Bonds & Leases	71,980,285	7,300,000	12,200,000	8,650,000	11,497,079	3,340,775
Miscellaneous	11,023,898	14,647,309	12,177,056	15,033,634	15,106,212	18,408,725
Revenues from State Sources	70,816,840	73,264,155	74,831,872	74,870,340	74,992,748	82,488,510
Reimbursements for Property Tax Relief - \$100,000 Residential	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257
Homestead Exemption	3,001,908	3,047,135	3,068,664	3,032,850	2,901,437	3,126,854
Reimbursements for Property Tax Relief - Remaining Residential	6,158,568	5,834,084	6,173,225	7,863,797	8,570,539	6,755,384
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	4,073,738	4,234,094	4,159,745	4,355,735	4,617,544	4,948,237
Manufacturer's Depreciation Reimbursement	1,752,115	1,870,302	2,036,140	2,146,617	2,063,703	4,651,896
State Grants	19,955,143	20,703,807	21,625,585	23,770,168	22,481,901	48,405,305
Education Finance Act (EFA)	25,193,828	25,222,617	24,837,783	23,162,167	23,423,975	146,659
Education Improvement Act (EIA)	6,880,318	7,707,490	9,182,422	6,790,749	7,185,392	10,705,918
Education Lottery	52,965	896,369	51	0	0	0
Revenues from Federal Sources	17,061,666	15,520,934	19,430,701	22,389,968	42,394,425	46,275,026
Revenues from Other Local Sources	2,654,094	1,675,814	1,225,805	1,027,740	383,170	1,861,936
Revenues from Special Purpose Districts	8,677,994	8,677,994	9,640,515	9,640,515	9,684,900	9,684,900
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	209,542,021	226,341,238	268,947,414	227,203,866	239,304,578	264,086,010
Administration	69,262,083	71,689,185	77,939,325	74,722,065	81,481,421	96,640,577
Instruction	57,584,767	59,476,120	64,328,280	66,975,773	78,107,313	82,115,699
Public Safety	21,404,332	22,247,834	27,022,325	24,732,544	21,222,005	29,655,117
Transportation	4,214,678	2,694,041	3,405,745	3,024,096	3,760,657	3,101,736
Health & Human Services	3,275,408	3,522,548	5,001,491	4,379,658	5,190,559	6,083,129
Environment & Housing	6,284,144	4,995,975	6,211,476	6,158,586	4,319,825	6,302,088
Recreation & Culture	3,467,246	3,427,440	3,485,467	3,543,518	2,973,176	4,148,978
Debt Service & Interest on Debt	25,312,472	23,347,260	19,560,878	21,325,967	17,763,647	8,776,638
Purchase of Land & Facility Construction	8,162,957	21,694,841	48,333,641	10,941,175	12,348,370	13,444,544
All Other	3,814,870	6,486,930	6,127,029	3,868,727	4,128,888	5,808,787
Special Purpose Districts	6,759,064	6,759,064	7,531,757	7,531,757	8,008,717	8,008,717

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Darlington County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	203,677,984	145,017,300	151,361,412	160,925,801	183,103,719	184,025,104
Revenues from Local Sources	126,694,448	65,812,319	68,360,302	73,880,013	77,900,008	73,655,291
Current Property Taxes	42,122,855	44,454,603	47,469,066	54,108,762	55,120,655	55,566,497
Current Real & Personal Property Taxes	41,782,510	44,021,242	47,245,969	53,491,935	54,378,559	54,831,103
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	340,345	433,361	223,097	616,827	742,096	735,394
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	84,571,593	21,357,716	20,891,236	19,771,251	22,779,353	18,088,794
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	4,206,952	6,253,199	3,929,594	1,209,457	2,194,093	5,936,883
Bonds & Leases	71,631,785	7,300,000	8,000,000	8,250,000	9,000,000	0
Miscellaneous	8,732,856	7,804,517	8,961,642	10,311,794	11,585,260	12,151,911
Revenues from State Sources	62,586,052	64,812,810	68,292,670	66,557,865	67,909,228	73,502,310
Reimbursements for Property Tax Relief - \$100,000 Residential	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257
Homestead Exemption	1,773,419	1,793,826	1,813,490	1,813,636	1,829,806	1,828,880
Reimbursements for Property Tax Relief - Remaining Residential	6,158,568	5,834,084	6,173,225	7,863,797	8,570,539	6,755,384
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	330,262	330,263	339,426	337,328	330,263	330,263
Manufacturer's Depreciation Reimbursement	1,177,476	1,285,249	1,366,235	1,473,869	1,407,736	3,639,146
State Grants	17,270,959	17,994,655	20,831,781	21,368,062	21,413,260	46,347,803
Education Finance Act (EFA)	25,193,828	25,222,617	24,837,783	23,162,167	23,423,975	146,659
Education Improvement Act (EIA)	6,880,318	7,707,490	9,182,422	6,790,749	7,185,392	10,705,918
Education Lottery	52,965	896,369	51	0	0	0
Revenues from Federal Sources	14,397,484	14,392,171	14,708,440	20,487,923	37,294,483	36,867,503
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	144,347,992	154,343,067	192,842,531	152,930,153	169,963,433	170,962,480
Administration	53,614,777	56,595,003	61,979,663	58,580,843	69,068,424	75,627,511
Instruction	57,584,767	59,476,120	64,328,280	66,975,773	78,107,313	82,115,699
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	12,757	34,834	34,201	0	0	0
Debt Service & Interest on Debt	22,339,592	14,983,370	14,199,510	14,362,077	14,428,909	5,531,694
Purchase of Land & Facility Construction	7,108,731	19,258,374	48,014,562	9,412,396	4,429,582	2,949,967
All Other	3,687,368	3,995,366	4,286,315	3,599,064	3,929,205	4,737,609

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Darlington County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	39,272,910	41,579,385	42,953,956	41,686,376	48,747,916	56,043,208
Revenues from Local Sources	30,546,660	34,258,539	32,707,575	34,566,252	39,072,077	42,156,622
Current Property Taxes	12,214,639	14,024,608	14,162,988	14,455,339	14,777,694	15,296,886
Current Real & Personal Property Taxes	10,297,408	12,058,653	12,402,535	12,508,171	12,668,805	13,650,456
Fee In Lieu of Property Tax	816,529	863,113	940,105	1,021,777	1,272,191	903,136
All Other	1,100,702	1,102,842	820,348	925,391	836,698	743,294
Local Option Sales Tax	4,708,038	3,676,344	4,035,013	4,154,861	5,092,450	6,061,838
Local Hospitality Tax	188,133	231,585	196,249	217,898	271,953	280,665
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	13,435,850	16,326,002	14,313,325	15,738,154	18,929,980	20,517,233
Licenses & Permits	1,266,581	1,241,841	691,037	1,550,987	1,596,262	2,002,952
Service Revenue & Charges	11,640,706	9,448,854	7,007,667	10,403,700	11,767,907	11,227,418
Bonds & Leases	0	0	4,200,000	0	2,451,532	2,250,454
Miscellaneous	528,563	5,635,307	2,414,621	3,783,467	3,114,279	5,036,409
Revenues from State Sources	5,938,923	6,072,219	5,263,961	5,792,119	6,129,420	6,303,784
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	920,089	939,949	915,086	915,699	926,732	989,895
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	3,071,501	3,131,787	3,179,277	3,276,301	3,891,447	3,908,954
Manufacturer's Depreciation Reimbursement	500,501	519,183	640,869	642,071	622,043	948,614
State Grants	1,446,832	1,481,300	528,729	958,048	689,198	456,321
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,166,428	912,303	4,629,825	1,028,402	3,163,249	7,202,461
Revenues from Other Local Sources	1,620,899	336,324	352,595	299,603	383,170	380,341
Total Expenditures (County only)	33,652,403	36,618,333	45,204,111	38,989,718	52,620,489	59,264,252
Administration	7,736,445	8,948,987	10,275,673	8,297,329	11,114,409	11,165,096
Instruction	0	0	0	0	0	0
Public Safety	12,861,520	13,021,801	18,251,003	16,324,989	16,929,591	19,836,839
Transportation	3,130,423	2,527,147	2,646,731	2,156,337	2,938,430	3,000,123
Health & Human Services	3,275,408	3,522,548	5,001,491	4,379,658	5,190,559	6,083,129
Environment & Housing	3,184,574	2,981,967	3,065,995	3,264,280	3,597,673	4,084,096
Recreation & Culture	2,211,912	2,098,778	2,325,028	2,404,926	2,473,831	2,966,547
Debt Service & Interest on Debt	1,252,121	3,517,105	2,057,193	1,890,099	2,692,696	2,281,040
Purchase of Land & Facility Construction	0	0	293,714	272,100	7,683,300	9,847,382
All Other	0	0	1,287,283	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Darlington County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	23,643,248	24,548,252	22,178,549	25,865,977	11,154,324	30,696,665
Revenues from Local Sources	18,820,434	20,613,176	19,937,662	21,743,841	8,263,531	24,327,592
Current Property Taxes	3,951,433	4,204,591	4,878,358	4,837,050	1,661,170	4,859,446
Current Real & Personal Property Taxes	3,551,954	3,492,407	4,420,836	3,946,584	1,323,469	4,085,436
Fee In Lieu of Property Tax	327,270	358,594	297,391	656,846	257,836	542,780
All Other	72,209	353,590	160,131	233,620	79,865	231,230
Local Option Sales Tax	2,169,733	2,470,101	2,576,603	2,908,004	1,344,446	3,173,288
Local Hospitality Tax	1,287,457	1,304,865	1,304,638	1,441,916	437,654	1,681,787
Local Accommodations Tax	172,246	204,207	162,005	169,461	0	216,255
Capital Projects/Transportation Tax	0	62,342	51,287	0	0	0
Licenses, Fees, Charges, & Bonds	11,239,565	12,367,070	10,964,771	12,387,410	4,820,261	14,396,816
Licenses & Permits	4,823,333	5,273,764	4,904,790	5,239,759	2,294,993	5,379,254
Service Revenue & Charges	4,305,253	5,885,821	5,259,188	5,809,278	2,073,048	6,706,836
Bonds & Leases	348,500	0	0	400,000	45,547	1,090,321
Miscellaneous	1,762,479	1,207,485	800,793	938,373	406,673	1,220,405
Revenues from State Sources	2,291,865	2,379,126	1,275,241	2,520,356	954,100	2,682,416
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	308,400	313,360	340,088	303,515	144,899	308,079
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	671,975	772,044	641,042	742,106	395,834	709,020
Manufacturer's Depreciation Reimbursement	74,138	65,870	29,036	30,677	33,924	64,136
State Grants	1,237,352	1,227,852	265,075	1,444,058	379,443	1,601,181
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,497,754	216,460	92,436	873,643	1,936,693	2,205,062
Revenues from Other Local Sources	1,033,195	1,339,490	873,210	728,137	0	1,481,595
Total Expenditures (Cities only)*	24,782,562	28,620,774	23,369,015	27,752,238	8,711,939	25,850,561
Administration	7,910,861	6,145,195	5,683,989	7,843,893	1,298,588	9,847,970
Instruction	0	0	0	0	0	0
Public Safety	8,542,812	9,226,033	8,771,322	8,407,555	4,292,414	9,818,278
Transportation	1,084,255	166,894	759,014	867,759	822,227	101,613
Health & Human Services	0	0	0	0	0	0
Environment & Housing	3,099,570	2,014,008	3,145,481	2,894,306	722,152	2,217,992
Recreation & Culture	1,242,577	1,293,828	1,126,238	1,138,592	499,345	1,182,431
Debt Service & Interest on Debt	1,720,759	4,846,785	3,304,175	5,073,791	642,042	963,904
Purchase of Land & Facility Construction	1,054,226	2,436,467	25,365	1,256,679	235,488	647,195
All Other	127,502	2,491,564	553,431	269,663	199,683	1,071,178

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Darlington, Hartsville, Lamar, and Society Hill. See appendix for cities reporting each fiscal year.

Darlington County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	8,677,994	8,677,994	9,640,515	9,640,515	9,684,900	9,684,900
Total Expenditures (Special Purpose District Only)	6,759,064	6,759,064	7,531,757	7,531,757	8,008,717	8,008,717

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	61,657,110	66,255,615	70,326,939	77,346,113	75,744,766	80,038,347
School District Total	42,122,855	44,454,603	47,469,066	54,108,762	55,120,655	55,566,497
County Total	12,214,639	14,024,608	14,162,988	14,455,339	14,777,694	15,296,886
Cities Total	3,951,433	4,204,591	4,878,358	4,837,050	1,661,170	4,859,446
Special Purpose District Total	3,368,183	3,571,813	3,816,527	3,944,962	4,185,247	4,315,518

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	255,965,887	281,483,152	277,088,550	281,590,002	303,120,400	306,191,022
Owner Occupied (4% assessment ratio)	60,770,590	62,162,400	67,015,280	67,873,180	69,081,110	71,426,240
Agricultural (Private) (4%)	2,804,100	2,799,590	2,815,700	2,818,260	2,832,070	2,155,370
Agricultural (Corporate) (6%)	19,970	19,970	19,970	19,970	19,970	19,970
Commercial/Rental (6%)	42,474,770	42,538,640	44,771,575	45,466,450	46,539,020	47,888,040
Personal Property (Vehicles) (6%)	25,820,696	26,121,157	26,002,799	26,669,596	29,412,372	30,736,267
Other Personal Property (10.5%)	2,908,924	2,902,900	2,568,460	2,368,039	3,092,395	2,191,110
Manufacturing (10.5%)	18,420,358	13,016,548	18,389,940	18,570,920	19,715,660	20,659,480
Utility (10.5%)	78,413,290	107,581,800	93,213,250	95,840,530	102,067,670	107,493,230
Business Personal (10.5%)	4,860,000	6,013,330	5,744,000	6,454,560	5,507,300	6,056,740
Motor Carrier (9.5%)	0	2,408,493	0	0	0	0
Fee-in-Lieu and Joint Industrial Park	19,473,189	15,918,324	16,547,576	15,508,497	24,852,833	17,564,575

Estimated Total Average Millage Rates	338.8	347.7	345.7	345.5	347.6	360.9
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Estimated average millage rates based upon data available - see definitions for detail.

Dillon County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	87,909,402	89,876,422	94,824,411	100,624,189	107,196,403	140,610,580
Revenues from Local Sources	37,782,481	36,343,304	39,464,210	40,474,369	39,046,540	46,350,666
Current Property Taxes	16,652,814	16,870,862	17,318,543	19,490,217	18,408,599	19,118,240
Current Real & Personal Property Taxes	15,107,940	15,694,988	16,113,401	17,771,484	17,101,427	17,382,371
Fee In Lieu of Property Tax (only Counties and Cities)	440,137	127,662	148,481	292,981	404,172	638,916
All Other	1,104,737	1,048,212	1,056,661	1,425,752	903,000	1,096,953
Local Option Sales Tax	3,609,212	5,795,550	3,815,231	5,795,626	4,973,091	5,343,462
Local Hospitality Tax	849,298	872,378	860,263	948,323	998,021	1,064,155
Local Accommodations Tax	138,267	111,276	92,361	103,991	97,132	113,917
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	16,532,890	12,693,238	17,377,812	14,136,212	14,569,697	20,710,892
Licenses & Permits	2,137,246	2,099,123	1,990,237	2,474,797	2,108,248	2,503,669
Service Revenue & Charges	9,770,007	9,391,614	12,455,035	9,381,831	10,154,183	11,941,507
Bonds & Leases	2,078,771	0	1,000,000	1,200,000	1,200,000	2,500,000
Miscellaneous	2,546,866	1,202,501	1,932,540	1,079,584	1,107,266	3,765,716
Revenues from State Sources	38,501,320	40,087,869	43,211,265	42,160,231	41,452,701	46,006,302
Reimbursements for Property Tax Relief - \$100,000 Residential	1,098,137	1,098,137	1,098,137	1,098,137	1,098,137	1,098,137
Homestead Exemption	1,046,609	1,116,877	1,128,194	1,188,936	1,130,781	1,160,258
Reimbursements for Property Tax Relief - Remaining Residential	2,709,170	2,901,282	3,084,161	3,337,959	3,539,049	3,913,319
\$2.5 Million Minimum Disbursement	0	0	0	0	61,618	0
State-shared Taxes (Aid to Subdivisions)	2,013,180	2,051,974	2,105,013	2,245,983	2,374,856	2,509,314
Manufacturer's Depreciation Reimbursement	272,805	255,326	317,513	340,671	240,189	593,741
State Grants	10,982,928	11,451,579	14,907,610	15,013,183	13,869,502	33,429,844
Education Finance Act (EFA)	16,023,341	16,006,743	15,806,632	15,028,145	15,385,090	96,285
Education Improvement Act (EIA)	4,462,968	5,452,680	4,660,926	3,827,946	3,999,686	3,452,133
Education Lottery	138,911	0	349,808	326,000	522	0
Revenues from Federal Sources	10,455,776	12,995,472	11,500,064	17,640,519	25,503,013	47,375,569
Revenues from Other Local Sources	1,169,825	449,777	648,872	349,070	1,194,149	878,043
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	90,505,178	87,323,314	92,297,391	89,128,453	99,761,224	128,053,355
Administration	35,847,491	34,719,113	37,099,148	36,703,924	44,319,878	41,691,605
Instruction	25,960,506	25,614,888	28,260,102	30,793,299	30,227,735	29,444,232
Public Safety	10,896,846	10,423,142	10,716,393	10,220,981	10,683,526	12,541,699
Transportation	2,305,670	1,053,607	952,089	708,403	765,349	875,903
Health & Human Services	1,641,833	1,440,852	1,647,172	1,949,569	1,737,200	3,076,983
Environment & Housing	5,681,851	5,914,086	6,946,815	4,603,123	4,855,222	8,944,995
Recreation & Culture	1,769,153	1,487,379	1,837,512	1,718,176	1,336,911	2,242,625
Debt Service & Interest on Debt	1,872,216	689,734	398,970	233,982	160,554	179,077
Purchase of Land & Facility Construction	2,853,369	4,395,854	2,970,365	92,849	4,217,166	27,932,612
All Other	1,676,243	1,584,659	1,468,825	2,104,147	1,457,683	1,123,624
Special Purpose Districts	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Dillon County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	55,761,503	56,019,380	56,867,339	61,663,720	69,894,811	89,583,639
Revenues from Local Sources	11,027,507	10,266,004	10,230,879	10,420,633	11,204,923	11,977,299
Current Property Taxes	8,532,435	8,481,997	8,668,688	9,425,691	9,762,778	9,717,249
Current Real & Personal Property Taxes	8,396,792	8,322,949	8,554,536	9,144,447	9,470,390	9,407,991
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	135,643	159,048	114,152	281,244	292,388	309,258
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	2,495,072	1,784,007	1,562,191	994,942	1,442,145	2,260,050
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	1,393,045	1,319,370	1,024,816	605,570	990,024	1,737,080
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	1,102,027	464,637	537,375	389,372	452,121	522,970
Revenues from State Sources	34,674,992	36,035,216	36,610,885	37,427,033	35,890,656	36,963,315
Reimbursements for Property Tax Relief - \$100,000 Residential	851,408	851,408	851,408	851,408	851,408	851,408
Homestead Exemption	420,764	421,086	503,815	444,746	426,673	426,010
Reimbursements for Property Tax Relief - Remaining Residential	2,709,170	2,901,282	3,084,161	3,337,959	3,539,049	3,913,319
\$2.5 Million Minimum Disbursement	0	0	0	0	61,618	0
State-Shared Taxes (Aid to Subdivisions)	81,537	66,088	97,006	81,577	224,149	81,488
Manufacturer's Depreciation Reimbursement	144,581	136,885	176,872	184,106	67,425	326,662
State Grants	9,842,312	10,199,044	11,080,257	13,345,146	11,335,036	27,816,010
Education Finance Act (EFA)	16,023,341	16,006,743	15,806,632	15,028,145	15,385,090	96,285
Education Improvement Act (EIA)	4,462,968	5,452,680	4,660,926	3,827,946	3,999,686	3,452,133
Education Lottery	138,911	0	349,808	326,000	522	0
Revenues from Federal Sources	10,059,004	9,718,160	10,025,575	13,816,054	22,799,232	40,643,025
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	56,784,996	56,754,691	58,491,791	60,496,416	67,819,820	90,003,356
Administration	27,933,116	27,617,421	27,988,865	28,327,532	32,279,576	32,953,505
Instruction	25,960,506	25,614,888	28,260,102	30,793,299	30,227,735	29,444,232
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	3,242	2,628	6,867	1,673	11,114	7,432
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	0	2,075	490	501
Debt Service & Interest on Debt	621,066	509,546	232,640	50,629	50,629	50,629
Purchase of Land & Facility Construction	1,246,345	1,806,299	864,994	92,849	4,217,166	26,481,662
All Other	1,020,721	1,203,909	1,138,323	1,228,359	1,033,110	1,065,395

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Dillon County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	23,161,294	25,966,549	28,942,293	29,426,815	27,254,851	38,154,513
Revenues from Local Sources	18,853,135	18,745,817	21,676,277	21,405,744	20,133,092	25,573,711
Current Property Taxes	6,587,272	7,208,499	7,194,072	8,396,356	7,551,287	8,124,659
Current Real & Personal Property Taxes	5,318,420	6,292,394	6,224,737	7,105,700	6,599,702	6,767,655
Fee In Lieu of Property Tax	440,137	127,662	146,268	292,981	404,172	638,916
All Other	828,715	788,443	823,067	997,675	547,413	718,088
Local Option Sales Tax	2,308,353	4,437,185	2,415,493	4,396,644	3,397,444	3,679,501
Local Hospitality Tax	241,266	257,340	235,801	257,225	284,739	274,889
Local Accommodations Tax	36,955	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	9,679,289	6,842,793	11,830,911	8,355,519	8,899,622	13,494,662
Licenses & Permits	325,071	293,448	321,830	370,057	346,156	409,107
Service Revenue & Charges	5,944,507	5,914,862	9,252,465	6,368,385	6,812,072	7,554,911
Bonds & Leases	2,078,771	0	1,000,000	1,200,000	1,200,000	2,500,000
Miscellaneous	1,330,940	634,483	1,256,616	417,077	541,394	3,030,644
Revenues from State Sources	3,121,334	3,587,224	6,058,890	4,217,482	5,147,200	7,990,850
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	470,884	578,228	505,219	609,011	607,818	623,161
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,451,675	1,643,614	1,591,271	1,801,319	1,832,231	2,051,913
Manufacturer's Depreciation Reimbursement	128,159	112,847	135,047	156,488	172,685	267,015
State Grants	1,070,616	1,252,535	3,827,353	1,650,664	2,534,466	5,048,761
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	27,000	3,183,731	610,254	3,462,692	780,410	3,713,463
Revenues from Other Local Sources	1,159,825	449,777	596,872	340,897	1,194,149	876,489
Total Expenditures (County only)	24,868,073	22,201,469	25,213,004	20,379,578	25,476,025	29,138,101
Administration	6,405,549	5,693,591	7,428,800	6,966,971	10,532,413	7,196,510
Instruction	0	0	0	0	0	0
Public Safety	7,627,279	7,579,604	7,639,209	7,457,038	8,228,304	8,985,051
Transportation	2,231,568	826,625	952,089	708,403	765,349	875,903
Health & Human Services	1,638,591	1,438,224	1,640,305	1,947,896	1,726,086	3,069,551
Environment & Housing	3,407,665	3,188,268	4,428,607	2,429,182	3,365,110	6,890,605
Recreation & Culture	773,947	757,986	890,271	740,707	748,838	541,083
Debt Service & Interest on Debt	1,176,450	140,297	128,352	129,381	109,925	128,448
Purchase of Land & Facility Construction	1,607,024	2,576,874	2,105,371	0	0	1,450,950
All Other	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Dillon County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	8,986,605	7,890,493	9,014,779	9,533,654	10,046,741	12,872,428
Revenues from Local Sources	7,901,839	7,331,483	7,557,054	8,647,992	7,708,525	8,799,656
Current Property Taxes	1,533,107	1,180,366	1,455,783	1,668,170	1,094,534	1,276,332
Current Real & Personal Property Taxes	1,392,728	1,079,645	1,334,128	1,521,337	1,031,335	1,206,725
Fee In Lieu of Property Tax	0	0	2,213	0	0	0
All Other	140,379	100,721	119,442	146,833	63,199	69,607
Local Option Sales Tax	1,300,859	1,358,365	1,399,738	1,398,982	1,575,647	1,663,961
Local Hospitality Tax	608,032	615,038	624,462	691,098	713,282	789,266
Local Accommodations Tax	101,312	111,276	92,361	103,991	97,132	113,917
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	4,358,529	4,066,438	3,984,710	4,785,751	4,227,930	4,956,180
Licenses & Permits	1,812,175	1,805,675	1,668,407	2,104,740	1,762,092	2,094,562
Service Revenue & Charges	2,432,455	2,157,382	2,177,754	2,407,876	2,352,087	2,649,516
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	113,899	103,381	138,549	273,135	113,751	212,102
Revenues from State Sources	704,994	465,429	541,490	515,716	414,845	1,052,137
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	0	0	0	0	0	0
Reimbursements for Property Tax Relief - Remaining Residential	154,961	117,563	119,160	135,179	96,290	111,087
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	479,968	342,272	416,736	363,087	318,476	375,913
State Grants	65	5,594	5,594	77	79	64
Education Finance Act (EFA)	70,000	0	0	17,373	0	565,073
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	369,772	93,581	864,235	361,773	1,923,371	3,019,081
Revenues from Other Local Sources	10,000	0	52,000	8,173	0	1,554
Total Expenditures (Cities only)*	8,852,109	8,367,154	8,592,596	8,252,459	6,465,379	8,911,898
Administration	1,508,826	1,408,101	1,681,483	1,409,421	1,507,889	1,541,590
Instruction	0	0	0	0	0	0
Public Safety	3,269,567	2,843,538	3,077,184	2,763,943	2,455,222	3,556,648
Transportation	74,102	226,982	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	2,274,186	2,725,818	2,518,208	2,173,941	1,490,112	2,054,390
Recreation & Culture	995,206	729,393	947,241	975,394	587,583	1,701,041
Debt Service & Interest on Debt	74,700	39,891	37,978	53,972	0	0
Purchase of Land & Facility Construction	0	12,681	0	0	0	0
All Other	655,522	380,750	330,502	875,788	424,573	58,229

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Dillon, Lake View, and Latta. See appendix for cities reporting each fiscal year.

Dillon County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	0	0	0	0	0	0
Total Expenditures (Special Purpose District Only)	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	16,652,814	16,870,862	17,318,543	19,490,217	18,408,599	19,118,240
School District Total	8,532,435	8,481,997	8,668,688	9,425,691	9,762,778	9,717,249
County Total	6,587,272	7,208,499	7,194,072	8,396,356	7,551,287	8,124,659
Cities Total	1,533,107	1,180,366	1,455,783	1,668,170	1,094,534	1,276,332
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	75,048,468	75,418,534	75,797,011	78,086,911	81,815,784	86,176,313
Owner Occupied (4% assessment ratio)	19,281,230	19,542,980	19,513,050	19,911,560	20,367,340	22,937,850
Agricultural (Private) (4%)	2,502,410	2,512,610	2,526,960	2,567,510	2,569,630	1,769,460
Agricultural (Corporate) (6%)	295,130	295,770	295,990	300,280	296,730	289,370
Commercial/Rental (6%)	20,610,650	20,913,980	21,384,920	21,685,290	22,318,130	23,668,300
Personal Property (Vehicles) (6%)	9,857,473	9,708,372	9,817,655	10,538,961	11,013,228	11,445,548
Other Personal Property (10.5%)	700,210	562,770	574,171	544,648	849,446	858,833
Manufacturing (10.5%)	7,619,890	7,243,770	7,552,770	6,035,790	6,203,690	4,538,290
Utility (10.5%)	7,760,689	8,223,865	8,556,820	9,463,399	10,082,372	10,552,860
Business Personal (10.5%)	3,669,300	4,108,750	3,724,940	3,181,010	3,230,241	3,422,022
Motor Carrier (9.5%)	1,028,248	1,262,721	636,119	1,837,112	1,926,440	2,246,720
Fee-in-Lieu and Joint Industrial Park	1,723,238	1,042,946	1,213,616	2,021,351	2,958,537	4,447,060

Estimated Total Average Millage Rates	362.6	366.2	366.0	377.4	387.7	370.2
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Estimated average millage rates based upon data available - see definitions for detail.

Dorchester County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	472,226,777	440,457,335	523,384,766	702,104,153	657,371,727	760,181,637
Revenues from Local Sources	239,700,556	213,116,294	285,322,695	430,195,600	357,591,844	443,454,026
Current Property Taxes	149,814,014	145,063,909	159,398,160	178,262,415	192,369,145	217,310,696
Current Real & Personal Property Taxes	144,864,195	140,083,736	154,519,189	174,399,212	186,862,344	209,593,363
Fee In Lieu of Property Tax (only Counties and Cities)	1,645,499	1,561,652	1,883,291	697,423	1,965,988	3,839,369
All Other	3,304,320	3,418,521	2,995,680	3,165,780	3,540,813	3,877,964
Local Option Sales Tax	1,587,190	0	0	1,041,400	0	2,960,908
Local Hospitality Tax	3,803,946	809,672	1,155,954	3,756,224	1,514,892	7,507,253
Local Accommodations Tax	271,649	189,664	70,693	199,711	97,893	569,986
Capital Projects/Transportation Tax	16,674,005	17,349,741	18,402,011	22,730,372	28,151,852	34,760,382
Licenses, Fees, Charges, & Bonds	67,549,752	49,703,308	106,295,877	224,205,478	135,458,062	180,344,801
Licenses & Permits	20,065,309	6,191,919	6,826,440	21,543,310	9,401,863	28,043,715
Service Revenue & Charges	31,594,508	30,155,242	30,585,885	31,387,031	35,250,273	53,465,795
Bonds & Leases	5,653,074	1,043,305	59,328,258	162,545,638	68,593,531	61,696,035
Miscellaneous	10,236,861	12,312,842	9,555,294	8,729,499	22,212,395	37,139,256
Revenues from State Sources	199,164,564	198,853,648	203,738,280	207,548,178	221,803,675	242,435,773
Reimbursements for Property Tax Relief - \$100,000 Residential	7,047,113	7,047,114	7,066,897	7,066,897	7,066,897	7,066,897
Homestead Exemption	4,491,790	3,703,097	4,724,108	5,117,746	5,022,374	5,591,301
Reimbursements for Property Tax Relief - Remaining Residential	27,511,244	28,897,387	29,366,016	30,107,382	31,942,231	33,449,853
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	8,498,468	6,801,785	7,089,290	7,545,701	8,167,030	11,211,251
Manufacturer's Depreciation Reimbursement	1,032,425	1,172,245	2,189,079	2,481,752	2,866,146	6,367,859
State Grants	59,333,534	57,599,369	64,482,678	67,702,245	75,311,958	150,209,451
Education Finance Act (EFA)	75,405,008	75,840,289	75,555,511	72,129,434	73,809,351	757,384
Education Improvement Act (EIA)	15,791,096	17,668,564	13,228,499	15,397,021	17,617,688	27,781,777
Education Lottery	53,886	123,798	36,202	0	0	0
Revenues from Federal Sources	25,279,484	21,947,422	25,799,670	53,237,662	68,575,749	62,072,570
Revenues from Other Local Sources	3,191,957	1,649,755	2,212,676	4,811,268	2,625,029	5,443,838
Revenues from Special Purpose Districts	4,890,216	4,890,216	6,311,445	6,311,445	6,775,430	6,775,430
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	467,213,348	438,509,506	452,857,625	529,924,021	575,772,107	679,117,926
Administration	140,983,112	141,988,262	143,580,260	150,038,863	171,000,864	185,986,990
Instruction	153,282,117	155,990,155	167,007,159	182,347,897	182,522,473	184,759,108
Public Safety	44,544,964	30,011,695	32,945,781	46,876,617	38,759,524	69,745,787
Transportation	9,828,884	6,474,451	11,521,852	14,278,679	4,533,508	6,950,956
Health & Human Services	10,535,070	11,546,282	11,540,446	12,008,874	12,325,190	13,704,635
Environment & Housing	11,074,234	8,625,457	9,839,191	9,364,962	9,308,019	19,933,163
Recreation & Culture	3,176,964	905,939	780,116	2,932,655	1,093,354	4,778,607
Debt Service & Interest on Debt	43,205,632	43,222,292	46,027,546	52,131,328	64,194,030	84,644,983
Purchase of Land & Facility Construction	32,333,772	28,069,662	14,278,922	43,238,530	76,831,410	85,554,777
All Other	14,345,475	7,772,187	10,815,966	12,185,230	9,958,771	17,813,956
Special Purpose Districts	3,903,124	3,903,124	4,520,386	4,520,386	5,244,964	5,244,964

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Dorchester County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	307,839,247	315,037,595	340,930,962	490,554,647	400,296,959	446,318,152
Revenues from Local Sources	111,279,943	113,351,172	131,705,131	268,495,029	146,270,004	189,323,592
Current Property Taxes	90,013,775	93,975,749	103,280,774	110,743,547	121,174,297	131,531,782
Current Real & Personal Property Taxes	89,252,356	93,096,568	103,065,540	110,111,382	120,461,448	130,711,727
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	761,419	879,181	215,234	632,165	712,849	820,055
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	21,266,168	19,375,423	28,424,357	157,751,482	25,095,707	57,791,810
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	7,693,150	8,437,968	6,232,698	1,510,676	2,887,259	10,828,752
Bonds & Leases	5,653,074	1,043,305	16,153,998	149,802,638	14,388,463	39,029,930
Miscellaneous	7,919,944	9,894,150	6,037,661	6,438,168	7,819,985	7,933,128
Revenues from State Sources	173,311,337	180,890,081	185,909,980	188,792,333	193,897,508	209,610,802
Reimbursements for Property Tax Relief - \$100,000 Residential	7,047,113	7,047,114	7,066,897	7,066,897	7,066,897	7,066,897
Homestead Exemption	2,651,779	2,130,107	2,858,722	2,900,804	3,092,689	3,147,326
Reimbursements for Property Tax Relief - Remaining Residential	27,511,244	28,897,387	29,366,016	30,107,382	31,942,231	33,449,853
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	301,988	301,988	301,988	301,988	301,988	301,988
Manufacturer's Depreciation Reimbursement	623,174	742,086	1,581,701	1,910,844	2,114,663	4,398,617
State Grants	43,926,049	48,138,748	55,914,444	58,977,963	57,952,001	132,706,960
Education Finance Act (EFA)	75,405,008	75,840,289	75,555,511	72,129,434	73,809,351	757,384
Education Improvement Act (EIA)	15,791,096	17,668,564	13,228,499	15,397,021	17,617,688	27,781,777
Education Lottery	53,886	123,798	36,202	0	0	0
Revenues from Federal Sources	23,247,967	20,796,342	23,315,851	33,267,285	60,129,447	47,383,758
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	325,426,776	330,666,252	325,302,520	350,563,477	404,834,276	407,700,907
Administration	112,646,814	116,169,431	117,581,639	116,761,926	141,873,616	144,735,972
Instruction	153,282,117	155,990,155	167,007,159	182,347,897	182,522,473	184,759,108
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	2,695,643	3,100,692	2,707,729	2,858,008	2,907,663	3,729,777
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	2,298	6,911	4,791	-17	2,879	0
Debt Service & Interest on Debt	25,490,832	27,412,968	28,112,651	33,872,621	39,919,319	38,134,928
Purchase of Land & Facility Construction	30,919,647	25,940,293	7,349,007	14,439,058	37,398,720	36,099,971
All Other	389,425	2,045,802	2,539,544	283,984	209,606	241,151

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Dorchester County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	117,332,728	118,170,101	175,137,478	178,278,316	249,602,323	223,109,883
Revenues from Local Sources	90,662,078	97,510,277	152,736,802	135,795,186	210,876,035	180,809,874
Current Property Taxes	47,652,195	50,290,870	55,864,589	56,535,255	71,018,082	71,843,790
Current Real & Personal Property Taxes	43,759,089	46,189,878	51,211,410	53,453,888	66,224,130	65,654,952
Fee In Lieu of Property Tax	1,645,499	1,561,652	1,883,291	697,423	1,965,988	3,687,339
All Other	2,247,607	2,539,340	2,769,888	2,383,944	2,827,964	2,501,499
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	607,529	1,143,657	1,381,760	1,498,305	1,593,716
Local Accommodations Tax	64,222	76,669	67,015	62,862	86,327	109,781
Capital Projects/Transportation Tax	16,674,005	17,349,741	18,402,011	22,730,372	28,151,852	34,760,382
Licenses, Fees, Charges, & Bonds	26,271,656	29,185,468	77,259,530	55,084,937	110,121,469	72,502,205
Licenses & Permits	5,232,252	5,370,328	6,543,234	10,211,611	9,221,332	9,979,398
Service Revenue & Charges	19,829,690	21,449,419	24,064,066	29,871,241	32,312,806	35,722,019
Bonds & Leases	0	0	43,174,260	12,743,000	54,205,068	847,858
Miscellaneous	1,209,714	2,365,721	3,477,970	2,259,085	14,382,263	25,952,930
Revenues from State Sources	23,013,570	17,909,272	17,771,244	17,882,078	27,864,445	27,994,459
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,498,330	1,560,651	1,843,835	1,843,767	1,918,924	1,993,757
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	6,296,791	6,475,720	6,751,797	6,743,121	7,834,081	8,342,509
Manufacturer's Depreciation Reimbursement	401,610	430,159	607,378	570,908	751,483	1,969,242
State Grants	14,816,839	9,442,742	8,568,234	8,724,282	17,359,957	15,688,951
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	978,394	1,151,080	2,483,819	19,803,939	8,236,814	11,224,037
Revenues from Other Local Sources	2,678,686	1,599,472	2,145,613	4,797,113	2,625,029	3,081,513
Total Expenditures (County only)	97,276,376	101,471,492	121,872,619	155,609,637	165,105,854	209,343,912
Administration	22,386,585	25,223,489	25,841,490	27,339,149	28,975,773	33,852,577
Instruction	0	0	0	0	0	0
Public Safety	27,550,501	28,961,432	32,658,073	37,092,427	38,481,026	44,677,528
Transportation	7,544,580	6,157,819	11,458,281	14,248,412	4,480,653	6,894,577
Health & Human Services	7,839,427	8,445,590	8,832,717	9,150,866	9,417,527	9,974,858
Environment & Housing	8,400,646	8,587,103	9,800,096	9,327,662	9,263,871	10,366,371
Recreation & Culture	688,816	740,999	487,024	1,575,792	1,059,927	1,497,017
Debt Service & Interest on Debt	15,232,897	15,809,324	17,914,895	18,258,707	24,274,711	45,666,019
Purchase of Land & Facility Construction	1,326,493	1,905,681	6,921,004	28,780,912	39,432,690	45,935,532
All Other	6,306,431	5,640,055	7,959,039	9,835,710	9,719,676	10,479,433

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Dorchester County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	42,164,586	2,359,423	1,004,881	26,959,745	697,015	83,978,172
Revenues from Local Sources	37,758,535	2,254,845	880,762	25,905,385	445,805	73,320,560
Current Property Taxes	12,148,044	797,290	252,797	10,983,613	176,766	13,935,124
Current Real & Personal Property Taxes	11,852,750	797,290	242,239	10,833,942	176,766	13,226,684
Fee In Lieu of Property Tax	0	0	0	0	0	152,030
All Other	295,294	0	10,558	149,671	0	556,410
Local Option Sales Tax	1,587,190	0	0	1,041,400	0	2,960,908
Local Hospitality Tax	3,803,946	202,143	12,297	2,374,464	16,587	5,913,537
Local Accommodations Tax	207,427	112,995	3,678	136,849	11,566	460,205
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	20,011,928	1,142,417	611,990	11,369,059	240,886	50,050,786
Licenses & Permits	14,833,057	821,591	283,206	11,331,699	180,531	18,064,317
Service Revenue & Charges	4,071,668	267,855	289,121	5,114	50,208	6,915,024
Bonds & Leases	0	0	0	0	0	21,818,247
Miscellaneous	1,107,203	52,971	39,663	32,246	10,147	3,253,198
Revenues from State Sources	2,839,657	54,295	57,056	873,767	41,722	4,830,512
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	341,681	12,339	21,551	373,175	10,761	450,218
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,899,689	24,077	35,505	500,592	30,961	2,566,754
Manufacturer's Depreciation Reimbursement	7,641	0	0	0	0	0
State Grants	590,646	17,879	0	0	0	1,813,540
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,053,123	0	0	166,438	209,488	3,464,775
Revenues from Other Local Sources	513,271	50,283	67,063	14,155	0	2,362,325
Total Expenditures (Cities only)*	40,607,072	2,468,638	1,162,100	19,230,521	587,013	56,828,143
Administration	5,949,713	595,342	157,131	5,937,788	151,475	7,398,441
Instruction	0	0	0	0	0	0
Public Safety	16,994,463	1,050,263	287,708	9,784,190	278,498	25,068,259
Transportation	2,284,304	316,632	63,571	30,267	52,855	56,379
Health & Human Services	0	0	0	0	0	0
Environment & Housing	2,673,588	38,354	39,095	37,300	44,148	9,566,792
Recreation & Culture	2,485,850	158,029	288,301	1,356,880	30,548	3,281,590
Debt Service & Interest on Debt	2,481,903	0	0	0	0	844,036
Purchase of Land & Facility Construction	87,632	223,688	8,911	18,560	0	3,519,274
All Other	7,649,619	86,330	317,383	2,065,536	29,489	7,093,372

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Harleyville, Reevesville, Ridgeville, Saint George, and Summerville. See appendix for cities reporting each fiscal year.

Dorchester County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	4,890,216	4,890,216	6,311,445	6,311,445	6,775,430	6,775,430
Total Expenditures (Special Purpose District Only)	3,903,124	3,903,124	4,520,386	4,520,386	5,244,964	5,244,964

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	150,117,472	147,425,799	162,235,858	181,347,703	192,465,833	217,310,696
School District Total	90,013,775	93,975,749	103,280,774	110,743,547	121,174,297	131,531,782
County Total	47,652,195	50,290,870	55,864,589	56,535,255	71,018,082	71,843,790
Cities Total	12,148,044	797,290	252,797	10,983,613	176,766	13,935,124
Special Purpose District Total	303,458	2,361,890	2,837,698	3,085,288	96,688	0

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	598,944,605	625,159,050	698,201,350	731,823,263	763,960,977	822,663,387
Owner Occupied (4% assessment ratio)	270,025,200	285,336,100	323,984,630	338,381,840	356,172,160	376,365,308
Agricultural (Private) (4%)	1,417,020	1,414,520	1,456,920	1,458,280	1,481,140	1,161,020
Agricultural (Corporate) (6%)	743,900	749,340	695,050	696,120	668,230	502,020
Commercial/Rental (6%)	169,938,730	175,069,720	195,803,720	204,652,450	214,644,470	241,888,710
Personal Property (Vehicles) (6%)	66,902,651	68,330,472	71,693,247	74,696,351	81,212,694	86,834,643
Other Personal Property (10.5%)	4,343,690	2,710,820	3,236,170	4,195,520	5,456,520	4,182,070
Manufacturing (10.5%)	20,481,220	21,844,600	23,954,410	25,209,710	24,464,900	23,474,040
Utility (10.5%)	27,506,390	30,928,180	36,396,400	36,805,930	37,526,790	39,380,140
Business Personal (10.5%)	11,879,699	13,933,939	12,759,339	13,201,969	13,745,920	12,876,500
Motor Carrier (9.5%)	1,326,403	1,620,739	909,129	2,615,805	2,852,807	3,029,910
Fee-in-Lieu and Joint Industrial Park	24,379,702	23,220,620	27,312,335	29,909,288	25,735,346	32,969,026

Estimated Total Average Millage Rates	349.4	361.0	359.6	371.4	382.9	384.8
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Estimated average millage rates based upon data available - see definitions for detail.

Edgefield County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	82,467,314	88,014,532	134,617,239	76,734,748	84,970,637	88,860,640
Revenues from Local Sources	27,592,854	30,751,262	92,700,458	34,354,200	36,357,710	40,376,386
Current Property Taxes	18,666,609	19,236,209	21,821,761	23,771,380	24,946,561	25,658,208
Current Real & Personal Property Taxes	18,176,071	18,665,979	21,270,812	22,927,855	24,156,200	24,508,043
Fee In Lieu of Property Tax (only Counties and Cities)	103,575	87,382	192,566	161,736	174,695	396,120
All Other	386,963	482,848	358,383	681,789	615,666	754,045
Local Option Sales Tax	2,180,404	2,234,239	2,408,005	2,359,778	2,195,606	2,799,617
Local Hospitality Tax	79,923	140,903	111,201	52,510	114,076	179,736
Local Accommodations Tax	172,778	36,392	17,731	13,493	17,734	240,776
Capital Projects/Transportation Tax	0	390,951	75,344	0	0	2,703,279
Licenses, Fees, Charges, & Bonds	6,493,140	8,712,568	68,266,416	8,157,039	9,083,733	8,794,770
Licenses & Permits	1,499,594	1,808,543	1,716,741	1,383,857	1,577,681	1,728,609
Service Revenue & Charges	3,017,511	5,837,905	5,935,798	5,217,733	5,629,471	4,146,446
Bonds & Leases	423,000	0	59,737,088	1,127,224	1,250,000	1,563,000
Miscellaneous	1,553,035	1,066,120	876,789	428,225	626,581	1,356,715
Revenues from State Sources	25,971,740	26,547,474	26,783,231	26,565,321	26,887,875	29,367,952
Reimbursements for Property Tax Relief - \$100,000 Residential	1,553,034	1,553,034	1,553,034	1,397,731	1,397,731	1,397,731
Homestead Exemption	1,093,153	1,103,826	1,274,491	1,269,696	1,304,051	1,243,958
Reimbursements for Property Tax Relief - Remaining Residential	3,343,763	3,488,615	3,587,704	3,721,490	3,902,998	4,076,067
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	1,408,947	1,625,868	1,611,474	1,141,148	1,657,559	2,405,410
Manufacturer's Depreciation Reimbursement	369,553	308,180	347,745	436,368	479,833	1,251,681
State Grants	6,195,293	6,550,787	7,297,529	7,940,940	7,414,230	15,384,226
Education Finance Act (EFA)	8,894,557	8,511,817	8,367,324	8,137,225	8,071,729	46,835
Education Improvement Act (EIA)	3,034,685	3,200,823	2,743,930	2,520,723	2,659,744	3,561,872
Education Lottery	78,755	204,524	0	0	0	172
Revenues from Federal Sources	4,340,622	6,040,551	4,410,880	5,340,719	10,499,732	7,772,146
Revenues from Other Local Sources	53,349	166,496	248,162	0	0	118,836
Revenues from Special Purpose Districts	24,508,749	24,508,749	10,474,508	10,474,508	11,225,320	11,225,320
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	79,206,896	89,534,254	87,598,046	103,636,102	102,188,933	104,979,283
Administration	23,003,833	27,921,794	23,444,442	23,368,407	26,694,145	29,607,952
Instruction	21,139,824	21,701,835	21,395,083	23,181,114	25,914,477	26,903,274
Public Safety	5,851,737	7,676,643	10,257,667	10,319,884	8,826,646	15,626,372
Transportation	0	1,197,487	221,219	0	0	0
Health & Human Services	2,022,413	2,961,450	3,432,407	2,897,628	4,403,252	5,178,657
Environment & Housing	1,060,924	781,380	812,236	622,162	655,058	633,127
Recreation & Culture	543,226	370,415	157,025	118,528	255,265	350,831
Debt Service & Interest on Debt	2,376,409	1,369,192	3,939,209	4,665,462	4,736,531	4,956,174
Purchase of Land & Facility Construction	333,957	876,133	12,017,054	26,035,149	16,491,503	2,098,632
All Other	194,499	1,997,851	2,339,335	2,845,399	3,575,894	8,988,102
Special Purpose Districts	22,680,074	22,680,074	9,582,369	9,582,369	10,636,162	10,636,162

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Edgefield County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	41,484,267	43,715,486	105,987,224	49,870,424	55,086,648	56,253,754
Revenues from Local Sources	13,497,091	15,480,661	77,314,964	19,872,680	20,808,821	23,284,177
Current Property Taxes	11,772,674	12,092,336	14,495,164	16,250,629	16,301,569	16,853,026
Current Real & Personal Property Taxes	11,566,338	11,828,626	14,358,244	15,804,689	15,867,499	16,305,963
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	206,336	263,710	136,920	445,940	434,070	547,063
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,724,417	3,388,325	62,819,800	3,622,051	4,507,252	6,431,151
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	536,730	2,767,549	2,569,876	2,123,963	2,854,661	4,133,851
Bonds & Leases	423,000	0	59,737,088	1,127,224	1,250,000	1,563,000
Miscellaneous	764,687	620,776	512,836	370,864	402,591	734,300
Revenues from State Sources	23,842,704	24,221,059	24,580,541	24,799,530	24,520,562	26,034,696
Reimbursements for Property Tax Relief - \$100,000 Residential	1,553,034	1,553,034	1,553,034	1,397,731	1,397,731	1,397,731
Homestead Exemption	630,951	633,006	774,056	786,918	769,336	739,561
Reimbursements for Property Tax Relief - Remaining Residential	3,343,763	3,488,615	3,587,704	3,721,490	3,902,998	4,076,067
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	56,168	56,168	56,168	56,168	56,168	56,168
Manufacturer's Depreciation Reimbursement	252,243	206,049	239,504	316,760	340,599	907,092
State Grants	5,998,548	6,367,023	7,258,821	7,862,515	7,322,257	15,249,198
Education Finance Act (EFA)	8,894,557	8,511,817	8,367,324	8,137,225	8,071,729	46,835
Education Improvement Act (EIA)	3,034,685	3,200,823	2,743,930	2,520,723	2,659,744	3,561,872
Education Lottery	78,755	204,524	0	0	0	172
Revenues from Federal Sources	4,144,472	4,013,766	4,091,719	5,198,214	9,757,265	6,934,881
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	41,249,897	44,290,025	57,164,062	73,451,835	69,763,885	57,107,084
Administration	17,299,557	20,026,318	19,442,751	19,477,308	22,619,471	23,125,195
Instruction	21,139,824	21,701,835	21,395,083	23,181,114	25,914,477	26,903,274
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	14,345	0	4,977
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	0	0	7,306	100
Debt Service & Interest on Debt	2,332,060	1,299,772	3,868,157	4,601,698	4,684,266	4,916,998
Purchase of Land & Facility Construction	333,957	876,133	12,017,054	26,035,149	16,491,503	2,098,632
All Other	144,499	385,967	441,017	142,221	46,862	57,908

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Edgefield County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	13,048,023	14,220,637	14,301,064	14,212,968	15,834,388	18,414,915
Revenues from Local Sources	11,092,821	12,145,858	12,239,109	12,571,307	13,554,029	15,171,714
Current Property Taxes	6,609,841	6,858,981	7,053,811	7,520,751	8,644,992	8,715,616
Current Real & Personal Property Taxes	6,348,670	6,583,278	6,661,586	7,123,166	8,288,701	8,116,010
Fee In Lieu of Property Tax	102,644	85,882	191,550	161,736	174,695	393,986
All Other	158,527	189,821	200,675	235,849	181,596	205,620
Local Option Sales Tax	1,444,910	1,570,121	1,588,843	1,710,685	1,596,154	2,251,120
Local Hospitality Tax	0	74,159	41,112	20,382	32,533	117,984
Local Accommodations Tax	155,939	0	0	0	0	225,212
Capital Projects/Transportation Tax	0	390,951	75,344	0	0	2,703,279
Licenses, Fees, Charges, & Bonds	2,882,131	3,251,646	3,479,999	3,319,489	3,280,350	1,158,503
Licenses & Permits	330,405	542,401	517,952	646,751	857,425	792,426
Service Revenue & Charges	1,971,179	2,572,377	2,854,681	2,648,929	2,379,284	12,500
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	580,547	136,868	107,366	23,809	43,641	353,577
Revenues from State Sources	1,886,665	1,920,433	1,914,611	1,499,156	2,195,342	3,063,386
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	425,906	434,825	462,404	482,778	534,715	499,839
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,174,748	1,351,016	1,335,169	894,276	1,516,689	2,162,807
Manufacturer's Depreciation Reimbursement	117,310	102,131	108,241	119,608	139,234	344,589
State Grants	168,701	32,461	8,797	2,494	4,704	56,151
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	68,537	154,346	147,344	142,505	85,017	179,815
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (County only)	11,527,373	16,964,179	17,240,913	18,286,405	19,393,725	33,819,091
Administration	4,631,290	4,772,364	2,886,342	3,284,447	3,551,110	5,352,743
Instruction	0	0	0	0	0	0
Public Safety	4,278,143	6,134,661	8,754,436	9,366,244	7,854,759	14,362,474
Transportation	0	1,197,487	221,219	0	0	0
Health & Human Services	2,022,413	2,961,450	3,432,407	2,883,283	4,403,252	5,173,680
Environment & Housing	158,939	0	0	0	0	0
Recreation & Culture	386,588	286,333	48,191	49,253	55,572	0
Debt Service & Interest on Debt	0	0	0	0	0	0
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	50,000	1,611,884	1,898,318	2,703,178	3,529,032	8,930,194

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Edgefield County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	3,426,275	5,569,660	3,854,443	2,176,848	2,824,281	2,966,651
Revenues from Local Sources	3,002,942	3,124,743	3,146,385	1,910,213	1,994,860	1,920,495
Current Property Taxes	284,094	284,892	272,786	0	0	89,566
Current Real & Personal Property Taxes	261,063	254,075	250,982	0	0	86,070
Fee In Lieu of Property Tax	931	1,500	1,016	0	0	2,134
All Other	22,100	29,317	20,788	0	0	1,362
Local Option Sales Tax	735,494	664,118	819,162	649,093	599,452	548,497
Local Hospitality Tax	79,923	66,744	70,089	32,128	81,543	61,752
Local Accommodations Tax	16,839	36,392	17,731	13,493	17,734	15,564
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,886,592	2,072,597	1,966,617	1,215,499	1,296,131	1,205,116
Licenses & Permits	1,169,189	1,266,142	1,198,789	737,106	720,256	936,183
Service Revenue & Charges	509,602	497,979	511,241	444,841	395,526	95
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	207,801	308,476	256,587	33,552	180,349	268,838
Revenues from State Sources	242,371	405,982	288,079	266,635	171,971	269,870
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	36,296	35,995	38,031	0	0	4,558
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	178,031	218,684	220,137	190,704	84,702	186,435
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	28,044	151,303	29,911	75,931	87,269	78,877
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	127,613	1,872,439	171,817	0	657,450	657,450
Revenues from Other Local Sources	53,349	166,496	248,162	0	0	118,836
Total Expenditures (Cities only)*	3,749,552	5,599,976	3,610,702	2,315,493	2,395,161	3,416,946
Administration	1,072,986	3,123,112	1,115,349	606,652	523,564	1,130,014
Instruction	0	0	0	0	0	0
Public Safety	1,573,594	1,541,982	1,503,231	953,640	971,887	1,263,898
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	901,985	781,380	812,236	622,162	655,058	633,127
Recreation & Culture	156,638	84,082	108,834	69,275	192,387	350,731
Debt Service & Interest on Debt	44,349	69,420	71,052	63,764	52,265	39,176
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Edgefield, Johnston, and Trenton. See appendix for cities reporting each fiscal year.

Edgefield County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)**	24,508,749	24,508,749	10,474,508	10,474,508	11,225,320	11,225,320
Total Expenditures (Special Purpose District Only)**	22,680,074	22,680,074	9,582,369	9,582,369	10,636,162	10,636,162

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	18,666,609	19,236,209	21,821,761	23,771,380	24,946,561	25,658,208
School District Total	11,772,674	12,092,336	14,495,164	16,250,629	16,301,569	16,853,026
County Total	6,609,841	6,858,981	7,053,811	7,520,751	8,644,992	8,715,616
Cities Total	284,094	284,892	272,786	0	0	89,566
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	82,692,329	83,043,048	85,077,818	91,773,305	96,332,836	103,497,260
Owner Occupied (4% assessment ratio)	32,937,810	34,074,880	35,368,170	37,405,450	39,335,750	41,861,010
Agricultural (Private) (4%)	2,116,900	2,079,650	2,108,110	2,163,930	2,256,840	1,604,150
Agricultural (Corporate) (6%)	62,340	66,190	63,600	80,690	80,450	62,080
Commercial/Rental (6%)	15,206,830	15,702,300	16,074,470	17,411,981	17,634,946	17,828,471
Personal Property (Vehicles) (6%)	11,229,840	11,379,337	12,078,571	13,252,122	14,215,200	15,728,499
Other Personal Property (10.5%)	791,070	866,570	890,670	934,012	1,362,060	1,535,804
Manufacturing (10.5%)	6,767,590	5,382,380	5,427,600	5,376,060	5,392,850	6,282,080
Utility (10.5%)	9,608,170	9,668,100	9,582,350	9,851,790	10,389,740	10,534,550
Business Personal (10.5%)	2,023,070	1,798,790	1,805,750	1,986,710	2,313,140	2,547,140
Motor Carrier (9.5%)	930,000	1,103,030	594,430	1,650,650	1,856,050	1,978,156
Fee-in-Lieu and Joint Industrial Park	1,018,709	921,821	1,084,097	1,659,910	1,495,810	3,535,320

Estimated Total Average Millage Rates	347.9	352.8	383.7	384.2	385.2	372.8
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Estimated average millage rates based upon data available - see definitions for detail.

Fairfield County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	91,887,679	99,640,942	92,439,701	95,678,321	103,614,579	103,865,723
Revenues from Local Sources	61,761,772	68,492,960	63,897,281	65,597,150	66,907,257	67,771,109
Current Property Taxes	54,065,287	59,553,318	54,879,020	55,353,246	54,836,524	56,894,005
Current Real & Personal Property Taxes	52,190,620	57,592,585	53,557,528	53,061,593	53,362,103	55,027,044
Fee In Lieu of Property Tax (only Counties and Cities)	884,567	918,875	479,952	995,424	371,481	503,365
All Other	990,100	1,041,858	841,540	1,296,229	1,102,940	1,363,596
Local Option Sales Tax	4,139,866	4,223,612	4,252,513	5,224,156	5,166,962	5,730,003
Local Hospitality Tax	13,496	13,993	10,994	36,609	164,782	302,998
Local Accommodations Tax	348	35,384	31,921	2,539	14,343	36,422
Capital Projects/Transportation Tax	0	2	0	0	0	0
Licenses, Fees, Charges, & Bonds	3,542,775	4,666,651	4,722,833	4,980,600	6,724,646	4,807,681
Licenses & Permits	266,424	849,285	823,096	907,306	253,227	1,081,594
Service Revenue & Charges	2,415,158	2,790,559	2,809,222	2,713,021	2,629,534	3,060,538
Bonds & Leases	19,306	68,503	157,884	162,282	143,051	53,298
Miscellaneous	841,887	958,304	932,631	1,197,991	3,698,834	612,251
Revenues from State Sources	21,370,728	22,270,540	19,889,914	19,988,585	21,480,290	21,861,530
Reimbursements for Property Tax Relief - \$100,000 Residential	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634
Homestead Exemption	1,525,904	1,582,017	1,573,564	1,590,848	1,585,123	1,594,666
Reimbursements for Property Tax Relief - Remaining Residential	2,900,044	3,000,416	3,089,645	3,197,588	3,305,619	3,478,517
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	1,501,044	1,711,185	1,610,843	1,915,231	2,166,528	1,724,730
Manufacturer's Depreciation Reimbursement	312,422	304,676	292,972	353,760	440,761	852,199
State Grants	5,992,272	5,976,932	5,993,019	6,150,271	6,964,076	10,235,025
Education Finance Act (EFA)	4,276,426	3,953,798	3,156,471	2,779,924	3,086,585	20,427
Education Improvement Act (EIA)	3,296,120	4,256,173	2,763,975	2,605,329	2,535,964	2,560,332
Education Lottery	170,862	89,709	13,791	0	0	0
Revenues from Federal Sources	6,793,981	6,842,061	6,376,171	6,685,894	12,536,099	12,071,147
Revenues from Other Local Sources	1,323,303	1,397,486	1,498,230	2,628,587	1,761,438	1,232,442
Revenues from Special Purpose Districts	637,895	637,895	778,105	778,105	929,495	929,495
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	96,247,147	112,616,114	99,951,170	102,412,759	99,621,354	120,745,686
Administration	33,841,571	35,594,975	38,303,626	37,008,601	34,505,253	39,381,091
Instruction	23,741,159	24,414,796	25,506,470	26,643,755	27,436,316	26,826,928
Public Safety	8,403,776	22,966,190	10,523,895	11,933,944	10,515,336	13,687,098
Transportation	3,703,797	2,736,423	3,578,824	3,319,919	2,560,102	4,297,021
Health & Human Services	5,508,948	5,253,306	5,592,128	5,406,877	5,409,937	5,440,699
Environment & Housing	2,693,467	4,207,790	4,314,620	4,271,613	3,100,411	4,459,799
Recreation & Culture	1,830,377	1,800,017	2,019,216	2,114,405	2,205,502	2,253,663
Debt Service & Interest on Debt	3,425,822	3,780,798	3,652,899	3,580,943	4,407,740	2,922,104
Purchase of Land & Facility Construction	11,220,231	9,958,192	4,212,553	6,355,627	7,417,883	19,388,990
All Other	1,297,971	1,323,599	1,495,131	1,025,267	1,013,888	1,039,307
Special Purpose Districts	580,028	580,028	751,808	751,808	1,048,986	1,048,986

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Fairfield County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	54,587,483	58,068,160	53,455,798	52,851,404	57,876,756	58,906,232
Revenues from Local Sources	31,505,187	34,791,147	31,818,050	31,498,072	31,489,890	32,337,620
Current Property Taxes	30,233,515	33,576,547	30,612,791	30,243,592	30,550,274	31,426,282
Current Real & Personal Property Taxes	30,019,813	33,323,482	30,497,737	29,880,141	30,145,151	30,999,146
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	213,702	253,065	115,054	363,451	405,123	427,136
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,271,672	1,214,600	1,205,259	1,254,480	939,616	911,338
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	870,126	744,679	525,298	501,525	360,664	689,229
Bonds & Leases	19,306	68,503	157,884	162,282	143,051	53,298
Miscellaneous	382,240	401,418	522,077	590,673	435,901	168,811
Revenues from State Sources	17,586,219	17,984,425	16,547,569	16,208,055	16,717,819	17,750,638
Reimbursements for Property Tax Relief - \$100,000 Residential	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634
Homestead Exemption	722,528	725,774	725,352	726,548	728,972	729,713
Reimbursements for Property Tax Relief - Remaining Residential	2,900,044	3,000,416	3,089,645	3,197,588	3,305,619	3,478,517
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	42,310	42,310	42,310	42,310	42,310	42,310
Manufacturer's Depreciation Reimbursement	141,814	126,285	157,879	199,778	259,683	521,800
State Grants	4,640,481	4,394,326	5,202,512	5,260,944	5,363,052	9,001,905
Education Finance Act (EFA)	4,276,426	3,953,798	3,156,471	2,779,924	3,086,585	20,427
Education Improvement Act (EIA)	3,296,120	4,256,173	2,763,975	2,605,329	2,535,964	2,560,332
Education Lottery	170,862	89,709	13,791	0	0	0
Revenues from Federal Sources	5,496,077	5,292,588	5,090,179	5,145,277	9,669,047	8,817,974
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	52,709,400	56,773,092	54,504,837	53,593,077	56,069,546	57,624,965
Administration	22,973,533	23,350,441	23,887,005	22,919,104	24,350,506	24,993,093
Instruction	23,741,159	24,414,796	25,506,470	26,643,755	27,436,316	26,826,928
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	15,398	1,007	9,175	13,468	324	13,131
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	148,251	141,114	150,457	262,827	266,494	182,985
Debt Service & Interest on Debt	1,296,687	1,626,964	1,490,796	1,435,804	1,425,118	1,469,261
Purchase of Land & Facility Construction	3,568,476	6,247,242	2,287,853	1,574,615	1,858,523	3,381,857
All Other	965,896	991,528	1,173,081	743,504	732,265	757,710

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Fairfield County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	35,904,727	38,784,990	36,263,702	39,892,208	44,808,328	42,004,366
Revenues from Local Sources	30,013,279	31,735,546	30,341,253	32,213,774	35,417,367	33,509,615
Current Property Taxes	23,831,772	25,975,819	24,259,366	25,106,543	24,286,250	25,450,041
Current Real & Personal Property Taxes	22,170,807	24,269,103	23,053,949	23,178,799	23,216,952	24,010,216
Fee In Lieu of Property Tax	884,567	918,875	479,952	995,424	371,481	503,365
All Other	776,398	787,841	725,465	932,320	697,817	936,460
Local Option Sales Tax	4,070,642	3,619,758	3,739,208	4,580,931	5,166,962	4,828,770
Local Hospitality Tax	0	0	0	21,229	164,782	302,998
Local Accommodations Tax	0	0	0	2,539	14,343	36,422
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	2,110,865	2,139,969	2,342,679	2,502,532	5,785,030	2,891,384
Licenses & Permits	137,893	123,198	164,214	172,619	253,227	474,904
Service Revenue & Charges	1,532,554	1,639,566	1,811,295	1,926,848	2,268,870	2,020,608
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	440,418	377,205	367,170	403,065	3,262,933	395,872
Revenues from State Sources	3,270,241	4,102,485	3,147,478	3,513,482	4,762,471	4,009,136
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	799,072	827,767	824,084	834,684	856,151	864,953
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,448,770	1,513,721	1,397,794	1,635,489	2,124,218	1,580,664
Manufacturer's Depreciation Reimbursement	170,608	178,391	135,093	153,982	181,078	330,399
State Grants	851,791	1,582,606	790,507	889,327	1,601,024	1,233,120
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,297,904	1,549,473	1,285,992	1,540,617	2,867,052	3,253,173
Revenues from Other Local Sources	1,323,303	1,397,486	1,488,979	2,624,335	1,761,438	1,232,442
Total Expenditures (County only)	42,593,233	39,205,247	40,025,291	42,725,671	42,502,822	55,566,339
Administration	10,597,728	11,372,943	12,622,486	12,045,231	10,154,747	11,564,825
Instruction	0	0	0	0	0	0
Public Safety	8,309,600	8,777,982	9,117,240	9,689,093	10,515,336	11,444,116
Transportation	3,703,797	2,736,423	3,150,289	3,319,919	2,560,102	4,297,021
Health & Human Services	5,493,550	5,252,299	5,582,953	5,393,409	5,409,613	5,427,568
Environment & Housing	2,693,467	3,209,842	3,274,711	3,218,527	3,100,411	3,020,558
Recreation & Culture	1,682,126	1,658,903	1,868,759	1,851,578	1,939,008	2,070,678
Debt Service & Interest on Debt	2,129,135	2,153,834	2,162,103	2,145,139	2,982,622	1,452,843
Purchase of Land & Facility Construction	7,651,755	3,710,950	1,924,700	4,781,012	5,559,360	16,007,133
All Other	332,075	332,071	322,050	281,763	281,623	281,597

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Fairfield County

	FY 18	FY 19	FY 20	FY 21	FY 22**	FY 23
Total Revenues (Cities only)*	757,574	2,149,897	1,942,096	2,156,604	0	2,025,630
Revenues from Local Sources	243,306	1,966,267	1,737,978	1,885,304	0	1,923,874
Current Property Taxes	0	952	6,863	3,111	0	17,682
Current Real & Personal Property Taxes	0	0	5,842	2,653	0	17,682
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	0	952	1,021	458	0	0
Local Option Sales Tax	69,224	603,854	513,305	643,225	0	901,233
Local Hospitality Tax	13,496	13,993	10,994	15,380	0	0
Local Accommodations Tax	348	35,384	31,921	0	0	0
Capital Projects/Transportation Tax	0	2	0	0	0	0
Licenses, Fees, Charges, & Bonds	160,238	1,312,082	1,174,895	1,223,588	0	1,004,959
Licenses & Permits	128,531	726,087	658,882	734,687	0	606,690
Service Revenue & Charges	12,478	406,314	472,629	284,648	0	350,701
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	19,229	179,681	43,384	204,253	0	47,568
Revenues from State Sources	514,268	183,630	194,867	267,048	0	101,756
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	4,304	28,476	24,128	29,616	0	0
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	9,964	155,154	170,739	237,432	0	101,756
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	500,000	0	0	0	0	0
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	0	0	0	0	0	0
Revenues from Other Local Sources	0	0	9,251	4,252	0	0
Total Expenditures (Cities only)*	364,486	16,057,747	4,669,234	5,342,203	0	6,505,396
Administration	270,310	871,591	1,794,135	2,044,266	0	2,823,173
Instruction	0	0	0	0	0	0
Public Safety	94,176	14,188,208	1,406,655	2,244,851	0	2,242,982
Transportation	0	0	428,535	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	0	997,948	1,039,909	1,053,086	0	1,439,241
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	0	0	0	0	0	0
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Jenkinsville, Ridgeway, and Winnsboro. See appendix for cities reporting each fiscal year.

**No cities reported in FY 22.

Fairfield County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	637,895	637,895	778,105	778,105	929,495	929,495
Total Expenditures (Special Purpose District Only)	580,028	580,028	751,808	751,808	1,048,986	1,048,986

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	54,066,199	59,553,748	54,878,168	55,363,245	54,836,654	56,894,124
School District Total	30,233,515	33,576,547	30,612,791	30,243,592	30,550,274	31,426,282
County Total	23,831,772	25,975,819	24,259,366	25,106,543	24,286,250	25,450,041
Cities Total	0	952	6,863	3,111	0	17,682
Special Purpose District Total	912	430	-852	9,999	130	119

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	159,670,616	174,414,024	161,622,160	159,541,855	164,409,933	168,273,689
Owner Occupied (4% assessment ratio)	24,252,281	24,697,840	25,126,909	25,895,696	26,966,356	27,914,864
Agricultural (Private) (4%)	2,118,154	2,134,367	2,174,503	2,188,843	2,151,144	1,592,396
Agricultural (Corporate) (6%)	832,652	739,134	797,575	801,179	824,373	789,322
Commercial/Rental (6%)	22,032,375	25,174,495	22,125,773	22,514,176	22,620,051	22,941,038
Personal Property (Vehicles) (6%)	8,740,920	8,621,531	8,526,770	8,996,401	9,227,429	9,942,986
Other Personal Property (10.5%)	811,950	777,160	1,069,980	1,346,310	1,188,830	1,302,970
Manufacturing (10.5%)	3,707,190	4,225,610	4,935,910	3,708,920	6,408,440	6,539,490
Utility (10.5%)	87,368,834	98,261,589	92,428,567	89,468,360	90,672,225	92,869,015
Business Personal (10.5%)	8,850,950	8,650,980	3,921,850	2,961,470	2,452,560	2,373,929
Motor Carrier (9.5%)	955,310	1,131,318	514,323	1,660,500	1,811,007	1,909,413
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	87,518	98,266

Estimated Total Average Millage Rates	411.2	411.4	411.4	411.3	411.2	411.8
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Estimated average millage rates based upon data available - see definitions for detail.

Florence County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	550,471,459	555,086,620	663,954,852	757,308,962	653,112,268	710,223,705
Revenues from Local Sources	277,497,138	285,037,335	389,301,751	458,661,093	314,718,347	369,648,376
Current Property Taxes	121,406,320	123,360,248	125,515,369	134,884,681	151,113,212	151,317,306
Current Real & Personal Property Taxes	113,389,417	115,768,418	117,854,486	126,362,757	142,682,027	142,951,197
Fee In Lieu of Property Tax (only Counties and Cities)	5,357,347	4,901,092	4,915,066	5,139,579	4,617,640	5,208,181
All Other	2,659,556	2,690,738	2,745,817	3,382,345	3,813,545	3,157,928
Local Option Sales Tax	35,045,401	35,303,074	39,384,783	39,604,849	36,131,155	47,961,676
Local Hospitality Tax	6,088,221	6,275,174	6,101,075	6,775,351	7,458,190	8,873,064
Local Accommodations Tax	2,059,153	2,307,711	2,002,807	1,990,659	2,588,985	2,809,762
Capital Projects/Transportation Tax	31,561,655	24,355,776	24,615,925	27,440,850	29,925,861	34,607,829
Licenses, Fees, Charges, & Bonds	81,336,388	93,435,352	191,681,792	247,964,703	87,500,944	124,078,739
Licenses & Permits	18,044,999	19,632,532	18,775,596	19,591,307	19,211,938	22,132,041
Service Revenue & Charges	33,695,223	33,312,830	30,379,941	29,025,047	31,824,824	37,142,640
Bonds & Leases	18,391,696	26,719,943	130,691,839	186,510,993	29,975,577	37,694,729
Miscellaneous	11,204,470	13,770,047	11,834,416	12,837,356	6,488,605	27,109,329
Revenues from State Sources	174,423,530	174,185,692	175,851,044	178,288,678	183,594,801	196,506,723
Reimbursements for Property Tax Relief - \$100,000 Residential	5,979,831	5,983,885	5,908,349	6,071,582	6,184,688	5,908,348
Homestead Exemption	5,213,411	5,195,893	5,442,347	5,367,239	5,643,184	5,536,824
Reimbursements for Property Tax Relief - Remaining Residential	19,640,798	20,516,073	21,306,493	21,819,730	23,281,962	24,821,398
\$2.5 Million Minimum Disbursement	9,789	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	9,959,525	10,177,983	10,318,135	10,778,275	11,001,790	11,147,300
Manufacturer's Depreciation Reimbursement	3,981,192	4,062,334	4,729,712	5,178,012	7,279,978	11,018,740
State Grants	46,216,643	46,999,824	48,759,587	56,009,596	56,097,305	118,637,035
Education Finance Act (EFA)	62,549,738	60,486,106	58,099,504	56,416,221	56,069,176	346,871
Education Improvement Act (EIA)	20,039,125	20,305,431	20,933,841	16,589,469	17,938,090	19,090,207
Education Lottery	833,478	458,163	353,076	58,554	98,628	0
Revenues from Federal Sources	31,661,319	34,092,127	35,948,251	57,923,488	88,862,561	76,443,280
Revenues from Other Local Sources	12,236,945	7,118,939	7,275,021	6,856,918	10,853,996	12,542,763
Revenues from Special Purpose Districts	54,652,527	54,652,527	55,578,785	55,578,785	55,082,563	55,082,563
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	570,284,576	576,939,864	610,493,510	640,262,285	661,730,704	677,332,081
Administration	147,219,821	157,614,248	159,509,122	149,408,904	154,487,078	187,203,530
Instruction	139,028,204	142,194,136	149,396,255	155,748,377	180,492,219	179,562,300
Public Safety	48,932,914	49,980,408	53,998,364	65,932,137	56,192,614	63,675,660
Transportation	14,139,239	23,054,496	18,182,897	14,522,758	22,071,173	23,933,762
Health & Human Services	11,522,644	12,148,036	12,122,413	11,080,157	12,500,018	13,442,205
Environment & Housing	13,774,911	15,836,770	17,121,657	25,249,009	27,523,599	37,834,260
Recreation & Culture	30,723,173	17,815,913	18,170,272	16,380,954	17,993,254	23,448,842
Debt Service & Interest on Debt	55,182,361	57,109,780	63,829,579	63,679,051	82,307,544	69,814,755
Purchase of Land & Facility Construction	44,843,872	38,984,787	54,707,782	71,563,739	51,643,221	25,982,570
All Other	10,495,061	7,778,914	7,691,339	10,933,369	11,087,842	7,002,055
Special Purpose Districts	54,422,376	54,422,376	55,763,830	55,763,830	45,432,142	45,432,142

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Florence County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	288,704,185	298,411,541	311,273,864	316,246,873	368,807,721	381,729,001
Revenues from Local Sources	104,665,737	110,243,181	118,483,749	110,084,590	127,604,360	146,888,811
Current Property Taxes	78,627,083	80,787,400	80,642,648	86,488,564	98,153,269	100,372,726
Current Real & Personal Property Taxes	78,149,840	80,242,559	80,260,535	85,808,176	97,031,661	99,603,034
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	477,243	544,841	382,113	680,388	1,121,608	769,692
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	26,038,654	29,455,781	37,841,101	23,596,026	29,451,091	46,516,085
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	6,732,855	7,420,756	5,346,955	1,887,923	4,104,044	8,276,226
Bonds & Leases	13,869,879	15,862,373	27,706,790	17,771,159	20,954,657	29,974,395
Miscellaneous	5,435,920	6,172,652	4,787,356	3,936,944	4,392,390	8,265,464
Revenues from State Sources	154,136,865	155,353,088	158,586,660	157,115,643	160,228,673	167,036,463
Reimbursements for Property Tax Relief - \$100,000 Residential	5,979,831	5,983,885	5,908,349	6,071,582	6,184,688	5,908,348
Homestead Exemption	2,961,749	2,959,743	2,946,115	2,943,937	3,335,802	3,166,185
Reimbursements for Property Tax Relief - Remaining Residential	19,640,798	20,516,073	21,306,493	21,819,730	23,281,962	24,821,398
\$2.5 Million Minimum Disbursement	9,789	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	783,978	788,938	781,361	897,337	591,542	507,227
Manufacturer's Depreciation Reimbursement	1,847,849	1,938,018	2,147,839	2,388,652	4,004,289	4,529,958
State Grants	39,490,530	41,916,731	46,110,082	49,930,161	48,724,496	108,666,269
Education Finance Act (EFA)	62,549,738	60,486,106	58,099,504	56,416,221	56,069,176	346,871
Education Improvement Act (EIA)	20,039,125	20,305,431	20,933,841	16,589,469	17,938,090	19,090,207
Education Lottery	833,478	458,163	353,076	58,554	98,628	0
Revenues from Federal Sources	29,901,583	32,815,272	34,203,455	49,046,640	80,974,688	67,803,727
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	286,113,926	295,067,422	317,741,219	338,879,412	364,395,822	357,513,918
Administration	108,916,055	117,070,440	123,536,313	110,589,494	121,452,296	130,329,270
Instruction	139,028,204	142,194,136	149,396,255	155,748,377	180,492,219	179,562,300
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	1,946,405	1,844,354	1,937,798	1,243,144	1,984,567	2,162,151
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	381,701	351,493	355,390	218,226	107,663	67,177
Debt Service & Interest on Debt	16,606,333	16,369,670	15,810,941	17,707,875	28,098,205	24,762,842
Purchase of Land & Facility Construction	17,931,287	14,308,288	24,114,986	51,196,441	31,338,230	20,380,894
All Other	1,303,941	2,929,041	2,589,536	2,175,855	922,642	249,284

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Florence County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	140,739,987	135,478,497	141,290,824	277,309,593	171,291,903	201,046,544
Revenues from Local Sources	119,488,086	114,642,232	120,176,244	245,018,525	138,925,811	160,631,473
Current Property Taxes	35,299,938	34,169,773	37,202,413	39,100,285	40,828,221	41,536,984
Current Real & Personal Property Taxes	29,200,343	28,190,903	30,985,182	32,642,918	34,682,228	35,076,847
Fee In Lieu of Property Tax	4,706,907	4,711,028	4,756,676	4,952,156	4,365,608	5,018,576
All Other	1,392,688	1,267,842	1,460,555	1,505,211	1,780,385	1,441,561
Local Option Sales Tax	25,808,583	25,883,567	29,893,490	29,232,294	31,880,925	36,347,900
Local Hospitality Tax	1,686,480	1,661,779	1,624,018	1,824,157	2,098,937	2,683,217
Local Accommodations Tax	2,058,778	2,307,211	2,002,292	1,990,659	2,588,985	2,750,999
Capital Projects/Transportation Tax	28,656,236	23,788,303	24,002,860	27,289,609	29,759,012	34,607,829
Licenses, Fees, Charges, & Bonds	25,978,071	26,831,599	25,451,171	145,581,521	31,769,731	42,704,544
Licenses & Permits	2,204,453	2,526,633	2,090,758	2,542,613	2,641,035	2,452,354
Service Revenue & Charges	20,866,019	19,842,972	19,271,343	21,404,522	21,918,061	23,159,751
Bonds & Leases	0	0	0	120,228,573	6,145,920	7,720,334
Miscellaneous	2,907,599	4,461,994	4,089,070	1,405,813	1,064,715	9,372,105
Revenues from State Sources	14,426,502	15,129,471	13,724,190	17,939,146	20,136,613	25,570,188
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,753,262	1,714,392	1,960,583	1,908,160	1,971,555	1,997,339
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	6,524,477	6,598,365	6,691,930	7,198,405	7,714,109	7,793,684
Manufacturer's Depreciation Reimbursement	2,120,536	2,110,400	2,569,182	2,776,305	3,242,134	6,485,344
State Grants	4,028,227	4,706,314	2,502,495	6,056,276	7,208,815	9,293,821
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	431,793	354,566	1,037,847	8,191,516	4,562,025	6,250,337
Revenues from Other Local Sources	6,393,606	5,352,228	6,352,543	6,160,406	7,667,454	8,594,546
Total Expenditures (County only)	144,827,003	144,329,870	147,583,853	165,828,803	165,942,423	182,597,537
Administration	28,331,590	32,984,440	28,685,404	30,519,981	28,770,363	31,703,928
Instruction	0	0	0	0	0	0
Public Safety	29,402,650	30,787,685	32,957,979	45,336,273	36,538,472	40,255,084
Transportation	9,464,113	18,886,798	12,269,175	9,091,034	17,720,174	17,096,395
Health & Human Services	9,327,477	10,205,332	10,184,615	9,837,013	10,515,451	11,280,054
Environment & Housing	7,114,738	7,681,270	9,261,124	16,754,301	20,764,674	29,197,057
Recreation & Culture	20,701,300	8,942,233	11,110,437	10,071,629	11,180,972	16,231,564
Debt Service & Interest on Debt	31,164,290	34,390,170	38,603,389	40,338,029	37,148,964	36,367,699
Purchase of Land & Facility Construction	5,696,678	0	3,810,876	0	0	0
All Other	3,624,167	451,942	700,854	3,880,543	3,303,353	465,756

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Florence County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	66,374,760	66,544,055	155,811,379	108,173,711	57,930,081	72,365,597
Revenues from Local Sources	53,343,315	60,151,922	150,641,758	103,557,978	48,188,176	62,128,092
Current Property Taxes	7,479,299	8,403,075	7,670,308	9,295,832	12,131,722	9,407,596
Current Real & Personal Property Taxes	6,039,234	7,334,956	6,608,769	7,911,663	10,968,138	8,271,316
Fee In Lieu of Property Tax	650,440	190,064	158,390	187,423	252,032	189,605
All Other	789,625	878,055	903,149	1,196,746	911,552	946,675
Local Option Sales Tax	9,236,818	9,419,507	9,491,293	10,372,555	4,250,230	11,613,776
Local Hospitality Tax	4,401,741	4,613,395	4,477,057	4,951,194	5,359,253	6,189,847
Local Accommodations Tax	375	500	515	0	0	58,763
Capital Projects/Transportation Tax	2,905,419	567,473	613,065	151,241	166,849	0
Licenses, Fees, Charges, & Bonds	29,319,663	37,147,972	128,389,520	78,787,156	26,280,122	34,858,110
Licenses & Permits	15,840,546	17,105,899	16,684,838	17,048,694	16,570,903	19,679,687
Service Revenue & Charges	6,096,349	6,049,102	5,761,643	5,732,602	5,802,719	5,706,663
Bonds & Leases	4,521,817	10,857,570	102,985,049	48,511,261	2,875,000	0
Miscellaneous	2,860,951	3,135,401	2,957,990	7,494,599	1,031,500	9,471,760
Revenues from State Sources	5,860,163	3,703,133	3,540,194	3,233,889	3,229,515	3,900,072
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	498,400	521,758	535,649	515,142	335,827	373,300
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,651,070	2,790,680	2,844,844	2,682,533	2,696,139	2,846,389
Manufacturer's Depreciation Reimbursement	12,807	13,916	12,691	13,055	33,555	3,438
State Grants	2,697,886	376,779	147,010	23,159	163,994	676,945
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,327,943	922,289	706,949	685,332	3,325,848	2,389,216
Revenues from Other Local Sources	5,843,339	1,766,711	922,478	696,512	3,186,542	3,948,217
Total Expenditures (Cities only)*	84,921,271	83,120,196	89,404,608	79,790,240	85,960,317	91,788,484
Administration	9,972,176	7,559,368	7,287,405	8,299,429	4,264,419	25,170,332
Instruction	0	0	0	0	0	0
Public Safety	19,530,264	19,192,723	21,040,385	20,595,864	19,654,142	23,420,576
Transportation	4,675,126	4,167,698	5,913,722	5,431,724	4,350,999	6,837,367
Health & Human Services	248,762	98,350	0	0	0	0
Environment & Housing	6,660,173	8,155,500	7,860,533	8,494,708	6,758,925	8,637,203
Recreation & Culture	9,640,172	8,522,187	6,704,445	6,091,099	6,704,619	7,150,101
Debt Service & Interest on Debt	7,411,738	6,349,940	9,415,249	5,633,147	17,060,375	8,684,214
Purchase of Land & Facility Construction	21,215,907	24,676,499	26,781,920	20,367,298	20,304,991	5,601,676
All Other	5,566,953	4,397,931	4,400,949	4,876,971	6,861,847	6,287,015

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Coward, Florence, Johnsonville, Lake City, Olanda, Pamplico, Quinby, Scranton, and Timmons ville. See appendix for cities reporting each fiscal year.

Florence County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	54,652,527	54,652,527	55,578,785	55,578,785	55,082,563	55,082,563
Total Expenditures (Special Purpose District Only)	54,422,376	54,422,376	55,763,830	55,763,830	45,432,142	45,432,142

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	126,014,471	128,432,334	130,627,311	140,273,966	156,735,826	156,799,992
School District Total	78,627,083	80,787,400	80,642,648	86,488,564	98,153,269	100,372,726
County Total	35,299,938	34,169,773	37,202,413	39,100,285	40,828,221	41,536,984
Cities Total	7,479,299	8,403,075	7,670,308	9,295,832	12,131,722	9,407,596
Special Purpose District Total	4,608,151	5,072,086	5,111,942	5,389,285	5,622,614	5,482,686

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	535,706,875	538,377,510	554,431,264	571,665,201	606,053,929	639,125,507
Owner Occupied (4% assessment ratio)	164,790,039	166,507,957	170,250,575	172,581,869	177,568,214	182,666,420
Agricultural (Private) (4%)	9,054,172	9,063,862	9,144,794	8,957,189	8,943,847	8,617,411
Agricultural (Corporate) (6%)	579,477	523,146	539,329	567,356	570,601	570,278
Commercial/Rental (6%)	156,020,663	159,411,255	159,637,440	169,503,902	171,342,520	179,153,957
Personal Property (Vehicles) (6%)	60,408,793	59,304,684	59,396,504	64,558,908	67,981,892	72,468,309
Other Personal Property (10.5%)	6,175,399	6,046,871	6,783,892	5,887,080	6,377,438	7,226,266
Manufacturing (10.5%)	34,240,279	30,388,089	30,703,410	31,853,774	38,790,346	37,314,213
Utility (10.5%)	30,772,676	32,361,800	32,662,575	33,956,575	36,805,562	39,247,252
Business Personal (10.5%)	19,490,665	19,391,310	19,321,932	20,799,239	18,094,831	17,484,932
Motor Carrier (9.5%)	2,703,560	2,944,240	1,523,684	5,136,839	5,064,556	5,596,745
Fee-in-Lieu and Joint Industrial Park	51,471,152	52,434,296	64,467,129	57,862,470	74,514,122	88,779,724

Estimated Total Average Millage Rates	364.8	366.5	375.3	380.4	400.8	399.5
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Estimated average millage rates based upon data available - see definitions for detail.

Georgetown County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	288,139,926	318,965,028	377,701,850	254,922,718	279,971,361	289,627,151
Revenues from Local Sources	185,378,663	217,844,923	268,373,552	141,276,057	158,785,038	165,736,632
Current Property Taxes	95,888,737	98,080,799	102,686,324	105,939,796	107,843,343	113,671,868
Current Real & Personal Property Taxes	94,046,705	95,796,798	100,550,341	103,309,318	106,405,171	111,024,126
Fee In Lieu of Property Tax (only Counties and Cities)	899,127	1,317,762	967,516	1,255,988	93,827	986,943
All Other	942,905	966,239	1,168,467	1,374,490	1,344,345	1,660,799
Local Option Sales Tax	25,158	16,416	20,218	25,249	36,989	3,791
Local Hospitality Tax	3,785,852	3,803,680	3,467,831	4,090,082	5,055,291	5,356,329
Local Accommodations Tax	3,044,231	3,087,357	2,865,866	3,639,677	4,353,368	4,393,757
Capital Projects/Transportation Tax	10,998,102	10,985,412	130,457	0	0	0
Licenses, Fees, Charges, & Bonds	71,636,583	101,871,259	159,202,856	27,581,253	41,496,047	42,310,887
Licenses & Permits	7,207,109	7,555,810	8,379,588	13,566,528	14,185,454	14,266,560
Service Revenue & Charges	13,152,880	13,757,846	13,038,962	10,724,443	16,120,831	16,195,505
Bonds & Leases	39,339,964	65,353,034	131,800,087	41,976	3,752,689	2,397,947
Miscellaneous	11,936,630	15,204,569	5,984,219	3,248,306	7,437,073	9,450,875
Revenues from State Sources	59,595,510	58,257,485	63,041,337	63,681,392	60,356,024	73,511,964
Reimbursements for Property Tax Relief - \$100,000 Residential	4,615,362	4,615,362	4,615,362	4,615,362	4,615,362	4,615,362
Homestead Exemption	2,389,200	2,427,546	2,532,762	2,572,688	2,643,461	2,690,561
Reimbursements for Property Tax Relief - Remaining Residential	10,538,925	10,861,792	11,220,210	11,571,751	11,968,186	12,599,200
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	5,687,180	5,821,027	5,620,709	5,768,911	4,598,325	6,538,443
Manufacturer's Depreciation Reimbursement	1,718,087	1,769,809	1,801,916	2,151,301	2,208,073	3,498,739
State Grants	13,925,578	12,515,328	17,277,460	18,485,642	15,264,869	35,979,676
Education Finance Act (EFA)	13,151,709	12,892,263	12,935,650	11,851,339	12,146,201	80,084
Education Improvement Act (EIA)	7,569,469	7,294,358	7,037,256	6,664,398	6,911,547	7,509,555
Education Lottery	0	60,000	12	0	0	344
Revenues from Federal Sources	17,151,659	16,956,446	15,779,350	19,052,129	33,361,885	28,933,880
Revenues from Other Local Sources	169,194	61,274	1,542,084	1,947,613	6,545,206	521,467
Revenues from Special Purpose Districts	25,844,900	25,844,900	28,965,527	28,965,527	20,923,208	20,923,208
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	260,412,145	311,473,181	308,775,979	289,041,346	304,637,222	305,399,403
Administration	70,752,081	73,484,737	72,964,796	73,556,249	78,932,355	83,150,667
Instruction	57,090,155	55,128,981	57,206,611	61,734,058	62,969,853	66,024,135
Public Safety	28,954,362	29,399,077	39,584,552	26,562,901	37,762,713	39,743,350
Transportation	4,841,776	5,008,616	6,189,850	919,216	1,514,309	11,334,762
Health & Human Services	1,597,656	2,007,622	1,516,545	1,175,925	1,321,921	2,643,777
Environment & Housing	10,378,521	8,957,992	9,283,534	3,032,028	3,003,853	3,750,514
Recreation & Culture	7,700,891	7,866,069	9,987,957	7,275,672	6,392,647	10,673,361
Debt Service & Interest on Debt	29,221,534	31,985,084	29,847,868	18,562,227	18,547,855	24,999,145
Purchase of Land & Facility Construction	19,807,176	67,128,777	49,023,584	37,808,645	24,552,030	20,168,249
All Other	2,704,538	3,142,771	4,697,245	29,940,988	41,364,409	14,636,166
Special Purpose Districts	27,363,455	27,363,455	28,473,437	28,473,437	28,275,277	28,275,277

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Georgetown County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	130,071,740	186,029,820	259,494,784	137,179,515	145,161,308	157,875,772
Revenues from Local Sources	67,765,332	123,595,262	194,724,161	65,777,045	68,586,371	75,587,210
Current Property Taxes	57,656,855	59,162,111	62,030,841	63,379,700	64,925,773	67,138,948
Current Real & Personal Property Taxes	57,340,193	58,756,959	61,855,145	62,866,487	64,367,490	66,553,291
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	316,662	405,152	175,696	513,213	558,283	585,657
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	10,108,477	64,433,151	132,693,320	2,397,345	3,660,598	8,448,262
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	1,934,029	2,112,153	1,697,851	946,034	1,660,185	3,240,665
Bonds & Leases	5,974,200	59,986,478	129,282,034	0	159,240	1,797,947
Miscellaneous	2,200,248	2,334,520	1,713,435	1,451,311	1,841,173	3,409,650
Revenues from State Sources	49,836,859	49,932,177	52,254,067	52,693,896	53,052,733	59,484,626
Reimbursements for Property Tax Relief - \$100,000 Residential	4,615,362	4,615,362	4,615,362	4,615,362	4,615,362	4,615,362
Homestead Exemption	1,319,747	1,330,394	1,353,253	1,360,847	1,379,710	1,390,090
Reimbursements for Property Tax Relief - Remaining Residential	10,538,925	10,861,792	11,220,210	11,571,751	11,968,186	12,599,200
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	267,627	267,627	267,627	267,627	267,627	267,627
Manufacturer's Depreciation Reimbursement	1,160,845	1,203,610	1,213,252	1,469,606	1,443,893	2,145,968
State Grants	11,213,175	11,406,771	13,611,445	14,892,966	14,320,207	30,876,396
Education Finance Act (EFA)	13,151,709	12,892,263	12,935,650	11,851,339	12,146,201	80,084
Education Improvement Act (EIA)	7,569,469	7,294,358	7,037,256	6,664,398	6,911,547	7,509,555
Education Lottery	0	60,000	12	0	0	344
Revenues from Federal Sources	12,469,549	12,502,381	12,516,556	18,708,574	23,522,204	22,803,936
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	141,891,417	183,266,001	170,408,983	167,689,506	160,989,295	163,875,692
Administration	49,275,569	51,088,027	52,549,426	51,586,789	57,356,950	63,725,300
Instruction	57,090,155	55,128,981	57,206,611	61,734,058	62,969,853	66,024,135
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	28,465	16,516	12,329	0	16,956	18,239
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	78,868	119,198	116,779	105,099	180,470	143,109
Debt Service & Interest on Debt	17,145,556	19,262,798	17,753,693	15,767,519	14,990,938	13,782,423
Purchase of Land & Facility Construction	16,072,490	54,764,906	38,156,174	35,697,691	22,638,428	20,083,406
All Other	2,200,314	2,885,575	4,613,971	2,798,350	2,835,700	99,080

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Georgetown County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	104,224,454	85,499,979	67,762,187	68,461,257	93,174,346	89,097,027
Revenues from Local Sources	94,210,550	75,486,883	58,469,844	61,339,895	73,919,279	74,035,370
Current Property Taxes	34,043,341	34,656,091	35,799,511	37,370,491	37,557,347	41,576,173
Current Real & Personal Property Taxes	32,690,389	32,955,595	34,301,047	35,613,554	37,079,959	40,293,113
Fee In Lieu of Property Tax	829,086	1,304,655	959,044	1,172,355	0	924,347
All Other	523,866	395,841	539,420	584,582	477,388	358,713
Local Option Sales Tax	0	0	0	0	7,862	3,791
Local Hospitality Tax (2%)	3,064,154	3,075,295	2,724,133	3,266,772	4,130,841	4,421,363
Local Accommodations Tax	2,344,966	2,362,157	2,159,910	2,889,563	3,411,488	3,374,341
Capital Projects/Transportation Tax	10,941,998	10,939,032	130,457	0	0	0
Licenses, Fees, Charges, & Bonds	43,816,091	24,454,308	17,655,833	17,813,069	28,811,741	24,659,702
Licenses & Permits	3,131,704	3,369,534	3,541,736	8,904,983	9,195,290	9,408,393
Service Revenue & Charges	8,944,899	9,388,574	8,990,587	7,415,506	11,932,524	10,359,979
Bonds & Leases	25,365,764	1,253,862	2,027,481	0	2,471,882	0
Miscellaneous	6,373,724	10,442,338	3,096,029	1,492,580	5,212,045	4,891,330
Revenues from State Sources	7,511,991	6,935,433	6,303,138	6,617,033	5,241,933	10,998,347
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	881,120	907,049	983,081	1,009,657	1,057,167	1,144,149
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	4,471,637	4,631,078	4,480,530	4,635,746	3,203,571	5,248,150
Manufacturer's Depreciation Reimbursement	533,058	540,841	537,165	615,313	690,386	1,181,327
State Grants	1,626,176	856,465	302,362	356,317	290,809	3,424,721
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	2,383,540	3,018,194	2,952,341	69,000	7,518,504	3,643,643
Revenues from Other Local Sources	118,373	59,469	36,864	435,329	6,494,630	419,667
Total Expenditures (County only)	73,442,345	81,445,929	89,382,731	64,865,669	94,077,818	93,224,154
Administration	19,209,736	20,141,092	18,099,821	19,402,283	18,655,861	16,880,019
Instruction	0	0	0	0	0	0
Public Safety	20,065,689	20,884,227	31,535,119	19,081,574	29,573,330	31,804,530
Transportation	3,854,873	3,763,319	5,127,753	0	0	8,677,452
Health & Human Services	1,569,191	1,991,106	1,504,216	1,175,925	1,304,965	2,625,538
Environment & Housing	7,794,586	5,338,609	5,836,030	0	0	485,164
Recreation & Culture	7,297,400	7,357,097	7,176,602	7,140,500	6,014,953	9,780,289
Debt Service & Interest on Debt	9,999,872	10,428,618	9,627,976	0	0	8,562,959
Purchase of Land & Facility Construction	3,650,998	11,541,861	10,475,214	0	0	0
All Other	0	0	0	18,065,387	38,528,709	14,408,203

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Georgetown County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	27,998,832	21,590,329	21,479,352	20,316,419	20,712,499	21,731,144
Revenues from Local Sources	23,402,781	18,762,778	15,179,547	14,159,117	16,279,388	16,114,052
Current Property Taxes	4,188,541	4,262,597	4,855,972	5,189,605	5,360,223	4,956,747
Current Real & Personal Property Taxes	4,016,123	4,084,244	4,394,149	4,829,277	4,957,722	4,177,722
Fee In Lieu of Property Tax	70,041	13,107	8,472	83,633	93,827	62,596
All Other	102,377	165,246	453,351	276,695	308,674	716,429
Local Option Sales Tax	25,158	16,416	20,218	25,249	29,127	0
Local Hospitality Tax	721,698	728,385	743,698	823,310	924,450	934,966
Local Accommodations Tax	699,265	725,200	705,956	750,114	941,880	1,019,416
Capital Projects/Transportation Tax	56,104	46,380	0	0	0	0
Licenses, Fees, Charges, & Bonds	17,712,015	12,983,800	8,853,703	7,370,839	9,023,708	9,202,923
Licenses & Permits	4,075,405	4,186,276	4,837,852	4,661,545	4,990,164	4,858,167
Service Revenue & Charges	2,273,952	2,257,119	2,350,524	2,362,903	2,528,122	2,594,861
Bonds & Leases	8,000,000	4,112,694	490,572	41,976	1,121,567	600,000
Miscellaneous	3,362,658	2,427,711	1,174,755	304,415	383,855	1,149,895
Revenues from State Sources	2,246,660	1,389,875	4,484,132	4,370,463	2,061,358	3,028,991
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	188,333	190,103	196,428	202,184	206,584	156,322
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	947,916	922,322	872,552	865,538	1,127,127	1,022,666
Manufacturer's Depreciation Reimbursement	24,184	25,358	51,499	66,382	73,794	171,444
State Grants	1,086,227	252,092	3,363,653	3,236,359	653,853	1,678,559
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	2,298,570	1,435,871	310,453	274,555	2,321,177	2,486,301
Revenues from Other Local Sources	50,821	1,805	1,505,220	1,512,284	50,576	101,800
Total Expenditures (Cities only)*	17,714,928	19,397,796	20,510,828	28,012,734	21,294,832	20,024,280
Administration	2,266,776	2,255,618	2,315,549	2,567,177	2,919,544	2,545,348
Instruction	0	0	0	0	0	0
Public Safety	8,888,673	8,514,850	8,049,433	7,481,327	8,189,383	7,938,820
Transportation	986,903	1,245,297	1,062,097	919,216	1,514,309	2,657,310
Health & Human Services	0	0	0	0	0	0
Environment & Housing	2,583,935	3,619,383	3,447,504	3,032,028	3,003,853	3,265,350
Recreation & Culture	324,623	389,774	2,694,576	30,073	197,224	749,963
Debt Service & Interest on Debt	2,076,106	2,293,668	2,466,199	2,794,708	3,556,917	2,653,763
Purchase of Land & Facility Construction	83,688	822,010	392,196	2,110,954	1,913,602	84,843
All Other	504,224	257,196	83,274	9,077,251	0	128,883

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Andrews, Georgetown, and Pawley's Island. See appendix for cities reporting each fiscal year.

Georgetown County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	25,844,900	25,844,900	28,965,527	28,965,527	20,923,208	20,923,208
Total Expenditures (Special Purpose District Only)	27,363,455	27,363,455	28,473,437	28,473,437	28,275,277	28,275,277

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	103,906,823	108,031,794	113,075,149	116,784,902	118,892,145	124,849,377
School District Total	57,656,855	59,162,111	62,030,841	63,379,700	64,925,773	67,138,948
County Total	34,043,341	34,656,091	35,799,511	37,370,491	37,557,347	41,576,173
Cities Total	4,188,541	4,262,597	4,855,972	5,189,605	5,360,223	4,956,747
Special Purpose District Total	8,018,086	9,950,995	10,388,825	10,845,106	11,048,802	11,177,509

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	582,660,050	586,847,297	595,647,283	611,377,733	631,447,512	658,170,119
Owner Occupied (4% assessment ratio)	173,852,966	180,034,594	185,192,173	196,532,470	204,986,817	212,314,917
Agricultural (Private) (4%)	2,014,984	2,017,599	2,014,173	1,970,144	1,934,442	2,107,809
Agricultural (Corporate) (6%)	1,802,678	1,798,122	1,861,087	1,972,436	2,051,386	1,951,850
Commercial/Rental (6%)	292,620,582	292,874,072	294,732,213	293,874,794	294,726,178	310,829,428
Personal Property (Vehicles) (6%)	37,316,280	36,440,250	35,581,173	38,064,599	42,704,424	45,038,680
Other Personal Property (10.5%)	10,453,910	10,812,600	13,077,134	11,385,790	18,339,350	17,611,550
Manufacturing (10.5%)	24,316,900	22,999,500	24,763,410	24,692,320	24,338,440	24,428,520
Utility (10.5%)	10,396,610	10,602,510	11,466,890	11,748,020	11,827,960	11,370,350
Business Personal (10.5%)	9,073,520	8,865,210	8,616,060	9,529,710	8,243,940	10,670,720
Motor Carrier (9.5%)	2,336,990	2,931,630	1,219,270	3,561,500	3,874,280	3,967,870
Fee-in-Lieu and Joint Industrial Park	18,474,630	17,471,210	17,123,700	18,045,950	18,420,295	17,878,425

Estimated Total Average Millage Rates	227.5	233.5	235.5	242.4	242.4	249.9
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Estimated average millage rates based upon data available - see definitions for detail.

Greenville County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	1,653,754,854	1,732,244,498	1,916,840,785	2,056,176,615	2,171,311,809	2,444,646,152
Revenues from Local Sources	822,897,750	876,633,654	971,071,677	959,442,271	988,102,848	1,238,459,777
Current Property Taxes	519,566,730	558,060,526	584,857,043	618,233,986	657,117,757	842,268,839
Current Real & Personal Property Taxes	484,995,332	521,500,038	545,681,687	572,686,402	635,198,919	659,105,769
Fee In Lieu of Property Tax (only Counties and Cities)	14,622,866	13,851,711	15,127,222	15,768,083	13,309,915	174,804,239
All Other	19,948,532	22,708,777	24,048,134	29,779,501	8,608,923	8,358,831
Local Option Sales Tax	142,075	150,533	0	0	0	0
Local Hospitality Tax	26,332,462	27,495,753	25,617,832	28,897,398	34,225,189	38,230,684
Local Accommodations Tax	5,454,447	5,372,844	5,162,881	3,199,614	6,980,474	5,389,345
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	271,402,036	285,553,998	355,433,921	309,111,273	289,779,428	352,570,909
Licenses & Permits	80,379,655	85,586,732	83,339,122	93,167,967	98,541,543	99,997,550
Service Revenue & Charges	123,402,540	120,372,498	112,359,147	92,583,190	99,663,569	155,657,837
Bonds & Leases	5,070,071	686,215	91,839,307	53,443,417	47,869,855	26,432,830
Miscellaneous	62,549,770	78,908,553	67,896,345	69,916,699	43,704,461	70,482,692
Revenues from State Sources	489,509,037	508,493,235	538,353,792	545,704,279	563,514,721	625,007,024
Reimbursements for Property Tax Relief - \$100,000 Residential	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334
Homestead Exemption	14,661,174	14,928,342	15,028,708	15,011,423	13,931,356	15,149,711
Reimbursements for Property Tax Relief - Remaining Residential	62,796,813	65,192,959	67,779,517	69,921,554	76,267,936	80,819,117
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	33,294,724	35,837,461	34,626,840	37,458,953	37,319,072	41,605,109
Manufacturer's Depreciation Reimbursement	5,945,377	6,316,361	6,917,444	6,702,289	8,127,486	9,265,763
State Grants	123,559,157	128,959,853	154,371,675	158,530,153	158,340,442	378,738,517
Education Finance Act (EFA)	176,909,179	184,246,751	187,860,551	184,356,352	194,170,193	1,288,669
Education Improvement Act (EIA)	46,472,360	48,871,197	48,162,141	50,313,221	51,937,902	74,723,384
Education Lottery	2,459,919	729,977	196,582	0	10,000	6,420
Revenues from Federal Sources	79,120,191	77,229,094	99,632,462	243,394,911	275,777,163	237,662,799
Revenues from Other Local Sources	16,692,089	24,352,728	18,845,653	18,697,953	15,058,448	14,657,923
Revenues from Special Purpose Districts	245,535,787	245,535,787	288,937,201	288,937,201	328,858,629	328,858,629
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	1,631,770,516	1,669,284,445	1,890,802,711	1,988,349,226	2,081,759,725	2,257,294,127
Administration	432,091,347	458,378,406	473,155,715	548,939,828	590,319,455	631,614,874
Instruction	405,515,114	419,713,595	458,974,782	481,584,421	528,716,220	546,025,152
Public Safety	168,628,569	180,576,648	194,522,676	215,301,813	236,596,512	265,528,606
Transportation	20,407,692	23,358,003	25,663,379	25,745,288	22,795,053	52,700,772
Health & Human Services	28,323,615	25,816,503	23,544,735	18,681,410	32,512,255	55,297,155
Environment & Housing	42,661,965	40,600,841	61,091,562	46,396,005	41,853,040	60,229,253
Recreation & Culture	56,013,020	62,392,292	62,697,225	89,566,963	57,590,370	66,337,832
Debt Service & Interest on Debt	110,491,544	93,360,602	149,903,364	132,726,898	143,455,137	136,228,335
Purchase of Land & Facility Construction	112,906,200	82,883,888	150,282,562	139,968,334	128,350,319	150,123,169
All Other	41,608,772	69,080,989	52,705,506	51,177,061	45,839,997	39,477,612
Special Purpose Districts	213,122,678	213,122,678	238,261,205	238,261,205	253,731,367	253,731,367

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Greenville County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	894,274,792	943,185,639	1,039,989,543	1,044,424,223	1,153,131,804	1,240,577,795
Revenues from Local Sources	384,540,875	417,773,679	473,076,964	413,599,508	459,907,854	516,079,674
Current Property Taxes	321,224,613	345,418,456	363,392,860	382,759,906	417,282,305	440,327,743
Current Real & Personal Property Taxes	320,422,444	344,531,716	362,630,859	381,146,948	415,762,712	438,068,557
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	802,169	886,740	762,001	1,612,958	1,519,593	2,259,186
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	63,316,262	72,355,223	109,684,104	30,839,602	42,625,549	75,751,931
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	43,667,969	51,827,249	39,976,722	12,412,894	28,138,484	62,632,726
Bonds & Leases	0	0	50,378,000	0	0	0
Miscellaneous	19,648,293	20,527,974	19,329,382	18,426,708	14,487,065	13,119,205
Revenues from State Sources	438,048,500	456,954,343	486,794,469	495,862,980	513,474,400	563,540,768
Reimbursements for Property Tax Relief - \$100,000 Residential	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334
Homestead Exemption	9,769,752	9,876,075	10,014,835	10,008,720	10,016,076	10,035,035
Reimbursements for Property Tax Relief - Remaining Residential	62,796,813	65,192,959	67,779,517	69,921,554	76,267,936	80,819,117
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,757,834	2,783,154	2,814,247	2,829,454	1,809,793	2,851,173
Manufacturer's Depreciation Reimbursement	4,641,804	5,253,761	5,718,222	5,553,249	6,712,270	5,909,553
State Grants	108,830,505	116,590,135	140,838,040	149,470,096	149,139,896	364,497,083
Education Finance Act (EFA)	176,909,179	184,246,751	187,860,551	184,356,352	194,170,193	1,288,669
Education Improvement Act (EIA)	46,472,360	48,871,197	48,162,141	50,313,221	51,937,902	74,723,384
Education Lottery	2,459,919	729,977	196,582	0	10,000	6,420
Revenues from Federal Sources	71,685,417	68,457,617	80,118,110	134,961,735	179,749,550	160,957,353
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	884,177,792	890,891,203	1,021,035,140	997,685,739	1,081,334,040	1,123,498,466
Administration	327,894,114	339,807,930	345,565,961	335,533,678	388,138,763	426,346,493
Instruction	405,515,114	419,713,595	458,974,782	481,584,421	528,716,220	546,025,152
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	50,889	47,613	233,195	249,110	191,187	284,692
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	1,658,459	1,651,225	1,472,094	1,453,250	1,456,000	1,548,893
Debt Service & Interest on Debt	72,418,798	74,420,445	124,308,991	89,652,111	99,714,492	85,258,349
Purchase of Land & Facility Construction	67,014,912	45,649,120	79,415,563	84,625,567	58,291,140	63,073,220
All Other	9,625,506	9,601,275	11,064,554	4,587,602	4,826,238	961,667

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Greenville County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	263,132,054	265,363,298	284,864,968	372,751,208	340,028,218	533,399,777
Revenues from Local Sources	207,642,763	207,603,866	219,714,475	228,595,260	225,617,452	420,674,580
Current Property Taxes	114,507,744	119,541,028	124,346,284	131,860,730	147,651,484	303,626,316
Current Real & Personal Property Taxes	98,871,636	104,558,194	108,940,911	113,966,217	131,450,650	126,629,476
Fee In Lieu of Property Tax	12,514,873	12,074,436	13,329,346	14,127,309	11,844,856	173,528,060
All Other	3,121,235	2,908,398	2,076,027	3,767,204	4,355,978	3,468,780
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax (2%)	8,754,083	8,994,897	8,962,915	9,933,891	11,045,850	12,200,076
Local Accommodations Tax	829,989	785,144	651,701	55,685	501,954	428,058
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	83,550,947	78,282,797	85,753,575	86,744,954	66,418,164	104,420,130
Licenses & Permits	13,290,316	13,945,040	13,565,484	16,032,993	16,781,540	14,659,166
Service Revenue & Charges	51,104,684	35,924,414	43,031,305	50,242,814	36,694,066	53,808,385
Bonds & Leases	0	0	0	0	1,779,972	18,341,998
Miscellaneous	19,155,947	28,413,343	29,156,786	20,469,147	11,162,586	17,610,581
Revenues from State Sources	40,686,609	40,516,659	41,710,396	40,726,192	38,919,858	46,535,290
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	3,434,310	3,525,760	3,649,530	3,638,426	2,377,387	3,590,509
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	22,447,506	24,927,540	24,231,555	27,208,120	26,967,312	28,007,776
Manufacturer's Depreciation Reimbursement	1,173,899	936,253	1,120,079	1,073,704	1,241,520	2,870,639
State Grants	13,630,894	11,127,106	12,709,232	8,805,942	8,333,639	12,066,366
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	4,881,065	6,707,624	15,588,509	95,868,944	68,367,269	58,840,758
Revenues from Other Local Sources	9,921,617	10,535,149	7,851,588	7,560,812	7,123,639	7,349,149
Total Expenditures (County only)	274,752,044	267,221,786	347,302,450	433,948,634	402,325,036	536,988,971
Administration	69,674,432	79,679,264	88,758,563	169,399,270	151,493,248	151,048,842
Instruction	0	0	0	0	0	0
Public Safety	92,878,670	99,877,564	117,662,707	131,553,361	143,398,375	152,845,467
Transportation	8,469,503	10,161,905	12,457,206	10,884,619	8,762,339	38,542,463
Health & Human Services	28,269,464	25,768,890	23,311,540	18,432,300	32,321,068	55,012,463
Environment & Housing	22,174,705	19,682,185	40,494,304	25,333,998	18,543,972	33,721,064
Recreation & Culture	16,780,663	22,023,090	21,218,213	56,242,314	18,338,634	22,255,650
Debt Service & Interest on Debt	22,095,421	3,796,561	4,394,172	15,035,186	21,020,967	26,341,339
Purchase of Land & Facility Construction	11,033,035	0	33,100,000	0	0	47,963,730
All Other	3,376,151	6,232,327	5,905,745	7,067,586	8,446,433	9,257,953

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Greenville County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	250,812,221	278,159,774	303,049,073	350,063,983	349,293,158	341,809,951
Revenues from Local Sources	230,714,112	251,256,109	278,280,238	317,247,503	302,577,542	301,705,523
Current Property Taxes	83,834,373	93,101,042	97,117,899	103,613,350	92,183,968	98,314,780
Current Real & Personal Property Taxes	65,701,252	72,410,128	74,109,917	77,573,237	87,985,557	94,407,736
Fee In Lieu of Property Tax	2,107,993	1,777,275	1,797,876	1,640,774	1,465,059	1,276,179
All Other	16,025,128	18,913,639	21,210,106	24,399,339	2,733,352	2,630,865
Local Option Sales Tax	142,075	150,533	0	0	0	0
Local Hospitality Tax	17,578,379	18,500,856	16,654,917	18,963,507	23,179,339	26,030,608
Local Accommodations Tax	4,624,458	4,587,700	4,511,180	3,143,929	6,478,520	4,961,287
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	124,534,827	134,915,978	159,996,242	191,526,717	180,735,715	172,398,848
Licenses & Permits	67,089,339	71,641,692	69,773,638	77,134,974	81,760,003	85,338,384
Service Revenue & Charges	28,629,887	32,620,835	29,351,120	29,927,482	34,831,019	39,216,726
Bonds & Leases	5,070,071	686,215	41,461,307	53,443,417	46,089,883	8,090,832
Miscellaneous	23,745,530	29,967,236	19,410,177	31,020,844	18,054,810	39,752,906
Revenues from State Sources	10,773,928	11,022,233	9,848,927	9,115,107	11,120,463	14,930,966
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	0	0	0	0	0	0
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	1,457,112	1,526,507	1,364,343	1,364,277	1,537,893	1,524,167
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	8,089,384	8,126,767	7,581,038	7,421,379	8,541,967	10,746,160
Education Finance Act (EFA)	129,674	126,347	79,143	75,336	173,696	485,571
Education Improvement Act (EIA)	1,097,758	1,242,612	824,403	254,115	866,907	2,175,068
Revenues from Federal Sources	0	0	0	0	0	0
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (Cities only)*	259,718,002	298,048,778	284,203,916	318,453,648	344,369,282	343,075,323
Administration	34,522,801	38,891,212	38,831,191	44,006,880	50,687,444	54,219,539
Instruction	0	0	0	0	0	0
Public Safety	75,749,899	80,699,084	76,859,969	83,748,452	93,198,137	112,683,139
Transportation	11,938,189	13,196,098	13,206,173	14,860,669	14,032,714	14,158,309
Health & Human Services	3,262	0	0	0	0	0
Environment & Housing	20,487,260	20,918,656	20,597,258	21,062,007	23,309,068	26,508,189
Recreation & Culture	37,573,898	38,717,977	40,006,918	31,871,399	37,795,736	42,533,289
Debt Service & Interest on Debt	15,977,325	15,143,596	21,200,201	28,039,601	22,719,678	24,628,647
Purchase of Land & Facility Construction	34,858,253	37,234,768	37,766,999	55,342,767	70,059,179	39,086,219
All Other	28,607,115	53,247,387	35,735,207	39,521,873	32,567,326	29,257,992

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Fountain Inn, Greenville, Greer, Mauldin, Simpsonville, and Travelers Rest. See appendix for cities reporting each fiscal year.

Greenville County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	245,535,787	245,535,787	288,937,201	288,937,201	328,858,629	328,858,629
Total Expenditures (Special Purpose District Only)	213,122,678	213,122,678	238,261,205	238,261,205	253,731,367	253,731,367

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	714,886,248	761,373,024	794,467,701	842,174,966	800,420,235	1,359,214,008
School District Total	321,224,613	345,418,456	363,392,860	382,759,906	417,282,305	440,327,743
County Total	114,507,744	119,541,028	124,346,284	131,860,730	147,651,484	303,626,316
Cities Total	83,834,373	93,101,042	97,117,899	103,613,350	92,183,968	98,314,780
Special Purpose District Total	195,319,518	203,312,498	209,610,658	223,940,980	143,302,478	516,945,169

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	2,510,438,822	2,640,448,468	2,757,373,346	2,868,414,743	3,167,863,227	3,368,903,720
Owner Occupied (4% assessment ratio)	970,472,507	1,016,596,958	1,067,142,046	1,119,360,945	1,263,871,019	1,341,117,562
Agricultural (Private) (4%)	1,876,951	1,930,967	1,955,354	1,951,718	2,087,679	1,135,242
Agricultural (Corporate) (6%)	318	291	8,913,558	11,218,144	11,386,457	11,739,648
Commercial/Rental (6%)	798,887,014	854,050,468	885,994,252	921,622,383	1,016,345,777	1,092,106,271
Personal Property (Vehicles) (6%)	253,833,105	275,059,148	289,553,589	284,467,237	324,663,684	344,334,529
Other Personal Property (10.5%)	8,658,606	8,919,969	10,103,325	10,121,690	11,005,032	15,586,320
Manufacturing (10.5%)	73,454,270	81,151,353	82,348,789	88,959,083	87,656,389	117,150,436
Utility (10.5%)	101,138,695	103,127,441	100,823,857	106,076,127	114,719,401	118,052,573
Business Personal (10.5%)	116,922,770	117,705,421	118,571,770	118,047,570	111,043,870	117,518,590
Motor Carrier (9.5%)	10,528,314	12,380,925	8,282,903	13,737,942	14,183,218	15,252,209
Fee-in-Lieu and Joint Industrial Park	174,666,272	169,525,527	183,683,903	192,851,904	210,900,701	194,910,340

Estimated Total Average Millage Rates	321.9	327.5	327.0	334.6	318.1	322.7
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Estimated average millage rates based upon data available - see definitions for detail.

Greenwood County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	223,045,441	249,628,973	238,887,295	255,116,973	271,744,680	297,792,620
Revenues from Local Sources	102,590,714	126,471,261	109,264,108	109,877,748	107,809,227	125,160,571
Current Property Taxes	65,851,910	66,073,096	67,239,386	68,600,114	70,343,846	73,608,981
Current Real & Personal Property Taxes	63,298,208	62,672,177	63,544,025	64,614,359	65,984,905	68,159,668
Fee In Lieu of Property Tax (only Counties and Cities)	1,578,975	2,504,551	2,879,132	3,079,822	3,234,959	3,842,247
All Other	974,727	896,368	816,229	905,933	1,123,982	1,607,066
Local Option Sales Tax	15,150	11,000	48,770	71,152	0	8,125
Local Hospitality Tax	2,457,922	2,645,545	2,748,233	2,598,593	2,942,490	3,388,789
Local Accommodations Tax	384,381	403,814	423,028	330,285	415,684	463,297
Capital Projects/Transportation Tax	9,609,668	10,359,836	10,894,464	12,444,195	12,208,271	13,629,716
Licenses, Fees, Charges, & Bonds	24,271,683	46,977,970	27,910,227	25,833,409	21,898,936	34,061,663
Licenses & Permits	4,579,200	5,189,818	5,671,247	5,866,392	5,714,863	6,507,418
Service Revenue & Charges	16,084,311	16,561,111	16,648,274	15,507,776	15,078,855	18,163,009
Bonds & Leases	503,125	20,686,842	1,355,000	1,702,000	0	850,000
Miscellaneous	3,105,047	4,540,199	4,235,706	2,757,241	1,105,218	8,541,236
Revenues from State Sources	81,163,381	83,277,616	88,750,523	88,748,087	90,316,197	104,555,322
Reimbursements for Property Tax Relief - \$100,000 Residential	3,946,443	3,946,443	3,946,443	3,946,443	3,946,443	3,946,443
Homestead Exemption	3,596,266	3,738,469	3,748,647	4,170,112	4,164,478	4,058,968
Reimbursements for Property Tax Relief - Remaining Residential	9,376,368	9,780,296	10,409,607	10,343,995	11,505,901	11,975,759
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	4,346,054	4,554,759	4,556,270	4,908,541	4,903,008	5,291,208
Manufacturer's Depreciation Reimbursement	1,991,233	1,891,541	1,942,130	2,509,470	2,752,530	5,108,742
State Grants	20,512,976	21,689,050	27,916,507	27,062,066	27,155,406	62,241,496
Education Finance Act (EFA)	29,252,693	28,662,770	28,657,902	28,112,610	28,009,684	168,426
Education Improvement Act (EIA)	8,110,689	8,858,315	7,423,678	7,694,850	7,877,624	11,764,280
Education Lottery	30,659	155,973	149,339	0	1,123	0
Revenues from Federal Sources	18,028,963	18,407,973	17,795,060	33,484,626	50,935,132	46,155,306
Revenues from Other Local Sources	2,085,734	2,295,474	2,576,074	2,504,982	3,114,454	2,351,751
Revenues from Special Purpose Districts	19,176,649	19,176,649	20,501,530	20,501,530	19,569,670	19,569,670
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	206,383,044	244,181,134	241,588,460	242,954,103	242,665,045	265,541,002
Administration	68,170,830	68,346,464	69,573,949	73,356,894	78,323,071	88,558,905
Instruction	61,922,900	63,614,429	65,831,371	75,998,629	77,872,311	81,740,148
Public Safety	20,948,410	26,759,550	24,003,502	24,382,230	27,253,255	29,414,355
Transportation	6,397,751	3,833,194	4,122,402	10,318,272	3,760,767	6,625,063
Health & Human Services	4,616,411	5,006,301	5,593,084	5,475,434	5,852,634	6,169,767
Environment & Housing	9,958,616	13,476,329	19,006,879	8,583,173	9,474,207	10,073,198
Recreation & Culture	2,896,875	2,623,297	2,575,842	2,378,895	4,941,409	5,476,982
Debt Service & Interest on Debt	12,999,576	37,530,621	16,802,332	13,610,034	16,061,207	12,423,066
Purchase of Land & Facility Construction	554,956	5,012,933	11,866,722	5,532,225	3,277,785	9,230,828
All Other	1,352,753	1,414,050	1,717,673	2,823,613	807,251	787,542
Special Purpose Districts	16,563,966	16,563,966	20,494,704	20,494,704	15,041,148	15,041,148

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Greenwood County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	138,303,954	160,174,885	142,507,491	156,849,082	163,791,401	178,844,038
Revenues from Local Sources	49,313,457	68,978,752	48,945,345	48,762,367	48,413,513	53,745,289
Current Property Taxes	44,414,360	43,052,626	43,527,635	44,524,406	45,699,094	47,400,768
Current Real & Personal Property Taxes	44,332,859	43,029,713	43,497,220	44,428,915	45,219,366	46,726,110
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	81,501	22,913	30,415	95,491	479,728	674,658
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	4,899,097	25,926,126	5,417,710	4,237,961	2,714,419	6,344,521
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	3,725,257	3,886,377	3,139,062	1,632,791	870,517	3,675,739
Bonds & Leases	0	20,686,842	955,000	1,070,000	0	850,000
Miscellaneous	1,173,840	1,352,907	1,323,648	1,535,170	1,843,902	1,818,782
Revenues from State Sources	73,886,846	75,465,180	77,684,667	80,522,157	79,235,677	86,175,911
Reimbursements for Property Tax Relief - \$100,000 Residential	3,946,443	3,946,443	3,946,443	3,946,443	3,946,443	3,946,443
Homestead Exemption	2,469,171	2,461,522	2,476,005	2,574,005	2,609,787	2,464,983
Reimbursements for Property Tax Relief - Remaining Residential	9,376,368	9,780,296	10,409,607	10,343,995	11,505,901	11,975,759
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	257,020	247,688	248,180	248,070	248,070	248,070
Manufacturer's Depreciation Reimbursement	1,364,381	1,339,377	1,380,511	1,776,850	1,855,778	3,446,916
State Grants	19,079,422	20,012,796	22,993,002	25,825,334	23,181,267	52,161,034
Education Finance Act (EFA)	29,252,693	28,662,770	28,657,902	28,112,610	28,009,684	168,426
Education Improvement Act (EIA)	8,110,689	8,858,315	7,423,678	7,694,850	7,877,624	11,764,280
Education Lottery	30,659	155,973	149,339	0	1,123	0
Revenues from Federal Sources	15,103,651	15,730,953	15,877,479	27,564,558	36,142,211	38,922,838
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	131,369,545	158,326,979	145,934,263	150,145,310	157,781,217	175,229,238
Administration	55,653,617	55,563,432	56,420,766	57,387,385	63,126,529	71,464,001
Instruction	61,922,900	63,614,429	65,831,371	75,998,629	77,872,311	81,740,148
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	1,693	3,106	18,512	23,924	7,976	17,723
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	20,847	17,704	20,774	24,170	7,829	52,638
Debt Service & Interest on Debt	11,974,284	32,750,062	11,722,740	11,915,597	12,772,997	12,294,331
Purchase of Land & Facility Construction	528,826	5,012,933	10,290,003	2,235,576	3,244,463	8,920,100
All Other	1,267,378	1,365,313	1,630,097	2,560,029	749,112	740,297

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Greenwood County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	46,344,319	49,242,767	55,762,316	54,242,460	66,405,241	72,653,795
Revenues from Local Sources	38,402,802	41,618,613	44,230,397	44,400,524	43,738,473	53,450,899
Current Property Taxes	14,939,422	16,085,904	16,640,596	16,717,061	17,473,692	18,321,367
Current Real & Personal Property Taxes	13,038,401	13,265,799	13,498,284	13,454,172	14,340,516	14,471,855
Fee In Lieu of Property Tax	1,381,975	2,307,551	2,682,132	2,882,822	2,831,046	3,438,132
All Other	519,046	512,554	460,180	380,067	302,130	411,380
Local Option Sales Tax	15,150	11,000	0	0	0	0
Local Hospitality Tax (2%)	425,877	524,244	522,646	588,996	632,694	706,524
Local Accommodations Tax	37,460	35,802	37,478	0	0	0
Capital Projects/Transportation Tax	9,609,668	10,359,836	10,894,464	12,444,195	12,208,271	13,629,716
Licenses, Fees, Charges, & Bonds	13,375,225	14,601,827	16,135,213	14,650,272	13,423,816	20,793,292
Licenses & Permits	831,610	955,483	1,462,511	1,387,274	1,528,854	1,590,451
Service Revenue & Charges	10,860,329	11,045,344	12,084,989	12,213,635	12,768,829	13,007,407
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	1,683,286	2,601,000	2,587,713	1,049,363	-873,867	6,195,434
Revenues from State Sources	5,456,331	5,588,114	9,159,428	6,245,082	9,385,015	15,541,838
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	726,263	840,892	857,145	1,157,889	1,150,491	1,162,068
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	3,168,017	3,280,477	3,214,714	3,615,617	3,620,612	3,959,481
Manufacturer's Depreciation Reimbursement	574,572	501,573	543,780	709,275	872,291	1,614,837
State Grants	987,479	965,172	4,543,789	762,301	3,741,621	8,805,452
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	2,178,550	1,606,109	1,749,169	3,131,319	12,125,876	3,328,736
Revenues from Other Local Sources	306,636	429,931	623,322	465,535	1,155,877	332,322
Total Expenditures (County only)	39,762,829	49,547,974	57,188,511	53,437,439	50,252,285	53,458,044
Administration	10,358,494	9,748,099	10,580,480	12,529,149	11,933,351	12,746,532
Instruction	0	0	0	0	0	0
Public Safety	12,510,820	18,219,817	14,871,376	14,740,522	17,421,504	18,300,475
Transportation	3,818,816	2,147,610	2,246,190	8,484,386	2,252,963	4,418,955
Health & Human Services	4,614,718	5,003,195	5,574,572	5,451,510	5,844,658	6,152,044
Environment & Housing	7,357,748	8,950,947	16,527,298	6,487,967	7,367,916	7,601,859
Recreation & Culture	987,321	1,212,710	1,221,240	1,375,256	4,017,173	4,201,879
Debt Service & Interest on Debt	114,912	4,265,596	4,590,636	1,072,000	1,381,398	2,978
Purchase of Land & Facility Construction	0	0	1,576,719	3,296,649	33,322	33,322
All Other	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Greenwood County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	19,220,519	21,034,672	20,115,958	23,523,901	21,978,368	26,725,117
Revenues from Local Sources	14,874,455	15,873,896	16,088,366	16,714,857	15,657,241	17,964,383
Current Property Taxes	6,498,128	6,934,566	7,071,155	7,358,647	7,171,060	7,886,846
Current Real & Personal Property Taxes	5,926,948	6,376,665	6,548,521	6,731,272	6,425,023	6,961,703
Fee In Lieu of Property Tax	197,000	197,000	197,000	197,000	403,913	404,115
All Other	374,180	360,901	325,634	430,375	342,124	521,028
Local Option Sales Tax	0	0	48,770	71,152	0	8,125
Local Hospitality Tax	2,032,045	2,121,301	2,225,587	2,009,597	2,309,796	2,682,265
Local Accommodations Tax	346,921	368,012	385,550	330,285	415,684	463,297
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	5,997,361	6,450,017	6,357,304	6,945,176	5,760,701	6,923,850
Licenses & Permits	3,747,590	4,234,335	4,208,736	4,479,118	4,186,009	4,916,967
Service Revenue & Charges	1,498,725	1,629,390	1,424,223	1,661,350	1,439,509	1,479,863
Bonds & Leases	503,125	0	400,000	632,000	0	0
Miscellaneous	247,921	586,292	324,345	172,708	135,183	527,020
Revenues from State Sources	1,820,204	2,224,322	1,906,428	1,980,848	1,695,505	2,837,573
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	400,832	436,055	415,497	438,218	404,200	431,917
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	921,017	1,026,594	1,093,376	1,044,854	1,034,326	1,083,657
Manufacturer's Depreciation Reimbursement	52,280	50,591	17,839	23,345	24,461	46,989
State Grants	446,075	711,082	379,716	474,431	232,518	1,275,010
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	746,762	1,070,911	168,412	2,788,749	2,667,045	3,903,732
Revenues from Other Local Sources	1,779,098	1,865,543	1,952,752	2,039,447	1,958,577	2,019,429
Total Expenditures (Cities only)*	18,686,704	19,742,215	17,970,982	18,876,650	19,590,395	21,812,572
Administration	2,158,719	3,034,933	2,572,703	3,440,360	3,263,191	4,348,372
Instruction	0	0	0	0	0	0
Public Safety	8,437,590	8,539,733	9,132,126	9,641,708	9,831,751	11,113,880
Transportation	2,578,935	1,685,584	1,876,212	1,833,886	1,507,804	2,206,108
Health & Human Services	0	0	0	0	0	0
Environment & Housing	2,600,868	4,525,382	2,479,581	2,095,206	2,106,291	2,471,339
Recreation & Culture	1,888,707	1,392,883	1,333,828	979,469	916,407	1,222,465
Debt Service & Interest on Debt	910,380	514,963	488,956	622,437	1,906,812	125,757
Purchase of Land & Facility Construction	26,130	0	0	0	0	277,406
All Other	85,375	48,737	87,576	263,584	58,139	47,245

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Greenwood, Hodges, Ninety Six, Troy, and Ware Shoals. See appendix for cities reporting each fiscal year.

Greenwood County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	19,176,649	19,176,649	20,501,530	20,501,530	19,569,670	19,569,670
Total Expenditures (Special Purpose District Only)	16,563,966	16,563,966	20,494,704	20,494,704	15,041,148	15,041,148

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	69,592,023	70,143,442	71,282,767	72,796,946	74,622,420	77,486,435
School District Total	44,414,360	43,052,626	43,527,635	44,524,406	45,699,094	47,400,768
County Total	14,939,422	16,085,904	16,640,596	16,717,061	17,473,692	18,321,367
Cities Total	6,498,128	6,934,566	7,071,155	7,358,647	7,171,060	7,886,846
Special Purpose District Total	3,740,113	4,070,346	4,043,381	4,196,832	4,278,574	3,877,454

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	275,749,234	277,500,947	284,415,138	299,361,047	324,216,094	329,517,825
Owner Occupied (4% assessment ratio)	69,958,336	70,449,754	71,612,044	71,671,091	76,516,182	80,409,780
Agricultural (Private) (4%)	1,237,822	1,247,580	1,267,084	1,250,052	1,246,106	1,255,665
Agricultural (Corporate) (6%)	159,531	157,821	156,417	151,003	144,274	142,728
Commercial/Rental (6%)	59,276,504	60,878,087	61,170,269	67,929,071	71,113,331	73,933,720
Personal Property (Vehicles) (6%)	26,989,295	25,700,884	26,773,743	28,627,433	27,382,119	28,618,503
Other Personal Property (10.5%)	2,495,030	2,770,295	2,840,946	3,019,930	3,997,858	4,307,094
Manufacturing (10.5%)	16,362,630	16,997,019	19,748,252	16,861,170	15,232,980	15,726,917
Utility (10.5%)	16,420,430	16,660,044	17,348,151	18,487,737	21,170,823	20,843,024
Business Personal (10.5%)	10,933,986	10,322,056	10,723,836	10,374,036	10,908,776	11,129,256
Motor Carrier (9.5%)	909,326	1,797,362	1,007,169	2,791,501	1,274,895	807,944
Fee-in-Lieu and Joint Industrial Park	71,006,344	70,520,045	71,767,227	78,198,023	95,228,750	92,343,194

Estimated Total Average Millage Rates	366.1	365.1	366.3	366.1	360.2	360.1
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Estimated average millage rates based upon data available - see definitions for detail.

Hampton County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	70,452,769	70,496,037	66,760,678	70,093,272	72,339,399	82,926,971
Revenues from Local Sources	35,678,135	34,782,591	32,083,100	32,106,573	35,988,181	36,950,323
Current Property Taxes	22,377,037	22,408,786	21,972,093	21,174,220	22,710,796	24,415,940
Current Real & Personal Property Taxes	20,852,805	20,730,393	20,517,409	20,094,061	20,745,063	22,576,775
Fee In Lieu of Property Tax (only Counties and Cities)	187,700	414,356	418,297	416,223	583,189	633,171
All Other	1,336,532	1,264,037	1,036,387	663,936	1,382,544	1,205,994
Local Option Sales Tax	2,687,805	3,119,891	2,966,190	3,318,428	3,516,488	2,929,522
Local Hospitality Tax	211,105	877	63,515	84,167	38,013	199,769
Local Accommodations Tax	48,359	54,041	13,788	4,982	5,630	64,881
Capital Projects/Transportation Tax	1,466,647	1,519,251	1,586,180	1,825,371	1,825,371	0
Licenses, Fees, Charges, & Bonds	8,887,182	7,679,745	5,481,334	5,699,405	7,891,883	9,340,211
Licenses & Permits	2,313,430	1,765,562	934,619	960,326	417,332	2,180,561
Service Revenue & Charges	4,099,753	4,132,601	3,865,899	3,551,635	2,776,379	5,199,812
Bonds & Leases	279,319	756,813	1,379	5,400	2,486,523	17,306
Miscellaneous	2,194,680	1,024,769	679,437	1,182,044	2,211,649	1,942,532
Revenues from State Sources	25,516,159	26,865,483	25,997,617	27,236,679	26,058,538	31,020,866
Reimbursements for Property Tax Relief - \$100,000 Residential	1,332,528	1,283,204	1,332,528	1,332,528	1,332,528	1,332,528
Homestead Exemption	1,735,886	1,700,812	1,722,564	1,707,469	1,776,093	1,869,266
Reimbursements for Property Tax Relief - Remaining Residential	1,780,357	1,892,828	1,994,947	2,082,467	2,255,135	2,250,000
\$2.5 Million Minimum Disbursement	727,212	599,603	505,054	417,533	65,861	0
State-shared Taxes (Aid to Subdivisions)	1,454,630	1,569,625	1,427,709	1,931,200	1,832,709	1,704,919
Manufacturer's Depreciation Reimbursement	123,300	130,631	179,847	203,304	257,363	775,524
State Grants	6,328,082	6,393,272	7,646,238	9,808,709	9,697,188	19,847,535
Education Finance Act (EFA)	8,122,693	7,761,679	7,658,641	6,676,270	6,517,103	38,204
Education Improvement Act (EIA)	3,728,522	5,475,053	3,121,558	3,024,634	2,324,558	3,202,890
Education Lottery	182,949	58,776	408,531	52,565	0	0
Revenues from Federal Sources	9,029,056	8,618,205	8,098,100	10,750,020	10,292,680	14,363,194
Revenues from Other Local Sources	229,419	229,758	581,861	0	0	592,588
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	74,805,390	73,573,049	98,423,530	77,187,026	71,435,214	78,565,397
Administration	29,178,898	28,489,359	28,132,387	28,099,309	24,620,552	29,841,875
Instruction	18,354,292	18,568,293	18,182,637	21,536,478	19,467,521	18,296,994
Public Safety	12,224,988	12,619,602	37,569,458	9,511,288	7,999,184	14,544,404
Transportation	1,232,668	1,553,519	542,851	3,215,754	2,772,980	587,819
Health & Human Services	1,064,488	1,610,281	3,295,617	4,197,426	4,143,842	6,181,619
Environment & Housing	2,042,151	1,611,441	4,290,219	4,178,892	4,195,834	298,503
Recreation & Culture	310,803	169,038	254,631	429,718	354,099	296,713
Debt Service & Interest on Debt	4,990,776	4,842,249	2,534,756	3,738,467	4,459,074	6,538,319
Purchase of Land & Facility Construction	4,152,747	2,701,937	2,285,932	253,919	1,822,211	1,261,581
All Other	1,253,579	1,407,330	1,335,042	2,025,775	1,599,917	717,570
Special Purpose Districts	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Hampton County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	42,863,610	43,985,107	42,640,100	44,532,102	47,014,726	46,321,401
Revenues from Local Sources	13,017,869	12,969,331	12,656,459	12,582,308	16,699,529	13,968,180
Current Property Taxes	10,582,284	11,223,688	11,169,281	11,004,199	11,554,309	12,031,612
Current Real & Personal Property Taxes	10,441,400	11,040,109	11,086,114	10,723,288	11,270,751	11,746,514
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	140,884	183,579	83,167	280,911	283,558	285,098
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	2,435,585	1,745,643	1,487,178	1,578,109	5,145,220	1,936,568
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	991,363	1,024,883	870,900	482,944	739,585	1,369,849
Bonds & Leases	0	0	1,379	0	2,250,000	11,306
Miscellaneous	1,444,222	720,760	614,899	1,095,165	2,155,635	555,413
Revenues from State Sources	22,734,348	24,016,199	22,889,165	22,722,913	21,423,542	21,162,925
Reimbursements for Property Tax Relief - \$100,000 Residential	1,332,528	1,283,204	1,332,528	1,332,528	1,332,528	1,332,528
Homestead Exemption	823,832	815,389	811,954	803,664	837,853	832,262
Reimbursements for Property Tax Relief - Remaining Residential	1,780,357	1,892,828	1,994,947	2,082,467	2,255,135	2,250,000
\$2.5 Million Minimum Disbursement	727,212	599,603	505,054	417,533	65,861	0
State-Shared Taxes (Aid to Subdivisions)	152,501	152,501	168,923	129,635	127,526	114,376
Manufacturer's Depreciation Reimbursement	73,155	76,633	103,469	128,471	132,537	423,836
State Grants	5,810,599	5,900,533	6,783,560	8,075,146	7,830,441	12,968,829
Education Finance Act (EFA)	8,122,693	7,761,679	7,658,641	6,676,270	6,517,103	38,204
Education Improvement Act (EIA)	3,728,522	5,475,053	3,121,558	3,024,634	2,324,558	3,202,890
Education Lottery	182,949	58,776	408,531	52,565	0	0
Revenues from Federal Sources	7,111,393	6,999,577	7,094,476	9,226,881	8,891,655	11,190,296
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	42,233,493	42,558,429	42,565,152	45,555,780	43,121,115	43,681,395
Administration	20,446,796	19,617,744	19,726,592	21,478,617	18,911,298	20,906,185
Instruction	18,354,292	18,568,293	18,182,637	21,536,478	19,467,521	18,296,994
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	8,255	5,136	18,025	60,704	7,120	17,748
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	802	0	0	0
Debt Service & Interest on Debt	3,090,652	2,464,920	2,373,119	2,343,299	3,055,558	3,483,510
Purchase of Land & Facility Construction	197,677	1,619,247	1,920,211	76,159	1,660,266	935,004
All Other	135,821	283,089	343,766	60,523	19,352	41,954

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Hampton County

	FY 18	FY 19	FY 20	FY 21	FY 22*	FY 23
Total Revenues (County only)	19,893,247	19,745,723	19,953,602	21,065,318	23,172,030	28,291,046
Revenues from Local Sources	15,586,920	15,814,492	15,600,998	15,593,851	17,539,543	16,082,952
Current Property Taxes	9,179,298	9,685,617	9,851,213	9,263,331	10,625,910	10,960,732
Current Real & Personal Property Taxes	8,124,988	8,349,294	8,600,929	8,599,478	9,046,212	9,589,838
Fee In Lieu of Property Tax	169,880	414,356	363,487	371,053	536,991	578,394
All Other	884,430	921,967	886,797	292,800	1,042,707	792,500
Local Option Sales Tax	2,146,431	2,323,637	2,408,714	2,653,983	3,237,096	1,811,493
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	1,466,647	1,519,251	1,586,180	1,825,371	1,825,371	0
Licenses, Fees, Charges, & Bonds	2,794,544	2,285,987	1,754,891	1,851,166	1,851,166	3,310,727
Licenses & Permits	199,766	113,994	2,998	3,362	3,362	60,021
Service Revenue & Charges	2,046,793	1,905,572	1,726,307	1,837,420	1,837,420	2,165,400
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	547,985	266,421	25,586	10,384	10,384	1,085,306
Revenues from State Sources	2,395,861	2,514,393	2,796,493	4,118,077	4,279,097	9,337,446
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	781,729	797,788	814,669	804,322	877,966	877,966
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,172,680	1,233,295	1,073,008	1,584,676	1,623,325	1,305,348
Manufacturer's Depreciation Reimbursement	48,314	51,321	70,804	70,372	119,099	343,823
State Grants	393,138	431,989	838,012	1,658,707	1,658,707	6,810,309
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,743,757	1,250,499	974,250	1,353,390	1,353,390	2,278,060
Revenues from Other Local Sources	166,709	166,339	581,861	0	0	592,588
Total Expenditures (County only)	23,338,837	23,532,277	50,220,234	26,099,003	26,099,003	26,368,425
Administration	7,444,570	7,622,992	7,214,552	5,263,680	5,263,680	6,592,819
Instruction	0	0	0	0	0	0
Public Safety	8,827,428	9,209,984	34,788,619	6,776,792	6,776,792	10,485,619
Transportation	1,202,181	1,517,786	504,440	2,772,980	2,772,980	179,184
Health & Human Services	1,056,233	1,605,145	3,277,592	4,136,722	4,136,722	6,163,871
Environment & Housing	1,517,904	1,611,441	3,974,730	4,084,310	4,084,310	0
Recreation & Culture	106,560	117,796	200,906	341,384	341,384	215,002
Debt Service & Interest on Debt	1,225,020	1,474,684	0	1,281,850	1,281,850	2,731,930
Purchase of Land & Facility Construction	1,282,615	0	0	0	0	0
All Other	676,326	372,449	259,395	1,441,285	1,441,285	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Awaiting FY 22 data from Hampton County; FY 21 data is used except for Property Tax data, which is updated for FY 22 and is from the SC Dept. of Revenue.

Hampton County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	7,695,912	6,765,207	4,166,976	4,495,852	2,152,643	8,314,524
Revenues from Local Sources	7,073,346	5,998,768	3,825,643	3,930,414	1,749,109	6,899,191
Current Property Taxes	2,615,455	1,499,481	951,599	906,690	530,577	1,423,596
Current Real & Personal Property Taxes	2,286,417	1,340,990	830,366	771,295	428,100	1,240,423
Fee In Lieu of Property Tax	17,820	0	54,810	45,170	46,198	54,777
All Other	311,218	158,491	66,423	90,225	56,279	128,396
Local Option Sales Tax	541,374	796,254	557,476	664,445	279,392	1,118,029
Local Hospitality Tax	211,105	877	63,515	84,167	38,013	199,769
Local Accommodations Tax	48,359	54,041	13,788	4,982	5,630	64,881
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	3,657,053	3,648,115	2,239,265	2,270,130	895,497	4,092,916
Licenses & Permits	2,113,664	1,651,568	931,621	956,964	413,970	2,120,540
Service Revenue & Charges	1,061,597	1,202,146	1,268,692	1,231,271	199,374	1,664,563
Bonds & Leases	279,319	756,813	0	5,400	236,523	6,000
Miscellaneous	202,473	37,588	38,952	76,495	45,630	301,813
Revenues from State Sources	385,950	334,891	311,959	395,689	355,899	520,495
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	130,325	87,635	95,941	99,483	60,274	159,038
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	129,449	183,829	185,778	216,889	81,858	285,195
Manufacturer's Depreciation Reimbursement	1,831	2,677	5,574	4,461	5,727	7,865
State Grants	124,345	60,750	24,666	74,856	208,040	68,397
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	173,906	368,129	29,374	169,749	47,635	894,838
Revenues from Other Local Sources	62,710	63,419	0	0	0	0
Total Expenditures (Cities only)*	9,233,060	7,482,343	5,638,144	5,532,243	2,215,096	8,515,577
Administration	1,287,532	1,248,623	1,191,243	1,357,012	445,574	2,342,871
Instruction	0	0	0	0	0	0
Public Safety	3,397,560	3,409,618	2,780,839	2,734,496	1,222,392	4,058,785
Transportation	30,487	35,733	38,411	442,774	0	408,635
Health & Human Services	0	0	0	0	0	0
Environment & Housing	524,247	0	315,489	94,582	111,524	298,503
Recreation & Culture	204,243	51,242	52,923	88,334	12,715	81,711
Debt Service & Interest on Debt	675,104	902,645	161,637	113,318	121,666	322,879
Purchase of Land & Facility Construction	2,672,455	1,082,690	365,721	177,760	161,945	326,577
All Other	441,432	751,792	731,881	523,967	139,280	675,616

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Brunson, Estill, Furman, Gifford, Hampton, Luray, Scotia, Varnville, and Yemassee. See appendix for cities reporting each fiscal year.

Hampton County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	0	0	0	0	0	0
Total Expenditures (Special Purpose District Only)	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	22,377,045	22,772,714	21,972,136	21,174,231	22,710,799	24,415,940
School District Total	10,582,284	11,223,688	11,169,281	11,004,199	11,554,309	12,031,612
County Total	9,179,298	9,685,617	9,851,213	9,263,331	10,625,910	10,960,732
Cities Total	2,615,455	1,499,481	951,599	906,690	530,577	1,423,596
Special Purpose District Total	8	363,928	43	11	3	0

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	51,998,182	54,022,805	56,035,402	56,454,153	57,861,912	58,366,302
Owner Occupied (4% assessment ratio)	13,642,490	13,649,920	13,801,920	14,005,180	14,193,110	14,430,940
Agricultural (Private) (4%)	2,207,000	2,176,540	2,188,270	2,214,560	2,231,270	2,024,360
Agricultural (Corporate) (6%)	360,800	401,870	394,630	379,800	376,430	365,210
Commercial/Rental (6%)	13,777,510	14,387,600	14,575,340	14,479,900	14,543,160	14,616,840
Personal Property (Vehicles) (6%)	5,615,100	5,752,177	5,972,949	6,422,302	6,602,183	7,045,722
Other Personal Property (10.5%)	352,680	440,280	475,990	294,752	411,912	391,390
Manufacturing (10.5%)	1,814,060	2,052,320	2,281,930	2,452,560	2,782,170	2,545,360
Utility (10.5%)	10,308,965	10,491,554	10,376,104	10,255,621	10,475,430	11,018,933
Business Personal (10.5%)	2,358,040	2,100,760	2,836,580	2,996,040	2,741,280	2,262,030
Motor Carrier (9.5%)	599,297	738,319	816,407	1,068,270	1,074,536	1,085,758
Fee-in-Lieu and Joint Industrial Park	962,240	1,831,465	2,315,282	1,885,168	2,430,431	2,579,759

Estimated Total Average Millage Rates	526.6	528.8	525.8	518.3	539.8	549.8
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Estimated average millage rates based upon data available - see definitions for detail.

Horry County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	1,425,670,735	1,483,262,188	1,536,761,635	1,626,834,751	2,024,320,232	2,387,867,964
Revenues from Local Sources	948,759,964	975,452,854	976,948,752	1,008,024,858	1,310,985,840	1,640,418,809
Current Property Taxes	462,841,182	471,855,321	503,262,285	539,827,295	566,603,739	631,287,464
Current Real & Personal Property Taxes	439,267,125	446,739,168	482,451,716	509,314,605	556,863,122	603,572,142
Fee In Lieu of Property Tax (only Counties and Cities)	3,268,687	664,622	587,900	3,769,423	483,483	503,500
All Other	20,305,370	24,451,531	20,222,669	26,743,267	9,257,134	27,211,822
Local Option Sales Tax	0	0	0	0	0	133,451,553
Local Hospitality Tax	66,295,016	67,508,749	40,658,213	42,885,860	122,810,293	125,401,792
Local Accommodations Tax	7,628,160	7,626,494	16,969,110	13,303,549	16,147,878	11,363,487
Capital Projects/Transportation Tax	75,818,838	79,838,737	80,074,913	92,200,894	117,173,127	136,489,466
Licenses, Fees, Charges, & Bonds	336,176,768	348,623,553	335,984,231	319,807,260	488,250,803	602,425,047
Licenses & Permits	75,009,983	77,915,333	79,976,618	89,330,534	106,720,054	108,360,576
Service Revenue & Charges	185,710,887	205,531,421	184,530,506	181,286,231	235,870,469	276,830,164
Bonds & Leases	26,551,744	8,758,269	29,996,502	14,038,924	103,655,089	125,402,140
Miscellaneous	48,904,154	56,418,530	41,480,605	35,151,571	42,005,191	91,832,167
Revenues from State Sources	279,330,294	291,580,949	303,157,205	316,369,096	332,209,433	384,176,844
Reimbursements for Property Tax Relief - \$100,000 Residential	11,700,436	11,700,436	11,700,436	11,700,436	11,700,436	11,700,436
Homestead Exemption	8,863,762	9,055,864	9,231,969	9,812,594	10,283,777	10,686,250
Reimbursements for Property Tax Relief - Remaining Residential	35,975,489	37,393,683	39,013,446	40,952,146	43,031,822	46,439,243
\$2.5 Million Minimum Disbursement	201,985	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	36,993,046	39,689,277	34,636,509	38,995,990	51,142,252	54,634,576
Manufacturer's Depreciation Reimbursement	407,483	376,342	688,067	443,589	658,194	644,026
State Grants	72,615,780	80,071,866	92,065,126	102,524,378	98,998,319	220,910,571
Education Finance Act (EFA)	82,686,180	82,893,053	85,839,565	84,020,426	87,232,321	543,173
Education Improvement Act (EIA)	28,195,627	30,400,428	29,876,287	27,729,433	29,153,512	38,617,369
Education Lottery	1,690,506	0	105,800	190,104	8,800	1,200
Revenues from Federal Sources	60,460,992	81,257,530	100,792,797	146,637,944	196,791,128	181,142,919
Revenues from Other Local Sources	14,090,351	11,941,721	9,251,194	9,191,166	20,776,236	18,571,797
Revenues from Special Purpose Districts	123,029,134	123,029,134	146,611,687	146,611,687	163,557,595	163,557,595
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	1,422,082,459	1,528,435,597	1,387,990,085	1,443,716,872	1,647,406,812	1,884,933,037
Administration	298,829,074	314,587,015	318,587,342	315,305,125	388,046,627	432,845,738
Instruction	293,530,080	304,388,581	311,358,120	323,697,221	363,178,549	381,530,356
Public Safety	198,296,857	195,478,103	198,198,479	216,601,930	233,598,838	275,563,201
Transportation	149,456,639	134,293,631	123,552,008	103,947,437	110,967,867	144,105,582
Health & Human Services	11,270,803	27,572,310	30,238,735	31,008,031	26,655,421	38,307,316
Environment & Housing	95,009,156	104,738,630	93,178,251	99,336,582	128,308,092	161,950,636
Recreation & Culture	42,717,902	60,145,953	46,470,059	45,428,875	94,499,201	101,313,831
Debt Service & Interest on Debt	101,621,395	201,637,445	102,574,305	103,465,489	101,982,061	107,672,043
Purchase of Land & Facility Construction	102,817,533	51,340,632	20,615,553	59,491,374	61,217,968	94,203,022
All Other	30,808,942	36,529,219	37,265,322	39,482,897	44,206,857	52,695,981
Special Purpose Districts	97,724,078	97,724,078	105,951,911	105,951,911	94,745,331	94,745,331

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Horry County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	578,670,144	593,209,132	623,697,958	662,859,307	765,819,746	828,728,939
Revenues from Local Sources	308,704,251	318,644,884	328,468,156	339,451,282	405,915,723	417,936,364
Current Property Taxes	282,601,904	290,796,204	306,260,887	329,489,406	363,257,227	385,646,395
Current Real & Personal Property Taxes	281,973,238	289,597,712	305,627,867	327,756,634	361,400,411	383,192,677
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	628,666	1,198,492	633,020	1,732,772	1,856,816	2,453,718
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	26,102,347	27,848,680	22,207,269	9,961,876	42,658,496	32,289,969
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	15,705,439	17,854,567	13,617,571	3,527,739	1,687,987	21,506,257
Bonds & Leases	0	0	0	0	33,235,000	0
Miscellaneous	10,396,908	9,994,113	8,589,698	6,434,137	7,735,509	10,783,712
Revenues from State Sources	224,496,509	228,667,951	247,369,297	255,406,000	254,487,485	284,403,533
Reimbursements for Property Tax Relief - \$100,000 Residential	11,700,436	11,700,436	11,700,436	11,700,436	11,700,436	11,700,436
Homestead Exemption	4,585,057	4,605,863	4,665,750	4,714,679	4,748,253	4,791,886
Reimbursements for Property Tax Relief - Remaining Residential	35,975,489	37,393,683	39,013,446	40,952,146	43,031,822	46,439,243
\$2.5 Million Minimum Disbursement	201,985	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	701,824	899,678	887,283	886,661	1,101,917	867,157
Manufacturer's Depreciation Reimbursement	269,741	158,852	310,540	266,966	313,110	286,569
State Grants	58,489,664	60,615,958	74,970,190	84,945,149	77,197,314	181,156,500
Education Finance Act (EFA)	82,686,180	82,893,053	85,839,565	84,020,426	87,232,321	543,173
Education Improvement Act (EIA)	28,195,627	30,400,428	29,876,287	27,729,433	29,153,512	38,617,369
Education Lottery	1,690,506	0	105,800	190,104	8,800	1,200
Revenues from Federal Sources	45,469,384	45,896,297	47,860,505	68,002,025	105,416,538	126,389,042
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	635,964,741	615,084,113	605,168,689	643,661,348	702,880,095	797,358,813
Administration	210,695,444	210,252,473	204,881,778	209,451,050	244,844,737	293,308,768
Instruction	293,530,080	304,388,581	311,358,120	323,697,221	363,178,549	381,530,356
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	1,747,261	1,768,033	1,508,097	868,326	1,381,304	1,774,723
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	56	933	0	0	0
Debt Service & Interest on Debt	39,528,433	63,883,995	64,302,057	63,010,030	60,989,812	60,313,152
Purchase of Land & Facility Construction	78,925,683	22,931,564	9,555,388	32,716,067	21,419,601	59,768,955
All Other	11,537,840	11,859,411	13,562,316	13,918,654	11,066,092	662,859

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Horry County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	462,155,186	503,730,433	506,067,782	528,698,289	724,813,374	984,353,859
Revenues from Local Sources	414,959,966	433,041,019	421,256,195	423,635,717	598,929,979	888,089,367
Current Property Taxes	118,726,651	115,115,561	127,143,078	135,051,269	143,978,884	157,761,514
Current Real & Personal Property Taxes	108,781,305	106,398,227	123,413,990	123,878,556	138,355,708	152,185,855
Fee In Lieu of Property Tax	2,637,510	116,260	48,778	3,361,759	64,468	165,903
All Other	7,307,836	8,601,074	3,680,310	7,810,954	5,558,708	5,409,756
Local Option Sales Tax	0	0	0	0	0	133,451,553
Local Hospitality Tax (1.5%)	49,892,663	50,749,923	18,386,285	21,424,618	68,103,330	71,601,964
Local Accommodations Tax	1,272,590	1,261,913	1,030,856	1,331,706	1,839,958	1,862,235
Capital Projects/Transportation Tax	75,818,838	79,838,737	80,074,913	92,200,894	117,173,127	136,489,466
Licenses, Fees, Charges, & Bonds	169,249,224	186,074,885	194,621,063	173,627,230	267,834,680	386,922,635
Licenses & Permits	20,916,503	21,493,339	25,036,569	31,384,740	36,925,382	36,293,155
Service Revenue & Charges	122,311,276	132,576,073	123,204,065	128,869,292	171,291,164	184,388,671
Bonds & Leases	0	0	23,981,312	279,558	37,073,553	102,945,607
Miscellaneous	26,021,445	32,005,473	22,399,117	13,093,640	22,544,581	63,295,202
Revenues from State Sources	29,537,015	37,900,205	33,091,368	33,015,044	40,521,342	43,076,774
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	3,387,479	3,498,979	3,612,253	3,946,383	4,314,443	4,530,431
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	17,541,596	19,699,716	17,259,606	18,910,046	23,846,405	26,085,099
Manufacturer's Depreciation Reimbursement	96,676	92,662	122,438	133,180	162,643	281,775
State Grants	8,511,264	14,608,848	12,097,071	10,025,435	12,197,851	12,179,469
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	12,507,346	28,178,227	47,582,926	67,187,673	79,287,794	50,117,383
Revenues from Other Local Sources	5,150,859	4,610,982	4,137,293	4,859,855	6,074,259	3,070,335
Total Expenditures (County only)	414,664,607	531,272,456	415,406,598	414,173,957	525,200,320	603,467,795
Administration	58,295,532	70,982,725	68,318,351	65,891,477	81,293,775	87,416,538
Instruction	0	0	0	0	0	0
Public Safety	123,383,430	115,361,813	118,943,890	136,556,386	144,811,498	166,570,649
Transportation	115,636,532	105,309,062	109,322,416	86,954,333	90,414,836	118,331,084
Health & Human Services	9,523,542	25,804,277	27,623,644	30,139,705	25,274,117	36,532,593
Environment & Housing	43,607,746	51,217,793	44,855,516	42,492,439	69,223,734	76,608,977
Recreation & Culture	14,123,278	32,052,804	13,611,200	13,654,613	57,274,922	59,114,269
Debt Service & Interest on Debt	39,981,266	117,731,128	17,257,431	19,883,944	21,883,947	26,042,119
Purchase of Land & Facility Construction	0	2,606,512	4,685,088	7,542,517	22,139,666	18,719,529
All Other	10,113,281	10,206,342	10,789,062	11,058,543	12,883,825	14,132,037

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Horry County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	261,816,271	263,293,489	260,384,208	288,665,468	370,129,517	411,227,571
Revenues from Local Sources	225,095,747	223,766,951	227,224,401	244,937,859	306,140,138	334,393,078
Current Property Taxes	61,512,627	65,943,556	69,858,320	75,286,620	59,367,628	87,879,555
Current Real & Personal Property Taxes	48,512,582	50,743,229	53,409,859	57,679,415	57,107,003	68,193,610
Fee In Lieu of Property Tax	631,177	548,362	539,122	407,664	419,015	337,597
All Other	12,368,868	14,651,965	15,909,339	17,199,541	1,841,610	19,348,348
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	16,402,353	16,758,826	22,271,928	21,461,242	54,706,963	53,799,828
Local Accommodations Tax	6,355,570	6,364,581	15,938,254	11,971,843	14,307,920	9,501,252
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	140,825,197	134,699,988	119,155,899	136,218,154	177,757,627	183,212,443
Licenses & Permits	54,093,480	56,421,994	54,940,049	57,945,794	69,794,672	72,067,421
Service Revenue & Charges	47,694,172	55,100,781	47,708,870	48,889,200	62,891,318	70,935,236
Bonds & Leases	26,551,744	8,758,269	6,015,190	13,759,366	33,346,536	22,456,533
Miscellaneous	12,485,801	14,418,944	10,491,790	15,623,794	11,725,101	17,753,253
Revenues from State Sources	25,296,770	25,012,793	22,696,540	27,948,052	37,200,606	56,696,537
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	891,226	951,022	953,966	1,151,532	1,221,081	1,363,933
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	18,749,626	19,089,883	16,489,620	19,199,283	26,193,930	27,682,320
Manufacturer's Depreciation Reimbursement	41,066	124,828	255,089	43,443	182,441	75,682
State Grants	5,614,852	4,847,060	4,997,865	7,553,794	9,603,154	27,574,602
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	2,484,262	7,183,006	5,349,366	11,448,246	12,086,796	4,636,494
Revenues from Other Local Sources	8,939,492	7,330,739	5,113,901	4,331,311	14,701,977	15,501,462
Total Expenditures (Cities only)*	273,729,033	284,354,950	261,462,887	279,929,656	324,581,066	389,361,098
Administration	29,838,098	33,351,817	45,387,213	39,962,598	61,908,115	52,120,432
Instruction	0	0	0	0	0	0
Public Safety	74,913,427	80,116,290	79,254,589	80,045,544	88,787,340	108,992,552
Transportation	33,820,107	28,984,569	14,229,592	16,993,104	20,553,031	25,774,498
Health & Human Services	0	0	1,106,994	0	0	0
Environment & Housing	51,401,410	53,520,837	48,322,735	56,844,143	59,084,358	85,341,659
Recreation & Culture	28,594,624	28,093,093	32,857,926	31,774,262	37,224,279	42,199,562
Debt Service & Interest on Debt	22,111,696	20,022,322	21,014,817	20,571,515	19,108,302	21,316,772
Purchase of Land & Facility Construction	23,891,850	25,802,556	6,375,077	19,232,790	17,658,701	15,714,538
All Other	9,157,821	14,463,466	12,913,944	14,505,700	20,256,940	37,901,085

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Atlantic Beach, Aynor, Briarcliffe Acres, Conway, Loris, Myrtle Beach, North Myrtle Beach, and Surfside Beach. See appendix for cities reporting each fiscal year.

Horry County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	123,029,134	123,029,134	146,611,687	146,611,687	163,557,595	163,557,595
Total Expenditures (Special Purpose District Only)	97,724,078	97,724,078	105,951,911	105,951,911	94,745,331	94,745,331

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	494,642,536	506,316,262	544,080,155	579,279,008	615,502,251	682,686,845
School District Total	282,601,904	290,796,204	306,260,887	329,489,406	363,257,227	385,646,395
County Total	118,726,651	115,115,561	127,143,078	135,051,269	143,978,884	157,761,514
Cities Total	61,512,627	65,943,556	69,858,320	75,286,620	59,367,628	87,879,555
Special Purpose District Total	31,801,354	34,460,941	40,817,870	39,451,713	48,898,512	51,399,381

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	2,231,093,258	2,319,624,713	2,594,429,437	2,727,191,754	2,928,045,057	3,120,327,241
Owner Occupied (4% assessment ratio)	587,151,890	628,066,940	737,972,730	788,453,430	848,634,620	937,073,500
Agricultural (Private) (4%)	5,068,240	5,055,030	5,519,350	5,614,090	5,691,040	3,582,710
Agricultural (Corporate) (6%)	421,480	391,950	390,320	385,730	369,490	315,740
Commercial/Rental (6%)	1,224,409,190	1,260,031,604	1,386,253,744	1,459,137,330	1,499,399,534	1,625,425,230
Personal Property (Vehicles) (6%)	195,966,281	198,354,357	201,542,103	222,164,832	250,461,927	273,395,033
Other Personal Property (10.5%)	61,080,599	61,674,555	63,496,262	67,529,783	80,853,526	92,136,959
Manufacturing (10.5%)	12,526,940	10,510,124	12,295,016	13,205,506	14,859,801	14,637,093
Utility (10.5%)	38,508,060	40,219,790	42,340,180	43,742,560	48,878,270	47,881,370
Business Personal (10.5%)	62,019,518	64,713,060	64,601,130	63,664,624	54,563,769	52,962,085
Motor Carrier (9.5%)	6,153,025	7,839,532	3,484,262	11,092,553	11,971,585	12,601,093
Fee-in-Lieu and Joint Industrial Park	37,788,035	42,767,771	76,534,340	52,201,316	112,361,495	60,316,428

Estimated Total Average Millage Rates	220.8	221.2	218.2	213.8	220.1	221.3
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Estimated average millage rates based upon data available - see definitions for detail.

Jasper County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23*
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	97,036,764	118,315,124	124,367,544	115,544,170	127,756,174	83,526,225
Revenues from Local Sources	65,851,804	84,911,975	91,142,459	81,548,416	92,465,222	72,387,089
Current Property Taxes	40,732,608	45,236,220	48,315,213	52,900,364	57,429,534	37,505,626
Current Real & Personal Property Taxes	36,680,969	40,920,752	43,887,439	48,444,236	53,103,756	33,348,351
Fee In Lieu of Property Tax (only Counties and Cities)	2,633,499	2,693,371	2,931,693	2,566,706	2,526,759	2,588,006
All Other	1,418,140	1,622,097	1,496,081	1,889,422	1,799,019	1,569,269
Local Option Sales Tax	5,644,764	5,409,453	5,102,964	5,608,087	6,040,307	4,353,447
Local Hospitality Tax	1,028,448	1,013,654	869,246	1,113,326	1,451,673	1,573,748
Local Accommodations Tax	643,778	592,613	546,027	568,365	1,055,836	943,691
Capital Projects/Transportation Tax	3,140,688	5,894,368	5,322,647	6,154,798	7,667,323	5,436,261
Licenses, Fees, Charges, & Bonds	14,661,518	26,765,667	30,986,362	15,203,476	18,820,549	22,574,316
Licenses & Permits	5,151,915	6,283,659	6,881,638	8,105,091	10,610,703	12,185,551
Service Revenue & Charges	6,981,045	4,147,398	4,027,323	3,718,497	4,208,789	4,995,583
Bonds & Leases	1,249,348	1,660,650	8,587,634	10,734	26,986	32,067
Miscellaneous	1,279,210	14,673,960	11,489,767	3,369,154	3,974,071	5,361,115
Revenues from State Sources	19,449,293	21,208,914	19,723,069	20,016,204	20,685,853	6,154,986
Reimbursements for Property Tax Relief - \$100,000 Residential	980,937	980,937	980,937	980,937	98,094	0
Homestead Exemption	1,357,604	1,441,016	1,505,779	1,625,007	1,779,663	415,537
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	13,820	896,663	0
\$2.5 Million Minimum Disbursement	2,500,000	2,500,000	2,554,395	2,642,000	2,841,872	0
State-shared Taxes (Aid to Subdivisions)	1,788,743	1,854,062	1,718,780	1,806,473	1,957,975	1,932,518
Manufacturer's Depreciation Reimbursement	42,714	23,580	88,273	25,826	93,725	60,713
State Grants	5,095,868	5,688,725	6,364,018	5,960,142	5,824,697	3,746,218
Education Finance Act (EFA)	4,726,153	4,525,377	4,569,607	4,832,392	4,838,935	0
Education Improvement Act (EIA)	2,830,484	4,098,967	1,941,280	2,122,908	2,354,229	0
Education Lottery	126,790	96,250	0	6,699	0	0
Revenues from Federal Sources	9,913,306	10,387,366	12,168,725	12,829,195	13,945,180	4,478,493
Revenues from Other Local Sources	1,310,658	1,295,166	686,872	503,936	659,919	505,657
Revenues from Special Purpose Districts	511,703	511,703	646,419	646,419	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	94,532,364	100,473,914	122,872,313	110,289,710	120,115,945	85,048,759
Administration	36,261,862	36,704,433	40,329,902	39,681,690	55,257,657	29,927,787
Instruction	17,662,444	18,243,414	15,812,036	16,767,380	17,539,527	0
Public Safety	22,578,467	24,696,279	30,594,909	25,830,238	31,371,500	39,837,887
Transportation	493,297	618,978	610,228	625,465	574,467	719,563
Health & Human Services	1,425,113	1,421,964	1,456,533	1,578,011	1,728,881	1,611,361
Environment & Housing	797,482	890,423	1,024,266	504,848	1,733,041	2,295,812
Recreation & Culture	1,066,408	1,588,418	1,494,542	1,430,532	1,809,426	2,514,663
Debt Service & Interest on Debt	6,246,183	6,858,149	7,551,112	9,227,239	8,058,864	7,281,007
Purchase of Land & Facility Construction	5,704,728	6,927,504	21,601,832	12,356,048	74,800	0
All Other	1,590,818	1,818,790	1,822,459	1,713,765	1,967,782	860,679
Special Purpose Districts	705,562	705,562	574,494	574,494	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Jasper County School District did not report in FY23

Jasper County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23*
Total Revenues (School District only)	40,545,817	55,115,123	54,093,485	46,997,623	51,360,393	0
Revenues from Local Sources	19,514,678	32,403,112	34,392,892	23,692,983	25,650,206	0
Current Property Taxes	18,484,709	20,633,809	21,429,750	23,233,490	24,331,641	0
Current Real & Personal Property Taxes	18,396,589	20,490,777	21,364,418	23,033,445	24,137,721	0
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	88,120	143,032	65,332	200,045	193,920	0
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,029,969	11,769,303	12,963,142	459,493	1,318,565	0
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	260,499	453,775	327,352	141,852	71,570	0
Bonds & Leases	0	0	5,214,000	0	0	0
Miscellaneous	769,470	11,315,528	7,421,790	317,641	1,246,995	0
Revenues from State Sources	15,680,899	16,674,998	15,047,129	15,829,551	16,503,260	0
Reimbursements for Property Tax Relief - \$100,000 Residential	980,937	980,937	980,937	980,937	98,094	0
Homestead Exemption	424,268	430,064	435,994	447,024	461,271	0
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	13,820	896,663	0
\$2.5 Million Minimum Disbursement	2,500,000	2,500,000	2,554,395	2,642,000	2,841,872	0
State-Shared Taxes (Aid to Subdivisions)	49,138	46,323	45,385	67,540	20,218	0
Manufacturer's Depreciation Reimbursement	23,646	0	38,312	0	58,206	0
State Grants	4,019,483	3,997,080	4,481,219	4,716,231	4,933,772	0
Education Finance Act (EFA)	4,726,153	4,525,377	4,569,607	4,832,392	4,838,935	0
Education Improvement Act (EIA)	2,830,484	4,098,967	1,941,280	2,122,908	2,354,229	0
Education Lottery	126,790	96,250	0	6,699	0	0
Revenues from Federal Sources	5,350,240	6,037,013	4,653,464	7,475,089	9,206,927	0
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	41,034,039	44,289,344	59,853,054	51,766,745	61,011,657	0
Administration	17,652,928	18,238,193	20,353,609	22,466,916	36,428,265	0
Instruction	17,662,444	18,243,414	15,812,036	16,767,380	17,539,527	0
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	22,220	20,977	8,990	80,826	212,849	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	9,101	0	0	0	0
Debt Service & Interest on Debt	4,062,524	4,137,588	4,729,003	5,390,760	5,563,623	0
Purchase of Land & Facility Construction	668,920	2,476,594	17,756,642	6,023,396	74,800	0
All Other	965,003	1,163,477	1,192,774	1,037,467	1,192,593	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Jasper County School District did not report in FY23

Jasper County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	39,843,987	43,459,859	50,189,397	44,621,685	49,037,835	50,707,146
Revenues from Local Sources	32,871,494	36,055,340	40,061,626	39,269,040	43,695,732	45,157,288
Current Property Taxes	17,872,836	19,603,677	21,272,841	23,270,473	25,452,976	28,824,521
Current Real & Personal Property Taxes	14,321,339	15,867,843	17,323,147	19,445,659	21,718,058	25,033,224
Fee In Lieu of Property Tax	2,391,111	2,451,000	2,706,159	2,490,848	2,478,734	2,483,346
All Other	1,160,386	1,284,834	1,243,535	1,333,966	1,256,184	1,307,951
Local Option Sales Tax	3,932,287	3,716,933	3,221,888	3,614,271	3,595,691	1,788,215
Local Hospitality Tax (1%)	384,686	359,000	376,136	438,694	591,665	615,577
Local Accommodations Tax	212,125	179,322	148,111	155,217	380,675	275,487
Capital Projects/Transportation Tax	3,140,688	5,894,368	5,322,647	6,154,798	7,667,323	5,436,261
Licenses, Fees, Charges, & Bonds	7,328,872	6,302,040	9,720,003	5,635,587	6,007,402	8,217,227
Licenses & Permits	1,311,916	1,328,549	1,415,941	1,782,270	2,265,106	2,464,871
Service Revenue & Charges	4,937,220	2,845,163	2,830,287	2,429,161	2,511,799	2,896,627
Bonds & Leases	785,350	1,359,510	3,251,158	0	0	0
Miscellaneous	294,386	768,818	2,222,617	1,424,156	1,230,497	2,855,729
Revenues from State Sources	2,954,893	3,905,738	4,048,657	3,488,743	3,363,809	5,280,390
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	687,399	734,211	767,898	830,547	911,471	0
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,419,107	1,458,239	1,349,574	1,391,710	1,528,318	1,475,459
Manufacturer's Depreciation Reimbursement	19,068	23,580	49,961	25,826	35,519	60,713
State Grants	829,319	1,689,708	1,881,224	1,240,660	888,501	3,744,218
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	3,784,826	3,286,263	5,709,106	1,713,313	1,743,086	0
Revenues from Other Local Sources	232,774	212,518	370,008	150,589	235,208	269,468
Total Expenditures (County only)	36,061,775	35,780,877	42,749,387	35,197,497	40,571,976	61,290,800
Administration	15,729,874	14,401,389	15,541,594	12,128,636	14,098,864	23,288,522
Instruction	0	0	0	0	0	0
Public Safety	15,364,021	16,387,410	22,285,513	17,437,368	20,877,549	28,401,435
Transportation	493,297	618,978	610,228	625,465	574,467	719,563
Health & Human Services	1,402,893	1,400,987	1,447,543	1,497,185	1,516,032	1,611,361
Environment & Housing	481,740	492,368	488,577	504,848	578,876	563,557
Recreation & Culture	624,901	655,900	647,162	611,094	725,015	1,086,159
Debt Service & Interest on Debt	1,965,049	1,823,845	1,728,770	2,392,901	2,201,173	5,620,203
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Jasper County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	16,135,257	19,228,439	19,438,243	23,278,443	27,357,946	32,819,079
Revenues from Local Sources	13,465,632	16,453,523	16,687,941	18,586,393	23,119,284	27,229,801
Current Property Taxes	4,375,063	4,998,734	5,612,622	6,396,401	7,644,917	8,681,105
Current Real & Personal Property Taxes	3,963,041	4,562,132	5,199,874	5,965,132	7,247,977	8,315,127
Fee In Lieu of Property Tax	242,388	242,371	225,534	75,858	48,025	104,660
All Other	169,634	194,231	187,214	355,411	348,915	261,318
Local Option Sales Tax	1,712,477	1,692,520	1,881,076	1,993,816	2,444,616	2,565,232
Local Hospitality Tax	643,762	654,654	493,110	674,632	860,008	958,171
Local Accommodations Tax	431,653	413,291	397,916	413,148	675,161	668,204
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	6,302,677	8,694,324	8,303,217	9,108,396	11,494,582	14,357,089
Licenses & Permits	3,839,999	4,955,110	5,465,697	6,322,821	8,345,597	9,720,680
Service Revenue & Charges	1,783,326	848,460	869,684	1,147,484	1,625,420	2,098,956
Bonds & Leases	463,998	301,140	122,476	10,734	26,986	32,067
Miscellaneous	215,354	2,589,614	1,845,360	1,627,357	1,496,579	2,505,386
Revenues from State Sources	813,501	628,178	627,283	697,910	818,784	874,596
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	245,937	276,741	301,887	347,436	406,921	415,537
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	320,498	349,500	323,821	347,223	409,439	457,059
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	247,066	1,937	1,575	3,251	2,424	2,000
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	778,240	1,064,090	1,806,155	3,640,793	2,995,167	4,478,493
Revenues from Other Local Sources	1,077,884	1,082,648	316,864	353,347	424,711	236,189
Total Expenditures (Cities only)*	16,730,988	19,698,131	19,695,378	22,750,974	18,532,312	23,757,959
Administration	2,879,060	4,064,851	4,434,699	5,086,138	4,730,528	6,639,265
Instruction	0	0	0	0	0	0
Public Safety	7,214,446	8,308,869	8,309,396	8,392,870	10,493,951	11,436,452
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	315,742	398,055	535,689	0	1,154,165	1,732,255
Recreation & Culture	441,507	923,417	847,380	819,438	1,084,411	1,428,504
Debt Service & Interest on Debt	218,610	896,716	1,093,339	1,443,578	294,068	1,660,804
Purchase of Land & Facility Construction	5,035,808	4,450,910	3,845,190	6,332,652	0	0
All Other	625,815	655,313	629,685	676,298	775,189	860,679

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Hardeeville & Ridgeland. See appendix for cities reporting each fiscal year.

Jasper County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	511,703	511,703	646,419	646,419	0	0
Total Expenditures (Special Purpose District Only)	705,562	705,562	574,494	574,494	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	41,246,407	45,847,894	49,081,786	53,600,607	58,246,141	38,350,212
School District Total	18,484,709	20,633,809	21,429,750	23,233,490	24,331,641	0
County Total	17,872,836	19,603,677	21,272,841	23,270,473	25,452,976	28,824,521
Cities Total	4,375,063	4,998,734	5,612,622	6,396,401	7,644,917	8,681,105
Special Purpose District Total	513,799	611,674	766,573	700,243	816,607	844,586

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	140,632,618	151,288,837	161,729,413	174,894,550	190,824,684	218,033,527
Owner Occupied (4% assessment ratio)	37,768,850	41,038,280	44,927,380	51,826,160	59,761,240	73,314,330
Agricultural (Private) (4%)	2,197,290	2,185,980	2,180,500	2,235,940	2,174,290	2,270,490
Agricultural (Corporate) (6%)	952,340	926,510	930,510	967,690	945,720	960,870
Commercial/Rental (6%)	40,514,550	44,056,237	46,973,490	51,308,240	54,453,790	63,708,390
Personal Property (Vehicles) (6%)	13,039,190	13,333,960	15,623,418	17,725,781	20,563,279	24,176,281
Other Personal Property (10.5%)	1,344,260	2,403,659	2,632,799	1,683,443	2,178,557	2,950,379
Manufacturing (10.5%)	1,952,390	1,913,770	1,918,220	3,344,114	3,136,390	5,001,236
Utility (10.5%)	19,057,431	20,015,539	20,783,557	21,053,711	21,380,538	21,930,448
Business Personal (10.5%)	7,471,050	7,514,050	7,670,320	6,601,840	6,961,052	6,498,860
Motor Carrier (9.5%)	1,069,255	1,312,044	673,644	1,805,513	2,053,397	0
Fee-in-Lieu and Joint Industrial Park	15,266,012	16,588,808	17,415,575	16,342,118	17,216,431	17,222,243

Estimated Total Average Millage Rates	395.8	398.6	401.8	405.3	409.2	402.4
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Estimated average millage rates based upon data available - see definitions for detail.

Kershaw County

	FY 18	FY 19	FY 20	FY 21**	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	347,519,307	209,201,440	255,368,916	235,944,564	283,504,923	276,682,740
Revenues from Local Sources	242,252,920	101,582,367	142,292,619	113,823,587	155,196,248	133,048,903
Current Property Taxes	63,677,605	66,736,635	69,406,527	70,423,571	76,891,519	81,583,852
Current Real & Personal Property Taxes	59,562,796	62,344,244	65,472,305	66,005,898	73,589,660	77,482,992
Fee In Lieu of Property Tax (only Counties and Cities)	2,680,008	2,619,495	2,613,830	2,708,513	1,756,453	2,308,919
All Other	1,434,801	1,772,896	1,320,392	1,709,160	1,545,406	1,791,941
Local Option Sales Tax	8,809,378	10,468,821	11,729,697	11,677,849	13,088,763	16,383,502
Local Hospitality Tax	871,170	916,826	886,569	0	0	0
Local Accommodations Tax	295,141	308,750	288,953	186,588	229,696	243,538
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	168,599,626	23,151,335	59,980,873	31,535,579	64,986,270	34,838,011
Licenses & Permits	3,343,541	3,340,622	7,103,357	2,425,898	1,554,241	1,636,949
Service Revenue & Charges	13,647,139	14,694,472	12,868,227	6,541,100	8,331,754	14,298,415
Bonds & Leases	148,263,697	75,185	15,671,110	157,593	33,497,020	104,260
Miscellaneous	3,345,249	5,041,056	24,338,179	22,410,988	21,603,255	18,798,387
Revenues from State Sources	74,961,882	80,646,212	84,774,484	82,530,671	84,183,495	95,004,858
Reimbursements for Property Tax Relief - \$100,000 Residential	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358
Homestead Exemption	2,895,969	2,967,385	2,999,433	2,998,229	3,038,321	3,123,761
Reimbursements for Property Tax Relief - Remaining Residential	8,842,693	9,199,654	9,584,663	10,046,238	10,527,077	11,323,180
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	3,851,714	3,613,793	3,835,778	3,459,844	3,632,150	3,677,021
Manufacturer's Depreciation Reimbursement	836,900	964,890	1,265,876	1,329,595	1,690,863	3,062,046
State Grants	18,919,887	23,894,156	26,904,186	24,632,443	24,146,157	57,581,568
Education Finance Act (EFA)	28,753,178	29,030,696	28,484,205	28,247,162	28,957,428	180,735
Education Improvement Act (EIA)	6,814,709	7,266,028	7,749,237	8,111,802	8,486,141	12,350,997
Education Lottery	341,474	4,252	245,748	0	0	192
Revenues from Federal Sources	10,884,871	11,443,620	12,120,892	20,742,000	25,868,615	24,295,553
Revenues from Other Local Sources	6,147,552	2,257,159	2,858,670	5,526,055	4,311,847	10,388,708
Revenues from Special Purpose Districts	13,272,082	13,272,082	13,322,251	13,322,251	13,944,718	13,944,718
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	242,167,953	256,911,516	247,428,629	224,868,724	270,452,624	245,862,404
Administration	59,441,461	62,155,656	83,145,782	71,700,447	97,689,417	83,282,914
Instruction	60,747,079	63,340,030	67,571,070	69,805,083	70,962,275	73,323,173
Public Safety	15,286,654	17,394,232	20,354,145	11,934,219	12,880,272	14,969,408
Transportation	3,119,579	2,819,118	2,734,037	1,355,319	1,760,856	2,126,094
Health & Human Services	3,790,366	5,163,218	4,653,081	54,591	5,017,479	5,029,659
Environment & Housing	6,095,799	1,051,829	1,199,395	0	2,648,144	3,424,359
Recreation & Culture	2,677,741	3,068,757	2,214,308	1,388,920	1,814,446	1,973,202
Debt Service & Interest on Debt	16,817,428	24,866,385	24,868,640	27,436,336	50,155,157	26,642,875
Purchase of Land & Facility Construction	60,495,843	62,547,158	13,952,464	22,329,498	5,887,205	6,587,217
All Other	3,874,748	4,683,878	16,024,592	8,153,196	9,820,667	16,686,797
Special Purpose Districts	9,821,255	9,821,255	10,711,115	10,711,115	11,816,706	11,816,706

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

**No cities reported in FY 21.

Kershaw County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	277,177,467	133,265,850	173,039,534	166,434,697	186,377,949	175,695,432
Revenues from Local Sources	197,017,244	51,924,631	85,736,047	69,853,039	82,904,833	69,331,008
Current Property Taxes	43,016,496	44,146,223	46,424,614	49,502,585	55,188,293	58,862,233
Current Real & Personal Property Taxes	42,608,489	43,662,644	46,205,281	48,796,443	54,420,464	58,065,280
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	408,007	483,579	219,333	706,142	767,829	796,953
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	154,000,748	7,778,408	39,311,433	20,350,454	27,716,540	10,468,775
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	3,690,611	4,658,935	3,292,339	1,025,773	-1,440,209	2,290,974
Bonds & Leases	147,709,148	75,185	15,104,589	157,593	14,279,030	104,260
Miscellaneous	2,600,989	3,044,288	20,914,505	19,167,088	14,877,719	8,073,541
Revenues from State Sources	69,623,423	71,329,130	75,367,989	77,167,072	78,403,197	86,110,093
Reimbursements for Property Tax Relief - \$100,000 Residential	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358
Homestead Exemption	1,857,876	1,886,312	1,885,948	1,884,970	1,903,436	1,915,391
Reimbursements for Property Tax Relief - Remaining Residential	8,842,693	9,199,654	9,584,663	10,046,238	10,527,077	11,323,180
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	179,320	177,385	176,977	175,755	175,804	175,405
Manufacturer's Depreciation Reimbursement	598,996	673,159	872,478	961,560	1,234,146	2,334,428
State Grants	18,529,819	19,386,286	22,663,375	24,034,227	23,413,807	54,124,407
Education Finance Act (EFA)	28,753,178	29,030,696	28,484,205	28,247,162	28,957,428	180,735
Education Improvement Act (EIA)	6,814,709	7,266,028	7,749,237	8,111,802	8,486,141	12,350,997
Education Lottery	341,474	4,252	245,748	0	0	192
Revenues from Federal Sources	10,536,800	10,012,089	11,935,498	19,414,586	25,069,919	20,254,331
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	179,225,360	193,182,094	165,770,174	180,294,901	189,240,871	168,851,416
Administration	45,704,307	46,964,090	67,610,707	60,649,542	85,174,964	70,173,131
Instruction	60,747,079	63,340,030	67,571,070	69,805,083	70,962,275	73,323,173
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	7,889	7,146	4,438	54,591	9,205	3,182
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	12,000	15,000	11,250	55,955	84,350	89,160
Debt Service & Interest on Debt	11,870,057	19,500,905	23,096,027	27,311,915	27,595,879	24,478,321
Purchase of Land & Facility Construction	60,047,204	62,547,158	6,499,405	22,329,498	5,345,007	695,695
All Other	836,824	807,765	977,277	88,317	69,191	88,754

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Kershaw County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	44,093,394	51,924,183	56,278,674	56,187,616	82,619,036	86,244,843
Revenues from Local Sources	33,134,751	40,588,148	45,307,683	43,970,548	71,733,635	62,927,117
Current Property Taxes	17,146,819	20,632,414	21,089,597	20,920,986	21,703,226	22,721,619
Current Real & Personal Property Taxes	13,493,233	16,801,815	17,440,408	17,209,455	19,169,196	19,417,712
Fee In Lieu of Property Tax	2,680,008	2,619,495	2,613,830	2,708,513	1,756,453	2,308,919
All Other	973,578	1,211,104	1,035,359	1,003,018	777,577	994,988
Local Option Sales Tax	6,516,176	9,124,539	9,488,455	11,677,849	12,590,841	15,762,255
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	232,883	236,457	220,340	186,588	229,696	240,669
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	9,238,873	10,594,738	14,509,291	11,185,125	37,209,872	24,202,574
Licenses & Permits	936,588	926,422	4,533,170	2,425,898	1,507,885	1,526,081
Service Revenue & Charges	7,683,445	8,121,100	6,757,865	5,515,327	9,765,805	11,960,281
Bonds & Leases	266,692	0	261,021	0	19,217,990	0
Miscellaneous	352,148	1,547,216	2,957,235	3,243,900	6,718,192	10,716,212
Revenues from State Sources	4,594,545	8,342,834	8,434,816	5,363,599	5,774,858	8,887,796
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,038,093	1,081,073	1,113,485	1,113,259	1,134,885	1,208,370
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	3,019,748	3,109,957	3,323,042	3,284,089	3,450,906	3,494,647
Manufacturer's Depreciation Reimbursement	237,904	243,236	344,903	368,035	456,717	727,618
State Grants	298,800	3,908,568	3,653,386	598,216	732,350	3,457,161
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	258,493	1,072,092	0	1,327,414	798,696	4,041,222
Revenues from Other Local Sources	6,105,605	1,921,109	2,536,175	5,526,055	4,311,847	10,388,708
Total Expenditures (County only)	39,962,215	40,085,440	47,101,081	33,862,708	68,565,644	65,186,092
Administration	10,612,581	13,256,086	10,804,266	11,050,905	12,376,980	13,109,783
Instruction	0	0	0	0	0	0
Public Safety	9,849,937	10,904,618	10,935,250	11,934,219	12,389,622	14,969,408
Transportation	2,722,249	2,267,666	1,306,430	1,355,319	1,760,856	2,126,094
Health & Human Services	3,782,477	4,398,220	4,648,643	0	5,008,274	5,026,477
Environment & Housing	4,428,372	0	0	0	2,623,714	3,424,359
Recreation & Culture	1,582,233	1,830,846	1,304,203	1,332,965	1,684,834	1,875,852
Debt Service & Interest on Debt	3,522,626	3,808,220	140,785	124,421	22,559,278	2,164,554
Purchase of Land & Facility Construction	448,639	0	3,501,689	0	542,198	5,891,522
All Other	3,013,101	3,619,784	14,459,815	8,064,879	9,619,888	16,598,043

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Kershaw County

	FY 18	FY 19	FY 20	FY 21**	FY 22	FY 23
Total Revenues (Cities only)*	12,976,364	10,739,325	12,728,457	0	563,220	797,747
Revenues from Local Sources	12,100,925	9,069,588	11,248,889	0	557,780	790,778
Current Property Taxes	3,514,290	1,957,998	1,892,316	0	0	0
Current Real & Personal Property Taxes	3,461,074	1,879,785	1,826,616	0	0	0
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	53,216	78,213	65,700	0	0	0
Local Option Sales Tax	2,293,202	1,344,282	2,241,242	0	497,922	621,247
Local Hospitality Tax	871,170	916,826	886,569	0	0	0
Local Accommodations Tax	62,258	72,293	68,613	0	0	2,869
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	5,360,005	4,778,189	6,160,149	0	59,858	166,662
Licenses & Permits	2,406,953	2,414,200	2,570,187	0	46,356	110,868
Service Revenue & Charges	2,273,083	1,914,437	2,818,023	0	6,158	47,160
Bonds & Leases	287,857	0	305,500	0	0	0
Miscellaneous	392,112	449,552	466,439	0	7,344	8,634
Revenues from State Sources	743,914	974,248	971,679	0	5,440	6,969
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	0	0	0	0	0	0
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	652,646	326,451	335,759	0	5,440	6,969
Manufacturer's Depreciation Reimbursement	0	48,495	48,495	0	0	0
State Grants	91,268	599,302	587,425	0	0	0
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	89,578	359,439	185,394	0	0	0
Revenues from Other Local Sources	41,947	336,050	322,495	0	0	0
Total Expenditures (Cities only)*	13,159,123	13,822,727	23,846,259	0	829,403	8,190
Administration	3,124,573	1,935,480	4,730,809	0	137,473	0
Instruction	0	0	0	0	0	0
Public Safety	5,436,717	6,489,614	9,418,895	0	490,650	0
Transportation	397,330	551,452	1,427,607	0	0	0
Health & Human Services	0	757,852	0	0	0	0
Environment & Housing	1,667,427	1,051,829	1,199,395	0	24,430	0
Recreation & Culture	1,083,508	1,222,911	898,855	0	45,262	8,190
Debt Service & Interest on Debt	1,424,745	1,557,260	1,631,828	0	0	0
Purchase of Land & Facility Construction	0	0	3,951,370	0	0	0
All Other	24,823	256,329	587,500	0	131,588	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

**No cities reported in FY 21.

*Cities Include: Bethune, Camden, and Elgin. See appendix for cities reporting each fiscal year.

Kershaw County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	13,272,082	13,272,082	13,322,251	13,322,251	13,944,718	13,944,718
Total Expenditures (Special Purpose District Only)	9,821,255	9,821,255	10,711,115	10,711,115	11,816,706	11,816,706

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	64,966,588	68,033,200	70,761,874	71,805,916	78,447,327	83,172,014
School District Total	43,016,496	44,146,223	46,424,614	49,502,585	55,188,293	58,862,233
County Total	17,146,819	20,632,414	21,089,597	20,920,986	21,703,226	22,721,619
Cities Total	3,514,290	1,957,998	1,892,316	0	0	0
Special Purpose District Total	1,288,983	1,296,565	1,355,347	1,382,345	1,555,808	1,588,162

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	243,296,816	246,488,966	253,972,205	265,574,547	300,567,760	326,122,644
Owner Occupied (4% assessment ratio)	96,065,900	98,388,180	101,181,850	104,070,500	118,892,250	135,583,140
Agricultural (Private) (4%)	2,516,690	2,526,930	2,537,050	2,567,900	2,639,710	1,784,743
Agricultural (Corporate) (6%)	459,340	478,980	438,910	433,390	430,540	382,818
Commercial/Rental (6%)	57,974,147	57,664,121	58,741,540	60,890,062	68,198,461	76,411,672
Personal Property (Vehicles) (6%)	28,570,936	28,495,495	29,689,974	32,434,138	37,596,866	41,406,145
Other Personal Property (10.5%)	2,835,080	3,004,260	3,622,653	3,316,510	9,388,424	3,862,481
Manufacturing (10.5%)	14,607,480	15,400,730	15,705,990	15,159,250	17,662,490	18,861,180
Utility (10.5%)	19,377,407	18,801,563	19,470,264	20,016,098	21,418,028	23,169,168
Business Personal (10.5%)	5,542,360	6,683,836	7,642,578	6,716,873	5,448,760	5,266,950
Motor Carrier (9.5%)	1,796,593	2,129,362	1,748,982	1,790,233	1,843,122	0
Fee-in-Lieu and Joint Industrial Park	13,550,883	12,915,509	13,192,414	18,179,593	17,049,109	19,394,347

Estimated Total Average Millage Rates	336.9	336.9	340.8	340.6	339.6	344.9
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Estimated average millage rates based upon data available - see definitions for detail.

Lancaster County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	317,152,293	427,768,222	341,532,362	360,798,528	411,182,852	428,235,822
Revenues from Local Sources	156,302,122	268,490,662	170,720,142	177,875,463	197,858,119	203,336,990
Current Property Taxes	90,365,912	99,322,181	106,538,354	110,772,299	120,080,463	130,570,263
Current Real & Personal Property Taxes	85,547,188	94,381,921	102,128,517	105,765,154	115,442,156	125,740,355
Fee In Lieu of Property Tax (only Counties and Cities)	2,312,151	2,738,475	2,498,673	2,945,621	2,831,636	2,992,076
All Other	2,506,573	2,201,785	1,911,164	2,061,524	1,806,671	1,837,832
Local Option Sales Tax	11,212,332	10,592,787	12,281,411	14,047,146	12,014,175	12,869,719
Local Hospitality Tax	2,160,224	2,585,066	2,665,912	3,049,260	2,035,305	2,379,383
Local Accommodations Tax	78,469	149,626	182,167	134,954	165,580	153,904
Capital Projects/Transportation Tax	8,596,418	9,632,957	11,199,016	13,987,334	15,068,141	17,780,349
Licenses, Fees, Charges, & Bonds	43,888,767	146,208,045	37,853,282	35,884,470	48,494,455	39,583,372
Licenses & Permits	10,647,579	10,559,831	11,792,501	13,587,728	11,179,189	7,776,927
Service Revenue & Charges	21,678,653	19,853,612	17,837,521	13,827,016	14,338,405	19,300,466
Bonds & Leases	3,480,732	104,989,667	0	700,000	15,685,541	1,120,683
Miscellaneous	8,081,803	10,804,935	8,223,260	7,769,726	7,291,320	11,385,296
Revenues from State Sources	90,081,834	92,110,029	99,423,373	105,111,590	107,633,749	129,584,778
Reimbursements for Property Tax Relief - \$100,000 Residential	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743
Homestead Exemption	4,678,760	4,851,560	5,184,298	5,170,507	4,942,210	5,135,112
Reimbursements for Property Tax Relief - Remaining Residential	9,200,017	9,613,903	10,111,657	10,518,839	11,536,850	12,402,615
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	4,565,513	4,322,105	4,406,206	4,621,512	4,743,872	5,034,069
Manufacturer's Depreciation Reimbursement	566,237	604,226	476,409	562,859	731,472	2,146,291
State Grants	25,152,938	25,522,730	30,517,823	35,500,012	34,657,910	85,235,067
Education Finance Act (EFA)	34,542,175	35,156,650	36,992,433	36,926,102	38,941,123	244,793
Education Improvement Act (EIA)	7,350,605	8,314,112	7,894,222	8,063,711	8,355,569	15,657,787
Education Lottery	300,846	0	115,582	23,305	0	4,301
Revenues from Federal Sources	21,474,505	17,670,831	15,435,103	21,700,622	44,609,307	34,107,478
Revenues from Other Local Sources	1,371,210	1,574,078	1,634,362	1,791,471	1,675,111	1,800,010
Revenues from Special Purpose Districts	47,922,622	47,922,622	54,319,382	54,319,382	59,406,566	59,406,566
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	349,614,726	361,740,486	370,791,451	348,124,718	379,152,327	363,412,637
Administration	72,165,089	78,976,222	81,032,853	80,493,863	99,841,049	106,210,015
Instruction	74,765,245	79,700,311	83,142,190	88,577,200	96,193,993	101,854,601
Public Safety	26,973,786	28,434,666	31,314,988	35,420,601	31,251,153	32,476,621
Transportation	11,010,034	9,996,449	11,169,027	14,857,379	11,967,437	11,071,311
Health & Human Services	8,451,464	8,320,448	9,967,455	7,166,686	10,254,302	8,982,505
Environment & Housing	3,002,591	3,291,071	3,513,751	6,007,384	4,298,596	4,333,572
Recreation & Culture	6,412,051	6,171,018	6,858,960	12,037,595	4,747,852	6,432,242
Debt Service & Interest on Debt	26,559,687	24,907,594	29,424,624	27,490,877	29,965,598	24,892,401
Purchase of Land & Facility Construction	74,804,433	77,586,684	75,405,760	35,667,464	33,814,344	13,799,636
All Other	5,816,786	4,702,463	5,787,949	7,231,775	7,206,909	3,748,639
Special Purpose Districts	39,653,560	39,653,560	33,173,894	33,173,894	49,611,094	49,611,094

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Lancaster County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	162,411,880	250,659,204	173,373,498	181,876,100	215,893,292	230,431,084
Revenues from Local Sources	68,104,541	153,247,887	70,347,729	69,949,196	81,573,787	93,162,758
Current Property Taxes	55,185,361	58,332,246	62,187,541	66,347,463	75,644,503	81,094,264
Current Real & Personal Property Taxes	54,838,801	57,891,644	62,007,361	65,731,499	74,956,483	80,311,795
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	346,560	440,602	180,180	615,964	688,020	782,469
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	12,919,180	94,915,641	8,160,188	3,601,733	5,929,284	12,068,494
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	7,340,134	7,559,200	6,066,786	1,324,361	3,330,835	8,073,904
Bonds & Leases	0	82,968,344	0	0	0	0
Miscellaneous	5,579,046	4,388,097	2,093,402	2,277,372	2,598,449	3,994,590
Revenues from State Sources	79,371,656	82,442,229	88,948,210	93,880,134	95,830,957	109,678,069
Reimbursements for Property Tax Relief - \$100,000 Residential	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743
Homestead Exemption	2,493,869	2,484,338	2,549,337	2,572,198	2,617,398	2,666,438
Reimbursements for Property Tax Relief - Remaining Residential	9,200,017	9,613,903	10,111,657	10,518,839	11,536,850	12,402,615
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	198,383	198,383	198,383	198,383	198,383	198,383
Manufacturer's Depreciation Reimbursement	259,484	270,547	249,560	293,840	503,386	1,599,675
State Grants	21,301,534	22,679,553	27,112,293	31,559,013	29,953,505	73,179,334
Education Finance Act (EFA)	34,542,175	35,156,650	36,992,433	36,926,102	38,941,123	244,793
Education Improvement Act (EIA)	7,350,605	8,314,112	7,894,222	8,063,711	8,355,569	15,657,787
Education Lottery	300,846	0	115,582	23,305	0	4,301
Revenues from Federal Sources	14,935,683	14,969,088	14,077,559	18,046,770	38,488,548	27,590,257
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	213,517,747	227,198,953	228,914,814	197,370,339	207,603,919	222,878,172
Administration	52,483,828	58,557,103	60,145,643	57,692,580	77,090,436	85,950,064
Instruction	74,765,245	79,700,311	83,142,190	88,577,200	96,193,993	101,854,601
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	677,586	665,496	674,579	604,662	798,507	1,220,653
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	787,753	786,217	797,536	799,690	739,302	860,160
Debt Service & Interest on Debt	18,320,241	14,792,922	17,749,795	18,251,656	19,478,565	19,618,151
Purchase of Land & Facility Construction	65,626,669	71,822,829	65,585,322	30,647,882	12,346,131	12,780,093
All Other	856,425	874,075	819,749	796,669	956,985	594,450

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Lancaster County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	82,143,661	109,427,325	96,287,012	105,207,003	135,344,489	134,232,597
Revenues from Local Sources	67,953,778	97,286,240	83,825,404	90,407,813	115,766,499	106,172,953
Current Property Taxes	31,357,323	36,812,200	40,878,584	40,951,933	44,435,960	49,250,069
Current Real & Personal Property Taxes	27,601,262	33,074,686	37,037,223	36,966,084	40,485,673	45,208,299
Fee In Lieu of Property Tax	1,631,836	2,257,497	2,293,314	2,722,275	2,831,636	2,992,076
All Other	2,124,225	1,480,017	1,548,047	1,263,574	1,118,651	1,049,694
Local Option Sales Tax	7,547,983	6,982,699	8,692,048	10,138,086	11,733,147	11,484,439
Local Hospitality Tax	1,128,729	1,506,522	1,589,463	1,880,586	2,035,305	2,232,378
Local Accommodations Tax	70,521	149,626	170,891	121,932	164,248	153,092
Capital Projects/Transportation Tax	8,596,418	9,632,957	11,199,016	13,987,334	15,068,141	17,780,349
Licenses, Fees, Charges, & Bonds	19,252,804	42,202,236	21,295,402	23,327,942	42,329,698	25,272,626
Licenses & Permits	6,842,544	6,912,416	7,571,489	9,208,683	11,001,592	6,771,071
Service Revenue & Charges	10,534,853	8,158,115	8,213,867	8,578,137	10,960,544	10,370,771
Bonds & Leases	0	22,021,323	0	700,000	15,685,541	1,120,683
Miscellaneous	1,875,407	5,110,382	5,510,046	4,841,122	4,682,021	7,010,101
Revenues from State Sources	9,401,735	8,792,953	9,703,588	10,163,880	11,784,355	19,766,790
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,917,268	2,105,227	2,374,352	2,340,069	2,324,812	2,427,885
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	3,533,902	3,660,118	3,712,998	3,863,070	4,527,052	4,748,479
Manufacturer's Depreciation Reimbursement	159,161	215,272	212,708	252,917	228,086	534,693
State Grants	3,791,404	2,812,336	3,403,530	3,707,824	4,704,405	12,055,733
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	3,476,938	1,838,681	1,274,871	3,121,892	6,120,759	6,492,844
Revenues from Other Local Sources	1,311,210	1,509,451	1,483,149	1,513,418	1,672,876	1,800,010
Total Expenditures (County only)	73,669,228	73,535,601	92,107,803	100,735,410	121,624,403	87,613,406
Administration	15,236,446	15,065,267	16,273,070	18,997,647	22,446,303	19,193,167
Instruction	0	0	0	0	0	0
Public Safety	22,074,159	22,614,321	26,098,301	28,782,073	31,242,552	31,514,931
Transportation	10,099,951	8,837,006	10,492,370	14,321,608	11,967,437	11,071,311
Health & Human Services	7,773,878	7,654,952	9,292,876	6,562,024	9,455,795	7,761,852
Environment & Housing	620,235	832,510	880,086	3,932,682	4,298,596	3,699,596
Recreation & Culture	3,825,172	3,826,620	4,615,151	10,068,795	4,008,550	4,932,567
Debt Service & Interest on Debt	7,344,876	8,783,676	11,375,215	9,032,439	10,487,033	5,274,250
Purchase of Land & Facility Construction	1,761,110	2,329,683	9,786,334	5,019,582	21,468,213	1,019,543
All Other	4,933,401	3,591,566	3,294,400	4,018,560	6,249,924	3,146,189

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Lancaster County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	24,674,130	19,759,071	17,552,470	19,396,043	538,505	4,165,575
Revenues from Local Sources	20,243,803	17,956,535	16,547,009	17,518,454	517,833	4,001,279
Current Property Taxes	3,823,228	4,177,735	3,472,229	3,472,903	0	225,930
Current Real & Personal Property Taxes	3,107,125	3,415,591	3,083,933	3,067,571	0	220,261
Fee In Lieu of Property Tax	680,315	480,978	205,359	223,346	0	0
All Other	35,788	281,166	182,937	181,986	0	5,669
Local Option Sales Tax	3,664,349	3,610,088	3,589,363	3,909,060	281,028	1,385,280
Local Hospitality Tax	1,031,495	1,078,544	1,076,449	1,168,674	0	147,005
Local Accommodations Tax	7,948	0	11,276	13,022	1,332	812
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	11,716,783	9,090,168	8,397,692	8,954,795	235,473	2,242,252
Licenses & Permits	3,805,035	3,647,415	4,221,012	4,379,045	177,597	1,005,856
Service Revenue & Charges	3,803,666	4,136,297	3,556,868	3,924,518	47,026	855,791
Bonds & Leases	3,480,732	0	0	0	0	0
Miscellaneous	627,350	1,306,456	619,812	651,232	10,850	380,605
Revenues from State Sources	1,308,443	874,847	771,575	1,067,576	18,437	139,919
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	267,623	261,995	260,609	258,240	0	40,789
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	833,228	463,604	494,825	560,059	18,437	87,207
Manufacturer's Depreciation Reimbursement	147,592	118,407	14,141	16,102	0	11,923
State Grants	60,000	30,841	2,000	233,175	0	0
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	3,061,884	863,062	82,673	531,960	0	24,377
Revenues from Other Local Sources	60,000	64,627	151,213	278,053	2,235	0
Total Expenditures (Cities only)*	22,774,191	21,352,372	16,594,940	16,845,075	312,911	3,309,965
Administration	4,444,815	5,353,852	4,614,140	3,803,636	304,310	1,066,784
Instruction	0	0	0	0	0	0
Public Safety	4,899,627	5,820,345	5,216,687	6,638,528	8,601	961,690
Transportation	910,083	1,159,443	676,657	535,771	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	2,382,356	2,458,561	2,633,665	2,074,702	0	633,976
Recreation & Culture	1,799,126	1,558,181	1,446,273	1,169,110	0	639,515
Debt Service & Interest on Debt	894,570	1,330,996	299,614	206,782	0	0
Purchase of Land & Facility Construction	7,416,654	3,434,172	34,104	0	0	0
All Other	26,960	236,822	1,673,800	2,416,546	0	8,000

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Heath Springs, Kershaw, Lancaster, and Van Wyck. See appendix for cities reporting each fiscal year.

Lancaster County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	47,922,622	47,922,622	54,319,382	54,319,382	59,406,566	59,406,566
Total Expenditures (Special Purpose District Only)	39,653,560	39,653,560	33,173,894	33,173,894	49,611,094	49,611,094

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	90,365,912	99,322,181	106,538,354	110,772,299	120,080,463	130,570,263
School District Total	55,185,361	58,332,246	62,187,541	66,347,463	75,644,503	81,094,264
County Total	31,357,323	36,812,200	40,878,584	40,951,933	44,435,960	49,250,069
Cities Total	3,823,228	4,177,735	3,472,229	3,472,903	0	225,930
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	400,492,314	416,012,414	439,405,283	462,863,417	526,731,593	573,005,576
Owner Occupied (4% assessment ratio)	187,821,470	199,727,720	214,378,270	230,073,360	267,832,180	292,074,160
Agricultural (Private) (4%)	1,484,940	1,498,330	1,515,650	1,497,700	1,468,280	1,069,900
Agricultural (Corporate) (6%)	404,720	402,520	371,350	357,590	335,150	310,740
Commercial/Rental (6%)	98,649,680	100,656,870	108,983,230	109,116,770	125,445,900	143,151,940
Personal Property (Vehicles) (6%)	42,357,846	44,702,334	48,083,712	50,288,745	55,056,025	60,092,178
Other Personal Property (10.5%)	3,252,823	3,668,310	3,750,720	2,983,040	1,590,420	1,812,815
Manufacturing (10.5%)	10,900,990	10,405,710	8,650,623	9,251,836	6,300,660	8,046,770
Utility (10.5%)	26,918,393	18,624,905	17,608,050	19,373,214	20,861,667	21,931,955
Business Personal (10.5%)	9,210,828	8,218,204	10,697,917	9,785,896	12,642,425	10,024,395
Motor Carrier (9.5%)	1,593,380	2,007,295	898,345	2,785,740	2,656,970	2,735,660
Fee-in-Lieu and Joint Industrial Park	17,897,244	26,100,216	24,467,416	27,349,526	32,541,916	31,755,063

Estimated Total Average Millage Rates	331.4	338.5	345.5	350.7	351.3	354.4
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Estimated average millage rates based upon data available - see definitions for detail.

Laurens County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	194,383,844	191,458,377	193,279,328	235,933,270	226,713,126	223,025,674
Revenues from Local Sources	91,178,222	87,141,850	87,296,595	118,601,299	95,198,257	93,422,933
Current Property Taxes	61,526,454	62,785,155	53,302,356	55,729,295	55,555,690	58,028,220
Current Real & Personal Property Taxes	51,278,792	51,363,283	47,069,873	48,142,299	47,851,206	51,689,309
Fee In Lieu of Property Tax (only Counties and Cities)	8,963,267	9,797,113	4,983,507	4,508,286	6,440,795	5,037,078
All Other	1,284,395	1,624,759	1,248,976	3,078,710	1,263,689	1,301,833
Local Option Sales Tax	7,253,664	6,632,371	5,048,689	5,738,092	4,691,314	6,162,656
Local Hospitality Tax	1,102,618	1,070,037	1,139,213	1,214,069	711,972	771,875
Local Accommodations Tax	186,240	148,095	116,653	115,769	254	2,840
Capital Projects/Transportation Tax	0	0	0	0	6,372,794	7,964,850
Licenses, Fees, Charges, & Bonds	21,109,246	16,506,192	27,689,684	55,804,074	27,866,233	20,492,492
Licenses & Permits	4,585,278	4,376,962	4,449,542	3,681,313	3,216,101	3,972,561
Service Revenue & Charges	10,917,264	9,267,475	11,381,986	8,322,489	12,587,389	12,023,426
Bonds & Leases	2,235,000	0	8,841,885	40,869,028	6,244,379	0
Miscellaneous	3,371,704	2,861,755	3,016,271	2,931,244	5,818,364	4,496,505
Revenues from State Sources	67,612,664	67,591,999	68,254,280	69,535,574	71,183,476	73,730,542
Reimbursements for Property Tax Relief - \$100,000 Residential	2,757,659	2,757,659	933,593	2,757,659	3,313,131	2,757,659
Homestead Exemption	2,580,939	2,630,086	2,410,356	1,597,029	2,697,820	2,729,230
Reimbursements for Property Tax Relief - Remaining Residential	5,364,496	5,666,238	6,976,548	6,243,483	6,730,490	7,367,193
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	3,650,695	3,756,096	3,796,860	4,114,148	3,835,164	3,889,444
Manufacturer's Depreciation Reimbursement	184,542	478,692	527,220	655,978	1,059,096	1,799,299
State Grants	20,430,569	19,032,147	22,706,940	24,732,353	23,692,878	44,493,768
Education Finance Act (EFA)	25,191,839	25,407,422	23,503,522	22,646,767	22,597,816	136,929
Education Improvement Act (EIA)	7,302,514	7,823,508	7,175,347	6,788,157	7,257,081	10,557,020
Education Lottery	149,411	40,151	223,894	0	0	0
Revenues from Federal Sources	16,486,967	16,621,155	17,382,104	29,402,505	37,682,695	32,942,149
Revenues from Other Local Sources	3,158,565	4,155,947	2,982,258	1,029,801	480,598	761,950
Revenues from Special Purpose Districts	15,947,426	15,947,426	17,364,091	17,364,091	22,168,100	22,168,100
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	174,596,455	181,537,699	180,917,122	192,509,382	218,339,109	213,073,046
Administration	56,201,977	54,909,853	54,893,436	54,304,519	69,450,420	66,616,653
Instruction	50,711,880	52,760,886	55,513,990	61,990,778	60,997,362	64,575,397
Public Safety	20,295,441	21,575,082	24,242,392	28,963,748	20,174,399	22,555,858
Transportation	3,731,215	1,837,993	4,584,413	2,446,231	5,290,975	2,854,993
Health & Human Services	3,754,726	3,737,488	4,884,934	5,175,108	5,499,825	6,059,337
Environment & Housing	6,193,876	4,215,293	4,223,517	3,956,463	3,400,736	783,014
Recreation & Culture	2,037,143	2,158,551	2,123,177	2,054,751	2,128,453	2,211,233
Debt Service & Interest on Debt	11,153,609	11,316,187	11,353,106	10,375,058	21,275,808	12,722,173
Purchase of Land & Facility Construction	6,009,190	11,395,395	7,552,210	11,079,485	6,113,966	22,047,318
All Other	1,482,574	4,606,147	390,147	1,007,441	11,541,927	181,832
Special Purpose Districts	13,024,824	13,024,824	11,155,800	11,155,800	12,465,238	12,465,238

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Laurens County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	108,447,350	109,157,188	111,843,987	118,019,238	135,932,900	134,426,641
Revenues from Local Sources	34,592,794	33,078,321	36,500,707	36,545,050	46,414,897	40,624,283
Current Property Taxes	29,275,684	28,775,600	32,448,910	33,596,367	33,356,337	35,025,312
Current Real & Personal Property Taxes	28,971,729	28,385,553	32,351,499	33,367,441	32,755,858	34,526,652
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	303,955	390,047	97,411	228,926	600,479	498,660
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	5,317,110	4,302,721	4,051,797	2,948,683	13,058,560	5,598,971
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	2,264,080	2,477,263	2,008,291	1,026,940	1,698,315	3,037,152
Bonds & Leases	1,400,000	0	686,469	351,879	6,244,379	0
Miscellaneous	1,653,030	1,825,458	1,357,037	1,569,864	5,115,866	2,561,819
Revenues from State Sources	58,075,770	59,761,043	58,658,855	59,979,456	60,660,638	64,453,199
Reimbursements for Property Tax Relief - \$100,000 Residential	2,757,659	2,757,659	933,593	2,757,659	3,313,131	2,757,659
Homestead Exemption	1,269,010	1,269,010	1,038,864	464,373	1,563,192	1,542,319
Reimbursements for Property Tax Relief - Remaining Residential	5,364,496	5,666,238	6,976,548	6,243,483	6,730,490	7,367,193
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	174,971	174,971	174,970	174,971	129,152	174,971
Manufacturer's Depreciation Reimbursement	0	262,998	315,933	0	0	0
State Grants	15,865,870	16,359,086	18,316,184	20,904,046	19,069,776	41,917,108
Education Finance Act (EFA)	25,191,839	25,407,422	23,503,522	22,646,767	22,597,816	136,929
Education Improvement Act (EIA)	7,302,514	7,823,508	7,175,347	6,788,157	7,257,081	10,557,020
Education Lottery	149,411	40,151	223,894	0	0	0
Revenues from Federal Sources	15,778,786	16,317,824	16,684,425	21,494,732	28,857,365	29,349,159
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	105,636,869	109,265,059	110,944,519	116,131,193	129,560,026	132,548,750
Administration	44,757,875	45,533,328	44,195,773	45,651,978	48,766,425	54,260,843
Instruction	50,711,880	52,760,886	55,513,990	61,990,778	60,997,362	64,575,397
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	1,359	1,632	3,380	1,450	1,350	7,021
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	81,896	79,962	5,035	7,593	1,900	0
Debt Service & Interest on Debt	7,746,173	7,113,449	7,516,551	6,921,752	15,765,815	6,755,604
Purchase of Land & Facility Construction	1,777,532	2,940,299	3,394,721	1,428,486	3,934,742	6,857,885
All Other	560,154	835,503	315,069	129,156	92,432	92,000

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Laurens County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	52,996,923	50,270,086	47,531,565	74,683,454	58,828,912	54,191,413
Revenues from Local Sources	44,918,096	43,066,568	39,272,269	57,699,965	41,577,235	44,559,819
Current Property Taxes	28,708,961	30,781,743	17,933,353	17,599,351	19,910,310	20,446,831
Current Real & Personal Property Taxes	18,840,791	19,819,792	11,858,013	11,839,045	12,816,231	14,661,537
Fee In Lieu of Property Tax	8,943,680	9,775,903	4,969,879	4,494,208	6,440,795	4,994,705
All Other	924,490	1,186,048	1,105,461	1,266,098	653,284	790,589
Local Option Sales Tax	6,017,081	5,364,614	3,534,182	3,995,097	3,834,671	5,229,223
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	6,372,794	7,964,850
Licenses, Fees, Charges, & Bonds	10,192,054	6,920,211	17,804,734	36,105,517	11,459,460	10,918,915
Licenses & Permits	612,090	709,254	703,938	634,007	818,927	991,917
Service Revenue & Charges	7,638,764	5,859,961	8,426,981	6,570,480	10,521,840	8,679,841
Bonds & Leases	835,000	0	8,000,000	28,551,283	0	0
Miscellaneous	1,106,200	350,996	673,815	349,747	118,693	1,247,157
Revenues from State Sources	7,574,521	6,922,386	7,959,932	8,992,327	10,194,476	8,219,357
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,078,576	1,079,797	1,093,295	1,132,656	1,134,628	1,186,911
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	3,088,091	3,054,351	2,982,094	3,403,409	3,386,650	3,707,797
Manufacturer's Depreciation Reimbursement	182,368	176,411	172,004	641,961	1,059,096	1,799,299
State Grants	3,225,486	2,611,827	3,712,539	3,814,301	4,614,102	1,525,350
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	403,637	0	217,149	7,523,101	6,596,765	844,381
Revenues from Other Local Sources	100,669	281,132	82,215	468,061	460,436	567,856
Total Expenditures (County only)	36,543,258	38,202,924	42,902,474	51,303,534	68,603,849	55,444,638
Administration	7,570,115	6,853,693	6,930,393	4,649,018	18,582,221	9,242,593
Instruction	0	0	0	0	0	0
Public Safety	13,975,149	14,953,195	18,043,552	22,211,947	17,004,444	18,912,871
Transportation	3,450,962	1,443,854	4,171,557	2,137,576	3,850,623	1,592,734
Health & Human Services	3,753,367	3,735,856	4,881,554	5,173,658	5,498,475	6,052,316
Environment & Housing	4,024,558	2,445,253	2,003,991	2,577,539	3,400,736	732,322
Recreation & Culture	991,803	996,022	1,118,407	1,061,480	1,200,755	1,413,441
Debt Service & Interest on Debt	1,928,363	2,669,727	2,327,793	3,096,385	5,509,993	5,512,971
Purchase of Land & Facility Construction	848,941	1,753,428	3,425,227	9,650,999	2,179,224	11,985,390
All Other	0	3,351,896	0	744,932	11,377,378	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Laurens County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	16,992,145	16,083,677	16,539,685	25,866,487	9,783,214	12,239,520
Revenues from Local Sources	11,667,332	10,996,961	11,523,619	24,356,284	7,206,125	8,238,831
Current Property Taxes	3,541,809	3,227,812	2,920,093	4,533,577	2,289,043	2,556,077
Current Real & Personal Property Taxes	3,466,272	3,157,938	2,860,361	2,935,813	2,279,117	2,501,120
Fee In Lieu of Property Tax	19,587	21,210	13,628	14,078	0	42,373
All Other	55,950	48,664	46,104	1,583,686	9,926	12,584
Local Option Sales Tax	1,236,583	1,267,757	1,514,507	1,742,995	856,643	933,433
Local Hospitality Tax	1,102,618	1,070,037	1,139,213	1,214,069	711,972	771,875
Local Accommodations Tax	186,240	148,095	116,653	115,769	254	2,840
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	5,600,082	5,283,260	5,833,153	16,749,874	3,348,213	3,974,606
Licenses & Permits	3,973,188	3,667,708	3,745,604	3,047,306	2,397,174	2,980,644
Service Revenue & Charges	1,014,420	930,251	946,714	725,069	367,234	306,433
Bonds & Leases	0	0	155,416	11,965,866	0	0
Miscellaneous	612,474	685,301	985,419	1,011,633	583,805	687,529
Revenues from State Sources	1,962,373	908,570	1,635,493	563,791	328,362	1,057,986
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	233,353	281,279	278,197	0	0	0
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	387,633	526,774	639,796	535,768	319,362	6,676
Manufacturer's Depreciation Reimbursement	2,174	39,283	39,283	14,017	0	0
State Grants	1,339,213	61,234	678,217	14,006	9,000	1,051,310
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	304,544	303,331	480,530	384,672	2,228,565	2,748,609
Revenues from Other Local Sources	3,057,896	3,874,815	2,900,043	561,740	20,162	194,094
Total Expenditures (Cities only)*	19,391,504	21,044,892	15,914,329	13,918,855	7,709,996	12,614,420
Administration	3,873,987	2,522,832	3,767,270	4,003,523	2,101,774	3,113,217
Instruction	0	0	0	0	0	0
Public Safety	6,320,292	6,621,887	6,198,840	6,751,801	3,169,955	3,642,987
Transportation	280,253	394,139	412,856	308,655	1,440,352	1,262,259
Health & Human Services	0	0	0	0	0	0
Environment & Housing	2,169,318	1,770,040	2,219,526	1,378,924	0	50,692
Recreation & Culture	963,444	1,082,567	999,735	985,678	925,798	797,792
Debt Service & Interest on Debt	1,479,073	1,533,011	1,508,762	356,921	0	453,598
Purchase of Land & Facility Construction	3,382,717	6,701,668	732,262	0	0	3,204,043
All Other	922,420	418,748	75,078	133,353	72,117	89,832

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Clinton, Cross Hill, Gray Court, Laurens, and Waterloo. See appendix for cities reporting each fiscal year.

Laurens County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	15,947,426	15,947,426	17,364,091	17,364,091	22,168,100	22,168,100
Total Expenditures (Special Purpose District Only)	13,024,824	13,024,824	11,155,800	11,155,800	12,465,238	12,465,238

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	68,925,982	70,811,995	57,739,717	61,983,398	59,871,208	63,326,296
School District Total	29,275,684	28,775,600	32,448,910	33,596,367	33,356,337	35,025,312
County Total	28,708,961	30,781,743	17,933,353	17,599,351	19,910,310	20,446,831
Cities Total	3,541,809	3,227,812	2,920,093	4,533,577	2,289,043	2,556,077
Special Purpose District Total	7,399,528	8,026,840	4,437,361	6,254,103	4,315,518	5,298,076

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	167,891,633	170,175,065	179,356,831	187,003,839	194,294,915	208,986,680
Owner Occupied (4% assessment ratio)	51,395,960	52,730,390	54,413,760	55,904,590	57,893,430	64,117,780
Agricultural (Private) (4%)	1,269,620	1,278,450	1,280,920	1,298,590	1,288,160	1,281,050
Agricultural (Corporate) (6%)	199,140	198,630	198,430	166,590	163,470	160,260
Commercial/Rental (6%)	40,506,153	41,141,620	43,103,070	44,675,690	45,968,690	51,956,700
Personal Property (Vehicles) (6%)	20,753,269	20,698,133	21,699,332	23,063,939	24,483,103	26,163,726
Other Personal Property (10.5%)	1,513,250	1,633,908	2,004,040	1,846,502	2,467,726	2,238,948
Manufacturing (10.5%)	9,507,010	9,502,790	9,353,460	10,761,956	13,759,966	16,062,608
Utility (10.5%)	15,429,530	12,045,420	18,452,520	19,270,140	20,118,017	21,134,608
Business Personal (10.5%)	4,191,424	5,790,970	5,603,130	6,199,410	6,406,440	6,597,190
Motor Carrier (9.5%)	1,523,490	2,144,890	2,009,700	2,009,700	2,009,700	2,009,700
Fee-in-Lieu and Joint Industrial Park	21,602,787	23,009,864	21,238,469	21,806,732	19,736,213	17,264,110

Estimated Total Average Millage Rates	365.0	363.5	369.6	369.6	369.5	369.5
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Estimated average millage rates based upon data available - see definitions for detail.

Lee County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	44,931,785	47,255,975	47,619,018	45,609,598	56,091,018	52,658,915
Revenues from Local Sources	20,044,539	20,657,039	21,390,315	21,865,999	29,770,517	26,564,216
Current Property Taxes	11,578,184	12,091,834	12,660,672	13,385,563	12,076,463	13,156,706
Current Real & Personal Property Taxes	10,542,676	11,202,769	11,600,001	12,254,492	11,206,160	12,277,651
Fee In Lieu of Property Tax (only Counties and Cities)	46,187	121,808	202,035	213,479	148,136	295,058
All Other	989,321	767,257	858,636	917,592	722,167	583,997
Local Option Sales Tax	1,164,017	1,169,856	1,718,862	1,466,455	1,142,305	1,547,103
Local Hospitality Tax	254,016	264,468	255,071	277,525	297,345	304,058
Local Accommodations Tax	22,065	31,095	61,727	69,537	27,339	70,614
Capital Projects/Transportation Tax	935,639	1,034,115	1,081,994	1,152,048	1,051,767	4,882,476
Licenses, Fees, Charges, & Bonds	6,090,618	6,065,671	5,611,989	5,514,871	15,175,298	6,603,259
Licenses & Permits	886,425	1,048,327	998,786	1,317,365	201,215	1,173,229
Service Revenue & Charges	3,118,514	3,248,168	3,151,686	3,160,500	7,777,062	3,417,282
Bonds & Leases	842,766	837,221	837,173	840,031	6,339,013	838,264
Miscellaneous	1,242,913	931,955	624,344	196,975	858,008	1,174,484
Revenues from State Sources	18,542,152	20,169,767	18,159,711	17,222,134	16,751,714	18,032,852
Reimbursements for Property Tax Relief - \$100,000 Residential	770,485	770,485	770,485	770,485	770,485	770,485
Homestead Exemption	1,286,780	1,299,701	1,321,367	1,135,277	1,276,071	1,191,807
Reimbursements for Property Tax Relief - Remaining Residential	1,701,892	1,128,941	1,190,533	1,263,806	1,333,946	1,452,414
\$2.5 Million Minimum Disbursement	799,655	1,372,919	1,309,491	1,236,194	1,166,054	1,047,586
State-shared Taxes (Aid to Subdivisions)	1,440,076	1,735,451	1,732,707	1,495,672	1,533,735	2,147,674
Manufacturer's Depreciation Reimbursement	288,899	223,980	232,231	171,583	306,888	433,186
State Grants	4,847,898	5,693,428	5,640,499	5,507,171	4,764,229	8,872,882
Education Finance Act (EFA)	5,155,230	4,956,553	4,422,825	4,133,801	3,778,116	24,291
Education Improvement Act (EIA)	2,243,816	2,746,268	1,539,573	1,508,145	1,822,190	2,092,527
Education Lottery	7,421	242,041	0	0	0	0
Revenues from Federal Sources	6,200,013	6,142,511	7,950,575	6,407,565	9,041,919	7,865,684
Revenues from Other Local Sources	145,081	286,658	118,417	113,900	526,868	196,163
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	47,649,177	48,655,469	46,034,813	42,684,263	46,191,432	58,188,290
Administration	17,409,925	17,141,211	17,611,842	16,283,122	14,028,886	23,065,179
Instruction	12,220,294	10,369,057	11,099,103	8,961,615	12,362,846	12,497,115
Public Safety	4,017,451	4,659,199	4,653,975	4,995,837	4,592,459	6,356,630
Transportation	0	0	34,217	8,404	34,299	0
Health & Human Services	1,546,032	1,518,086	1,742,201	1,638,456	1,757,958	642,485
Environment & Housing	903,492	894,437	642,359	798,547	0	895,665
Recreation & Culture	458,864	467,876	431,485	522,819	534,622	570,124
Debt Service & Interest on Debt	4,665,932	4,774,825	4,811,461	4,727,937	4,136,673	3,380,027
Purchase of Land & Facility Construction	1,647,457	616,054	0	0	0	208,620
All Other	4,779,730	8,214,724	5,008,170	4,747,526	8,743,689	10,572,445
Special Purpose Districts	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Lee County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	29,185,468	28,864,123	28,567,090	25,448,871	29,623,193	29,773,538
Revenues from Local Sources	7,619,001	7,389,586	7,235,649	7,350,246	7,932,116	7,977,895
Current Property Taxes	5,279,074	5,551,104	5,700,852	6,332,220	6,355,883	6,410,435
Current Real & Personal Property Taxes	5,159,706	5,389,361	5,625,259	6,011,064	6,047,962	6,309,074
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	119,368	161,743	75,593	321,156	307,921	101,361
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	2,339,927	1,838,482	1,534,797	1,018,026	1,576,233	1,567,460
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	326,070	383,373	260,973	29,549	166,741	460,623
Bonds & Leases	842,766	837,221	837,173	840,031	839,000	838,264
Miscellaneous	1,171,091	617,888	436,651	148,446	570,492	268,573
Revenues from State Sources	15,594,049	15,863,494	14,079,957	13,377,844	13,262,703	14,120,391
Reimbursements for Property Tax Relief - \$100,000 Residential	770,485	770,485	770,485	770,485	770,485	770,485
Homestead Exemption	556,004	557,980	561,103	382,673	568,569	386,474
Reimbursements for Property Tax Relief - Remaining Residential	1,701,892	1,128,941	1,190,533	1,263,806	1,333,946	1,452,414
\$2.5 Million Minimum Disbursement	799,655	1,372,919	1,309,491	1,236,194	1,166,054	1,047,586
State-Shared Taxes (Aid to Subdivisions)	44,998	45,184	45,332	20,011	19,949	0
Manufacturer's Depreciation Reimbursement	109,910	75,255	97,064	25,858	162,801	251,146
State Grants	4,204,638	3,967,868	4,143,551	4,036,871	3,640,593	8,095,468
Education Finance Act (EFA)	5,155,230	4,956,553	4,422,825	4,133,801	3,778,116	24,291
Education Improvement Act (EIA)	2,243,816	2,746,268	1,539,573	1,508,145	1,822,190	2,092,527
Education Lottery	7,421	242,041	0	0	0	0
Revenues from Federal Sources	5,972,418	5,611,043	7,251,484	4,720,781	8,428,374	7,675,252
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	31,542,514	31,445,557	29,785,821	25,888,961	29,366,855	31,111,581
Administration	13,735,711	14,301,574	13,602,068	11,291,373	12,008,915	13,379,874
Instruction	12,220,294	10,369,057	11,099,103	8,961,615	12,362,846	12,497,115
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	21,372	9,031	13,107	0	65,204	21,405
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	0	0	0	12,741
Debt Service & Interest on Debt	3,332,114	3,348,843	3,318,793	3,306,952	3,309,871	3,362,961
Purchase of Land & Facility Construction	480,343	616,054	0	0	0	208,620
All Other	1,752,680	2,800,998	1,752,750	2,329,021	1,620,019	1,628,865

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Lee County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	13,167,883	15,820,635	16,050,281	16,833,897	26,155,765	18,988,033
Revenues from Local Sources	10,195,874	10,887,890	11,687,676	11,447,911	21,642,923	15,224,651
Current Property Taxes	5,078,324	5,457,288	5,775,828	5,728,599	5,640,793	5,458,381
Current Real & Personal Property Taxes	4,438,947	4,837,895	4,908,329	4,988,907	5,084,909	4,857,585
Fee In Lieu of Property Tax	0	75,903	160,009	213,479	148,136	150,273
All Other	639,377	543,490	707,490	526,213	407,748	450,523
Local Option Sales Tax	974,222	836,173	1,353,533	1,212,196	1,098,606	1,232,147
Local Hospitality Tax	254,016	264,468	255,071	277,525	297,345	304,058
Local Accommodations Tax	22,065	31,095	21,512	25,289	27,339	20,573
Capital Projects/Transportation Tax	935,639	1,034,115	1,081,994	1,152,048	1,051,767	4,882,476
Licenses, Fees, Charges, & Bonds	2,931,608	3,264,751	3,199,738	3,052,254	13,527,073	3,327,016
Licenses & Permits	116,359	156,091	180,629	132,919	135,554	166,381
Service Revenue & Charges	2,782,187	2,854,315	2,889,247	2,878,713	7,610,163	2,663,447
Bonds & Leases	0	0	0	0	5,500,013	0
Miscellaneous	33,062	254,345	129,862	40,622	281,343	497,188
Revenues from State Sources	2,613,126	4,114,619	3,545,097	3,585,302	3,372,429	3,476,372
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	633,799	641,124	660,376	666,823	680,608	694,115
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,233,852	1,685,567	1,610,543	1,378,046	1,507,487	1,861,872
Manufacturer's Depreciation Reimbursement	104,321	62,368	69,188	70,133	144,087	142,971
State Grants	641,154	1,725,560	1,204,990	1,470,300	1,040,247	777,414
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	213,802	531,468	699,091	1,686,784	613,545	93,547
Revenues from Other Local Sources	145,081	286,658	118,417	113,900	526,868	193,463
Total Expenditures (County only)	13,030,484	13,401,525	12,560,707	13,481,691	16,603,867	23,263,435
Administration	2,882,332	2,068,329	3,305,663	4,188,295	1,879,672	8,693,246
Instruction	0	0	0	0	0	0
Public Safety	2,870,646	3,413,201	3,432,984	3,724,690	4,592,459	5,191,424
Transportation	0	0	34,217	8,404	34,299	0
Health & Human Services	1,524,660	1,509,055	1,499,924	1,638,456	1,692,754	621,080
Environment & Housing	0	0	114,797	0	0	0
Recreation & Culture	458,864	467,876	431,485	522,819	534,622	557,383
Debt Service & Interest on Debt	1,312,572	1,405,489	1,472,967	1,402,118	808,812	0
Purchase of Land & Facility Construction	1,167,114	0	0	0	0	0
All Other	2,814,296	4,537,575	2,268,670	1,996,909	7,061,249	8,200,302

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Lee County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	2,578,434	2,571,217	3,001,647	3,326,830	312,060	3,897,344
Revenues from Local Sources	2,229,664	2,379,563	2,466,990	3,067,842	195,478	3,361,670
Current Property Taxes	1,220,786	1,083,442	1,183,992	1,324,744	79,787	1,287,890
Current Real & Personal Property Taxes	944,023	975,513	1,066,413	1,254,521	73,289	1,110,992
Fee In Lieu of Property Tax	46,187	45,905	42,026	0	0	144,785
All Other	230,576	62,024	75,553	70,223	6,498	32,113
Local Option Sales Tax	189,795	333,683	365,329	254,259	43,699	314,956
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	40,215	44,248	0	50,041
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	819,083	962,438	877,454	1,444,591	71,992	1,708,783
Licenses & Permits	770,066	892,236	818,157	1,184,446	65,661	1,006,848
Service Revenue & Charges	10,257	10,480	1,466	252,238	158	293,212
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	38,760	59,722	57,831	7,907	6,173	408,723
Revenues from State Sources	334,977	191,654	534,657	258,988	116,582	436,089
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	96,977	100,597	99,888	85,781	26,894	111,218
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	161,226	4,700	76,832	97,615	6,299	285,802
Manufacturer's Depreciation Reimbursement	74,668	86,357	65,979	75,592	0	39,069
State Grants	2,106	0	291,958	0	83,389	0
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	13,793	0	0	0	0	96,885
Revenues from Other Local Sources	0	0	0	0	0	2,700
Total Expenditures (Cities only)*	3,076,179	3,808,387	3,688,285	3,313,611	220,710	3,813,274
Administration	791,882	771,308	704,111	803,454	140,299	992,059
Instruction	0	0	0	0	0	0
Public Safety	1,146,805	1,245,998	1,220,991	1,271,147	0	1,165,206
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	229,170	0	0	0
Environment & Housing	903,492	894,437	527,562	798,547	0	895,665
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	21,246	20,493	19,701	18,867	17,990	17,066
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	212,754	876,151	986,750	421,596	62,421	743,278

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Bishopville and Lynchburg. See appendix for cities reporting each fiscal year.

Lee County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	0	0	0	0	0	0
Total Expenditures (Special Purpose District Only)	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	11,578,184	12,091,834	12,660,672	13,385,563	12,076,463	13,156,706
School District Total	5,279,074	5,551,104	5,700,852	6,332,220	6,355,883	6,410,435
County Total	5,078,324	5,457,288	5,775,828	5,728,599	5,640,793	5,458,381
Cities Total	1,220,786	1,083,442	1,183,992	1,324,744	79,787	1,287,890
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	37,853,735	38,154,358	39,396,576	42,897,248	43,773,183	41,063,101
Owner Occupied (4% assessment ratio)	11,428,730	11,291,890	11,517,100	11,689,830	11,841,750	12,135,580
Agricultural (Private) (4%)	2,402,380	2,396,830	2,416,760	2,460,010	2,460,260	1,601,780
Agricultural (Corporate) (6%)	82,710	82,710	82,710	81,700	81,700	81,660
Commercial/Rental (6%)	9,010,010	8,997,360	9,216,200	9,258,610	9,347,810	9,480,970
Personal Property (Vehicles) (6%)	4,858,976	5,154,796	5,242,776	5,467,002	5,608,270	5,811,455
Other Personal Property (10.5%)	216,925	263,880	247,414	260,120	510,702	451,542
Manufacturing (10.5%)	3,350,550	2,915,339	3,615,010	3,352,450	4,215,316	4,123,630
Utility (10.5%)	3,859,160	3,915,220	4,075,740	4,811,030	4,973,220	5,065,280
Business Personal (10.5%)	1,601,127	1,824,027	1,782,097	2,128,047	2,005,167	1,405,890
Motor Carrier (9.5%)	657,124	838,611	380,452	1,247,296	1,488,564	0
Fee-in-Lieu and Joint Industrial Park	386,043	473,695	820,317	2,141,153	1,240,424	905,314

Estimated Total Average Millage Rates	395.4	398.2	399.7	401.8	397.5	398.9
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Estimated average millage rates based upon data available - see definitions for detail.

Lexington County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	1,335,794,387	1,320,871,221	1,513,406,873	1,407,648,980	1,522,191,629	1,552,773,480
Revenues from Local Sources	790,511,932	750,953,596	923,901,555	778,078,550	819,957,603	833,973,573
Current Property Taxes	430,990,518	449,209,164	475,275,319	503,727,832	512,048,592	545,146,102
Current Real & Personal Property Taxes	418,201,793	435,234,433	461,681,838	490,325,645	499,570,112	529,236,068
Fee In Lieu of Property Tax (only Counties and Cities)	7,190,477	6,854,341	7,091,841	6,223,582	5,462,047	6,288,717
All Other	5,598,248	7,120,390	6,501,640	7,178,605	7,016,433	9,621,317
Local Option Sales Tax	2,025,103	1,838,484	1,946,707	2,085,985	2,301,241	2,623,268
Local Hospitality Tax	3,518,709	5,677,829	5,998,461	6,434,100	8,841,493	11,495,293
Local Accommodations Tax	1,617,858	1,677,828	1,511,432	1,285,701	1,791,641	1,238,197
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	352,359,744	292,550,291	439,169,636	264,544,932	294,974,636	273,470,713
Licenses & Permits	28,862,651	34,450,143	34,750,487	32,054,280	36,094,956	41,363,606
Service Revenue & Charges	57,177,035	60,218,419	53,416,883	36,515,450	50,160,454	78,362,337
Bonds & Leases	229,496,198	158,788,027	306,277,251	158,777,842	165,418,209	81,215,777
Miscellaneous	36,823,860	39,093,702	44,725,015	37,197,360	43,301,017	72,528,993
Revenues from State Sources	427,095,164	449,702,232	468,756,252	488,999,221	493,240,939	529,222,866
Reimbursements for Property Tax Relief - \$100,000 Residential	25,540,757	25,540,757	25,540,757	25,540,757	25,540,757	25,540,757
Homestead Exemption	14,286,734	14,887,810	15,702,357	15,662,381	15,710,183	16,143,813
Reimbursements for Property Tax Relief - Remaining Residential	77,425,349	79,568,254	82,112,868	84,581,994	87,429,008	91,202,757
\$2.5 Million Minimum Disbursement	0	0	63,603	53,794	169,491	28,698
State-shared Taxes (Aid to Subdivisions)	15,169,913	15,913,028	16,076,384	16,117,856	18,011,611	19,119,352
Manufacturer's Depreciation Reimbursement	1,686,199	4,838,637	4,217,827	4,540,719	4,608,217	9,362,264
State Grants	102,025,648	109,287,441	126,735,259	147,410,630	137,858,732	298,887,266
Education Finance Act (EFA)	150,496,597	154,242,790	154,956,175	153,320,750	159,585,846	1,393,694
Education Improvement Act (EIA)	38,774,038	45,111,399	42,496,461	41,767,475	44,327,094	67,542,579
Education Lottery	1,689,929	312,116	854,561	2,865	0	1,686
Revenues from Federal Sources	65,607,250	66,850,229	64,781,306	84,302,731	151,649,110	122,507,716
Revenues from Other Local Sources	14,307,061	15,092,184	15,680,486	15,981,204	15,740,544	25,465,892
Revenues from Special Purpose Districts	38,272,980	38,272,980	40,287,274	40,287,274	41,603,433	41,603,433
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	1,219,095,832	1,299,487,898	1,425,984,383	1,329,466,864	1,450,781,332	1,551,512,841
Administration	358,421,705	365,062,278	383,327,647	383,680,113	416,866,154	449,835,670
Instruction	369,600,176	383,419,818	403,325,682	427,411,825	450,751,600	467,487,918
Public Safety	97,597,956	114,256,237	113,643,738	106,115,025	117,728,813	135,743,410
Transportation	16,841,503	13,218,739	15,898,013	19,133,706	18,685,585	22,741,770
Health & Human Services	17,616,364	19,079,551	17,390,704	18,991,886	19,730,043	23,781,267
Environment & Housing	26,910,259	34,838,312	34,645,786	12,405,596	30,053,369	52,929,415
Recreation & Culture	16,500,750	15,540,392	15,512,802	15,759,231	17,334,808	20,449,063
Debt Service & Interest on Debt	101,358,403	108,227,707	204,128,189	119,662,608	189,444,988	182,548,592
Purchase of Land & Facility Construction	149,752,276	177,603,544	173,403,384	160,198,196	124,790,459	130,041,634
All Other	24,521,375	28,266,255	27,336,082	28,736,322	27,432,247	27,990,836
Special Purpose Districts	39,975,065	39,975,065	37,372,356	37,372,356	37,963,266	37,963,266

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Lexington County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	1,034,302,310	991,553,467	1,175,696,435	1,069,569,397	1,134,908,150	1,113,059,280
Revenues from Local Sources	580,368,894	516,187,510	679,689,818	539,783,112	558,735,914	520,695,249
Current Property Taxes	309,872,433	317,894,545	339,404,017	362,289,038	368,516,100	388,011,518
Current Real & Personal Property Taxes	308,928,904	316,697,185	338,893,818	360,524,992	366,577,135	385,648,216
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	943,529	1,197,360	510,199	1,764,046	1,938,965	2,363,302
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	270,496,461	198,292,965	340,285,801	177,494,074	190,219,814	132,683,731
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	31,783,009	34,514,271	27,567,981	10,635,010	16,540,022	43,206,013
Bonds & Leases	229,487,073	154,747,734	302,468,826	158,058,062	165,238,401	77,763,703
Miscellaneous	9,226,379	9,030,960	10,248,994	8,801,002	8,441,391	11,714,015
Revenues from State Sources	402,826,382	423,767,322	442,829,049	458,862,890	465,493,797	494,751,211
Reimbursements for Property Tax Relief - \$100,000 Residential	25,540,757	25,540,757	25,540,757	25,540,757	25,540,757	25,540,757
Homestead Exemption	9,784,065	9,966,650	10,584,614	10,673,722	10,715,463	10,854,630
Reimbursements for Property Tax Relief - Remaining Residential	77,425,349	79,568,254	82,112,868	84,581,994	87,429,008	91,202,757
\$2.5 Million Minimum Disbursement	0	0	63,603	53,794	169,491	28,698
State-Shared Taxes (Aid to Subdivisions)	1,382,008	1,382,008	1,361,193	1,388,583	1,737,603	1,382,008
Manufacturer's Depreciation Reimbursement	1,285,153	3,847,923	3,375,704	3,651,289	3,705,012	7,335,622
State Grants	96,448,486	103,795,425	121,483,113	137,881,661	132,283,523	289,468,780
Education Finance Act (EFA)	150,496,597	154,242,790	154,956,175	153,320,750	159,585,846	1,393,694
Education Improvement Act (EIA)	38,774,038	45,111,399	42,496,461	41,767,475	44,327,094	67,542,579
Education Lottery	1,689,929	312,116	854,561	2,865	0	1,686
Revenues from Federal Sources	51,107,034	51,598,635	53,177,568	70,923,395	110,678,439	97,612,820
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	900,905,480	938,159,650	1,065,099,199	994,509,311	1,091,178,781	1,129,371,211
Administration	303,735,664	312,174,580	323,060,416	321,892,060	357,423,046	383,253,499
Instruction	369,600,176	383,419,818	403,325,682	427,411,825	450,751,600	467,487,918
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	474,868	355,317	453,160	297,606	229,658	246,251
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	146,978	429,168	123,415	166,675	158,165	101,642
Debt Service & Interest on Debt	90,602,662	95,894,031	185,764,637	104,504,819	175,868,741	164,096,980
Purchase of Land & Facility Construction	133,653,841	140,989,557	148,412,098	135,027,004	106,427,947	113,713,599
All Other	2,691,291	4,897,179	3,959,791	5,209,322	319,624	471,322

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Lexington County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	214,783,222	224,017,260	229,165,549	240,268,000	278,798,730	294,902,209
Revenues from Local Sources	165,346,715	172,495,476	181,047,977	188,378,010	205,777,984	227,242,923
Current Property Taxes	110,066,046	114,715,532	118,649,280	128,373,268	130,023,617	136,587,487
Current Real & Personal Property Taxes	100,374,036	105,317,342	108,760,715	118,355,609	121,286,008	127,377,668
Fee In Lieu of Property Tax	6,396,829	6,001,988	6,261,555	6,174,898	5,413,566	5,552,150
All Other	3,295,181	3,396,202	3,627,010	3,842,761	3,324,043	3,657,669
Local Option Sales Tax	928,129	605,116	640,045	665,399	727,949	610,451
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	1,525,756	1,601,928	1,283,680	1,240,280	1,712,816	894,763
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	52,826,784	55,572,900	60,474,972	58,099,063	73,313,602	89,150,222
Licenses & Permits	6,366,538	6,879,582	7,426,029	8,930,437	10,265,051	9,620,961
Service Revenue & Charges	21,697,644	21,121,185	21,454,984	22,046,087	29,523,983	25,907,037
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	24,762,602	27,572,133	31,593,959	27,122,539	33,524,568	53,622,224
Revenues from State Sources	21,294,059	22,194,007	22,431,844	26,876,801	23,414,020	27,779,006
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	4,106,628	4,333,578	4,515,187	4,527,482	4,527,482	4,701,259
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	11,828,411	12,097,069	12,238,892	12,698,705	13,853,615	14,635,710
Manufacturer's Depreciation Reimbursement	364,251	949,990	768,703	877,249	877,249	1,662,224
State Grants	4,994,769	4,813,370	4,909,062	8,773,365	4,155,674	6,779,813
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	14,093,414	14,719,143	11,131,445	9,443,679	35,370,606	15,325,748
Revenues from Other Local Sources	14,049,034	14,608,634	14,554,283	15,569,510	14,236,120	24,554,532
Total Expenditures (County only)	205,990,706	214,341,085	223,127,365	212,064,900	239,127,080	277,284,253
Administration	39,325,755	35,629,973	43,964,770	47,145,001	43,273,959	44,861,585
Instruction	0	0	0	0	0	0
Public Safety	75,849,193	83,106,191	81,643,553	81,943,880	91,482,663	99,684,444
Transportation	15,143,308	10,819,898	13,468,493	17,403,575	16,786,702	20,314,032
Health & Human Services	17,141,496	18,724,234	16,937,544	18,694,280	19,500,385	23,535,016
Environment & Housing	23,588,929	29,220,939	29,294,968	7,788,660	25,258,246	46,884,211
Recreation & Culture	11,183,910	10,744,001	10,644,770	10,940,610	12,146,735	11,891,187
Debt Service & Interest on Debt	5,052,033	5,146,525	5,248,371	5,245,463	4,019,718	4,117,058
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	18,706,082	20,949,324	21,924,896	22,903,431	26,658,672	25,996,720

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Lexington County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	48,435,875	67,027,514	68,257,615	57,524,309	66,881,316	103,208,558
Revenues from Local Sources	44,796,323	62,270,610	63,163,760	49,917,428	55,443,705	86,035,401
Current Property Taxes	11,052,039	16,599,087	17,222,022	13,065,526	13,508,875	20,547,097
Current Real & Personal Property Taxes	8,898,853	13,219,906	14,027,305	11,445,044	11,706,969	16,210,184
Fee In Lieu of Property Tax	793,648	852,353	830,286	48,684	48,481	736,567
All Other	1,359,538	2,526,828	2,364,431	1,571,798	1,753,425	3,600,346
Local Option Sales Tax	1,096,974	1,233,368	1,306,662	1,420,586	1,573,292	2,012,817
Local Hospitality Tax	3,518,709	5,677,829	5,998,461	6,434,100	8,841,493	11,495,293
Local Accommodations Tax	92,102	75,900	227,752	45,421	78,825	343,434
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	29,036,499	38,684,426	38,408,863	28,951,795	31,441,220	51,636,760
Licenses & Permits	22,496,113	27,570,561	27,324,458	23,123,843	25,829,905	31,742,645
Service Revenue & Charges	3,696,382	4,582,963	4,393,918	3,834,353	4,096,449	9,249,287
Bonds & Leases	9,125	4,040,293	3,808,425	719,780	179,808	3,452,074
Miscellaneous	2,834,879	2,490,609	2,882,062	1,273,819	1,335,058	7,192,754
Revenues from State Sources	2,974,723	3,740,903	3,495,359	3,259,530	4,333,122	6,692,649
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	0	0	0	0	0	0
Reimbursements for Property Tax Relief - Remaining Residential	396,041	587,582	602,556	461,177	467,238	587,924
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	1,959,494	2,433,951	2,476,299	2,030,568	2,420,393	3,101,634
State Grants	36,795	40,724	73,420	12,181	25,956	364,418
Education Finance Act (EFA)	582,393	678,646	343,084	755,604	1,419,535	2,638,673
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	406,802	532,451	472,293	3,935,657	5,600,065	9,569,148
Revenues from Other Local Sources	258,027	483,550	1,126,203	411,694	1,504,424	911,360
Total Expenditures (Cities only)*	72,224,581	107,012,098	100,385,463	85,520,297	82,512,205	106,894,111
Administration	15,360,286	17,257,725	16,302,461	14,643,052	16,169,149	21,720,586
Instruction	0	0	0	0	0	0
Public Safety	21,748,763	31,150,046	32,000,185	24,171,145	26,246,150	36,058,966
Transportation	1,698,195	2,398,841	2,429,520	1,730,131	1,898,883	2,427,738
Health & Human Services	0	0	0	0	0	0
Environment & Housing	3,321,330	5,617,373	5,350,818	4,616,936	4,795,123	6,045,204
Recreation & Culture	5,169,862	4,367,223	4,744,617	4,651,946	5,029,908	8,456,234
Debt Service & Interest on Debt	5,703,708	7,187,151	13,115,181	9,912,326	9,556,529	14,334,554
Purchase of Land & Facility Construction	16,098,435	36,613,987	24,991,286	25,171,192	18,362,512	16,328,035
All Other	3,124,002	2,419,752	1,451,395	623,569	453,951	1,522,794

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Batesburg/Leesville, Cayce, Chapin, Gaston, Gilbert, Irmo, Lexington, Pelion, Pine Ridge, South Congaree, Springdale, Summit, Swansea, and West Columbia. See appendix for cities reporting each fiscal year.

Lexington County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	38,272,980	38,272,980	40,287,274	40,287,274	41,603,433	41,603,433
Total Expenditures (Special Purpose District Only)	39,975,065	39,975,065	37,372,356	37,372,356	37,963,266	37,963,266

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	462,381,191	481,479,269	506,674,528	536,884,777	545,680,402	580,407,833
School District Total	309,872,433	317,894,545	339,404,017	362,289,038	368,516,100	388,011,518
County Total	110,066,046	114,715,532	118,649,280	128,373,268	130,023,617	136,587,487
Cities Total	11,052,039	16,599,087	17,222,022	13,065,526	13,508,875	20,547,097
Special Purpose District Total	31,390,673	32,270,105	31,399,209	33,156,945	33,631,810	35,261,731

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	1,502,912,155	1,545,269,664	1,599,887,397	1,714,290,117	1,763,349,757	1,860,623,421
Owner Occupied (4% assessment ratio)	626,800,300	651,444,070	683,362,900	748,474,590	778,079,480	814,036,650
Agricultural (Private) (4%)	2,907,770	3,078,370	3,160,690	3,598,320	3,602,040	2,087,980
Agricultural (Corporate) (6%)	78,300	78,080	73,580	69,180	64,950	57,680
Commercial/Rental (6%)	373,322,920	380,642,580	394,029,970	435,505,280	448,722,540	483,603,850
Personal Property (Vehicles) (6%)	173,602,465	169,643,517	173,836,915	178,878,356	193,003,002	206,729,520
Other Personal Property (10.5%)	21,891,420	22,447,180	23,454,185	23,783,124	19,331,570	25,642,812
Manufacturing (10.5%)	38,051,040	42,411,609	45,062,211	49,212,870	52,905,604	58,898,720
Utility (10.5%)	126,562,370	133,421,930	130,140,950	132,149,168	133,355,470	136,892,053
Business Personal (10.5%)	51,502,850	52,797,710	52,117,000	56,732,030	57,418,911	54,216,040
Motor Carrier (9.5%)	2,561,760	3,327,018	3,090,956	1,873,209	1,941,640	5,367,066
Fee-in-Lieu and Joint Industrial Park	85,630,960	85,977,600	91,558,040	84,013,990	74,924,550	73,091,050

Estimated Total Average Millage Rates	464.6	470.0	477.3	466.5	466.1	469.6
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Estimated average millage rates based upon data available - see definitions for detail.

Marion County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	89,028,049	108,930,830	81,883,575	92,972,672	101,288,916	106,669,986
Revenues from Local Sources	41,022,929	61,453,190	35,810,021	40,678,902	44,893,253	45,094,834
Current Property Taxes	19,647,985	18,351,843	17,949,397	20,071,885	19,851,884	20,053,941
Current Real & Personal Property Taxes	18,167,281	17,044,933	16,841,423	18,290,648	17,224,095	18,430,116
Fee In Lieu of Property Tax (only Counties and Cities)	212,598	169,011	171,569	121,187	1,343,632	236,632
All Other	1,268,106	1,137,899	936,405	1,660,050	1,284,157	1,387,193
Local Option Sales Tax	3,529,537	3,209,221	3,281,397	3,650,913	4,412,188	4,617,920
Local Hospitality Tax	448,785	295,547	297,551	332,014	339,921	388,431
Local Accommodations Tax	0	0	1,346	1,217	133	1,564
Capital Projects/Transportation Tax	2,335,491	2,453,202	2,594,575	2,947,318	3,097,180	3,742,509
Licenses, Fees, Charges, & Bonds	15,061,131	37,143,377	11,685,755	13,675,555	17,191,947	16,290,469
Licenses & Permits	2,663,938	1,915,720	1,946,265	1,966,208	2,511,089	2,658,348
Service Revenue & Charges	7,927,263	7,441,177	8,146,018	7,384,563	8,286,406	9,666,167
Bonds & Leases	1,749,220	21,333,246	163,189	1,957,500	1,059,489	1,101,808
Miscellaneous	2,720,710	6,453,234	1,430,283	2,367,284	5,334,963	2,864,146
Revenues from State Sources	37,343,019	36,685,517	35,351,694	39,135,791	37,110,623	39,392,986
Reimbursements for Property Tax Relief - \$100,000 Residential	1,866,170	1,866,170	1,866,170	1,866,170	1,866,170	1,866,170
Homestead Exemption	1,812,753	1,706,277	1,742,824	1,772,755	1,767,372	1,737,256
Reimbursements for Property Tax Relief - Remaining Residential	2,797,668	2,984,338	2,832,770	3,334,221	3,521,697	3,834,699
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	2,215,353	2,086,635	2,047,627	2,253,058	2,415,579	2,512,491
Manufacturer's Depreciation Reimbursement	120,762	124,249	310,316	180,019	453,082	499,546
State Grants	11,081,965	11,930,123	11,444,416	15,086,160	13,042,293	27,292,967
Education Finance Act (EFA)	12,314,978	12,153,427	11,751,665	11,661,178	10,942,202	70,617
Education Improvement Act (EIA)	4,885,174	3,834,298	3,355,906	2,840,098	3,102,228	1,579,240
Education Lottery	248,196	0	0	142,132	0	0
Revenues from Federal Sources	10,030,664	10,353,483	10,143,836	12,631,853	18,906,938	21,728,596
Revenues from Other Local Sources	631,437	438,640	578,024	526,126	378,102	453,570
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	88,600,838	86,677,022	87,000,776	92,866,448	94,847,088	101,579,816
Administration	34,430,504	31,744,914	32,840,712	32,331,821	37,823,341	42,581,506
Instruction	26,707,150	26,017,418	25,916,860	27,525,144	26,827,129	27,204,532
Public Safety	11,512,608	12,753,598	9,373,832	10,742,343	10,766,732	12,515,225
Transportation	2,902,183	1,615,885	1,589,720	3,284,533	2,214,269	2,723,830
Health & Human Services	1,752,070	1,984,401	1,512,805	1,424,195	2,096,855	1,709,301
Environment & Housing	3,338,923	2,519,205	1,814,851	1,931,320	2,077,565	2,020,973
Recreation & Culture	2,258,493	1,997,815	1,545,021	1,462,488	1,892,879	1,823,153
Debt Service & Interest on Debt	3,016,036	432,860	5,026,982	8,546,731	5,306,708	4,081,546
Purchase of Land & Facility Construction	1,735,779	3,831,422	3,213,868	2,955,714	1,699,475	3,632,631
All Other	947,092	3,779,504	4,166,125	2,662,159	4,142,135	3,287,119
Special Purpose Districts	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Marion County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	54,635,782	51,600,256	50,355,626	53,740,856	57,967,316	63,778,127
Revenues from Local Sources	11,875,081	10,990,416	10,352,683	10,908,524	11,046,695	13,030,511
Current Property Taxes	9,444,698	9,337,539	8,985,251	10,076,269	9,801,290	10,464,250
Current Real & Personal Property Taxes	9,238,119	9,108,039	8,891,709	9,740,717	9,405,219	10,040,410
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	206,579	229,500	93,542	335,552	396,071	423,840
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	2,430,383	1,652,877	1,367,432	832,255	1,245,405	2,566,261
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	996,080	977,412	760,419	368,576	598,465	1,818,032
Bonds & Leases	5,664	1,628	0	0	0	0
Miscellaneous	1,428,639	673,837	607,013	463,679	646,940	748,229
Revenues from State Sources	32,976,198	30,598,642	30,885,940	31,813,962	30,268,548	33,575,459
Reimbursements for Property Tax Relief - \$100,000 Residential	1,866,170	1,866,170	1,866,170	1,866,170	1,866,170	1,866,170
Homestead Exemption	793,277	793,102	793,872	793,845	793,818	748,244
Reimbursements for Property Tax Relief - Remaining Residential	2,797,668	2,984,338	2,832,770	3,334,221	3,521,697	3,834,699
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	129,894	128,320	126,982	125,182	125,156	125,462
Manufacturer's Depreciation Reimbursement	67,444	75,543	240,457	99,633	240,424	307,172
State Grants	9,873,397	8,763,444	9,918,118	10,951,503	9,676,853	25,043,855
Education Finance Act (EFA)	12,314,978	12,153,427	11,751,665	11,661,178	10,942,202	70,617
Education Improvement Act (EIA)	4,885,174	3,834,298	3,355,906	2,840,098	3,102,228	1,579,240
Education Lottery	248,196	0	0	142,132	0	0
Revenues from Federal Sources	9,784,503	10,011,198	9,117,003	11,018,370	16,652,073	17,172,157
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	54,378,177	51,831,262	52,940,423	51,753,626	55,215,922	59,841,305
Administration	26,351,803	25,254,726	26,419,185	23,584,653	27,545,418	31,625,103
Instruction	26,707,150	26,017,418	25,916,860	27,525,144	26,827,129	27,204,532
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	1,789	3,288	0	11,819	42,611	77,533
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	13,807	0	0	0	300
Debt Service & Interest on Debt	47,219	21,282	16,742	2,186	26,931	10,468
Purchase of Land & Facility Construction	745,454	93,313	120,926	353,000	668,046	818,253
All Other	524,762	427,428	466,710	276,824	105,787	105,116

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Marion County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	23,730,132	50,289,966	24,224,748	31,967,254	35,073,183	33,730,501
Revenues from Local Sources	19,967,601	44,475,597	19,353,087	23,322,414	27,127,285	24,537,489
Current Property Taxes	7,178,052	7,532,236	7,498,232	8,260,764	8,700,864	8,085,159
Current Real & Personal Property Taxes	6,196,767	6,585,999	6,649,568	7,169,721	6,653,096	7,068,582
Fee In Lieu of Property Tax	115,175	130,584	151,913	67,238	1,282,733	173,750
All Other	866,110	815,653	696,751	1,023,805	765,035	842,827
Local Option Sales Tax	2,574,222	2,388,383	2,397,700	2,712,715	3,276,890	3,467,245
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	2,335,491	2,453,202	2,594,575	2,947,318	3,038,133	3,608,434
Licenses, Fees, Charges, & Bonds	7,879,836	32,101,776	6,862,580	9,401,617	12,111,398	9,376,651
Licenses & Permits	336,323	392,539	375,560	457,205	497,128	463,999
Service Revenue & Charges	4,779,509	5,111,764	5,800,140	5,420,769	5,958,749	5,912,918
Bonds & Leases	1,743,556	20,982,279	0	1,957,500	1,059,489	1,101,808
Miscellaneous	1,020,448	5,615,194	686,880	1,566,143	4,596,032	1,897,926
Revenues from State Sources	3,351,245	5,313,113	3,835,008	6,608,881	5,788,619	5,269,734
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	731,424	751,007	781,376	809,421	808,942	828,313
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,655,317	1,724,619	1,684,753	1,882,424	2,049,229	2,142,496
Manufacturer's Depreciation Reimbursement	49,816	48,706	69,859	80,386	212,658	192,374
State Grants	914,688	2,788,781	1,299,020	3,836,650	2,717,790	2,106,551
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	196,695	227,688	588,866	1,540,254	1,804,703	3,518,576
Revenues from Other Local Sources	214,591	273,568	447,787	495,705	352,576	404,702
Total Expenditures (County only)	23,598,098	28,757,395	28,395,376	36,069,287	33,814,143	35,448,898
Administration	5,627,967	4,704,719	4,575,462	6,896,023	8,217,500	8,975,458
Instruction	0	0	0	0	0	0
Public Safety	7,101,506	10,180,335	7,205,065	8,542,585	8,508,639	10,036,189
Transportation	1,869,768	1,432,476	1,406,720	2,993,209	1,854,065	2,723,830
Health & Human Services	1,750,281	1,981,113	1,512,805	1,412,376	2,039,665	1,624,746
Environment & Housing	1,703,299	1,718,768	1,746,733	1,789,499	2,020,731	1,932,914
Recreation & Culture	1,195,898	1,242,081	926,445	908,001	1,247,952	1,059,448
Debt Service & Interest on Debt	2,936,724	411,578	5,010,240	8,544,545	5,279,777	4,071,078
Purchase of Land & Facility Construction	990,325	3,738,109	2,428,259	2,602,714	1,031,429	2,814,378
All Other	422,330	3,348,216	3,583,647	2,380,335	3,614,385	2,210,857

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Marion County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	10,662,135	7,040,608	7,303,201	7,264,562	8,248,417	9,161,358
Revenues from Local Sources	9,180,247	5,987,177	6,104,251	6,447,964	6,719,273	7,526,834
Current Property Taxes	3,025,235	1,482,068	1,465,914	1,734,852	1,349,730	1,504,532
Current Real & Personal Property Taxes	2,732,395	1,350,895	1,300,146	1,380,210	1,165,780	1,321,124
Fee In Lieu of Property Tax	97,423	38,427	19,656	53,949	60,899	62,882
All Other	195,417	92,746	146,112	300,693	123,051	120,526
Local Option Sales Tax	955,315	820,838	883,697	938,198	1,135,298	1,150,675
Local Hospitality Tax	448,785	295,547	297,551	332,014	339,921	388,431
Local Accommodations Tax	0	0	1,346	1,217	133	1,564
Capital Projects/Transportation Tax	0	0	0	0	59,047	134,075
Licenses, Fees, Charges, & Bonds	4,750,912	3,388,724	3,455,743	3,441,683	3,835,144	4,347,557
Licenses & Permits	2,327,615	1,523,181	1,570,705	1,509,003	2,013,961	2,194,349
Service Revenue & Charges	2,151,674	1,352,001	1,585,459	1,595,218	1,729,192	1,935,217
Bonds & Leases	0	349,339	163,189	0	0	0
Miscellaneous	271,623	164,203	136,390	337,462	91,991	217,991
Revenues from State Sources	1,015,576	773,762	630,746	712,948	1,053,456	547,793
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	0	0	0	0	0	0
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	288,052	162,168	167,576	169,489	164,612	160,699
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	430,142	233,696	235,892	245,452	241,194	244,533
Education Finance Act (EFA)	3,502	0	0	0	0	0
Education Improvement Act (EIA)	293,880	377,898	227,278	298,007	647,650	142,561
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	49,466	114,597	437,967	73,229	450,162	1,037,863
Revenues from Other Local Sources	416,846	165,072	130,237	30,421	25,526	48,868
Total Expenditures (Cities only)*	10,624,563	6,088,365	5,664,977	5,043,535	5,817,023	6,289,613
Administration	2,450,734	1,785,469	1,846,065	1,851,145	2,060,423	1,980,945
Instruction	0	0	0	0	0	0
Public Safety	4,411,102	2,573,263	2,168,767	2,199,758	2,258,093	2,479,036
Transportation	1,032,415	183,409	183,000	291,324	360,204	0
Health & Human Services	0	0	0	0	14,579	7,022
Environment & Housing	1,635,624	800,437	68,118	141,821	56,834	88,059
Recreation & Culture	1,062,595	741,927	618,576	554,487	644,927	763,405
Debt Service & Interest on Debt	32,093	0	0	0	0	0
Purchase of Land & Facility Construction	0	0	664,683	0	0	0
All Other	0	3,860	115,768	5,000	421,963	971,146

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Marion, Mullins, Nichols, and Sellers. See appendix for cities reporting each fiscal year.

Marion County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	0	0	0	0	0	0
Total Expenditures (Special Purpose District Only)	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	19,647,985	18,351,843	17,949,397	20,071,885	19,851,884	20,053,941
School District Total	9,444,698	9,337,539	8,985,251	10,076,269	9,801,290	10,464,250
County Total	7,178,052	7,532,236	7,498,232	8,260,764	8,700,864	8,085,159
Cities Total	3,025,235	1,482,068	1,465,914	1,734,852	1,349,730	1,504,532
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	77,524,958	77,818,954	78,554,809	78,850,299	82,262,645	82,176,736
Owner Occupied (4% assessment ratio)	24,244,847	24,200,346	24,300,694	24,327,897	24,634,976	24,959,067
Agricultural (Private) (4%)	1,530,445	1,516,003	1,525,227	1,520,160	1,524,689	1,288,256
Agricultural (Corporate) (6%)	613,904	613,112	617,507	618,880	609,718	586,546
Commercial/Rental (6%)	23,326,276	23,569,815	23,783,956	22,978,654	23,193,954	23,903,292
Personal Property (Vehicles) (6%)	10,095,950	9,524,735	9,735,885	10,411,560	10,683,955	11,131,436
Other Personal Property (10.5%)	775,677	757,344	631,769	621,608	668,764	760,885
Manufacturing (10.5%)	2,567,780	3,010,395	4,099,091	2,253,567	4,299,324	3,486,034
Utility (10.5%)	8,740,116	8,754,506	8,601,420	10,840,864	10,472,216	10,378,192
Business Personal (10.5%)	3,233,640	3,030,230	3,029,730	2,708,001	2,723,862	2,535,850
Motor Carrier (9.5%)	1,176,878	1,366,074	692,992	1,898,874	2,108,514	1,866,107
Fee-in-Lieu and Joint Industrial Park	1,219,445	1,476,394	1,536,538	670,234	1,342,673	1,281,071

Estimated Total Average Millage Rates	359.4	363.6	366.8	372.1	374.0	385.7
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Estimated average millage rates based upon data available - see definitions for detail.

Marlboro County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	77,950,150	88,973,645	79,979,737	93,426,267	102,464,708	82,468,651
Revenues from Local Sources	31,420,616	43,786,811	35,161,086	47,456,483	49,573,512	28,281,931
Current Property Taxes	21,867,936	22,047,354	23,645,902	24,106,099	24,340,565	22,738,912
Current Real & Personal Property Taxes	19,093,591	19,734,842	20,589,179	21,059,777	21,613,544	20,175,620
Fee In Lieu of Property Tax (only Counties and Cities)	1,802,119	1,167,161	1,983,024	1,756,994	1,560,326	1,520,925
All Other	972,226	1,145,351	1,073,699	1,289,328	1,166,695	1,042,367
Local Option Sales Tax	1,983,669	2,478,455	2,633,371	2,841,900	3,220,712	2,313,086
Local Hospitality Tax	310,484	324,401	321,182	339,056	384,809	40,720
Local Accommodations Tax	39,127	44,200	38,495	37,907	35,936	38,342
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	7,219,400	18,892,401	8,522,136	20,131,521	21,591,490	3,150,871
Licenses & Permits	1,167,698	1,254,625	1,013,306	1,046,282	1,143,785	263,216
Service Revenue & Charges	3,630,058	4,209,661	4,556,389	10,271,964	17,307,998	2,191,706
Bonds & Leases	770,000	10,355,379	885,000	6,695,000	2,436,000	0
Miscellaneous	1,651,644	3,072,736	2,067,441	2,118,275	703,707	695,949
Revenues from State Sources	32,402,270	32,627,408	32,239,483	31,427,098	31,639,426	33,989,074
Reimbursements for Property Tax Relief - \$100,000 Residential	99,006	990,059	990,059	990,059	990,059	990,059
Homestead Exemption	2,235,240	1,430,253	1,423,731	1,430,550	1,427,314	1,298,539
Reimbursements for Property Tax Relief - Remaining Residential	1,952,720	1,876,963	2,239,743	2,356,915	2,873,587	2,855,567
\$2.5 Million Minimum Disbursement	547,280	623,037	260,257	143,085	0	0
State-shared Taxes (Aid to Subdivisions)	1,923,751	1,973,983	1,955,551	796,707	2,036,433	1,713,981
Manufacturer's Depreciation Reimbursement	763,221	2,180,012	1,902,240	2,174,823	2,546,594	3,800,506
State Grants	9,249,820	8,273,906	9,575,387	10,633,506	8,821,529	18,756,850
Education Finance Act (EFA)	10,650,679	10,695,570	10,448,762	10,002,670	10,050,305	58,288
Education Improvement Act (EIA)	4,773,157	4,446,493	3,382,790	2,809,779	2,893,605	4,515,284
Education Lottery	207,396	137,132	60,963	89,004	0	0
Revenues from Federal Sources	10,577,432	9,700,081	10,478,317	13,309,508	20,967,880	20,197,646
Revenues from Other Local Sources	3,549,832	2,859,345	2,100,851	1,233,178	283,890	0
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	76,460,522	76,470,630	84,920,717	83,544,359	87,013,753	96,871,041
Administration	30,917,637	31,267,645	32,208,304	32,794,047	34,164,546	41,942,631
Instruction	25,548,117	22,614,888	22,324,325	22,133,045	23,232,558	24,951,155
Public Safety	7,841,617	8,559,669	8,398,251	8,091,055	8,384,611	9,209,283
Transportation	762,237	1,232,883	911,439	1,701,229	1,431,640	936,883
Health & Human Services	985,274	1,107,570	3,261,128	1,034,985	4,825,611	5,665,871
Environment & Housing	2,102,549	2,152,171	2,822,935	3,291,944	3,301,259	1,836,587
Recreation & Culture	667,384	765,185	765,467	928,031	840,685	1,171,310
Debt Service & Interest on Debt	4,335,373	4,632,397	5,028,973	6,279,904	4,819,125	3,921,399
Purchase of Land & Facility Construction	932,855	1,942,840	7,182,246	5,757,185	5,578,793	7,103,575
All Other	2,367,479	2,195,382	2,017,649	1,532,934	434,925	132,347
Special Purpose Districts	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Marlboro County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	53,444,958	63,408,660	52,432,057	63,203,706	64,977,122	65,833,278
Revenues from Local Sources	15,080,634	25,872,425	15,967,515	22,968,263	17,137,565	17,411,199
Current Property Taxes	13,603,142	13,999,368	14,303,983	15,436,952	15,988,911	15,531,996
Current Real & Personal Property Taxes	13,385,505	13,659,078	14,129,024	14,775,877	15,332,215	15,039,192
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	217,637	340,290	174,959	661,075	656,696	492,804
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,477,492	11,873,057	1,663,532	7,531,311	1,148,654	1,879,203
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	940,093	787,438	1,070,655	592,462	707,135	1,295,677
Bonds & Leases	0	10,355,379	0	6,695,000	0	0
Miscellaneous	537,399	730,240	592,877	243,849	441,519	583,526
Revenues from State Sources	28,873,563	28,441,681	27,602,126	28,215,341	28,026,096	29,808,344
Reimbursements for Property Tax Relief - \$100,000 Residential	99,006	990,059	990,059	990,059	990,059	990,059
Homestead Exemption	1,589,875	701,179	705,080	705,854	708,326	708,484
Reimbursements for Property Tax Relief - Remaining Residential	1,952,720	1,876,963	2,239,743	2,356,915	2,873,587	2,855,567
\$2.5 Million Minimum Disbursement	547,280	623,037	260,257	143,085	0	0
State-Shared Taxes (Aid to Subdivisions)	142,595	141,711	138,964	137,773	138,392	138,502
Manufacturer's Depreciation Reimbursement	488,915	1,400,474	1,218,275	1,409,591	1,656,304	2,435,310
State Grants	8,421,940	7,429,063	8,157,233	9,570,611	8,715,518	18,106,850
Education Finance Act (EFA)	10,650,679	10,695,570	10,448,762	10,002,670	10,050,305	58,288
Education Improvement Act (EIA)	4,773,157	4,446,493	3,382,790	2,809,779	2,893,605	4,515,284
Education Lottery	207,396	137,132	60,963	89,004	0	0
Revenues from Federal Sources	9,490,761	9,094,554	8,862,416	12,020,102	19,813,461	18,613,735
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	52,928,102	50,593,160	56,310,996	57,227,858	58,556,547	66,104,210
Administration	23,364,503	22,977,053	23,355,163	23,520,652	26,302,493	30,097,711
Instruction	25,548,117	22,614,888	22,324,325	22,133,045	23,232,558	24,951,155
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	150	0	1,920	11,284	1,138	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	3,847	7,600	1,148	14,793	5,488	6,923
Debt Service & Interest on Debt	3,010,761	2,981,857	3,380,050	5,255,406	3,399,912	3,921,399
Purchase of Land & Facility Construction	932,855	1,942,840	7,182,246	5,757,185	5,578,793	7,103,575
All Other	67,869	68,922	66,144	535,493	36,165	23,447

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Marlboro County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	18,501,422	17,444,940	19,076,265	22,819,970	28,704,823	16,224,479
Revenues from Local Sources	11,275,569	11,174,005	12,771,462	19,041,212	25,023,101	10,513,901
Current Property Taxes	6,876,314	6,709,222	8,220,906	7,385,593	7,119,440	7,115,228
Current Real & Personal Property Taxes	4,488,347	4,870,525	5,471,214	5,123,487	5,129,087	5,060,388
Fee In Lieu of Property Tax	1,732,359	1,134,673	1,939,751	1,756,994	1,560,326	1,510,164
All Other	655,608	704,024	809,941	505,112	430,027	544,676
Local Option Sales Tax	1,205,424	1,686,940	1,753,087	1,850,418	2,134,114	2,146,848
Local Hospitality Tax	0	0	0	0	27,044	40,720
Local Accommodations Tax	38,078	43,129	37,400	36,902	34,816	31,307
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	3,155,753	2,734,714	2,760,069	9,768,299	15,707,687	1,179,798
Licenses & Permits	137,343	175,643	98,418	144,869	150,239	180,375
Service Revenue & Charges	1,259,816	734,385	1,501,230	8,138,492	15,499,262	894,046
Bonds & Leases	770,000	0	0	0	0	0
Miscellaneous	988,594	1,824,686	1,160,421	1,484,938	58,186	105,377
Revenues from State Sources	2,990,447	3,409,452	4,085,503	2,668,439	3,039,327	4,139,022
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	487,406	529,781	553,174	556,549	550,730	576,439
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,400,855	1,464,077	1,461,809	293,945	1,535,816	1,550,066
Manufacturer's Depreciation Reimbursement	274,306	779,538	683,965	759,400	885,655	1,362,517
State Grants	827,880	636,056	1,386,555	1,058,545	67,126	650,000
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	813,711	131,452	246,586	37,343	513,586	1,571,556
Revenues from Other Local Sources	3,421,695	2,730,031	1,972,714	1,072,976	128,809	0
Total Expenditures (County only)	14,945,733	14,826,447	18,367,491	16,493,069	18,944,551	29,654,423
Administration	5,667,197	5,694,051	7,042,744	6,784,640	5,994,674	10,861,739
Instruction	0	0	0	0	0	0
Public Safety	4,303,575	4,584,450	4,562,060	4,697,147	4,418,100	9,128,569
Transportation	762,237	1,232,883	911,439	1,701,229	1,429,140	933,758
Health & Human Services	985,124	1,107,570	3,259,208	1,023,701	4,824,473	5,665,871
Environment & Housing	317,936	167,740	1,036,141	1,718,492	1,742,821	1,831,367
Recreation & Culture	398,144	396,718	405,810	567,860	535,343	1,164,387
Debt Service & Interest on Debt	545,559	582,491	600,601	0	0	0
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	1,965,961	1,060,544	549,488	0	0	68,732

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Marlboro County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	6,003,770	8,120,045	8,471,415	7,402,591	8,782,763	410,894
Revenues from Local Sources	5,064,413	6,740,381	6,422,109	5,447,008	7,412,846	356,831
Current Property Taxes	1,388,480	1,338,764	1,121,013	1,283,554	1,232,214	91,688
Current Real & Personal Property Taxes	1,219,739	1,205,239	988,941	1,160,413	1,152,242	76,040
Fee In Lieu of Property Tax	69,760	32,488	43,273	0	0	10,761
All Other	98,981	101,037	88,799	123,141	79,972	4,887
Local Option Sales Tax	778,245	791,515	880,284	991,482	1,086,598	166,238
Local Hospitality Tax	310,484	324,401	321,182	339,056	357,765	0
Local Accommodations Tax	1,049	1,071	1,095	1,005	1,120	7,035
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	2,586,155	4,284,630	4,098,535	2,831,911	4,735,149	91,870
Licenses & Permits	1,030,355	1,078,982	914,888	901,413	993,546	82,841
Service Revenue & Charges	1,430,149	2,687,838	1,984,504	1,541,010	1,101,601	1,983
Bonds & Leases	0	0	885,000	0	2,436,000	0
Miscellaneous	125,651	517,810	314,143	389,488	204,002	7,046
Revenues from State Sources	538,260	776,275	551,854	543,318	574,003	41,708
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	157,959	199,293	165,477	168,147	168,258	13,616
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	380,301	368,195	354,778	364,989	362,225	25,413
Manufacturer's Depreciation Reimbursement	0	0	0	5,832	4,635	2,679
State Grants	0	208,787	31,599	4,350	38,885	0
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	272,960	474,075	1,369,315	1,252,063	640,833	12,355
Revenues from Other Local Sources	128,137	129,314	128,137	160,202	155,081	0
Total Expenditures (Cities only)*	8,586,687	11,051,023	10,242,230	9,823,432	9,512,655	1,112,408
Administration	1,885,937	2,596,541	1,810,397	2,488,755	1,867,379	983,181
Instruction	0	0	0	0	0	0
Public Safety	3,538,042	3,975,219	3,836,191	3,393,908	3,966,511	80,714
Transportation	0	0	0	0	2,500	3,125
Health & Human Services	0	0	0	0	0	0
Environment & Housing	1,784,613	1,984,431	1,786,794	1,573,452	1,558,438	5,220
Recreation & Culture	265,393	360,867	358,509	345,378	299,854	0
Debt Service & Interest on Debt	779,053	1,068,049	1,048,322	1,024,498	1,419,213	0
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	333,649	1,065,916	1,402,017	997,441	398,760	40,168

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Bennettsville, Blenheim, Clio, McColl, and Tatum. See appendix for cities reporting each fiscal year.

Marlboro County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	0	0	0	0	0	0
Total Expenditures (Special Purpose District Only)	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	22,704,356	22,919,841	24,527,119	25,048,319	25,307,819	23,679,781
School District Total	13,603,142	13,999,368	14,303,983	15,436,952	15,988,911	15,531,996
County Total	6,876,314	6,709,222	8,220,906	7,385,593	7,119,440	7,115,228
Cities Total	1,388,480	1,338,764	1,121,013	1,283,554	1,232,214	91,688
Special Purpose District Total	836,420	872,487	881,217	942,220	967,254	940,869

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	73,348,800	77,997,956	75,882,507	79,942,702	86,574,461	90,626,236
Owner Occupied (4% assessment ratio)	14,869,990	15,061,640	15,044,890	14,992,230	16,203,370	16,410,860
Agricultural (Private) (4%)	2,106,120	2,086,380	2,097,860	2,070,740	2,030,460	1,762,640
Agricultural (Corporate) (6%)	931,670	930,910	929,180	897,530	890,800	883,500
Commercial/Rental (6%)	15,670,600	16,316,260	16,104,490	16,856,200	18,333,590	19,275,410
Personal Property (Vehicles) (6%)	8,169,120	8,029,140	7,998,278	8,213,014	8,525,898	8,582,045
Other Personal Property (10.5%)	485,920	489,526	372,426	322,679	342,628	432,420
Manufacturing (10.5%)	6,777,110	13,420,570	9,963,470	11,933,950	12,316,070	12,827,840
Utility (10.5%)	6,627,620	6,998,580	7,047,870	8,801,440	9,975,538	13,803,859
Business Personal (10.5%)	1,919,810	1,905,270	1,889,760	2,369,013	2,871,240	2,556,160
Motor Carrier (9.5%)	845,300	1,091,580	698,270	698,270	2,084,070	2,050,460
Fee-in-Lieu and Joint Industrial Park	14,945,540	11,668,100	13,736,013	12,787,636	13,000,797	12,041,042

Estimated Total Average Millage Rates	389.4	397.6	399.6	399.6	396.1	400.7
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Estimated average millage rates based upon data available - see definitions for detail.

McCormick County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	29,128,269	31,086,213	27,807,286	30,781,344	31,625,947	33,281,779
Revenues from Local Sources	17,126,112	17,721,580	15,449,958	18,857,261	19,757,913	20,459,806
Current Property Taxes	9,855,560	10,333,285	10,775,891	11,569,640	11,696,165	12,989,198
Current Real & Personal Property Taxes	9,306,402	9,777,457	10,321,236	11,007,573	11,178,670	12,399,320
Fee In Lieu of Property Tax (only Counties and Cities)	10,990	10,898	5,764	4,770	500	500
All Other	538,168	544,930	448,891	557,297	516,995	589,378
Local Option Sales Tax	629,389	1,063,158	1,118,077	1,278,869	1,346,949	1,182,007
Local Hospitality Tax	0	0	87	0	0	0
Local Accommodations Tax	0	12,681	12,429	0	0	0
Capital Projects/Transportation Tax	475,077	525,751	613,902	752,166	901,235	1,081,658
Licenses, Fees, Charges, & Bonds	6,166,086	5,786,705	2,929,572	5,256,586	5,813,564	5,206,943
Licenses & Permits	629,435	690,970	619,672	946,017	1,103,197	1,039,892
Service Revenue & Charges	1,426,098	1,610,010	1,619,423	826,564	3,163,302	2,701,503
Bonds & Leases	3,347,000	2,500,000	0	2,600,000	0	73,456
Miscellaneous	763,553	985,725	690,477	884,005	1,547,065	1,392,092
Revenues from State Sources	9,903,690	10,816,853	10,078,611	9,239,701	8,126,735	8,828,193
Reimbursements for Property Tax Relief - \$100,000 Residential	404,119	404,119	404,119	404,119	404,119	404,119
Homestead Exemption	868,595	844,540	890,504	393,034	852,149	399,606
Reimbursements for Property Tax Relief - Remaining Residential	2,500,000	2,500,000	2,500,000	2,500,001	2,500,000	2,500,000
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	839,580	812,709	859,737	751,223	994,252	1,143,101
Manufacturer's Depreciation Reimbursement	66,357	69,725	87,244	90,184	11,385	20,373
State Grants	2,860,108	3,821,973	2,832,703	3,420,473	1,974,078	3,459,421
Education Finance Act (EFA)	1,215,309	1,021,784	1,099,084	1,026,014	916,181	5,794
Education Improvement Act (EIA)	1,149,134	1,237,503	1,405,220	654,653	474,571	895,779
Education Lottery	488	104,500	0	0	0	0
Revenues from Federal Sources	2,023,758	2,484,017	2,198,786	2,583,956	3,695,974	3,934,297
Revenues from Other Local Sources	74,709	63,763	79,931	100,426	45,325	59,483
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	28,064,552	26,041,174	25,699,280	21,679,155	26,653,361	28,820,939
Administration	10,997,640	9,691,087	9,496,908	9,086,526	9,727,435	12,772,658
Instruction	6,272,481	5,985,400	5,678,052	5,833,306	6,215,508	7,210,042
Public Safety	2,480,885	2,804,643	3,121,320	3,215,843	7,843,554	4,334,106
Transportation	0	0	0	0	3,112	3,133
Health & Human Services	1,524,354	1,843,014	1,541,997	1,725,912	1,679,681	2,257,319
Environment & Housing	178,964	180,242	175,523	186,655	223,164	261,136
Recreation & Culture	253,857	280,186	295,337	266,392	297,562	19,621
Debt Service & Interest on Debt	5,513,806	2,925,810	1,842,094	687,581	38,884	133,532
Purchase of Land & Facility Construction	0	1,377,784	2,555,253	222,786	223,419	182,114
All Other	842,565	953,008	992,796	454,154	401,042	1,647,278
Special Purpose Districts	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

McCormick County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	17,824,502	15,724,623	15,269,143	14,536,944	14,883,769	17,039,126
Revenues from Local Sources	8,785,647	6,158,271	5,914,369	5,985,491	6,004,188	6,728,118
Current Property Taxes	4,600,986	5,020,743	5,251,326	5,531,432	5,514,144	6,021,984
Current Real & Personal Property Taxes	4,452,080	4,845,990	5,153,797	5,252,992	5,249,575	5,755,969
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	148,906	174,753	97,529	278,440	264,569	266,015
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	4,184,661	1,137,528	663,043	454,059	490,044	706,134
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	220,207	281,257	144,437	64,948	119,598	341,904
Bonds & Leases	3,347,000	0	0	0	0	18,006
Miscellaneous	617,454	856,271	518,606	389,111	370,446	346,224
Revenues from State Sources	7,076,163	7,492,298	7,520,514	6,637,996	5,978,298	6,683,683
Reimbursements for Property Tax Relief - \$100,000 Residential	404,119	404,119	404,119	404,119	404,119	404,119
Homestead Exemption	407,320	368,309	393,046	362,016	364,027	367,969
Reimbursements for Property Tax Relief - Remaining Residential	2,500,000	2,500,000	2,500,000	2,500,001	2,500,000	2,500,000
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	8,870	8,870	8,870	8,870	6,844	8,870
Manufacturer's Depreciation Reimbursement	37,839	35,844	49,326	50,763	6,973	12,618
State Grants	1,353,084	1,811,369	1,660,849	1,631,560	1,305,583	2,488,534
Education Finance Act (EFA)	1,215,309	1,021,784	1,099,084	1,026,014	916,181	5,794
Education Improvement Act (EIA)	1,149,134	1,237,503	1,405,220	654,653	474,571	895,779
Education Lottery	488	104,500	0	0	0	0
Revenues from Federal Sources	1,962,692	2,074,054	1,834,260	1,913,457	2,901,283	3,627,325
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	19,166,080	16,179,847	16,360,239	12,687,295	13,016,863	15,042,060
Administration	7,733,847	6,937,479	6,355,638	5,867,065	6,436,883	7,499,430
Instruction	6,272,481	5,985,400	5,678,052	5,833,306	6,215,508	7,210,042
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	148,016	258,020	119,053	67,193	98,183	72,870
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	2,408	658	0	987
Debt Service & Interest on Debt	4,992,860	2,404,864	1,769,766	687,581	38,884	28,134
Purchase of Land & Facility Construction	0	490,667	2,345,184	222,786	223,419	182,114
All Other	18,876	103,417	90,138	8,706	3,986	48,483

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

McCormick County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	10,145,009	14,203,578	11,273,353	14,726,297	15,417,165	14,637,565
Revenues from Local Sources	7,355,776	10,541,093	8,525,449	11,544,748	12,612,155	12,429,355
Current Property Taxes	5,099,578	5,176,234	5,398,640	5,877,562	6,078,406	6,870,868
Current Real & Personal Property Taxes	4,710,501	4,802,622	5,049,364	5,601,643	5,829,350	6,557,361
Fee In Lieu of Property Tax	9,931	9,775	5,264	4,270	0	0
All Other	379,146	363,837	344,012	271,649	249,056	313,507
Local Option Sales Tax	343,619	780,640	788,180	861,708	1,041,922	752,012
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	475,077	525,751	613,902	752,166	901,235	1,081,658
Licenses, Fees, Charges, & Bonds	1,437,502	4,058,468	1,724,727	4,053,312	4,590,592	3,724,817
Licenses & Permits	196,254	227,302	204,735	386,604	526,305	462,972
Service Revenue & Charges	1,132,339	1,255,790	1,402,300	688,379	2,972,261	2,252,439
Bonds & Leases	0	2,500,000	0	2,600,000	0	55,450
Miscellaneous	108,909	75,376	117,692	378,329	1,092,026	953,956
Revenues from State Sources	2,662,658	3,197,999	2,312,647	2,419,824	2,000,956	1,878,961
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	428,617	444,064	463,118	0	457,368	0
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	699,099	721,828	663,142	602,794	929,615	957,193
Manufacturer's Depreciation Reimbursement	28,518	26,903	30,973	33,157	3,143	7,755
State Grants	1,506,424	2,005,204	1,155,414	1,783,873	610,830	914,013
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	61,066	409,963	364,526	670,499	767,929	278,966
Revenues from Other Local Sources	65,509	54,523	70,731	91,226	36,125	50,283
Total Expenditures (County only)	7,957,453	8,892,758	8,276,793	7,874,947	12,478,819	12,750,871
Administration	3,072,897	2,572,161	2,960,224	3,023,631	3,049,522	5,042,301
Instruction	0	0	0	0	0	0
Public Safety	2,036,558	2,337,083	2,673,489	2,740,208	7,327,393	3,909,260
Transportation	0	0	0	0	0	0
Health & Human Services	1,376,338	1,584,994	1,422,944	1,658,719	1,581,498	2,184,449
Environment & Housing	178,964	180,242	175,523	186,655	222,844	261,136
Recreation & Culture	253,857	280,186	272,379	265,734	297,562	18,634
Debt Service & Interest on Debt	520,946	520,946	72,328	0	0	105,398
Purchase of Land & Facility Construction	0	887,117	210,069	0	0	0
All Other	517,893	530,029	489,837	0	0	1,229,693

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

McCormick County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	1,158,758	1,158,012	1,264,790	1,518,103	1,325,013	1,605,088
Revenues from Local Sources	984,689	1,022,216	1,010,140	1,327,022	1,141,570	1,302,333
Current Property Taxes	154,996	136,308	125,925	160,646	103,615	96,346
Current Real & Personal Property Taxes	143,821	128,845	118,075	152,938	99,745	85,990
Fee In Lieu of Property Tax	1,059	1,123	500	500	500	500
All Other	10,116	6,340	7,350	7,208	3,370	9,856
Local Option Sales Tax	285,770	282,518	329,897	417,161	305,027	429,995
Local Hospitality Tax	0	0	87	0	0	0
Local Accommodations Tax	0	12,681	12,429	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	543,923	590,709	541,802	749,215	732,928	775,992
Licenses & Permits	433,181	463,668	414,937	559,413	576,892	576,920
Service Revenue & Charges	73,552	72,963	72,686	73,237	71,443	107,160
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	37,190	54,078	54,179	116,565	84,593	91,912
Revenues from State Sources	164,869	126,556	245,450	181,881	147,481	265,549
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	32,658	32,167	34,340	31,018	30,754	31,637
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	131,611	82,011	187,725	139,559	57,793	177,038
Manufacturer's Depreciation Reimbursement	0	6,978	6,945	6,264	1,269	0
State Grants	600	5,400	16,440	5,040	57,665	56,874
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	0	0	0	0	26,762	28,006
Revenues from Other Local Sources	9,200	9,240	9,200	9,200	9,200	9,200
Total Expenditures (Cities only)*	941,019	968,569	1,062,248	1,116,913	1,157,679	1,028,008
Administration	190,896	181,447	181,046	195,830	241,030	230,927
Instruction	0	0	0	0	0	0
Public Safety	444,327	467,560	447,831	475,635	516,161	424,846
Transportation	0	0	0	0	3,112	3,133
Health & Human Services	0	0	0	0	0	0
Environment & Housing	0	0	0	0	320	0
Recreation & Culture	0	0	20,550	0	0	0
Debt Service & Interest on Debt	0	0	0	0	0	0
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	305,796	319,562	412,821	445,448	397,056	369,102

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: McCormick, Parksville, and Plum Branch. See appendix for cities reporting each fiscal year.

McCormick County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	0	0	0	0	0	0
Total Expenditures (Special Purpose District Only)	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	10,067,750	10,547,876	11,000,842	11,856,800	11,936,642	13,235,149
School District Total	4,600,986	5,020,743	5,251,326	5,531,432	5,514,144	6,021,984
County Total	5,099,578	5,176,234	5,398,640	5,877,562	6,078,406	6,870,868
Cities Total	154,996	136,308	125,925	160,646	103,615	96,346
Special Purpose District Total	212,190	214,591	224,951	287,160	240,477	245,951

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	45,395,860	45,749,000	46,302,071	49,813,739	50,769,538	53,699,326
Owner Occupied (4% assessment ratio)	18,437,860	19,057,450	19,725,580	21,543,800	22,563,500	24,485,330
Agricultural (Private) (4%)	722,070	726,690	730,560	731,900	730,160	641,270
Agricultural (Corporate) (6%)	146,550	146,550	146,530	159,040	158,830	158,780
Commercial/Rental (6%)	14,165,860	13,665,960	13,507,640	14,163,020	13,845,310	14,048,020
Personal Property (Vehicles) (6%)	4,047,412	4,131,739	4,168,375	4,531,328	5,030,168	5,444,884
Other Personal Property (10.5%)	656,380	659,220	987,630	879,001	1,234,532	1,399,788
Manufacturing (10.5%)	1,206,340	1,198,260	1,195,690	854,430	206,360	236,940
Utility (10.5%)	4,486,119	4,562,185	4,666,481	4,925,096	5,307,917	5,680,564
Business Personal (10.5%)	604,430	482,440	500,940	578,200	899,690	930,380
Motor Carrier (9.5%)	847,941	1,046,260	603,530	1,417,873	793,071	673,370
Fee-in-Lieu and Joint Industrial Park	74,898	72,246	69,115	30,051	0	0

Estimated Total Average Millage Rates	309.9	316.7	327.1	335.1	334.4	339.0
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Estimated average millage rates based upon data available - see definitions for detail.

Newberry County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	150,961,378	151,890,680	158,369,933	184,105,867	162,353,163	189,893,913
Revenues from Local Sources	71,548,836	73,386,186	71,871,201	91,575,269	70,099,389	81,033,112
Current Property Taxes	49,986,099	51,451,675	52,456,291	54,912,520	53,321,097	56,768,112
Current Real & Personal Property Taxes	46,855,869	48,219,454	49,350,801	51,377,422	50,392,156	53,223,677
Fee In Lieu of Property Tax (only Counties and Cities)	1,874,974	1,589,607	1,856,317	1,905,051	1,488,286	1,948,905
All Other	1,255,256	1,642,614	1,249,173	1,630,047	1,440,655	1,595,530
Local Option Sales Tax	0	4,130,708	4,274,724	0	0	0
Local Hospitality Tax	932,247	781,588	823,619	916,007	40,561	1,100,004
Local Accommodations Tax	167,443	152,664	92,282	76,420	0	177,158
Capital Projects/Transportation Tax	3,979,117	0	0	4,990,303	5,517,157	6,332,542
Licenses, Fees, Charges, & Bonds	16,483,930	16,869,551	14,224,285	30,680,019	11,220,574	16,655,296
Licenses & Permits	3,453,134	2,919,473	2,663,465	3,174,147	1,261,798	3,891,689
Service Revenue & Charges	6,181,852	5,795,142	5,287,030	5,649,020	4,254,385	7,336,172
Bonds & Leases	2,933,901	2,785,300	2,015,447	19,259,764	1,982,177	1,154,974
Miscellaneous	3,915,043	5,369,636	4,258,343	2,597,088	3,722,214	4,272,461
Revenues from State Sources	45,160,940	45,434,614	47,330,382	50,050,342	48,049,396	53,628,151
Reimbursements for Property Tax Relief - \$100,000 Residential	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612
Homestead Exemption	2,899,575	2,938,916	2,777,248	2,880,343	2,608,961	2,743,746
Reimbursements for Property Tax Relief - Remaining Residential	5,658,547	5,868,263	6,083,177	6,255,407	6,674,079	7,016,077
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	2,564,851	2,558,424	2,475,904	2,770,428	2,296,770	3,008,628
Manufacturer's Depreciation Reimbursement	432,749	423,323	708,440	987,498	1,530,189	3,023,080
State Grants	11,303,925	11,479,155	13,283,148	16,032,535	14,116,189	29,180,042
Education Finance Act (EFA)	15,409,813	15,222,092	15,088,616	14,293,178	14,056,538	87,405
Education Improvement Act (EIA)	4,571,227	4,722,842	4,707,686	4,678,383	4,613,386	6,415,233
Education Lottery	171,641	72,987	57,551	3,958	4,672	5,328
Revenues from Federal Sources	7,806,591	8,325,582	9,661,832	13,671,179	17,156,435	22,676,354
Revenues from Other Local Sources	5,300,669	3,599,956	2,587,030	1,889,589	553,153	6,061,506
Revenues from Special Purpose Districts	21,144,342	21,144,342	26,919,488	26,919,488	26,494,790	26,494,790
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	156,516,513	166,971,617	166,518,958	166,989,001	148,368,510	174,419,915
Administration	43,341,360	44,784,998	47,234,390	45,707,164	44,908,232	53,346,444
Instruction	36,657,439	37,783,830	39,780,555	43,434,568	44,576,684	45,549,764
Public Safety	14,515,123	14,493,590	15,558,467	15,404,538	11,595,232	17,330,229
Transportation	2,368,707	2,424,275	2,288,358	3,001,564	1,659,674	2,503,131
Health & Human Services	1,549,072	1,565,201	1,662,669	1,701,268	1,747,303	1,802,893
Environment & Housing	3,351,479	3,373,554	3,819,050	3,871,036	3,672,341	4,743,133
Recreation & Culture	2,297,515	2,332,422	2,170,628	2,242,481	412,967	1,429,779
Debt Service & Interest on Debt	8,283,278	7,798,740	7,711,454	7,795,370	5,621,091	9,892,838
Purchase of Land & Facility Construction	11,309,733	16,831,141	9,539,845	8,684,148	1,397,124	10,729,077
All Other	13,230,911	15,971,970	12,419,901	10,813,223	8,169,223	2,483,988
Special Purpose Districts	19,611,896	19,611,896	24,333,641	24,333,641	24,608,639	24,608,639

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Newberry County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	80,403,158	82,173,431	84,439,524	89,765,058	93,182,291	102,407,664
Revenues from Local Sources	32,077,806	33,103,005	32,783,756	33,017,738	34,093,334	36,086,894
Current Property Taxes	27,497,933	28,369,582	28,856,486	30,607,715	30,986,217	30,981,237
Current Real & Personal Property Taxes	27,178,648	27,988,583	28,683,468	30,043,863	30,356,773	30,311,456
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	319,285	380,999	173,018	563,852	629,444	669,781
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	4,579,873	4,733,423	3,927,270	2,410,023	3,107,117	5,105,657
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	1,844,978	1,855,587	1,412,714	616,427	1,153,737	2,512,275
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	2,734,895	2,877,836	2,514,556	1,793,596	1,953,380	2,593,382
Revenues from State Sources	40,805,920	40,951,684	42,975,083	43,950,130	42,680,600	46,976,164
Reimbursements for Property Tax Relief - \$100,000 Residential	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612
Homestead Exemption	1,620,254	1,625,861	1,629,139	1,630,588	1,624,305	1,622,989
Reimbursements for Property Tax Relief - Remaining Residential	5,658,547	5,868,263	6,083,177	6,255,407	6,674,079	7,016,077
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	168,635	168,635	168,635	168,635	168,635	168,635
Manufacturer's Depreciation Reimbursement	267,620	260,703	471,213	713,754	959,629	2,216,366
State Grants	10,789,571	10,861,689	12,620,454	14,057,615	12,430,744	27,295,519
Education Finance Act (EFA)	15,409,813	15,222,092	15,088,616	14,293,178	14,056,538	87,405
Education Improvement Act (EIA)	4,571,227	4,722,842	4,707,686	4,678,383	4,613,386	6,415,233
Education Lottery	171,641	72,987	57,551	3,958	4,672	5,328
Revenues from Federal Sources	7,519,432	8,118,742	8,680,685	12,797,190	16,408,357	19,344,606
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	77,328,017	81,864,750	81,859,153	87,739,128	87,099,163	100,369,662
Administration	32,359,817	33,016,191	33,990,196	34,790,336	35,822,058	42,673,852
Instruction	36,657,439	37,783,830	39,780,555	43,434,568	44,576,684	45,549,764
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	9,326	10,624	7,796	6,815	12,333	12,697
Debt Service & Interest on Debt	5,606,077	5,662,872	5,637,105	5,595,274	5,578,439	5,751,384
Purchase of Land & Facility Construction	2,034,208	4,726,181	1,706,234	3,519,903	981,830	6,249,855
All Other	661,150	665,052	737,267	392,232	127,819	132,110

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Newberry County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	33,367,760	35,650,771	34,800,135	45,543,579	40,201,244	41,643,311
Revenues from Local Sources	29,436,757	31,212,185	30,307,172	39,928,952	33,879,132	33,510,661
Current Property Taxes	19,659,688	20,573,926	21,032,938	21,489,092	21,952,893	22,387,720
Current Real & Personal Property Taxes	16,909,308	17,778,664	18,164,479	18,612,500	19,653,396	19,932,468
Fee In Lieu of Property Tax	1,866,738	1,586,181	1,853,633	1,902,545	1,488,286	1,544,462
All Other	883,642	1,209,081	1,014,826	974,047	811,211	910,790
Local Option Sales Tax	0	4,130,708	4,274,724	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	3,979,117	0	0	4,990,303	5,517,157	6,332,542
Licenses, Fees, Charges, & Bonds	5,797,952	6,507,551	4,999,510	13,449,557	6,409,082	4,790,399
Licenses & Permits	762,453	505,473	375,807	628,427	757,514	858,784
Service Revenue & Charges	1,883,099	1,774,145	1,761,311	2,562,195	2,751,156	2,192,958
Bonds & Leases	2,675,000	2,510,000	1,864,000	9,634,464	1,395,996	653,600
Miscellaneous	477,400	1,717,933	998,392	624,471	1,504,416	1,085,057
Revenues from State Sources	3,460,219	3,577,776	3,394,188	4,917,952	5,253,194	5,675,170
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,129,988	1,141,029	986,950	1,087,398	954,573	964,360
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,830,513	1,845,631	1,796,995	2,078,005	2,042,616	2,228,919
Manufacturer's Depreciation Reimbursement	156,348	154,596	229,160	273,744	570,560	806,714
State Grants	343,370	436,520	381,083	1,478,805	1,685,445	1,675,177
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	165,739	195,796	712,479	156,984	526,109	1,772,127
Revenues from Other Local Sources	305,045	665,014	386,296	539,691	542,809	685,353
Total Expenditures (County only)	35,258,447	37,557,082	35,447,551	35,767,594	34,403,981	29,110,875
Administration	9,316,800	8,483,867	8,422,540	8,697,728	8,478,614	8,817,936
Instruction	0	0	0	0	0	0
Public Safety	8,753,311	9,375,095	9,940,374	10,287,576	10,865,875	10,879,099
Transportation	1,430,485	1,359,378	1,407,272	1,530,610	1,387,735	1,484,941
Health & Human Services	1,549,072	1,565,201	1,662,669	1,701,268	1,747,303	1,802,893
Enviroir 0	2,463,929	2,647,183	3,087,606	3,265,406	3,672,341	3,995,208
Recreation & Culture	165,825	173,087	251,153	233,607	271,037	415,210
Debt Service & Interest on Debt	0	0	0	0	0	0
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	11,579,025	13,953,271	10,675,937	10,051,399	7,981,076	1,715,588

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Newberry County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	16,046,118	12,922,136	12,210,786	21,877,742	2,474,838	19,348,148
Revenues from Local Sources	10,034,273	9,070,996	8,780,273	18,628,579	2,126,923	11,435,557
Current Property Taxes	2,828,478	2,508,167	2,566,867	2,815,713	381,987	3,399,155
Current Real & Personal Property Taxes	2,767,913	2,452,207	2,502,854	2,721,059	381,987	2,979,753
Fee In Lieu of Property Tax	8,236	3,426	2,684	2,506	0	404,443
All Other	52,329	52,534	61,329	92,148	0	14,959
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	932,247	781,588	823,619	916,007	40,561	1,100,004
Local Accommodations Tax	167,443	152,664	92,282	76,420	0	177,158
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	6,106,105	5,628,577	5,297,505	14,820,439	1,704,375	6,759,240
Licenses & Permits	2,690,681	2,414,000	2,287,658	2,545,720	504,284	3,032,905
Service Revenue & Charges	2,453,775	2,165,410	2,113,005	2,470,398	349,492	2,630,939
Bonds & Leases	258,901	275,300	151,447	9,625,300	586,181	501,374
Miscellaneous	702,748	773,867	745,395	179,021	264,418	594,022
Revenues from State Sources	894,801	905,154	961,111	1,182,260	115,602	976,817
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	149,333	172,026	161,159	162,357	30,083	156,397
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	565,703	544,158	510,274	523,788	85,519	611,074
Manufacturer's Depreciation Reimbursement	8,781	8,024	8,067	0	0	0
State Grants	170,984	180,946	281,611	496,115	0	209,346
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	121,420	11,044	268,668	717,005	221,969	1,559,621
Revenues from Other Local Sources	4,995,624	2,934,942	2,200,734	1,349,898	10,344	5,376,153
Total Expenditures (Cities only)*	24,318,153	27,937,889	24,878,613	19,148,638	2,256,727	20,330,739
Administration	1,664,743	3,284,940	4,821,654	2,219,100	607,560	1,854,656
Instruction	0	0	0	0	0	0
Public Safety	5,761,812	5,118,495	5,618,093	5,116,962	729,357	6,451,130
Transportation	938,222	1,064,897	881,086	1,470,954	271,939	1,018,190
Health & Human Services	0	0	0	0	0	0
Environment & Housing	887,550	726,371	731,444	605,630	0	747,925
Recreation & Culture	2,122,364	2,148,711	1,911,679	2,002,059	129,597	1,001,872
Debt Service & Interest on Debt	2,677,201	2,135,868	2,074,349	2,200,096	42,652	4,141,454
Purchase of Land & Facility Construction	9,275,525	12,104,960	7,833,611	5,164,245	415,294	4,479,222
All Other	990,736	1,353,647	1,006,697	369,592	60,328	636,290

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Little Mountain, Newberry, Peak, Pomaria, Prosperity, Silverstree, and Whitmire. See appendix for cities reporting each fiscal year.

Newberry County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	21,144,342	21,144,342	26,919,488	26,919,488	26,494,790	26,494,790
Total Expenditures (Special Purpose District Only)	19,611,896	19,611,896	24,333,641	24,333,641	24,608,639	24,608,639

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	49,986,099	51,451,675	102,144,979	54,912,520	53,321,097	56,768,112
School District Total	27,497,933	28,369,582	28,856,486	30,607,715	30,986,217	30,981,237
County Total	19,659,688	20,573,926	21,032,938	21,489,092	21,952,893	22,387,720
Cities Total	2,828,478	2,508,167	2,566,867	2,815,713	381,987	3,399,155
Special Purpose District Total	0	0	49,688,688	0	0	0

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	157,181,915	163,736,965	171,743,001	180,452,826	186,634,789	192,491,437
Owner Occupied (4% assessment ratio)	51,514,670	52,429,040	56,529,060	57,843,420	59,804,290	62,146,590
Agricultural (Private) (4%)	2,280,590	2,311,270	2,468,260	2,452,830	2,496,220	1,882,160
Agricultural (Corporate) (6%)	673,360	560,880	679,910	784,610	738,360	838,180
Commercial/Rental (6%)	38,367,210	39,781,930	42,460,730	42,176,810	44,305,670	46,726,512
Personal Property (Vehicles) (6%)	15,038,282	15,036,645	15,776,056	16,893,021	17,802,180	19,180,327
Other Personal Property (10.5%)	2,448,440	4,381,580	3,190,130	2,914,380	3,971,660	3,296,970
Manufacturing (10.5%)	14,436,940	15,428,390	15,233,700	16,770,461	19,598,730	19,402,740
Utility (10.5%)	13,363,950	16,383,380	16,633,390	19,293,880	19,855,800	19,792,020
Business Personal (10.5%)	4,412,540	4,706,870	4,554,490	4,759,850	4,749,290	5,406,190
Motor Carrier (9.5%)	1,354,040	1,588,717	578,490	2,419,964	2,099,210	2,243,240
Fee-in-Lieu and Joint Industrial Park	13,291,893	11,128,263	13,638,785	14,143,600	11,213,379	11,576,508

Estimated Total Average Millage Rates	404.3	404.4	397.3	387.9	387.7	386.5
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Estimated average millage rates based upon data available - see definitions for detail.

Oconee County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	238,758,239	250,610,993	264,439,738	283,402,427	316,058,407	332,605,078
Revenues from Local Sources	161,865,848	166,412,601	176,635,320	183,852,236	190,475,302	204,998,349
Current Property Taxes	109,912,435	113,045,474	113,914,952	122,815,867	133,508,124	132,906,045
Current Real & Personal Property Taxes	105,234,003	107,450,690	107,087,890	115,603,893	123,634,480	124,553,834
Fee In Lieu of Property Tax (only Counties and Cities)	2,582,031	3,136,000	3,355,606	3,579,629	3,736,820	4,155,512
All Other	2,096,401	2,458,784	3,471,456	3,632,345	6,136,824	4,196,699
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	687,112	1,035,136	1,003,880	1,229,284	1,498,430	1,597,852
Local Accommodations Tax	433,066	399,907	527,423	864,068	1,094,126	1,221,541
Capital Projects/Transportation Tax	0	0	0	0	14	32
Licenses, Fees, Charges, & Bonds	50,833,235	51,932,084	61,189,065	58,943,017	54,374,608	69,272,879
Licenses & Permits	4,744,768	6,410,099	6,793,961	8,173,103	8,410,471	8,661,418
Service Revenue & Charges	16,280,137	19,121,074	18,457,293	17,391,450	21,108,251	28,919,205
Bonds & Leases	18,077,847	19,540,717	27,654,496	28,012,236	19,199,342	22,978,934
Miscellaneous	11,730,483	6,860,194	8,283,315	5,366,228	5,656,544	8,713,322
Revenues from State Sources	63,396,508	68,829,664	70,747,130	74,380,720	80,920,927	91,618,195
Reimbursements for Property Tax Relief - \$100,000 Residential	3,948,128	3,948,128	3,948,128	3,948,128	3,948,128	3,948,128
Homestead Exemption	3,568,794	3,721,485	3,692,897	3,933,216	3,931,056	3,870,415
Reimbursements for Property Tax Relief - Remaining Residential	0	12,021,376	12,396,327	12,845,730	13,312,504	14,081,626
\$2.5 Million Minimum Disbursement	11,662,189	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	4,623,806	4,952,689	5,241,048	5,654,883	5,140,734	6,422,869
Manufacturer's Depreciation Reimbursement	1,173,494	1,185,446	1,239,045	1,364,143	3,040,206	1,738,001
State Grants	13,933,658	17,998,983	19,169,301	22,148,152	25,720,986	52,423,125
Education Finance Act (EFA)	16,484,862	16,626,662	16,929,349	16,671,663	17,975,834	112,185
Education Improvement Act (EIA)	8,001,577	8,315,339	8,130,591	7,814,805	7,851,479	9,021,846
Education Lottery	0	59,556	444	0	0	0
Revenues from Federal Sources	12,581,351	13,188,936	14,595,661	23,269,262	42,378,102	33,010,742
Revenues from Other Local Sources	910,432	2,175,692	2,456,627	1,895,209	2,278,576	2,972,292
Revenues from Special Purpose Districts	4,100	4,100	5,000	5,000	5,500	5,500
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	237,397,307	234,048,637	282,567,751	266,322,400	292,604,186	340,063,414
Administration	75,146,328	71,406,761	73,735,170	78,721,024	81,960,751	93,808,787
Instruction	68,734,235	70,469,524	73,719,451	77,703,349	82,261,451	80,303,718
Public Safety	27,120,849	31,907,122	33,371,246	36,872,164	38,874,998	45,941,865
Transportation	5,873,778	7,355,950	6,846,480	9,008,241	9,908,054	14,333,457
Health & Human Services	1,053,469	1,060,480	1,106,922	976,501	390,929	1,440,444
Environment & Housing	5,768,266	6,614,045	9,560,621	7,036,432	8,541,062	11,221,938
Recreation & Culture	6,215,846	6,220,283	8,236,470	7,349,399	9,146,079	16,573,543
Debt Service & Interest on Debt	22,662,198	24,593,593	32,044,697	25,160,267	24,203,963	25,615,652
Purchase of Land & Facility Construction	19,399,590	8,510,996	30,744,723	12,414,168	26,175,430	32,554,894
All Other	5,418,648	5,905,783	13,196,971	11,075,855	11,135,969	18,263,616
Special Purpose Districts	4,100	4,100	5,000	5,000	5,500	5,500

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Oconee County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	164,709,656	163,375,411	160,424,985	174,563,427	200,780,553	199,353,257
Revenues from Local Sources	97,634,008	94,631,145	88,705,999	91,625,014	101,353,030	110,239,935
Current Property Taxes	66,488,734	67,036,835	66,115,997	71,201,748	78,984,075	76,937,460
Current Real & Personal Property Taxes	65,959,403	66,404,515	65,832,793	70,222,346	75,083,498	74,894,746
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	529,331	632,320	283,204	979,402	3,900,577	2,042,714
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	31,145,274	27,594,310	22,590,002	20,423,266	22,368,955	33,302,475
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	4,567,461	5,355,065	3,783,249	1,463,043	2,769,103	8,998,592
Bonds & Leases	18,077,847	19,540,717	16,989,990	16,889,952	17,489,608	21,361,934
Miscellaneous	8,499,966	2,698,528	1,816,763	2,070,271	2,110,244	2,941,949
Revenues from State Sources	56,146,663	57,639,573	60,752,033	64,286,637	64,363,833	70,312,473
Reimbursements for Property Tax Relief - \$100,000 Residential	3,948,128	3,948,128	3,948,128	3,948,128	3,948,128	3,948,128
Homestead Exemption	2,145,821	2,150,234	1,931,776	2,186,714	2,191,512	2,178,299
Reimbursements for Property Tax Relief - Remaining Residential	0	12,021,376	12,396,327	12,845,730	13,312,504	14,081,626
\$2.5 Million Minimum Disbursement	11,662,189	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	169,330	169,330	169,330	169,330	211,663	126,998
Manufacturer's Depreciation Reimbursement	779,696	775,938	777,210	857,522	799,312	810,381
State Grants	12,955,060	13,573,010	16,468,878	19,792,745	18,073,401	40,033,010
Education Finance Act (EFA)	16,484,862	16,626,662	16,929,349	16,671,663	17,975,834	112,185
Education Improvement Act (EIA)	8,001,577	8,315,339	8,130,591	7,814,805	7,851,479	9,021,846
Education Lottery	0	59,556	444	0	0	0
Revenues from Federal Sources	10,928,985	11,104,693	10,966,953	18,651,776	35,063,690	18,800,849
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	157,764,356	152,081,936	173,892,583	155,719,301	179,240,738	195,272,116
Administration	50,589,931	53,511,738	52,214,124	54,606,306	57,256,240	63,910,542
Instruction	68,734,235	70,469,524	73,719,451	77,703,349	82,261,451	80,303,718
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	26,587	0	500	80	3,540
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	31,726	800	172,209	181,650	174,742	161,363
Debt Service & Interest on Debt	18,758,387	19,240,458	17,162,112	16,771,344	18,029,052	18,372,318
Purchase of Land & Facility Construction	19,387,590	8,470,996	30,336,560	6,190,371	21,226,633	32,232,606
All Other	262,487	361,833	288,127	265,781	292,540	288,029

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Oconee County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	63,729,242	69,562,702	81,068,870	79,510,122	90,465,752	98,933,572
Revenues from Local Sources	55,809,848	58,340,025	70,459,649	67,582,990	74,312,214	77,099,178
Current Property Taxes	40,901,131	42,489,946	44,262,133	47,767,321	50,308,245	51,542,786
Current Real & Personal Property Taxes	36,752,030	37,577,352	37,901,029	41,778,878	44,833,605	45,467,884
Fee In Lieu of Property Tax	2,582,031	3,132,490	3,302,026	3,527,593	3,434,117	4,102,638
All Other	1,567,070	1,780,104	3,059,078	2,460,850	2,040,523	1,972,264
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	346,555	322,456	450,869	795,784	999,800	1,085,655
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	14,562,162	15,527,623	25,746,647	19,019,885	23,004,169	24,470,737
Licenses & Permits	2,659,291	2,427,142	2,867,424	3,760,438	4,243,698	4,091,154
Service Revenue & Charges	10,266,587	10,966,721	11,790,823	12,470,584	15,431,319	16,895,572
Bonds & Leases	0	0	9,569,900	2,188,701	1,359,734	1,100,000
Miscellaneous	1,636,284	2,133,760	1,518,500	600,162	1,969,418	2,384,011
Revenues from State Sources	6,594,697	8,981,238	8,163,557	8,954,478	11,212,645	10,056,681
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,302,395	1,342,866	1,512,225	1,521,710	1,515,213	1,472,719
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	4,025,327	4,243,506	4,527,295	4,999,821	4,384,439	5,643,500
Manufacturer's Depreciation Reimbursement	393,798	400,468	461,835	506,621	2,232,464	927,620
State Grants	873,177	2,994,398	1,662,202	1,926,326	3,080,529	2,012,842
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,137,152	1,504,238	1,557,900	2,419,689	4,290,667	10,222,208
Revenues from Other Local Sources	187,545	737,201	887,764	552,965	650,226	1,555,505
Total Expenditures (County only)	66,815,663	61,567,194	74,070,077	75,489,201	81,908,043	106,657,523
Administration	22,265,416	14,536,317	16,787,826	19,203,469	19,060,800	24,190,717
Instruction	0	0	0	0	0	0
Public Safety	21,175,157	23,192,217	24,271,549	27,554,353	28,420,481	35,043,293
Transportation	4,980,227	6,025,832	6,037,506	8,115,529	6,460,106	13,259,358
Health & Human Services	1,053,469	1,033,893	1,106,922	976,001	390,849	1,436,904
Environment & Housing	5,169,527	5,125,553	5,509,427	5,527,978	7,592,402	8,564,445
Recreation & Culture	3,762,345	3,597,795	4,729,038	4,287,588	4,773,457	8,679,633
Debt Service & Interest on Debt	3,305,081	2,860,265	10,315,563	3,352,332	2,319,195	1,873,813
Purchase of Land & Facility Construction	0	0	0	568,625	4,948,797	0
All Other	5,104,441	5,195,322	5,312,246	5,903,326	7,941,956	13,609,360

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Oconee County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	10,315,241	17,668,780	22,940,883	29,323,878	24,806,602	34,312,749
Revenues from Local Sources	8,421,992	13,441,431	17,469,672	24,644,232	14,810,058	17,659,236
Current Property Taxes	2,522,570	3,518,693	3,536,822	3,846,798	4,215,804	4,425,799
Current Real & Personal Property Taxes	2,522,570	3,468,823	3,354,068	3,602,669	3,717,377	4,191,204
Fee In Lieu of Property Tax	0	3,510	53,580	52,036	302,703	52,874
All Other	0	46,360	129,174	192,093	195,724	181,721
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	687,112	1,035,136	1,003,880	1,229,284	1,498,430	1,597,852
Local Accommodations Tax	86,511	77,451	76,554	68,284	94,326	135,886
Capital Projects/Transportation Tax	0	0	0	0	14	32
Licenses, Fees, Charges, & Bonds	5,125,799	8,810,151	12,852,416	19,499,866	9,001,484	11,499,667
Licenses & Permits	2,085,477	3,982,957	3,926,537	4,412,665	4,166,773	4,570,264
Service Revenue & Charges	1,446,089	2,799,288	2,883,221	3,457,823	2,907,829	3,025,041
Bonds & Leases	0	0	1,094,606	8,933,583	350,000	517,000
Miscellaneous	1,594,233	2,027,906	4,948,052	2,695,795	1,576,882	3,387,362
Revenues from State Sources	655,148	2,208,853	1,831,540	1,139,605	5,344,449	11,249,041
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	120,578	228,385	248,896	224,792	224,331	219,397
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	429,149	539,853	544,423	485,732	544,632	652,371
Manufacturer's Depreciation Reimbursement	0	9,040	0	0	8,430	0
State Grants	105,421	1,431,575	1,038,221	429,081	4,567,056	10,377,273
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	515,214	580,005	2,070,808	2,197,797	3,023,745	3,987,685
Revenues from Other Local Sources	722,887	1,438,491	1,568,863	1,342,244	1,628,350	1,416,787
Total Expenditures (Cities only)*	12,813,188	20,395,407	34,600,091	35,108,898	31,449,905	38,128,275
Administration	2,290,981	3,358,706	4,733,220	4,911,249	5,643,711	5,707,528
Instruction	0	0	0	0	0	0
Public Safety	5,945,692	8,714,905	9,099,697	9,317,811	10,454,517	10,898,572
Transportation	893,551	1,330,118	808,974	892,712	3,447,948	1,074,099
Health & Human Services	0	0	0	0	0	0
Environment & Housing	598,739	1,488,492	4,051,194	1,508,454	948,660	2,657,493
Recreation & Culture	2,421,775	2,621,688	3,335,223	2,880,161	4,197,880	7,732,547
Debt Service & Interest on Debt	598,730	2,492,870	4,567,022	5,036,591	3,855,716	5,369,521
Purchase of Land & Facility Construction	12,000	40,000	408,163	5,655,172	0	322,288
All Other	51,720	348,628	7,596,598	4,906,748	2,901,473	4,366,227

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Salem, Seneca, Walhalla, Westminster, and West Union. See appendix for cities reporting each fiscal year.

Oconee County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	4,100	4,100	5,000	5,000	5,500	5,500
Total Expenditures (Special Purpose District Only)	4,100	4,100	5,000	5,000	5,500	5,500

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	110,593,735	113,743,542	114,627,470	123,560,329	134,438,615	133,927,948
School District Total	66,488,734	67,036,835	66,115,997	71,201,748	78,984,075	76,937,460
County Total	40,901,131	42,489,946	44,262,133	47,767,321	50,308,245	51,542,786
Cities Total	2,522,570	3,518,693	3,536,822	3,846,798	4,215,804	4,425,799
Special Purpose District Total	681,300	698,068	712,518	744,462	930,491	1,021,903

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	596,326,241	604,763,288	597,060,524	634,376,208	679,513,644	714,200,729
Owner Occupied (4% assessment ratio)	167,074,810	172,031,850	177,591,420	185,106,220	192,863,990	211,933,680
Agricultural (Private) (4%)	2,117,200	2,203,500	2,222,340	2,210,790	2,230,510	872,510
Agricultural (Corporate) (6%)	91,370	75,870	75,580	48,780	186,240	45,030
Commercial/Rental (6%)	166,116,450	167,718,014	169,515,607	173,579,560	183,133,080	183,880,600
Personal Property (Vehicles) (6%)	36,719,142	37,497,664	39,074,551	43,126,995	43,572,712	47,542,783
Other Personal Property (10.5%)	5,944,840	6,899,321	9,649,449	9,247,437	13,558,417	15,018,016
Manufacturing (10.5%)	8,121,590	9,247,460	8,763,080	8,914,250	8,562,680	13,304,990
Utility (10.5%)	173,906,178	171,121,414	154,812,786	170,059,235	192,570,732	199,517,113
Business Personal (10.5%)	7,847,063	8,364,893	8,107,963	8,611,993	8,243,653	8,403,393
Motor Carrier (9.5%)	3,852,406	4,624,659	2,268,858	6,653,057	7,942,018	7,628,040
Fee-in-Lieu and Joint Industrial Park	24,535,192	24,978,643	24,978,890	26,817,891	26,649,612	26,054,574

Estimated Total Average Millage Rates	233.5	235.3	239.5	240.6	239.1	230.8
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Estimated average millage rates based upon data available - see definitions for detail.

Orangeburg County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	334,494,425	306,785,637	305,006,495	319,323,490	359,519,111	382,953,098
Revenues from Local Sources	206,761,393	174,162,278	175,448,321	177,404,939	213,300,435	187,631,545
Current Property Taxes	99,179,573	99,331,243	95,067,847	99,625,654	111,454,667	114,184,398
Current Real & Personal Property Taxes	92,133,292	92,030,377	88,214,044	92,217,700	103,404,551	104,046,029
Fee In Lieu of Property Tax (only Counties and Cities)	2,447,187	2,168,174	2,870,258	2,712,164	2,873,917	2,678,687
All Other	4,599,094	5,132,692	3,983,545	4,695,790	5,176,199	7,459,682
Local Option Sales Tax	572,080	0	0	0	1,009	0
Local Hospitality Tax	1,604,171	1,622,567	1,411,543	1,618,527	1,823,269	2,021,576
Local Accommodations Tax	463,454	461,648	443,417	448,752	694,619	637,224
Capital Projects/Transportation Tax	14,907,299	13,484,444	10,511,613	10,969,083	13,445,563	12,391,802
Licenses, Fees, Charges, & Bonds	90,034,816	59,262,376	68,013,901	64,742,923	85,881,308	58,396,545
Licenses & Permits	7,290,650	7,345,687	4,847,100	6,982,926	8,341,513	8,591,699
Service Revenue & Charges	19,291,833	19,201,622	16,516,826	14,639,456	18,104,071	24,766,936
Bonds & Leases	50,124,125	22,763,963	40,045,128	39,022,948	51,032,309	18,374,557
Miscellaneous	13,328,208	9,951,104	6,604,847	4,097,593	8,403,415	6,663,353
Revenues from State Sources	99,996,026	103,581,448	103,218,649	106,323,495	100,516,995	130,918,105
Reimbursements for Property Tax Relief - \$100,000 Residential	6,243,376	6,609,346	6,937,940	6,937,940	6,937,940	6,937,940
Homestead Exemption	4,586,374	4,381,382	5,320,530	5,080,287	4,994,963	5,156,241
Reimbursements for Property Tax Relief - Remaining Residential	7,085,878	7,141,561	9,129,637	9,665,169	10,175,399	11,003,071
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	6,698,716	6,617,186	6,502,841	7,070,539	7,699,394	7,702,864
Manufacturer's Depreciation Reimbursement	1,677,137	2,121,761	2,080,716	2,117,939	2,107,517	2,461,357
State Grants	27,486,889	31,173,863	32,201,802	36,008,723	31,095,812	82,566,454
Education Finance Act (EFA)	32,500,525	33,618,299	30,701,108	30,163,010	27,028,315	170,517
Education Improvement Act (EIA)	13,231,808	11,425,003	9,997,354	9,183,665	10,477,655	14,919,661
Education Lottery	485,323	493,047	346,721	96,223	0	0
Revenues from Federal Sources	26,028,160	26,763,975	23,666,957	33,784,145	44,111,323	62,952,698
Revenues from Other Local Sources	1,263,846	1,832,936	2,207,568	1,345,911	1,120,358	980,750
Revenues from Special Purpose Districts	445,000	445,000	465,000	465,000	470,000	470,000
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	342,894,771	339,914,577	345,537,730	320,603,544	337,734,476	435,516,828
Administration	117,035,406	115,006,694	113,103,139	113,161,465	125,854,769	143,167,780
Instruction	83,224,350	81,618,193	83,461,098	81,583,401	82,466,863	83,037,399
Public Safety	39,445,301	47,846,090	32,457,306	32,138,768	36,653,791	40,172,160
Transportation	8,268,870	5,084,567	3,835,770	3,063,999	4,007,271	9,531,263
Health & Human Services	8,117,027	10,564,690	10,348,841	10,387,963	9,169,847	888,119
Environment & Housing	11,273,462	13,111,214	6,066,880	6,085,707	7,098,444	8,337,080
Recreation & Culture	3,746,069	4,433,746	3,756,683	4,235,252	7,045,710	8,080,170
Debt Service & Interest on Debt	45,806,711	32,337,537	44,786,309	40,375,885	33,222,648	26,750,508
Purchase of Land & Facility Construction	19,074,198	16,110,180	36,867,840	18,881,605	17,594,317	110,680,922
All Other	6,473,377	13,371,666	10,398,864	10,234,499	14,175,816	4,426,427
Special Purpose Districts	430,000	430,000	455,000	455,000	445,000	445,000

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Orangeburg County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	187,922,672	182,503,302	170,099,633	181,428,052	238,314,927	224,075,351
Revenues from Local Sources	76,841,528	71,269,563	58,607,789	58,604,662	112,074,697	79,744,297
Current Property Taxes	60,054,478	60,535,146	53,810,052	56,357,152	65,214,852	68,428,969
Current Real & Personal Property Taxes	59,467,882	59,823,227	53,428,207	55,204,971	63,863,038	64,645,725
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	586,596	711,919	381,845	1,152,181	1,351,814	3,783,244
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	16,787,050	10,734,417	4,797,737	2,247,510	46,859,845	11,315,328
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	4,321,644	4,549,081	2,706,023	670,720	1,821,962	3,706,982
Bonds & Leases	2,410,807	85,384	227,692	33,480	43,288,629	4,053,000
Miscellaneous	10,054,599	6,099,952	1,864,022	1,543,310	1,749,254	3,555,346
Revenues from State Sources	87,425,813	87,855,832	91,190,047	93,054,693	86,158,854	94,497,674
Reimbursements for Property Tax Relief - \$100,000 Residential	6,243,376	6,609,346	6,937,940	6,937,940	6,937,940	6,937,940
Homestead Exemption	2,539,087	2,351,619	3,070,371	2,771,901	2,830,908	2,826,331
Reimbursements for Property Tax Relief - Remaining Residential	7,085,878	7,141,561	9,129,637	9,665,169	10,175,399	11,003,071
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	810,734	814,056	814,056	814,056	814,056	814,056
Manufacturer's Depreciation Reimbursement	1,211,866	1,369,395	1,550,225	1,425,486	1,625,085	1,131,649
State Grants	23,317,216	24,033,506	28,642,635	31,997,243	26,269,496	56,694,449
Education Finance Act (EFA)	32,500,525	33,618,299	30,701,108	30,163,010	27,028,315	170,517
Education Improvement Act (EIA)	13,231,808	11,425,003	9,997,354	9,183,665	10,477,655	14,919,661
Education Lottery	485,323	493,047	346,721	96,223	0	0
Revenues from Federal Sources	23,655,331	23,377,907	20,301,797	29,768,697	40,081,376	49,833,380
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	195,010,608	194,650,861	184,472,804	184,845,157	191,858,595	241,121,140
Administration	84,818,296	87,997,514	82,806,519	82,261,869	89,236,236	100,117,432
Instruction	83,224,350	81,618,193	83,461,098	81,583,401	82,466,863	83,037,399
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	5,351	8,375	15,450	53,370	8,792	1,632
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	136,466	140,054	0	0	0	70,051
Debt Service & Interest on Debt	14,228,991	14,632,545	12,601,365	11,483,619	10,104,844	18,407,959
Purchase of Land & Facility Construction	9,184,742	5,445,133	958,000	4,145,550	6,231,262	39,255,866
All Other	3,412,412	4,809,047	4,630,372	5,317,348	3,810,598	230,801

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Orangeburg County

	FY 18	FY 19	FY 20	FY 21*	FY 22	FY 23
Total Revenues (County only)	114,043,692	99,428,772	114,022,987	116,635,388	93,367,346	132,797,997
Revenues from Local Sources	100,235,075	80,936,390	99,552,146	101,469,507	78,004,773	86,393,329
Current Property Taxes	34,166,703	34,243,126	36,293,702	38,211,063	39,774,039	40,474,289
Current Real & Personal Property Taxes	28,107,521	28,062,066	30,229,542	32,282,860	33,562,693	34,379,564
Fee In Lieu of Property Tax	2,361,108	2,168,174	2,764,266	2,610,524	2,781,853	2,557,356
All Other	3,698,074	4,012,886	3,299,894	3,317,679	3,429,493	3,537,369
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	9,298,177	9,871,618	9,918,602	9,918,602	12,486,904	11,457,369
Licenses, Fees, Charges, & Bonds	56,770,195	36,821,646	53,339,842	53,339,842	25,743,830	34,461,671
Licenses & Permits	1,710,447	2,575,697	2,305,604	2,305,604	2,450,271	2,473,903
Service Revenue & Charges	10,314,866	10,776,012	10,219,757	10,219,757	12,167,227	16,910,553
Bonds & Leases	42,348,108	22,119,627	38,989,468	38,989,468	5,076,167	12,720,824
Miscellaneous	2,396,774	1,350,310	1,825,013	1,825,013	6,050,165	2,356,391
Revenues from State Sources	10,716,272	14,373,725	10,557,049	11,252,089	12,630,381	33,790,930
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,757,563	1,781,866	1,983,214	2,055,880	1,912,966	2,081,386
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	4,730,879	4,858,365	4,785,125	5,247,660	5,659,547	5,322,010
Manufacturer's Depreciation Reimbursement	435,520	718,591	493,900	653,739	482,432	1,329,708
State Grants	3,792,310	7,014,903	3,294,810	3,294,810	4,575,436	25,057,826
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,965,154	2,539,195	2,809,546	2,809,546	1,660,758	11,681,380
Revenues from Other Local Sources	1,127,191	1,579,462	1,104,246	1,104,246	1,071,434	932,358
Total Expenditures (County only)	104,713,675	112,783,374	112,755,572	112,755,572	109,558,017	107,734,635
Administration	22,911,075	23,611,638	25,923,559	25,923,559	30,442,646	37,675,449
Instruction	0	0	0	0	0	0
Public Safety	26,874,134	37,714,096	21,959,631	21,959,631	24,425,166	28,499,537
Transportation	6,504,199	3,925,118	2,952,920	2,952,920	3,615,638	6,903,160
Health & Human Services	8,111,676	10,556,315	10,333,391	10,333,391	9,094,899	886,487
Environment & Housing	10,594,737	13,111,214	6,060,876	6,060,876	6,745,060	8,255,138
Recreation & Culture	635,424	519,340	475,459	475,459	2,629,014	4,001,076
Debt Service & Interest on Debt	28,455,734	15,026,064	28,049,330	28,049,330	19,258,490	4,415,625
Purchase of Land & Facility Construction	572,696	2,494,885	14,729,447	14,729,447	9,966,381	14,090,479
All Other	54,000	5,824,704	2,270,959	2,270,959	3,380,723	3,007,684

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Awaiting FY 21 data Orangeburg County data; using FY 20 data except for Property Tax data, which is updated for FY 21 and is from the SC Dept. of Revenue.

Orangeburg County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	32,083,061	24,408,563	20,418,875	20,795,050	27,366,838	25,609,750
Revenues from Local Sources	29,684,790	21,956,325	17,288,386	17,330,770	23,220,965	21,493,919
Current Property Taxes	4,958,392	4,552,971	4,964,093	5,057,439	6,465,776	5,281,140
Current Real & Personal Property Taxes	4,557,889	4,145,084	4,556,295	4,729,869	5,978,820	5,020,740
Fee In Lieu of Property Tax	86,079	0	105,992	101,640	92,064	121,331
All Other	314,424	407,887	301,806	225,930	394,892	139,069
Local Option Sales Tax	572,080	0	0	0	1,009	0
Local Hospitality Tax	1,604,171	1,622,567	1,411,543	1,618,527	1,823,269	2,021,576
Local Accommodations Tax	463,454	461,648	443,417	448,752	694,619	637,224
Capital Projects/Transportation Tax	5,609,122	3,612,826	593,011	1,050,481	958,659	934,433
Licenses, Fees, Charges, & Bonds	16,477,571	11,706,313	9,876,322	9,155,571	13,277,633	12,619,546
Licenses & Permits	5,580,203	4,769,990	2,541,496	4,677,322	5,891,242	6,117,796
Service Revenue & Charges	4,655,323	3,876,529	3,591,046	3,748,979	4,114,882	4,149,401
Bonds & Leases	5,365,210	558,952	827,968	0	2,667,513	1,600,733
Miscellaneous	876,835	2,500,842	2,915,812	729,270	603,996	751,616
Revenues from State Sources	1,853,941	1,351,891	1,471,553	2,016,713	1,727,760	2,629,501
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	289,724	247,897	266,945	252,506	251,089	248,524
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,157,103	944,765	903,660	1,008,823	1,225,791	1,566,798
Manufacturer's Depreciation Reimbursement	29,751	33,775	36,591	38,714	0	0
State Grants	377,363	125,454	264,357	716,670	250,880	814,179
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	407,675	846,873	555,614	1,205,902	2,369,189	1,437,938
Revenues from Other Local Sources	136,655	253,474	1,103,322	241,665	48,924	48,392
Total Expenditures (Cities only)*	42,740,488	32,050,342	47,854,354	22,547,815	35,872,864	86,216,053
Administration	9,306,035	3,397,542	4,373,061	4,976,037	6,175,887	5,374,899
Instruction	0	0	0	0	0	0
Public Safety	12,571,167	10,131,994	10,497,675	10,179,137	12,228,625	11,672,623
Transportation	1,764,671	1,159,449	882,850	111,079	391,633	2,628,103
Health & Human Services	0	0	0	1,202	66,156	0
Environment & Housing	678,725	0	6,004	24,831	353,384	81,942
Recreation & Culture	2,974,179	3,774,352	3,281,224	3,759,793	4,416,696	4,009,043
Debt Service & Interest on Debt	3,121,986	2,678,928	4,135,614	842,936	3,859,314	3,926,924
Purchase of Land & Facility Construction	9,316,760	8,170,162	21,180,393	6,608	1,396,674	57,334,577
All Other	3,006,965	2,737,915	3,497,533	2,646,192	6,984,495	1,187,942

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Bowman, Branchville, Cope, Cordova, Ellore, Eutawville, Holly Hill, Livingston, Neeses, North, Norway, Orangeburg, Rowesville, Santee, Springfield, Vance, and Woodford. See appendix for cities reporting each

Orangeburg County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	445,000	445,000	465,000	465,000	470,000	470,000
Total Expenditures (Special Purpose District Only)	430,000	430,000	455,000	455,000	445,000	445,000

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	104,429,093	102,393,192	98,237,461	102,915,031	114,954,280	117,894,943
School District Total	60,054,478	60,535,146	53,810,052	56,357,152	65,214,852	68,428,969
County Total	34,166,703	34,243,126	36,293,702	38,211,063	39,774,039	40,474,289
Cities Total	4,958,392	4,552,971	4,964,093	5,057,439	6,465,776	5,281,140
Special Purpose District Total	5,249,520	3,061,949	3,169,614	3,289,377	3,499,613	3,710,545

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	312,197,709	313,788,463	317,521,064	318,706,339	330,420,846	331,784,711
Owner Occupied (4% assessment ratio)	77,509,808	78,779,250	81,722,260	82,290,230	84,209,910	86,649,070
Agricultural (Private) (4%)	5,401,596	5,430,180	5,489,700	5,503,270	5,451,340	4,265,930
Agricultural (Corporate) (6%)	193,804	221,990	207,620	206,110	204,710	201,640
Commercial/Rental (6%)	80,424,653	84,340,710	89,113,810	91,439,270	94,634,511	91,116,640
Personal Property (Vehicles) (6%)	29,651,957	28,468,015	30,827,006	33,185,834	33,396,684	35,085,421
Other Personal Property (10.5%)	2,144,870	2,279,350	3,579,829	3,204,331	4,195,000	4,990,842
Manufacturing (10.5%)	23,072,010	23,268,194	23,257,380	22,488,140	24,778,250	27,737,840
Utility (10.5%)	55,323,923	50,964,331	50,223,972	48,731,314	50,241,296	51,468,567
Business Personal (10.5%)	15,789,710	13,787,400	10,749,310	10,466,518	9,769,423	8,839,804
Motor Carrier (9.5%)	2,643,391	3,173,696	1,820	4,916	5,199	4,203
Fee-in-Lieu and Joint Industrial Park	20,041,987	23,075,347	22,348,357	21,186,406	23,534,523	21,424,754

Estimated Total Average Millage Rates	409.6	414.7	412.5	389.0	421.3	423.9
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Estimated average millage rates based upon data available - see definitions for detail.

Pickens County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	386,947,399	391,692,879	399,272,301	404,735,541	411,545,904	462,064,896
Revenues from Local Sources	208,431,887	202,203,737	202,395,432	200,962,972	191,332,661	211,095,763
Current Property Taxes	87,765,226	94,942,081	99,863,457	103,897,273	111,857,388	125,328,658
Current Real & Personal Property Taxes	85,739,097	92,817,388	97,785,196	101,531,249	109,416,284	122,122,100
Fee In Lieu of Property Tax (only Counties and Cities)	391,587	441,809	417,824	541,293	672,392	691,570
All Other	1,634,542	1,682,884	1,660,437	1,824,731	1,768,712	2,514,988
Local Option Sales Tax	24,864,691	26,181,728	28,339,770	30,987,856	29,339,712	34,541,433
Local Hospitality Tax	4,273,618	4,592,880	4,293,891	4,554,584	2,515,785	3,001,853
Local Accommodations Tax	850,764	826,401	713,334	677,725	923,838	952,769
Capital Projects/Transportation Tax	0	0	0	18	236,420	240,974
Licenses, Fees, Charges, & Bonds	90,677,588	75,660,647	69,184,980	60,845,516	46,459,518	47,030,076
Licenses & Permits	14,095,358	15,947,634	15,431,702	16,257,743	9,172,835	10,981,613
Service Revenue & Charges	29,687,440	29,233,276	25,199,513	24,276,133	21,892,720	23,305,420
Bonds & Leases	41,483,285	24,684,888	20,968,173	15,859,102	11,227,190	443,463
Miscellaneous	5,411,505	5,794,849	7,585,592	4,452,538	4,166,773	12,299,580
Revenues from State Sources	106,751,723	110,974,705	115,064,792	113,954,544	118,232,940	140,938,385
Reimbursements for Property Tax Relief - \$100,000 Residential	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452
Homestead Exemption	4,675,709	4,700,949	4,622,439	4,479,140	4,695,316	4,945,006
Reimbursements for Property Tax Relief - Remaining Residential	12,863,892	13,416,496	13,980,026	14,436,243	15,568,346	16,523,144
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	7,728,459	7,839,659	8,077,594	7,731,743	8,097,429	8,739,014
Manufacturer's Depreciation Reimbursement	707,521	804,768	787,834	828,681	959,596	2,222,569
State Grants	28,105,946	31,181,621	34,608,473	35,285,132	36,633,844	84,377,164
Education Finance Act (EFA)	37,580,076	37,320,957	37,192,513	35,611,650	36,276,314	308,964
Education Improvement Act (EIA)	9,041,963	9,721,937	9,777,866	9,684,503	10,104,643	17,911,663
Education Lottery	150,705	90,866	120,595	0	0	13,409
Revenues from Federal Sources	18,269,135	24,642,533	19,219,593	27,406,449	41,325,366	48,464,830
Revenues from Other Local Sources	4,691,395	5,068,645	4,501,900	4,320,992	3,425,272	4,336,253
Revenues from Special Purpose Districts	48,803,259	48,803,259	58,090,584	58,090,584	57,229,665	57,229,665
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	339,780,894	377,376,976	395,386,758	398,276,133	388,273,338	435,491,605
Administration	92,680,446	99,103,647	96,986,105	98,606,790	108,531,705	122,116,595
Instruction	83,308,580	84,514,145	89,200,741	94,799,980	100,700,629	113,320,033
Public Safety	38,981,826	40,228,058	44,357,024	50,044,091	37,089,368	40,445,874
Transportation	10,163,831	9,037,759	10,160,927	12,593,892	9,360,655	14,797,013
Health & Human Services	7,048,278	6,934,834	6,940,778	7,787,710	7,587,087	9,295,484
Environment & Housing	10,757,852	10,074,955	11,888,957	15,409,487	10,097,253	12,973,732
Recreation & Culture	11,758,168	11,941,989	13,042,850	9,577,194	7,939,582	11,723,962
Debt Service & Interest on Debt	11,586,465	38,494,643	35,833,467	37,118,017	37,634,928	39,009,740
Purchase of Land & Facility Construction	22,610,083	24,801,455	30,562,625	15,215,628	15,551,671	20,256,561
All Other	5,023,896	6,384,022	4,902,058	5,612,118	5,746,547	3,518,698
Special Purpose Districts	45,861,469	45,861,469	51,511,226	51,511,226	48,033,913	48,033,913

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Pickens County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	186,442,604	192,107,896	202,280,366	208,263,183	233,181,195	246,501,750
Revenues from Local Sources	77,708,748	82,191,197	86,818,428	88,672,487	96,466,157	93,309,004
Current Property Taxes	61,818,274	65,102,875	69,548,437	73,463,727	78,433,147	81,833,783
Current Real & Personal Property Taxes	61,257,781	64,406,161	69,123,399	72,604,870	77,564,356	80,872,894
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	560,493	696,714	425,038	858,857	868,791	960,889
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	15,890,474	17,088,322	17,269,991	15,208,760	18,033,010	11,475,221
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	7,328,185	7,661,902	5,923,452	2,722,964	4,511,497	8,323,754
Bonds & Leases	6,400,000	7,000,000	9,000,000	10,244,486	11,227,190	353,005
Miscellaneous	2,162,289	2,426,420	2,346,539	2,241,310	2,294,323	2,798,462
Revenues from State Sources	93,648,758	95,646,517	100,585,458	100,669,958	103,172,029	115,893,389
Reimbursements for Property Tax Relief - \$100,000 Residential	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452
Homestead Exemption	2,958,554	2,971,046	2,969,822	2,973,659	2,991,555	3,003,489
Reimbursements for Property Tax Relief - Remaining Residential	12,863,892	13,416,496	13,980,026	14,436,243	15,568,346	16,523,144
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	345,878	345,878	345,878	345,878	345,878	345,878
Manufacturer's Depreciation Reimbursement	504,613	575,662	580,939	616,099	677,749	1,552,824
State Grants	24,305,625	25,306,223	29,720,367	31,104,474	31,310,092	70,336,566
Education Finance Act (EFA)	37,580,076	37,320,957	37,192,513	35,611,650	36,276,314	308,964
Education Improvement Act (EIA)	9,041,963	9,721,937	9,777,866	9,684,503	10,104,643	17,911,663
Education Lottery	150,705	90,866	120,595	0	0	13,409
Revenues from Federal Sources	15,085,098	14,270,182	14,876,480	18,920,738	33,543,009	37,299,357
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	157,150,379	186,673,403	198,566,975	202,080,257	221,021,640	247,277,111
Administration	62,617,330	66,164,624	66,582,697	65,276,665	74,323,257	80,950,556
Instruction	83,308,580	84,514,145	89,200,741	94,799,980	100,700,629	113,320,033
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	213	430	9,545
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	34,307	15,492	7,066	3,912	18,616	14,945
Debt Service & Interest on Debt	3,287,835	28,757,569	29,281,390	31,114,291	32,776,158	35,714,636
Purchase of Land & Facility Construction	6,569,025	5,832,699	11,885,192	10,479,135	12,896,236	16,907,673
All Other	1,333,302	1,388,874	1,609,889	406,061	306,314	359,723

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Pickens County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	100,881,732	71,631,847	76,037,017	80,731,456	89,352,522	112,048,912
Revenues from Local Sources	88,312,131	58,558,429	62,807,550	64,870,496	71,264,147	83,945,483
Current Property Taxes	18,344,590	20,253,123	20,468,213	20,530,220	26,052,476	35,169,286
Current Real & Personal Property Taxes	17,206,934	19,115,573	19,166,307	19,406,395	24,598,986	33,221,553
Fee In Lieu of Property Tax	381,811	428,752	406,437	538,293	671,914	686,570
All Other	755,845	708,798	895,469	585,532	781,576	1,261,163
Local Option Sales Tax	18,822,724	19,658,324	21,255,453	23,994,378	25,730,059	29,009,253
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	408,323	394,788	352,653	408,646	517,680	527,150
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	50,736,494	18,252,194	20,731,231	19,937,252	18,963,932	19,239,794
Licenses & Permits	2,310,535	2,414,244	2,590,071	3,443,785	3,963,606	3,485,338
Service Revenue & Charges	14,688,343	14,413,116	14,540,842	15,320,198	13,916,137	9,906,968
Bonds & Leases	31,961,827	0	1,625,000	0	0	0
Miscellaneous	1,775,789	1,424,834	1,975,318	1,173,269	1,084,189	5,847,488
Revenues from State Sources	10,767,471	10,570,088	11,511,806	11,356,299	13,255,969	21,274,309
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,217,910	1,231,482	1,158,902	1,161,705	1,390,292	1,722,933
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	5,718,842	5,794,526	6,058,504	6,283,162	6,812,897	7,101,093
Manufacturer's Depreciation Reimbursement	182,200	208,658	184,192	188,856	267,641	659,364
State Grants	3,648,519	3,335,422	4,110,208	3,722,576	4,785,139	11,790,919
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	957,940	1,583,523	726,622	3,464,179	3,852,350	5,830,716
Revenues from Other Local Sources	844,190	919,807	991,039	1,040,482	980,056	998,404
Total Expenditures (County only)	92,122,804	94,698,420	78,797,470	93,229,446	90,771,219	107,368,819
Administration	24,296,003	25,916,119	21,578,038	26,462,988	29,939,133	34,396,717
Instruction	0	0	0	0	0	0
Public Safety	23,184,733	24,046,519	25,059,354	28,339,619	28,161,126	29,371,291
Transportation	6,799,649	6,341,334	6,396,668	11,482,675	8,090,243	13,955,385
Health & Human Services	7,048,278	6,934,834	6,940,778	7,787,497	7,586,657	8,684,231
Environment & Housing	5,427,535	5,030,573	5,646,654	7,282,254	6,980,954	9,851,265
Recreation & Culture	5,383,410	5,024,086	5,098,080	4,882,550	5,134,140	5,845,109
Debt Service & Interest on Debt	5,273,422	3,573,700	2,823,163	4,664,819	2,385,876	2,141,597
Purchase of Land & Facility Construction	12,818,221	15,917,692	3,309,064	435,784	476,323	217,524
All Other	1,891,553	1,913,563	1,945,671	1,891,260	2,016,767	2,905,700

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Pickens County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	50,819,804	79,149,877	62,864,334	57,650,318	31,782,522	46,284,569
Revenues from Local Sources	42,411,008	61,454,111	52,769,454	47,419,989	23,602,357	33,841,276
Current Property Taxes	7,602,362	9,586,083	9,846,807	9,903,326	7,371,765	8,325,589
Current Real & Personal Property Taxes	7,274,382	9,295,654	9,495,490	9,519,984	7,252,942	8,027,653
Fee In Lieu of Property Tax	9,776	13,057	11,387	3,000	478	5,000
All Other	318,204	277,372	339,930	380,342	118,345	292,936
Local Option Sales Tax	6,041,967	6,523,404	7,084,317	6,993,478	3,609,653	5,532,180
Local Hospitality Tax	4,273,618	4,592,880	4,293,891	4,554,584	2,515,785	3,001,853
Local Accommodations Tax	442,441	431,613	360,681	269,079	406,158	425,619
Capital Projects/Transportation Tax	0	0	0	18	236,420	240,974
Licenses, Fees, Charges, & Bonds	24,050,620	40,320,131	31,183,758	25,699,504	9,462,576	16,315,061
Licenses & Permits	11,784,823	13,533,390	12,841,631	12,813,958	5,209,229	7,496,275
Service Revenue & Charges	7,670,912	7,158,258	4,735,219	6,232,971	3,465,086	5,074,698
Bonds & Leases	3,121,458	17,684,888	10,343,173	5,614,616	0	90,458
Miscellaneous	1,473,427	1,943,595	3,263,735	1,037,959	788,261	3,653,630
Revenues from State Sources	2,335,494	4,758,100	2,967,528	1,928,287	1,804,942	3,770,687
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	499,245	498,421	493,715	343,776	313,469	218,584
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,663,739	1,699,255	1,673,212	1,102,703	938,654	1,292,043
Manufacturer's Depreciation Reimbursement	20,708	20,448	22,703	23,726	14,206	10,381
State Grants	151,802	2,539,976	777,898	458,082	538,613	2,249,679
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	2,226,097	8,788,828	3,616,491	5,021,532	3,930,007	5,334,757
Revenues from Other Local Sources	3,847,205	4,148,838	3,510,861	3,280,510	2,445,216	3,337,849
Total Expenditures (Cities only)*	44,646,242	50,143,684	66,511,087	51,455,204	28,446,566	32,811,762
Administration	5,767,113	7,022,904	8,825,370	6,867,137	4,269,315	6,769,322
Instruction	0	0	0	0	0	0
Public Safety	15,797,093	16,181,539	19,297,670	21,704,472	8,928,242	11,074,583
Transportation	3,364,182	2,696,425	3,764,259	1,111,217	1,270,412	841,628
Health & Human Services	0	0	0	0	0	601,708
Environment & Housing	5,330,317	5,044,382	6,242,303	8,127,233	3,116,299	3,122,467
Recreation & Culture	6,340,451	6,902,411	7,937,704	4,690,732	2,786,826	5,863,908
Debt Service & Interest on Debt	3,025,208	6,163,374	3,728,914	1,338,907	2,472,894	1,153,507
Purchase of Land & Facility Construction	3,222,837	3,051,064	15,368,369	4,300,709	2,179,112	3,131,364
All Other	1,799,041	3,081,585	1,346,498	3,314,797	3,423,466	253,275

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Central, Clemson, Easley, Liberty, Norris, Pickens, and Six Mile. See appendix for cities reporting each fiscal year.

Pickens County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	48,803,259	48,803,259	58,090,584	58,090,584	57,229,665	57,229,665
Total Expenditures (Special Purpose District Only)	45,861,469	45,861,469	51,511,226	51,511,226	48,033,913	48,033,913

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	90,059,350	97,276,601	102,029,125	106,205,830	114,400,669	125,352,961
School District Total	61,818,274	65,102,875	69,548,437	73,463,727	78,433,147	81,833,783
County Total	18,344,590	20,253,123	20,468,213	20,530,220	26,052,476	35,169,286
Cities Total	7,602,362	9,586,083	9,846,807	9,903,326	7,371,765	8,325,589
Special Purpose District Total	2,294,124	2,334,520	2,165,668	2,308,557	2,543,281	24,303

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	509,136,978	533,092,900	579,958,733	622,159,152	643,203,086	686,675,659
Owner Occupied (4% assessment ratio)	186,088,411	193,489,080	214,016,494	224,504,470	228,820,065	241,630,352
Agricultural (Private) (4%)	608,492	636,564	626,346	631,300	619,325	616,092
Agricultural (Corporate) (6%)	38,848	37,150	36,893	36,580	36,728	30,993
Commercial/Rental (6%)	186,915,422	203,756,902	229,603,934	240,373,200	244,959,536	264,139,051
Personal Property (Vehicles) (6%)	46,884,366	47,439,450	50,574,120	54,008,526	57,197,697	61,991,181
Other Personal Property (10.5%)	5,471,510	3,967,435	6,930,843	6,735,301	9,831,176	11,403,412
Manufacturing (10.5%)	8,911,760	10,201,340	10,140,730	10,303,850	9,859,500	11,281,800
Utility (10.5%)	38,322,740	40,154,460	38,208,140	45,587,530	50,727,900	54,033,850
Business Personal (10.5%)	15,133,050	12,552,840	9,438,220	14,949,960	14,906,500	13,273,590
Motor Carrier (9.5%)	3,282,377	4,098,847	2,609,196	5,272,300	5,211,979	4,935,657
Fee-in-Lieu and Joint Industrial Park	17,480,002	16,758,832	17,773,817	19,756,135	21,032,680	23,339,681

Estimated Total Average Millage Rates	264.8	265.5	258.3	254.1	265.3	280.7
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Estimated average millage rates based upon data available - see definitions for detail.

Richland County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	1,724,978,257	1,675,290,346	2,004,756,227	1,965,197,519	1,851,152,291	2,137,467,649
Revenues from Local Sources	1,184,470,971	1,116,754,690	1,426,553,212	1,334,466,039	1,186,659,743	1,307,890,821
Current Property Taxes	552,243,177	579,836,848	598,341,641	604,264,858	628,409,352	637,369,566
Current Real & Personal Property Taxes	542,853,208	569,266,718	588,061,920	591,743,660	613,878,740	620,609,759
Fee In Lieu of Property Tax (only Counties and Cities)	5,150,203	5,222,573	5,025,945	6,252,444	8,080,409	10,833,706
All Other	4,239,766	5,347,557	5,253,776	6,268,754	6,450,203	5,926,101
Local Option Sales Tax	72,673,921	54,516,850	77,093,997	86,798,815	84,501,902	91,141,481
Local Hospitality Tax	9,479,851	9,189,822	8,820,956	20,671,312	25,330,218	25,784,533
Local Accommodations Tax	1,431,864	1,497,505	1,220,325	2,963,635	4,610,581	5,014,731
Capital Projects/Transportation Tax	65,171,626	68,615,974	69,928,285	79,121,710	87,421,287	102,356,876
Licenses, Fees, Charges, & Bonds	483,470,532	403,097,691	671,148,008	540,645,709	356,386,403	446,223,634
Licenses & Permits	62,509,812	61,098,073	61,074,009	64,076,488	67,417,043	67,522,999
Service Revenue & Charges	87,535,653	91,055,386	88,066,772	95,386,281	113,737,686	131,482,764
Bonds & Leases	311,634,295	213,604,808	487,558,226	363,868,115	150,537,544	176,699,146
Miscellaneous	21,790,772	37,339,424	34,449,001	17,314,825	24,694,130	70,518,725
Revenues from State Sources	365,193,281	371,701,024	382,993,805	401,718,139	382,340,919	521,672,099
Reimbursements for Property Tax Relief - \$100,000 Residential	21,943,750	21,943,749	21,943,750	21,943,750	21,943,749	21,943,749
Homestead Exemption	12,124,940	12,426,473	12,459,216	12,352,990	12,610,637	12,761,112
Reimbursements for Property Tax Relief - Remaining Residential	38,839,525	41,932,107	36,658,146	39,424,858	42,273,190	40,672,829
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	24,259,618	22,882,299	25,359,542	29,570,955	11,576,495	28,583,081
Manufacturer's Depreciation Reimbursement	1,553,322	2,461,156	2,687,885	2,930,000	3,188,219	5,678,248
State Grants	95,419,641	98,668,281	110,179,046	124,407,951	121,343,674	353,627,671
Education Finance Act (EFA)	128,970,761	131,374,754	128,874,318	126,790,633	126,173,551	772,456
Education Improvement Act (EIA)	40,504,303	39,932,950	44,720,296	44,089,349	43,226,404	57,632,953
Education Lottery	1,577,421	79,255	111,606	207,653	5,000	0
Revenues from Federal Sources	76,631,214	86,955,892	96,561,510	105,813,426	180,517,335	205,470,886
Revenues from Other Local Sources	15,978,970	17,174,919	18,438,557	42,990,772	18,694,751	19,494,300
Revenues from Special Purpose Districts	82,703,821	82,703,821	80,209,143	80,209,143	82,939,543	82,939,543
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	1,316,547,062	1,555,473,774	1,597,600,427	1,884,343,961	1,851,641,018	1,781,783,134
Administration	414,732,757	401,520,758	424,385,145	559,061,117	494,813,957	512,324,508
Instruction	365,980,029	364,364,363	379,573,166	400,380,879	418,221,636	432,958,590
Public Safety	113,998,744	126,450,868	119,081,696	226,754,622	231,046,197	215,176,003
Transportation	86,935,790	62,498,770	40,374,623	61,418,256	58,745,888	61,258,564
Health & Human Services	14,501,787	15,758,647	15,941,553	17,808,479	15,401,278	17,405,866
Environment & Housing	38,668,746	50,274,961	51,952,100	73,467,737	88,991,573	63,203,654
Recreation & Culture	17,668,331	11,715,921	10,374,222	13,119,877	40,270,390	24,600,211
Debt Service & Interest on Debt	128,716,508	385,929,524	390,581,327	295,685,034	212,154,850	152,662,556
Purchase of Land & Facility Construction	51,839,192	50,134,364	76,735,712	149,901,200	204,886,491	211,643,756
All Other	9,146,211	12,466,631	11,071,170	9,217,047	18,132,810	21,573,478
Special Purpose Districts	74,358,967	74,358,967	77,529,713	77,529,713	68,975,948	68,975,948

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Richland County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	878,549,341	878,546,545	1,236,813,198	1,090,723,648	1,064,242,438	1,194,889,616
Revenues from Local Sources	489,794,557	480,898,860	824,632,484	661,011,544	591,641,766	686,786,534
Current Property Taxes	406,582,434	425,954,827	441,736,891	443,575,521	461,860,935	467,707,969
Current Real & Personal Property Taxes	406,582,434	425,954,827	441,736,891	443,575,521	461,860,935	467,707,969
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	0	0	0	0	0	0
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	83,212,123	54,944,033	382,895,593	217,436,023	129,780,831	219,078,565
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	20,170,883	21,554,032	17,645,200	5,507,781	16,484,147	31,591,297
Bonds & Leases	57,726,795	26,318,866	360,034,476	207,657,964	106,633,410	176,689,438
Miscellaneous	5,314,445	7,071,135	5,215,917	4,270,278	6,663,274	10,797,830
Revenues from State Sources	324,311,364	331,516,308	344,150,780	356,468,815	351,083,378	370,459,785
Reimbursements for Property Tax Relief - \$100,000 Residential	21,943,750	21,943,749	21,943,750	21,943,750	21,943,749	21,943,749
Homestead Exemption	6,595,900	6,595,899	6,595,899	6,595,899	6,595,899	6,595,899
Reimbursements for Property Tax Relief - Remaining Residential	38,839,525	41,932,107	36,658,146	39,424,858	42,273,190	40,672,829
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,186,865	378,141	2,565,006	2,565,005	2,565,006	2,565,006
Manufacturer's Depreciation Reimbursement	0	891,928	967,023	1,099,542	1,219,259	2,689,168
State Grants	83,692,839	88,387,525	101,714,736	113,752,126	107,081,320	237,587,725
Education Finance Act (EFA)	128,970,761	131,374,754	128,874,318	126,790,633	126,173,551	772,456
Education Improvement Act (EIA)	40,504,303	39,932,950	44,720,296	44,089,349	43,226,404	57,632,953
Education Lottery	1,577,421	79,255	111,606	207,653	5,000	0
Revenues from Federal Sources	64,443,420	66,131,377	68,029,934	73,243,289	121,517,294	137,643,297
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	842,882,614	843,962,748	993,744,730	982,807,937	1,086,536,260	1,064,297,316
Administration	320,842,805	320,566,594	337,636,670	317,415,736	364,038,756	385,238,624
Instruction	365,980,029	364,364,363	379,573,166	400,380,879	418,221,636	432,958,590
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	86,926	107,691	76,848	108,285	140,925	252,499
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	780,558	784,631	953,397	765,889	2,293,177	1,154,023
Debt Service & Interest on Debt	105,849,584	106,293,312	193,163,735	107,652,670	114,228,289	111,939,542
Purchase of Land & Facility Construction	42,390,171	43,531,154	73,382,555	148,121,257	182,517,037	131,000,174
All Other	6,952,541	8,315,003	8,958,359	8,363,221	5,096,440	1,753,864

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Richland County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	625,649,810	584,579,881	528,662,353	584,314,450	497,559,982	582,932,642
Revenues from Local Sources	574,882,646	526,019,652	474,360,544	520,189,035	431,392,171	436,709,635
Current Property Taxes	111,011,067	117,848,917	119,992,195	122,791,965	121,416,421	122,720,445
Current Real & Personal Property Taxes	101,637,641	107,346,304	109,728,486	110,337,916	107,003,352	106,023,292
Fee In Lieu of Property Tax	5,150,203	5,200,061	5,025,945	6,252,444	8,080,409	10,833,706
All Other	4,223,223	5,302,552	5,237,764	6,201,605	6,332,660	5,863,447
Local Option Sales Tax	49,760,524	52,362,084	53,771,829	60,437,897	66,207,784	71,571,613
Local Hospitality Tax (2%)	8,077,822	7,691,576	7,416,180	8,100,667	10,116,532	9,670,819
Local Accommodations Tax	1,287,580	1,354,729	1,113,464	899,530	1,340,083	1,455,432
Capital Projects/Transportation Tax	65,171,286	68,615,438	69,927,428	79,121,174	87,420,361	102,354,971
Licenses, Fees, Charges, & Bonds	339,574,367	278,146,908	222,139,448	248,837,802	144,890,990	128,936,355
Licenses & Permits	17,011,146	16,535,075	16,139,892	18,497,627	21,308,443	19,703,117
Service Revenue & Charges	57,324,936	58,383,258	62,054,204	66,967,187	69,321,337	72,283,127
Bonds & Leases	253,907,500	187,285,942	127,523,750	156,210,151	43,904,134	9,708
Miscellaneous	11,330,785	15,942,633	16,421,602	7,162,837	10,357,076	36,940,403
Revenues from State Sources	34,907,068	33,456,661	31,754,618	38,205,590	23,145,372	102,743,164
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	4,314,301	4,597,955	4,649,251	4,562,710	4,780,645	4,902,858
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	17,929,203	18,252,055	18,517,386	22,346,276	5,043,256	20,869,425
Manufacturer's Depreciation Reimbursement	1,537,487	1,544,836	1,690,750	1,791,304	1,924,449	2,989,079
State Grants	11,126,077	9,061,815	6,897,231	9,505,300	11,397,022	73,981,802
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	12,187,794	20,729,788	18,039,200	21,188,188	38,152,367	38,329,336
Revenues from Other Local Sources	3,672,302	4,373,780	4,507,991	4,731,637	4,870,072	5,150,507
Total Expenditures (County only)	388,720,109	627,598,243	516,626,480	502,543,835	409,871,164	513,567,592
Administration	90,652,600	78,702,381	84,334,770	93,309,126	80,128,073	84,324,996
Instruction	0	0	0	0	0	0
Public Safety	110,775,210	123,194,284	115,690,426	123,157,440	121,034,503	155,460,144
Transportation	86,901,277	62,465,785	40,244,969	55,194,617	52,853,335	61,167,392
Health & Human Services	14,414,861	15,650,956	15,864,705	15,805,895	15,260,353	17,153,367
Environment & Housing	36,692,541	47,986,966	49,500,899	52,514,137	66,331,339	60,462,798
Recreation & Culture	15,923,761	9,892,139	8,460,586	4,612,538	5,229,432	5,280,826
Debt Service & Interest on Debt	21,889,488	279,003,787	197,097,490	155,354,104	51,362,308	39,889,626
Purchase of Land & Facility Construction	9,344,925	6,603,210	3,353,157	1,779,943	4,763,922	71,299,644
All Other	2,125,446	4,098,735	2,079,478	816,035	12,907,899	18,528,799

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Richland County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	138,075,285	129,460,099	159,071,533	209,950,278	206,410,328	276,705,848
Revenues from Local Sources	119,793,768	109,836,178	127,560,184	153,265,460	163,625,806	184,394,652
Current Property Taxes	34,649,676	36,033,104	36,612,555	37,897,372	45,131,996	46,941,152
Current Real & Personal Property Taxes	34,633,133	35,965,587	36,596,543	37,830,223	45,014,453	46,878,498
Fee In Lieu of Property Tax	0	22,512	0	0	0	0
All Other	16,543	45,005	16,012	67,149	117,543	62,654
Local Option Sales Tax	22,913,397	2,154,766	23,322,168	26,360,918	18,294,118	19,569,868
Local Hospitality Tax	1,402,029	1,498,246	1,404,776	12,570,645	15,213,686	16,113,714
Local Accommodations Tax	144,284	142,776	106,861	2,064,105	3,270,498	3,559,299
Capital Projects/Transportation Tax	340	536	857	536	926	1,905
Licenses, Fees, Charges, & Bonds	60,684,042	70,006,750	66,112,967	74,371,884	81,714,582	98,208,714
Licenses & Permits	45,498,666	44,562,998	44,934,117	45,578,861	46,108,600	47,819,882
Service Revenue & Charges	10,039,834	11,118,096	8,367,368	22,911,313	27,932,202	27,608,340
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	5,145,542	14,325,656	12,811,482	5,881,710	7,673,780	22,780,492
Revenues from State Sources	5,974,849	6,728,055	7,088,407	7,043,734	8,112,169	48,469,150
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,214,739	1,232,619	1,214,066	1,194,381	1,234,093	1,262,355
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	4,143,550	4,252,103	4,277,150	4,659,674	3,968,233	5,148,650
Manufacturer's Depreciation Reimbursement	15,835	24,392	30,112	39,154	44,511	1
State Grants	600,725	1,218,941	1,567,079	1,150,525	2,865,332	42,058,144
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	0	94,727	10,492,376	11,381,949	20,847,674	29,498,253
Revenues from Other Local Sources	12,306,668	12,801,139	13,930,566	38,259,135	13,824,679	14,343,793
Total Expenditures (Cities only)*	10,585,372	9,553,816	9,699,504	321,462,476	286,257,646	134,942,278
Administration	3,237,352	2,251,783	2,413,705	148,336,255	50,647,128	42,760,888
Instruction	0	0	0	0	0	0
Public Safety	3,223,534	3,256,584	3,391,270	103,597,182	110,011,694	59,715,859
Transportation	34,513	32,985	129,654	6,223,639	5,892,553	91,172
Health & Human Services	0	0	0	1,894,299	0	0
Environment & Housing	1,976,205	2,287,995	2,451,201	20,953,600	22,660,234	2,740,856
Recreation & Culture	964,012	1,039,151	960,239	7,741,450	32,747,781	18,165,362
Debt Service & Interest on Debt	977,436	632,425	320,102	32,678,260	46,564,253	833,388
Purchase of Land & Facility Construction	104,096	0	0	0	17,605,532	9,343,938
All Other	68,224	52,893	33,333	37,791	128,471	1,290,815

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Arcadia Lakes, Blythewood, Columbia, Eastover, and Forest Acres. See appendix for cities reporting each fiscal year.

Richland County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	82,703,821	82,703,821	80,209,143	80,209,143	82,939,543	82,939,543
Total Expenditures (Special Purpose District Only)	74,358,967	74,358,967	77,529,713	77,529,713	68,975,948	68,975,948

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	616,361,603	647,441,253	669,854,349	677,309,068	701,889,298	713,905,556
School District Total	406,582,434	425,954,827	441,736,891	443,575,521	461,860,935	467,707,969
County Total	111,011,067	117,848,917	119,992,195	122,791,965	121,416,421	122,720,445
Cities Total	34,649,676	36,033,104	36,612,555	37,897,372	45,131,996	46,941,152
Special Purpose District Total	64,118,426	67,604,405	71,512,708	73,044,210	73,479,946	76,535,990

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	1,455,451,379	1,481,303,265	1,565,404,797	1,609,534,224	1,627,795,313	1,703,142,400
Owner Occupied (4% assessment ratio)	487,300,980	497,820,970	534,617,110	546,603,130	564,289,770	583,109,150
Agricultural (Private) (4%)	1,521,660	1,525,290	1,559,510	1,533,690	1,518,560	1,220,100
Agricultural (Corporate) (6%)	199,440	208,730	170,450	172,590	171,980	21,910
Commercial/Rental (6%)	487,751,910	506,272,800	553,880,930	568,915,620	572,114,580	602,369,050
Personal Property (Vehicles) (6%)	148,982,503	144,440,440	143,007,518	148,789,444	156,692,298	167,618,570
Other Personal Property (10.5%)	28,057,885	26,196,900	24,674,664	25,930,909	25,392,777	24,638,190
Manufacturing (10.5%)	63,309,611	59,787,720	64,218,191	65,085,228	66,773,190	68,827,780
Utility (10.5%)	127,663,100	133,681,280	132,164,710	129,840,120	127,837,180	136,565,790
Business Personal (10.5%)	64,613,050	65,040,320	65,477,860	67,261,470	62,055,930	63,567,140
Motor Carrier (9.5%)	1,740,989	2,492,498	1,349,681	3,513,097	3,933,269	4,056,750
Fee-in-Lieu and Joint Industrial Park	44,310,251	43,836,317	44,284,173	51,888,926	47,015,779	51,147,970

Estimated Total Average Millage Rates	530.2	544.1	541.2	540.1	539.4	540.4
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Estimated average millage rates based upon data available - see definitions for detail.

Saluda County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	64,437,433	52,068,165	53,039,199	59,928,300	65,335,317	71,904,819
Revenues from Local Sources	33,078,925	22,202,623	21,466,699	26,044,290	27,517,855	28,520,271
Current Property Taxes	15,566,810	15,190,904	15,160,894	17,278,354	18,626,745	18,242,540
Current Real & Personal Property Taxes	14,759,545	14,361,106	14,508,756	15,912,574	17,221,396	17,030,571
Fee In Lieu of Property Tax (only Counties and Cities)	85,590	88,727	44,397	454,841	430,094	416,216
All Other	721,675	741,071	607,741	910,939	975,255	795,753
Local Option Sales Tax	3,189,459	2,155,079	1,800,468	2,447,553	2,036,808	2,220,220
Local Hospitality Tax	483,786	18,392	11,511	22,928	20,910	10,932
Local Accommodations Tax	281,224	0	0	0	39,080	0
Capital Projects/Transportation Tax	22,972	0	175,000	1,168,976	1,335,022	1,700,346
Licenses, Fees, Charges, & Bonds	13,534,674	4,838,248	4,318,826	5,126,479	5,459,290	6,346,233
Licenses & Permits	3,465,414	1,039,783	491,564	970,206	1,010,256	794,354
Service Revenue & Charges	3,482,141	2,935,714	2,452,106	2,339,432	2,844,057	4,049,202
Bonds & Leases	5,707,020	0	230,000	1,106,621	633,000	610,000
Miscellaneous	880,099	862,751	1,145,156	710,220	971,977	892,677
Revenues from State Sources	19,937,710	20,503,106	20,439,537	23,218,544	22,844,201	26,151,397
Reimbursements for Property Tax Relief - \$100,000 Residential	832,712	832,712	832,712	832,713	832,712	832,712
Homestead Exemption	1,106,016	1,137,320	1,065,062	1,137,606	1,130,666	1,115,533
Reimbursements for Property Tax Relief - Remaining Residential	1,299,564	1,175,961	1,263,636	1,370,624	1,485,750	1,677,285
\$2.5 Million Minimum Disbursement	764,691	577,511	580,812	599,379	502,827	315,290
State-shared Taxes (Aid to Subdivisions)	1,852,285	1,433,077	1,315,150	1,595,272	1,756,658	1,981,023
Manufacturer's Depreciation Reimbursement	109,062	119,243	176,180	217,955	277,250	741,344
State Grants	5,828,221	5,877,444	6,687,224	9,408,668	7,878,396	16,456,921
Education Finance Act (EFA)	6,404,275	6,579,169	6,524,687	6,537,938	6,990,570	44,251
Education Improvement Act (EIA)	1,613,409	2,750,669	1,691,577	1,518,389	1,989,372	2,987,038
Education Lottery	127,475	20,000	302,497	0	0	0
Revenues from Federal Sources	5,674,914	3,473,582	4,023,290	3,614,626	6,045,857	8,308,865
Revenues from Other Local Sources	52,527	195,497	125,582	66,749	156,137	153,019
Revenues from Special Purpose Districts	5,693,357	5,693,357	6,984,091	6,984,091	8,771,267	8,771,267
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	59,263,699	47,459,262	46,979,408	50,359,288	54,903,157	63,459,237
Administration	16,298,748	14,924,267	15,369,642	17,329,244	17,509,408	19,679,530
Instruction	12,987,139	12,756,563	12,987,962	13,930,330	15,440,924	17,106,608
Public Safety	9,004,057	5,346,411	4,223,581	4,540,552	5,338,396	5,381,299
Transportation	819,013	792,532	961,456	1,001,254	1,095,516	1,195,939
Health & Human Services	2,092,720	2,105,263	2,172,652	2,360,307	2,899,269	3,389,643
Environment & Housing	2,647,367	1,372,210	819,197	1,149,575	1,602,211	1,202,521
Recreation & Culture	1,182,525	323,026	418,704	441,102	512,497	594,938
Debt Service & Interest on Debt	3,236,594	2,154,152	2,073,814	2,316,320	2,579,298	2,140,874
Purchase of Land & Facility Construction	4,833,866	1,328,371	1,013,717	331,015	170,420	5,013,849
All Other	246,195	440,992	196,347	217,253	37,446	36,264
Special Purpose Districts	5,915,475	5,915,475	6,742,336	6,742,336	7,717,772	7,717,772

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Saluda County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	33,235,269	28,959,441	28,589,902	31,779,380	34,265,437	41,850,622
Revenues from Local Sources	13,440,789	8,606,693	8,234,643	9,674,398	10,277,814	11,006,952
Current Property Taxes	6,128,077	7,103,033	6,738,449	7,602,128	8,452,929	7,754,921
Current Real & Personal Property Taxes	5,953,085	6,903,345	6,649,775	7,316,577	8,154,611	7,455,382
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	174,992	199,688	88,674	285,551	298,318	299,539
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	7,312,712	1,503,660	1,496,194	2,072,270	1,824,885	3,252,031
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	1,036,171	953,790	797,261	545,341	851,046	2,279,583
Bonds & Leases	5,707,020	0	230,000	1,106,621	633,000	610,000
Miscellaneous	569,521	549,870	468,933	420,308	340,839	362,448
Revenues from State Sources	15,915,218	17,013,977	16,747,279	18,512,274	17,966,596	22,813,480
Reimbursements for Property Tax Relief - \$100,000 Residential	832,712	832,712	832,712	832,713	832,712	832,712
Homestead Exemption	430,014	449,833	414,756	430,130	430,360	417,189
Reimbursements for Property Tax Relief - Remaining Residential	1,299,564	1,175,961	1,263,636	1,370,624	1,485,750	1,677,285
\$2.5 Million Minimum Disbursement	764,691	577,511	580,812	599,379	502,827	315,290
State-Shared Taxes (Aid to Subdivisions)	25,888	25,888	25,888	25,888	25,888	25,888
Manufacturer's Depreciation Reimbursement	47,637	52,761	94,009	121,222	156,508	473,826
State Grants	4,369,553	4,549,473	5,016,705	7,075,991	5,552,609	16,040,001
Education Finance Act (EFA)	6,404,275	6,579,169	6,524,687	6,537,938	6,990,570	44,251
Education Improvement Act (EIA)	1,613,409	2,750,669	1,691,577	1,518,389	1,989,372	2,987,038
Education Lottery	127,475	20,000	302,497	0	0	0
Revenues from Federal Sources	3,879,262	3,338,771	3,607,980	3,592,708	6,021,027	8,030,190
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	27,065,994	27,476,270	27,280,605	30,281,178	31,402,787	39,209,448
Administration	10,918,393	11,095,746	11,806,661	13,686,973	13,254,754	14,962,899
Instruction	12,987,139	12,756,563	12,987,962	13,930,330	15,440,924	17,106,608
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	2,275,426	2,123,417	2,044,718	2,288,971	2,552,218	2,116,310
Purchase of Land & Facility Construction	823,450	1,291,636	244,917	157,651	117,445	4,987,367
All Other	61,586	208,908	196,347	217,253	37,446	36,264

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Saluda County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)**	13,934,058	14,885,546	15,878,722	19,516,157	19,612,668	20,159,931
Revenues from Local Sources	10,800,573	11,540,789	12,095,462	15,052,998	14,831,457	16,663,191
Current Property Taxes	7,468,160	7,730,713	8,308,032	9,306,271	9,751,438	10,345,377
Current Real & Personal Property Taxes	6,960,680	7,125,409	7,754,249	8,246,899	8,686,686	9,448,182
Fee In Lieu of Property Tax	69,330	88,727	44,397	454,841	430,094	416,216
All Other	438,150	516,577	509,386	604,531	634,658	480,979
Local Option Sales Tax	1,267,535	1,681,947	1,711,904	2,337,011	1,454,047	2,110,288
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	1,168,976	1,335,022	1,700,346
Licenses, Fees, Charges, & Bonds	2,064,878	2,128,129	2,075,526	2,240,740	2,290,950	2,507,180
Licenses & Permits	238,584	227,836	274,875	518,025	530,151	610,782
Service Revenue & Charges	1,626,343	1,699,032	1,596,924	1,575,258	1,651,944	1,716,041
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	199,951	201,261	203,727	147,457	108,855	180,357
Revenues from State Sources	3,065,004	3,239,692	3,642,215	4,381,242	4,621,195	3,283,892
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	529,655	631,657	631,557	650,860	644,410	681,577
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,137,842	1,231,138	1,257,968	1,300,972	1,530,256	1,917,877
Manufacturer's Depreciation Reimbursement	61,425	66,482	82,171	96,733	120,742	267,518
State Grants	1,336,082	1,310,415	1,670,519	2,332,677	2,325,787	416,920
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	15,954	16,078	15,463	15,168	17,831	59,829
Revenues from Other Local Sources	52,527	88,987	125,582	66,749	142,185	153,019
Total Expenditures (County only)**	11,203,925	11,584,972	11,756,527	12,655,504	13,897,200	15,855,034
Administration	3,248,859	3,213,600	3,340,994	3,407,165	3,753,941	4,431,865
Instruction	0	0	0	0	0	0
Public Safety	4,007,745	4,317,808	4,106,192	4,376,582	4,603,182	5,123,182
Transportation	819,013	792,532	961,456	1,001,254	1,095,516	1,195,939
Health & Human Services	2,092,720	2,105,263	2,172,652	2,360,307	2,899,269	3,389,643
Environment & Housing	707,350	843,637	765,037	1,075,369	1,042,678	1,139,087
Recreation & Culture	328,238	312,132	410,196	434,827	502,614	575,318
Debt Service & Interest on Debt	0	0	0	0	0	0
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Saluda County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	11,574,749	2,529,821	1,586,484	1,648,672	2,685,945	1,122,999
Revenues from Local Sources	8,837,563	2,055,141	1,136,594	1,316,894	2,408,584	850,128
Current Property Taxes	1,970,573	357,158	114,413	369,955	422,378	142,242
Current Real & Personal Property Taxes	1,845,780	332,352	104,732	349,098	380,099	127,007
Fee In Lieu of Property Tax	16,260	0	0	0	0	0
All Other	108,533	24,806	9,681	20,857	42,279	15,235
Local Option Sales Tax	1,921,924	473,132	88,564	110,542	582,761	109,932
Local Hospitality Tax	483,786	18,392	11,511	22,928	20,910	10,932
Local Accommodations Tax	281,224	0	0	0	39,080	0
Capital Projects/Transportation Tax	22,972	0	175,000	0	0	0
Licenses, Fees, Charges, & Bonds	4,157,084	1,206,459	747,106	813,469	1,343,455	587,022
Licenses & Permits	3,226,830	811,947	216,689	452,181	480,105	183,572
Service Revenue & Charges	819,627	282,892	57,921	218,833	341,067	53,578
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	110,627	111,620	472,496	142,455	522,283	349,872
Revenues from State Sources	957,488	249,437	50,043	325,028	256,410	54,025
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	146,347	55,830	18,749	56,616	55,896	16,767
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	688,555	176,051	31,294	268,412	200,514	37,258
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	122,586	17,556	0	0	0	0
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,779,698	118,733	399,847	6,750	6,999	218,846
Revenues from Other Local Sources	0	106,510	0	0	13,952	0
Total Expenditures (Cities only)*	15,078,305	2,482,545	1,199,940	680,270	1,885,398	676,983
Administration	2,131,496	614,921	221,987	235,106	500,713	284,766
Instruction	0	0	0	0	0	0
Public Safety	4,996,312	1,028,603	117,389	163,970	735,214	258,117
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	1,940,017	528,573	54,160	74,206	559,533	63,434
Recreation & Culture	854,287	10,894	8,508	6,275	9,883	19,620
Debt Service & Interest on Debt	961,168	30,735	29,096	27,349	27,080	24,564
Purchase of Land & Facility Construction	4,010,416	36,735	768,800	173,364	52,975	26,482
All Other	184,609	232,084	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Ridge Spring, Saluda, and Ward. See appendix for cities reporting each fiscal year.

Saluda County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	5,693,357	5,693,357	6,984,091	6,984,091	8,771,267	8,771,267
Total Expenditures (Special Purpose District Only)	5,915,475	5,915,475	6,742,336	6,742,336	7,717,772	7,717,772

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	15,566,810	15,190,904	15,160,894	17,278,354	18,626,745	18,242,540
School District Total	6,128,077	7,103,033	6,738,449	7,602,128	8,452,929	7,754,921
County Total	7,468,160	7,730,713	8,308,032	9,306,271	9,751,438	10,345,377
Cities Total	1,970,573	357,158	114,413	369,955	422,378	142,242
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	49,283,956	51,134,699	52,514,362	54,626,752	58,942,173	61,318,687
Owner Occupied (4% assessment ratio)	16,330,980	16,848,520	17,223,490	17,681,220	19,599,130	20,697,310
Agricultural (Private) (4%)	1,658,420	1,729,920	1,701,640	1,742,740	1,778,550	1,208,190
Agricultural (Corporate) (6%)	83,860	31,250	83,860	82,850	82,580	81,430
Commercial/Rental (6%)	13,991,170	13,908,810	14,850,770	14,803,400	16,137,860	16,397,810
Personal Property (Vehicles) (6%)	5,781,173	5,890,050	6,136,224	6,502,404	7,026,273	7,596,731
Other Personal Property (10.5%)	792,705	836,324	920,547	818,640	1,582,926	1,841,804
Manufacturing (10.5%)	3,724,850	4,438,200	4,896,645	4,976,090	4,742,510	5,251,190
Utility (10.5%)	4,954,650	4,955,950	5,009,520	5,040,180	5,105,010	5,113,250
Business Personal (10.5%)	897,120	918,280	972,428	1,036,578	936,240	1,084,110
Motor Carrier (9.5%)	792,184	1,094,181	418,807	1,499,574	1,552,885	1,676,047
Fee-in-Lieu and Joint Industrial Park	276,844	483,214	300,431	443,076	398,209	370,815

Estimated Total Average Millage Rates	347.5	362.2	358.1	372.4	365.9	370.3
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Estimated average millage rates based upon data available - see definitions for detail.

Spartanburg County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	1,308,819,170	1,356,375,495	1,367,187,637	1,291,956,872	1,461,198,306	1,759,113,610
Revenues from Local Sources	797,568,895	826,311,366	828,481,605	718,416,515	833,212,000	1,034,681,428
Current Property Taxes	343,376,020	375,091,621	395,680,956	431,977,331	426,286,981	477,953,921
Current Real & Personal Property Taxes	320,941,082	351,431,345	372,546,604	401,970,180	400,846,033	445,257,772
Fee In Lieu of Property Tax (only Counties and Cities)	10,867,743	12,714,434	12,659,458	16,615,766	17,143,547	17,977,555
All Other	11,567,195	10,945,842	10,474,894	13,391,385	8,297,401	14,718,594
Local Option Sales Tax	54,716	5,345,753	1,523	5,407,365	15,668	16,085
Local Hospitality Tax	10,946,936	6,234,813	11,776,105	6,868,094	7,338,928	15,437,788
Local Accommodations Tax	1,935,125	1,388,839	625,883	1,544,293	2,113,603	2,373,555
Capital Projects/Transportation Tax	103	44,524,677	47,539,600	55,003,196	61,895,717	76,353,187
Licenses, Fees, Charges, & Bonds	441,255,995	393,725,663	372,857,538	217,616,236	335,561,103	462,546,892
Licenses & Permits	30,335,366	31,845,876	33,025,204	35,286,607	21,711,908	43,667,610
Service Revenue & Charges	55,938,916	58,957,515	55,319,743	46,761,398	43,315,919	70,200,967
Bonds & Leases	322,194,850	264,865,965	243,808,365	96,523,281	233,011,116	277,175,836
Miscellaneous	32,786,863	38,056,307	40,704,226	39,044,950	37,522,160	71,502,479
Revenues from State Sources	352,199,205	361,803,584	374,929,237	387,308,648	398,979,967	474,153,720
Reimbursements for Property Tax Relief - \$100,000 Residential	17,189,150	16,871,577	17,189,150	17,189,150	17,189,150	17,189,150
Homestead Exemption	14,503,691	14,805,356	15,247,638	15,076,552	14,551,966	15,304,164
Reimbursements for Property Tax Relief - Remaining Residential	49,739,617	51,330,582	53,006,456	54,769,842	57,669,683	61,136,637
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	19,956,420	20,504,004	20,534,279	21,853,512	21,034,432	24,575,217
Manufacturer's Depreciation Reimbursement	3,711,906	4,862,578	4,509,491	8,042,385	7,848,240	16,304,914
State Grants	94,680,362	99,107,430	109,123,613	118,416,813	118,418,935	286,637,904
Education Finance Act (EFA)	120,022,149	121,531,986	123,683,011	121,157,245	128,037,526	817,502
Education Improvement Act (EIA)	32,020,398	32,276,829	31,389,174	30,506,581	34,226,691	52,180,879
Education Lottery	375,512	513,242	246,425	296,568	3,344	7,353
Revenues from Federal Sources	65,826,235	74,812,703	65,805,403	87,639,803	118,554,403	138,274,826
Revenues from Other Local Sources	6,025,763	6,248,770	6,122,267	6,742,781	4,681,805	6,233,505
Revenues from Special Purpose Districts	87,199,072	87,199,072	91,849,125	91,849,125	105,770,131	105,770,131
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	1,145,794,165	1,332,293,481	1,295,892,247	1,151,577,192	1,234,718,723	1,552,749,622
Administration	298,524,748	309,410,388	323,681,083	327,024,811	345,994,771	410,258,414
Instruction	304,041,648	316,963,764	329,765,052	348,496,804	368,312,127	397,602,162
Public Safety	102,940,238	105,982,394	111,860,205	114,444,651	99,727,847	126,633,983
Transportation	22,179,440	22,956,003	27,158,549	27,998,579	22,669,065	44,333,655
Health & Human Services	12,177,833	16,252,690	10,863,455	13,247,799	18,833,481	14,741,727
Environment & Housing	13,874,555	19,733,099	19,581,333	22,120,436	15,709,100	27,952,810
Recreation & Culture	12,461,753	12,801,851	12,942,264	11,185,876	11,634,587	17,103,924
Debt Service & Interest on Debt	112,814,770	238,649,507	247,089,047	102,901,792	99,994,198	112,385,051
Purchase of Land & Facility Construction	165,174,539	189,903,339	104,604,814	79,487,448	137,005,616	282,547,197
All Other	21,661,582	19,697,387	21,269,217	17,591,768	18,980,759	23,333,527
Special Purpose Districts	79,943,059	79,943,059	87,077,228	87,077,228	95,857,172	95,857,172

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Spartanburg County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	932,435,837	894,799,793	886,837,893	797,643,335	970,069,863	1,155,300,890
Revenues from Local Sources	570,338,947	523,764,086	496,017,298	380,622,629	512,843,769	632,418,643
Current Property Taxes	214,984,345	236,615,604	254,758,779	276,661,661	289,295,967	309,729,319
Current Real & Personal Property Taxes	214,483,719	236,007,037	254,391,739	275,665,828	287,919,798	307,980,261
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	500,626	608,567	367,040	995,833	1,376,169	1,749,058
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	355,354,602	287,148,482	241,258,519	103,960,968	223,547,802	322,689,324
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	23,506,577	25,945,986	20,562,071	11,750,467	17,047,916	36,238,433
Bonds & Leases	320,400,850	249,654,162	209,267,468	80,555,313	195,984,923	268,396,937
Miscellaneous	11,447,175	11,548,334	11,428,980	11,655,188	10,514,963	18,053,954
Revenues from State Sources	312,032,020	320,122,730	339,338,389	345,652,984	358,707,078	402,027,090
Reimbursements for Property Tax Relief - \$100,000 Residential	17,189,150	16,871,577	17,189,150	17,189,150	17,189,150	17,189,150
Homestead Exemption	9,408,622	9,608,294	9,851,130	9,763,397	9,825,865	9,854,018
Reimbursements for Property Tax Relief - Remaining Residential	49,739,617	51,330,582	53,006,456	54,769,842	57,669,683	61,136,637
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,157,062	2,157,554	2,157,553	2,343,125	2,135,066	2,166,120
Manufacturer's Depreciation Reimbursement	2,762,995	3,771,906	4,506,340	5,263,066	6,153,586	13,433,917
State Grants	78,356,515	82,060,760	97,309,150	104,364,010	103,466,167	245,241,514
Education Finance Act (EFA)	120,022,149	121,531,986	123,683,011	121,157,245	128,037,526	817,502
Education Improvement Act (EIA)	32,020,398	32,276,829	31,389,174	30,506,581	34,226,691	52,180,879
Education Lottery	375,512	513,242	246,425	296,568	3,344	7,353
Revenues from Federal Sources	50,064,870	50,912,977	51,482,206	71,367,722	98,519,016	120,855,157
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	801,182,100	978,305,565	917,186,555	749,130,162	814,899,573	998,128,788
Administration	222,999,091	231,918,360	237,369,528	242,752,474	265,433,636	293,098,148
Instruction	304,041,648	316,963,764	329,765,052	348,496,804	368,312,127	397,602,162
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	477,442	562,251	418,540	317,326	381,689	386,848
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	94,996	139,420	65,786	94,074	157,310	124,574
Debt Service & Interest on Debt	103,274,879	228,716,035	234,017,347	92,665,280	86,612,259	91,779,069
Purchase of Land & Facility Construction	157,991,967	189,701,688	104,453,199	57,953,724	86,368,794	204,735,520
All Other	12,302,077	10,304,047	11,097,103	6,850,480	7,633,758	10,402,467

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Spartanburg County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	217,092,745	289,339,658	295,530,068	322,604,005	368,209,847	393,944,712
Revenues from Local Sources	170,454,108	242,213,515	253,949,168	270,654,076	307,409,609	316,067,514
Current Property Taxes	106,273,273	113,832,351	117,343,141	131,700,598	132,099,778	140,124,885
Current Real & Personal Property Taxes	88,857,763	95,422,599	97,536,952	105,062,160	108,371,604	113,423,746
Fee In Lieu of Property Tax	10,620,477	12,449,384	12,399,776	16,452,635	17,134,232	17,756,185
All Other	6,795,033	5,960,368	7,406,413	10,185,803	6,593,942	8,944,954
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax (2%)	4,673,749	4,915,809	4,841,293	5,459,638	6,012,691	6,600,349
Local Accommodations Tax	1,825,521	1,388,147	550,520	1,538,067	2,113,003	2,373,231
Capital Projects/Transportation Tax	103	44,524,677	47,539,600	55,003,196	61,895,695	76,353,187
Licenses, Fees, Charges, & Bonds	57,681,462	77,552,531	83,674,614	76,952,577	105,288,442	90,615,862
Licenses & Permits	10,001,517	10,781,681	10,475,818	12,576,706	17,308,656	16,399,986
Service Revenue & Charges	25,740,593	26,190,128	25,529,702	27,252,765	24,834,337	23,567,720
Bonds & Leases	1,497,413	15,199,110	20,802,323	12,268,910	36,972,034	7,094,399
Miscellaneous	20,441,939	25,381,612	26,866,771	24,854,196	26,173,415	43,553,757
Revenues from State Sources	36,028,737	35,947,298	30,547,158	37,622,774	39,449,806	66,354,922
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	4,189,389	4,228,211	4,390,117	4,399,694	4,564,439	4,579,927
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	15,277,094	15,388,927	15,664,399	17,001,345	18,515,011	19,492,985
Manufacturer's Depreciation Reimbursement	930,588	1,071,493	0	2,773,850	1,639,725	2,622,428
State Grants	15,631,666	15,258,667	10,492,642	13,447,885	14,730,631	39,659,582
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	7,587,738	8,101,298	7,765,402	10,511,505	17,394,600	7,685,598
Revenues from Other Local Sources	3,022,162	3,077,547	3,268,340	3,815,650	3,955,832	3,836,678
Total Expenditures (County only)	202,635,027	220,553,401	222,381,491	253,583,004	303,656,979	373,506,219
Administration	59,306,928	65,991,743	68,372,474	66,280,511	73,981,560	96,124,888
Instruction	0	0	0	0	0	0
Public Safety	79,090,638	80,344,149	82,356,206	89,345,008	92,487,456	96,246,797
Transportation	16,496,908	17,833,621	19,451,483	21,378,787	21,881,988	36,118,642
Health & Human Services	11,569,689	15,686,439	10,444,915	12,930,473	18,451,792	13,662,882
Environment & Housing	9,600,945	13,313,138	10,927,507	15,160,448	14,749,648	19,547,129
Recreation & Culture	10,052,319	9,722,095	9,676,090	8,594,281	11,066,833	13,520,235
Debt Service & Interest on Debt	8,500,600	9,393,216	12,399,816	9,507,986	12,507,974	13,646,965
Purchase of Land & Facility Construction	0	0	0	21,104,510	48,278,728	73,218,681
All Other	8,017,000	8,269,000	8,753,000	9,281,000	10,251,000	11,420,000

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Spartanburg County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	72,091,516	85,036,972	92,970,551	79,860,407	17,148,465	104,097,877
Revenues from Local Sources	56,775,840	60,333,765	78,515,139	67,139,810	12,958,622	86,195,271
Current Property Taxes	22,118,402	24,643,666	23,579,036	23,615,072	4,891,236	28,099,717
Current Real & Personal Property Taxes	17,599,600	20,001,709	20,617,913	21,242,192	4,554,631	23,853,765
Fee In Lieu of Property Tax	247,266	265,050	259,682	163,131	9,315	221,370
All Other	4,271,536	4,376,907	2,701,441	2,209,749	327,290	4,024,582
Local Option Sales Tax	54,716	5,345,753	1,523	5,407,365	15,668	16,085
Local Hospitality Tax	6,273,187	1,319,004	6,934,812	1,408,456	1,326,237	8,837,439
Local Accommodations Tax	109,604	692	75,363	6,226	600	324
Capital Projects/Transportation Tax	0	0	0	0	22	0
Licenses, Fees, Charges, & Bonds	28,219,931	29,024,650	47,924,405	36,702,691	6,724,859	49,241,706
Licenses & Permits	20,333,849	21,064,195	22,549,386	22,709,901	4,403,252	27,267,624
Service Revenue & Charges	6,691,746	6,821,401	9,227,970	7,758,166	1,433,666	10,394,814
Bonds & Leases	296,587	12,693	13,738,574	3,699,058	54,159	1,684,500
Miscellaneous	897,749	1,126,361	2,408,475	2,535,566	833,782	9,894,768
Revenues from State Sources	4,138,448	5,733,556	5,043,690	4,032,890	823,083	5,771,708
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	0	0	0	0	0	0
Reimbursements for Property Tax Relief - Remaining Residential	905,680	968,851	1,006,391	913,461	161,662	870,219
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	2,522,264	2,957,523	2,712,327	2,509,042	384,355	2,916,112
State Grants	18,323	19,179	3,151	5,469	54,929	248,569
Education Finance Act (EFA)	692,181	1,788,003	1,321,821	604,918	222,137	1,736,808
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	8,173,627	15,798,428	6,557,795	5,760,576	2,640,787	9,734,071
Revenues from Other Local Sources	3,003,601	3,171,223	2,853,927	2,927,131	725,973	2,396,827
Total Expenditures (Cities only)*	62,033,979	53,491,456	69,246,973	61,786,798	20,304,999	85,257,443
Administration	16,218,729	11,500,285	17,939,081	17,991,826	6,579,575	21,035,378
Instruction	0	0	0	0	0	0
Public Safety	23,849,600	25,638,245	29,503,999	25,099,643	7,240,391	30,387,186
Transportation	5,682,532	5,122,382	7,707,066	6,619,792	787,077	8,215,013
Health & Human Services	130,702	4,000	0	0	0	691,997
Environment & Housing	4,273,610	6,419,961	8,653,826	6,959,988	959,452	8,405,681
Recreation & Culture	2,314,438	2,940,336	3,200,388	2,497,521	410,444	3,459,115
Debt Service & Interest on Debt	1,039,291	540,256	671,884	728,526	873,965	6,959,017
Purchase of Land & Facility Construction	7,182,572	201,651	151,615	429,214	2,358,094	4,592,996
All Other	1,342,505	1,124,340	1,419,114	1,460,288	1,096,001	1,511,060

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Campobello, Central Pacolet, Chesnee, Cowpens, Duncan, Inman, Landrum, Lyman, Pacolet, Reidville, Spartanburg, Wellford, and Woodruff. See appendix for cities reporting each fiscal year.

Spartanburg County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	87,199,072	87,199,072	91,849,125	91,849,125	105,770,131	105,770,131
Total Expenditures (Special Purpose District Only)	79,943,059	79,943,059	87,077,228	87,077,228	95,857,172	95,857,172

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	378,075,316	412,803,593	436,518,232	478,419,947	474,278,091	529,343,020
School District Total	214,984,345	236,615,604	254,758,779	276,661,661	289,295,967	309,729,319
County Total	106,273,273	113,832,351	117,343,141	131,700,598	132,099,778	140,124,885
Cities Total	22,118,402	24,643,666	23,579,036	23,615,072	4,891,236	28,099,717
Special Purpose District Total	34,699,296	37,711,972	40,837,276	46,442,616	47,991,110	51,389,099

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	1,247,630,901	1,384,533,696	1,452,980,902	1,571,356,059	1,695,083,431	1,865,167,346
Owner Occupied (4% assessment ratio)	427,160,494	492,662,864	513,756,722	538,188,606	553,163,576	588,886,067
Agricultural (Private) (4%)	2,591,729	2,640,156	2,942,359	2,885,951	2,945,743	2,097,928
Agricultural (Corporate) (6%)	82,370	135,927	637,416	137,541	137,116	140,487
Commercial/Rental (6%)	332,213,769	368,864,563	375,997,954	403,511,469	452,282,690	507,251,093
Personal Property (Vehicles) (6%)	124,954,368	124,926,345	127,966,821	148,397,945	157,600,493	170,529,736
Other Personal Property (10.5%)	10,127,446	11,365,112	13,978,355	13,317,643	11,889,259	12,721,198
Manufacturing (10.5%)	95,509,380	103,476,332	112,705,830	121,913,550	134,623,120	179,056,860
Utility (10.5%)	74,402,998	75,236,950	71,433,115	82,613,856	92,917,502	99,804,128
Business Personal (10.5%)	60,296,278	60,119,720	64,660,418	65,752,780	59,194,550	60,300,480
Motor Carrier (9.5%)	8,348,385	9,696,489	7,208,483	9,802,966	9,934,832	10,657,997
Fee-in-Lieu and Joint Industrial Park	111,943,684	135,409,238	161,693,429	184,833,752	220,394,550	233,721,372

Estimated Total Average Millage Rates	362.0	363.1	367.5	367.9	371.5	370.2
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Estimated average millage rates based upon data available - see definitions for detail.

Sumter County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	337,011,052	325,461,289	349,447,614	360,057,322	421,167,282	409,351,331
Revenues from Local Sources	166,789,125	163,641,180	173,115,631	181,057,857	193,475,363	180,058,264
Current Property Taxes	87,540,678	84,085,439	90,586,644	91,564,559	94,896,168	96,856,762
Current Real & Personal Property Taxes	79,619,257	77,985,633	82,534,069	84,809,541	88,028,916	89,285,139
Fee In Lieu of Property Tax (only Counties and Cities)	2,961,932	2,653,616	3,534,911	3,438,088	3,314,033	3,154,592
All Other	4,959,489	3,446,190	4,517,664	3,316,930	3,553,219	4,417,031
Local Option Sales Tax	12,216,608	14,116,062	21,390,173	13,239,708	24,510,156	27,888,198
Local Hospitality Tax	3,192,286	3,317,546	3,247,937	3,699,507	3,817,093	4,377,022
Local Accommodations Tax	608,067	675,124	579,037	667,520	975,547	861,026
Capital Projects/Transportation Tax	11,138,022	11,500,877	14,247,184	13,930,633	18,796,066	2,551,587
Licenses, Fees, Charges, & Bonds	52,093,464	49,946,132	43,064,656	57,955,930	50,480,333	47,523,669
Licenses & Permits	14,073,267	15,125,347	14,411,377	15,151,496	16,509,347	14,949,588
Service Revenue & Charges	22,472,641	23,125,915	17,657,442	18,542,907	14,857,544	19,621,477
Bonds & Leases	9,907,000	6,475,784	4,081,061	20,281,754	11,561,686	2,057,214
Miscellaneous	5,640,556	5,219,086	6,914,776	3,979,773	7,551,756	10,895,390
Revenues from State Sources	125,124,871	125,029,270	133,055,274	134,297,203	156,945,753	168,660,402
Reimbursements for Property Tax Relief - \$100,000 Residential	4,260,602	4,260,602	4,260,602	4,260,602	4,260,602	4,260,602
Homestead Exemption	5,407,683	5,490,354	4,811,004	4,855,886	5,757,870	5,832,396
Reimbursements for Property Tax Relief - Remaining Residential	12,307,559	12,894,833	13,488,925	14,190,404	14,881,747	16,011,487
\$2.5 Million Minimum Disbursement	0	564,000	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	8,606,092	7,189,924	11,579,425	9,030,977	14,705,773	9,084,669
Manufacturer's Depreciation Reimbursement	1,688,203	1,689,126	2,032,327	2,649,582	3,249,371	4,752,752
State Grants	34,215,405	33,933,303	40,196,923	44,729,240	61,371,817	110,888,551
Education Finance Act (EFA)	46,406,255	45,936,565	44,844,426	43,202,718	40,952,479	257,235
Education Improvement Act (EIA)	11,460,420	13,070,563	11,646,494	11,367,906	11,766,094	17,567,710
Education Lottery	772,652	0	195,148	9,888	0	5,000
Revenues from Federal Sources	28,663,832	29,529,057	25,798,511	34,359,866	59,189,701	53,172,059
Revenues from Other Local Sources	15,890,769	6,719,327	16,868,459	9,732,657	10,935,203	6,839,344
Revenues from Special Purpose Districts	542,455	542,455	609,739	609,739	621,262	621,262
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	365,308,464	335,266,508	332,491,442	337,256,457	330,224,523	375,536,621
Administration	114,765,570	115,942,889	114,663,128	113,917,515	103,494,663	120,261,995
Instruction	84,415,116	86,006,624	87,057,207	94,264,411	94,214,887	99,148,733
Public Safety	55,596,664	45,584,673	48,194,092	46,301,632	54,853,067	57,202,786
Transportation	12,524,971	10,833,638	3,720,660	4,239,738	8,777,626	9,106,697
Health & Human Services	6,001,497	6,671,154	6,991,148	8,894,696	6,338,870	6,797,704
Environment & Housing	11,829,136	11,833,118	12,743,234	13,993,325	6,060,178	19,721,851
Recreation & Culture	9,983,452	12,994,795	9,738,078	9,788,805	10,620,108	11,020,824
Debt Service & Interest on Debt	27,073,390	25,881,823	23,841,317	14,718,155	13,318,734	14,445,711
Purchase of Land & Facility Construction	38,146,289	15,231,963	16,830,732	24,695,430	23,177,372	29,371,815
All Other	4,495,582	3,809,034	7,867,395	5,598,299	8,743,939	7,833,426
Special Purpose Districts	476,797	476,797	844,451	844,451	625,079	625,079

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Sumter County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	186,746,394	188,643,313	191,194,041	203,618,113	211,416,865	227,936,725
Revenues from Local Sources	53,599,480	51,971,718	55,492,141	62,778,628	58,047,698	63,064,072
Current Property Taxes	46,380,978	46,183,010	51,160,618	50,722,358	53,424,421	54,478,079
Current Real & Personal Property Taxes	46,291,576	46,087,976	50,993,447	50,570,464	53,424,421	54,326,504
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	89,402	95,034	167,171	151,894	0	151,575
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	7,218,502	5,788,708	4,331,523	12,056,270	4,623,277	8,585,993
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	3,452,856	3,399,586	2,680,184	594,193	1,782,924	4,269,377
Bonds & Leases	0	79,784	65,061	9,754,189	177,744	193,827
Miscellaneous	3,765,646	2,309,338	1,586,278	1,707,888	2,662,609	4,122,789
Revenues from State Sources	108,988,251	110,478,732	112,902,947	113,182,776	110,890,003	121,310,252
Reimbursements for Property Tax Relief - \$100,000 Residential	4,260,602	4,260,602	4,260,602	4,260,602	4,260,602	4,260,602
Homestead Exemption	2,299,793	2,315,203	2,467,177	2,471,770	2,466,336	2,478,108
Reimbursements for Property Tax Relief - Remaining Residential	12,307,559	12,894,833	13,488,925	14,190,404	14,881,747	16,011,487
\$2.5 Million Minimum Disbursement	0	564,000	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	564,144	0	564,287	564,144	564,144	564,144
Manufacturer's Depreciation Reimbursement	1,018,270	1,055,510	1,320,702	1,713,247	2,123,380	2,527,071
State Grants	29,898,556	30,381,456	34,115,186	35,402,097	33,875,221	77,638,895
Education Finance Act (EFA)	46,406,255	45,936,565	44,844,426	43,202,718	40,952,479	257,235
Education Improvement Act (EIA)	11,460,420	13,070,563	11,646,494	11,367,906	11,766,094	17,567,710
Education Lottery	772,652	0	195,148	9,888	0	5,000
Revenues from Federal Sources	24,158,663	26,192,863	22,798,953	27,656,709	42,479,164	43,562,401
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	180,319,298	180,099,087	174,649,029	190,653,378	198,991,171	213,588,963
Administration	83,311,342	80,987,667	75,995,808	79,245,053	79,791,428	92,313,604
Instruction	84,415,116	86,006,624	87,057,207	94,264,411	94,214,887	99,148,733
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	585,420	474,710	318,820	592,753	371,154	65,047
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	8,180	6,610	11,911	8,127	6,286	5,949
Debt Service & Interest on Debt	9,895,117	8,416,993	7,829,682	7,760,788	8,116,217	8,452,624
Purchase of Land & Facility Construction	1,815,638	3,905,403	3,161,503	8,690,049	16,348,202	13,391,571
All Other	288,485	301,080	274,098	92,197	142,997	211,435

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Sumter County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	88,909,450	84,402,940	108,287,299	98,097,853	127,506,973	93,503,556
Revenues from Local Sources	69,771,003	69,460,609	79,975,274	76,326,970	91,346,117	68,634,495
Current Property Taxes	30,920,722	28,349,533	30,481,316	31,516,653	31,551,987	32,210,972
Current Real & Personal Property Taxes	24,338,509	23,305,301	23,728,160	25,913,132	26,033,505	26,109,420
Fee In Lieu of Property Tax	2,867,335	2,561,050	3,482,004	3,380,909	3,255,625	3,095,502
All Other	3,714,878	2,483,182	3,271,152	2,222,612	2,262,857	3,006,050
Local Option Sales Tax	8,116,767	9,453,444	16,298,022	7,827,315	17,856,289	21,256,887
Local Hospitality Tax (2%)	352,729	354,832	405,248	403,741	420,648	455,970
Local Accommodations Tax	32,179	28,156	32,782	70,965	232,330	47,198
Capital Projects/Transportation Tax	11,138,022	11,500,877	14,247,184	13,930,633	18,796,066	2,551,587
Licenses, Fees, Charges, & Bonds	19,210,584	19,773,767	18,510,722	22,577,663	22,488,797	12,111,881
Licenses & Permits	2,648,991	3,014,172	3,307,713	3,226,429	3,820,162	2,538,416
Service Revenue & Charges	13,122,391	13,431,242	9,121,989	12,122,329	6,982,370	8,212,539
Bonds & Leases	2,500,000	2,500,000	2,800,000	6,900,250	10,406,500	0
Miscellaneous	939,202	828,353	3,281,020	328,655	1,279,765	1,360,926
Revenues from State Sources	13,416,417	11,248,024	15,948,376	18,364,121	23,541,141	16,560,135
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	2,578,276	2,638,551	1,807,299	1,842,617	2,748,190	2,806,859
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	6,322,402	5,395,018	9,293,197	6,634,623	12,039,896	6,753,000
Manufacturer's Depreciation Reimbursement	657,061	618,270	691,922	896,208	1,102,345	2,184,966
State Grants	3,858,678	2,596,185	4,155,958	8,990,673	7,650,710	4,815,310
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	3,628,187	1,644,944	853,104	1,371,521	8,029,147	8,308,926
Revenues from Other Local Sources	2,093,843	2,049,363	11,510,545	2,035,241	4,590,568	0
Total Expenditures (County only)	103,617,017	96,716,705	101,351,977	86,564,433	74,069,039	95,218,310
Administration	21,630,423	25,668,095	28,983,869	26,985,948	15,220,140	18,346,872
Instruction	0	0	0	0	0	0
Public Safety	33,657,259	21,594,822	23,790,907	22,993,873	29,939,584	32,126,534
Transportation	12,524,971	10,833,638	3,720,660	4,239,738	8,777,626	9,106,697
Health & Human Services	5,416,077	6,196,444	6,672,328	8,301,943	5,967,716	6,732,657
Environment & Housing	8,242,851	7,932,308	8,647,206	7,409,261	0	11,872,620
Recreation & Culture	5,639,548	8,139,031	5,709,844	4,947,812	5,914,589	5,968,113
Debt Service & Interest on Debt	12,651,362	12,734,390	11,766,225	2,014,589	342,773	812,635
Purchase of Land & Facility Construction	1,462,701	2,619,882	6,414,111	8,775,574	3,754,681	6,648,053
All Other	2,391,825	998,095	5,646,827	895,695	4,151,930	3,604,129

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Sumter County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	60,812,753	51,872,581	49,356,535	57,731,617	81,622,182	87,289,788
Revenues from Local Sources	43,418,642	42,208,853	37,648,216	41,952,259	44,081,548	48,359,697
Current Property Taxes	10,238,978	9,552,896	8,944,710	9,325,548	9,919,760	10,167,711
Current Real & Personal Property Taxes	8,989,172	8,592,356	7,812,462	8,325,945	8,570,990	8,849,215
Fee In Lieu of Property Tax	94,597	92,566	52,907	57,179	58,408	59,090
All Other	1,155,209	867,974	1,079,341	942,424	1,290,362	1,259,406
Local Option Sales Tax	4,099,841	4,662,618	5,092,151	5,412,393	6,653,867	6,631,311
Local Hospitality Tax	2,839,557	2,962,714	2,842,689	3,295,766	3,396,445	3,921,052
Local Accommodations Tax	575,888	646,968	546,255	596,555	743,217	813,828
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	25,664,378	24,383,657	20,222,411	23,321,997	23,368,259	26,825,795
Licenses & Permits	11,424,276	12,111,175	11,103,664	11,925,067	12,689,185	12,411,172
Service Revenue & Charges	5,897,394	6,295,087	5,855,269	5,826,385	6,092,250	7,139,561
Bonds & Leases	7,407,000	3,896,000	1,216,000	3,627,315	977,442	1,863,387
Miscellaneous	935,708	2,081,395	2,047,478	1,943,230	3,609,382	5,411,675
Revenues from State Sources	2,720,203	3,302,514	4,203,951	2,750,306	22,514,609	30,790,015
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	529,614	536,600	536,528	541,499	543,344	547,429
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,719,546	1,794,906	1,721,941	1,832,210	2,101,733	1,767,525
Manufacturer's Depreciation Reimbursement	12,872	15,346	19,703	40,127	23,646	40,715
State Grants	458,171	955,662	1,925,779	336,470	19,845,886	28,434,346
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	876,982	1,691,250	2,146,454	5,331,636	8,681,390	1,300,732
Revenues from Other Local Sources	13,796,926	4,669,964	5,357,914	7,697,416	6,344,635	6,839,344
Total Expenditures (Cities only)*	80,895,352	57,973,919	55,645,985	59,194,195	56,539,234	66,104,269
Administration	9,823,805	9,287,127	9,683,451	7,686,514	8,483,095	9,601,519
Instruction	0	0	0	0	0	0
Public Safety	21,939,405	23,989,851	24,403,185	23,307,759	24,913,483	25,076,252
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	3,586,285	3,900,810	4,096,028	6,584,064	6,060,178	7,849,231
Recreation & Culture	4,335,724	4,849,154	4,016,323	4,832,866	4,699,233	5,046,762
Debt Service & Interest on Debt	4,526,911	4,730,440	4,245,410	4,942,778	4,859,744	5,180,452
Purchase of Land & Facility Construction	34,867,950	8,706,678	7,255,118	7,229,807	3,074,489	9,332,191
All Other	1,815,272	2,509,859	1,946,470	4,610,407	4,449,012	4,017,862

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Mayesville, Pinewood, and Sumter. See appendix for cities reporting each fiscal year.

Sumter County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	542,455	542,455	609,739	609,739	621,262	621,262
Total Expenditures (Special Purpose District Only)	476,797	476,797	844,451	844,451	625,079	625,079

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	87,540,678	84,085,439	90,586,644	91,564,559	94,896,168	96,856,762
School District Total	46,380,978	46,183,010	51,160,618	50,722,358	53,424,421	54,478,079
County Total	30,920,722	28,349,533	30,481,316	31,516,653	31,551,987	32,210,972
Cities Total	10,238,978	9,552,896	8,944,710	9,325,548	9,919,760	10,167,711
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	317,203,241	322,618,781	336,959,274	330,108,704	356,506,796	374,870,732
Owner Occupied (4% assessment ratio)	117,733,960	118,669,040	121,290,800	123,904,250	137,773,890	138,711,250
Agricultural (Private) (4%)	2,706,440	2,721,660	2,732,690	2,712,110	2,741,830	1,917,440
Agricultural (Corporate) (6%)	380,780	381,150	363,500	363,560	396,270	393,000
Commercial/Rental (6%)	90,212,630	91,090,080	93,915,780	94,437,720	100,763,100	103,859,580
Personal Property (Vehicles) (6%)	39,397,925	39,855,355	40,184,519	43,879,471	44,691,448	47,331,892
Other Personal Property (10.5%)	3,464,780	3,468,190	3,856,130	3,633,566	4,244,443	4,750,632
Manufacturing (10.5%)	9,783,930	4,629,640	12,479,121	11,797,690	11,802,650	20,674,940
Utility (10.5%)	19,726,850	21,136,990	21,729,430	22,796,510	24,140,850	24,977,440
Business Personal (10.5%)	15,565,822	15,740,082	16,664,822	11,365,390	15,671,632	14,001,472
Motor Carrier (9.5%)	4,088,208	4,088,208	4,089,200	944,240	0	804,900
Fee-in-Lieu and Joint Industrial Park	14,141,916	20,838,386	19,653,282	14,274,197	14,280,683	17,448,186

Estimated Total Average Millage Rates	373.7	373.3	382.9	385.4	379.5	381.1
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Estimated average millage rates based upon data available - see definitions for detail.

Union County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	79,513,497	82,213,986	78,773,646	83,654,336	109,095,549	108,318,337
Revenues from Local Sources	34,478,141	37,487,310	35,057,485	38,200,154	52,677,202	45,222,099
Current Property Taxes	21,101,123	20,634,559	20,332,162	22,797,546	25,116,519	24,000,849
Current Real & Personal Property Taxes	18,692,621	17,370,496	17,966,565	18,925,075	19,110,955	19,313,728
Fee In Lieu of Property Tax (only Counties and Cities)	1,521,794	2,379,063	1,588,788	2,973,132	5,124,851	3,733,980
All Other	886,708	885,000	776,809	899,339	880,713	953,141
Local Option Sales Tax	2,190,644	2,883,195	3,473,177	4,793,389	4,374,613	6,585,724
Local Hospitality Tax	215,271	315,543	543,771	442,540	472,210	722,631
Local Accommodations Tax	315,510	359,530	21,110	24,178	26,944	30,900
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	10,655,593	13,294,483	10,687,265	10,142,501	22,686,916	13,881,995
Licenses & Permits	1,634,765	1,781,031	1,756,137	1,720,168	2,228,374	2,539,173
Service Revenue & Charges	6,024,493	6,290,033	5,955,937	6,390,458	8,152,156	6,208,617
Bonds & Leases	422,747	1,589,973	152,096	100,126	4,983,590	423,297
Miscellaneous	2,573,588	3,633,446	2,823,095	1,931,749	7,322,796	4,710,908
Revenues from State Sources	32,433,345	32,864,722	33,873,703	34,173,956	37,404,175	43,250,451
Reimbursements for Property Tax Relief - \$100,000 Residential	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231
Homestead Exemption	2,224,522	2,248,338	2,278,662	2,269,644	3,236,770	2,278,288
Reimbursements for Property Tax Relief - Remaining Residential	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	2,021,897	2,118,057	2,079,090	2,247,116	2,713,043	2,746,762
Manufacturer's Depreciation Reimbursement	646,319	758,214	981,936	1,056,954	1,152,673	1,604,614
State Grants	9,620,972	9,742,041	11,413,120	11,460,022	12,683,118	28,508,784
Education Finance Act (EFA)	11,039,556	10,791,939	10,763,078	10,701,520	11,099,881	68,528
Education Improvement Act (EIA)	2,789,704	3,055,993	2,203,863	2,374,469	2,454,459	3,979,244
Education Lottery	26,144	85,909	89,723	0	0	0
Revenues from Federal Sources	6,408,841	5,445,521	6,324,480	7,351,172	16,395,654	16,960,434
Revenues from Other Local Sources	2,905,209	3,128,472	2,855,975	3,267,051	1,921,266	2,188,101
Revenues from Special Purpose Districts	3,287,961	3,287,961	662,003	662,003	697,252	697,252
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	81,472,929	84,485,473	83,778,589	82,627,370	94,454,616	104,297,942
Administration	23,334,772	24,612,724	24,862,878	25,612,941	29,754,830	33,095,592
Instruction	21,815,482	21,701,255	22,419,703	24,588,956	26,565,159	27,763,960
Public Safety	9,637,421	10,193,950	10,806,225	11,193,021	12,355,777	12,339,949
Transportation	3,118,857	1,934,770	3,477,771	2,517,989	926,815	5,236,437
Health & Human Services	3,233,692	3,361,796	3,507,298	3,473,906	3,775,783	3,875,358
Environment & Housing	1,783,665	1,723,529	1,417,622	1,809,724	1,627,593	1,720,675
Recreation & Culture	2,624,243	3,524,724	2,396,009	1,351,952	1,520,626	2,076,212
Debt Service & Interest on Debt	5,201,421	6,717,916	5,550,120	5,348,925	5,052,930	5,001,098
Purchase of Land & Facility Construction	6,908,166	6,707,120	5,516,280	4,974,183	11,741,165	12,131,615
All Other	3,277,102	3,469,581	3,401,508	1,332,598	591,429	514,537
Special Purpose Districts	538,108	538,108	423,175	423,175	542,509	542,509

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Union County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	44,468,325	44,105,815	44,173,131	46,469,861	54,227,207	56,908,630
Revenues from Local Sources	12,672,192	11,935,427	11,639,412	12,164,895	12,878,702	13,737,209
Current Property Taxes	10,761,954	9,772,224	10,049,479	10,946,459	11,222,545	11,361,022
Current Real & Personal Property Taxes	10,611,469	9,587,187	9,955,033	10,661,067	10,898,889	10,994,433
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	150,485	185,037	94,446	285,392	323,656	366,589
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,910,238	2,163,203	1,589,933	1,218,436	1,656,157	2,376,187
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	613,613	757,214	630,476	307,884	457,770	934,717
Bonds & Leases	31,339	22,928	14,900	36,993	259,625	423,297
Miscellaneous	1,265,286	1,383,061	944,557	873,559	938,762	1,018,173
Revenues from State Sources	26,629,851	26,945,870	27,230,944	27,807,962	28,025,756	30,337,989
Reimbursements for Property Tax Relief - \$100,000 Residential	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231
Homestead Exemption	1,185,277	1,184,047	1,180,733	1,179,121	1,185,099	1,177,960
Reimbursements for Property Tax Relief - Remaining Residential	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	119,642	119,642	119,642	119,642	119,642	119,642
Manufacturer's Depreciation Reimbursement	341,910	404,575	512,367	542,362	569,023	858,870
State Grants	7,063,387	7,239,534	8,297,307	8,826,617	8,533,421	20,069,514
Education Finance Act (EFA)	11,039,556	10,791,939	10,763,078	10,701,520	11,099,881	68,528
Education Improvement Act (EIA)	2,789,704	3,055,993	2,203,863	2,374,469	2,454,459	3,979,244
Education Lottery	26,144	85,909	89,723	0	0	0
Revenues from Federal Sources	5,166,282	5,224,518	5,302,775	6,497,004	13,322,749	12,833,432
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	43,123,787	44,088,392	43,315,524	44,457,452	49,677,591	52,230,963
Administration	17,018,748	17,921,339	17,343,325	16,608,705	18,859,827	20,574,579
Instruction	21,815,482	21,701,255	22,419,703	24,588,956	26,565,159	27,763,960
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	527	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	2,827,264	2,836,961	2,808,246	2,790,994	3,083,930	3,008,174
Purchase of Land & Facility Construction	1,317,551	1,255,961	331,374	408,985	1,108,001	815,019
All Other	144,742	372,876	412,876	59,812	60,147	69,231

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Union County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	21,843,524	24,931,783	24,552,925	26,620,218	38,278,011	33,572,897
Revenues from Local Sources	15,942,261	19,190,543	17,014,656	19,276,270	30,110,467	22,550,334
Current Property Taxes	8,710,587	9,327,662	8,711,458	10,227,187	12,322,802	11,042,728
Current Real & Personal Property Taxes	6,558,368	6,356,675	6,553,594	6,756,402	6,741,980	6,819,108
Fee In Lieu of Property Tax	1,521,794	2,379,063	1,588,788	2,973,132	5,124,851	3,733,980
All Other	630,425	591,924	569,076	497,653	455,971	489,640
Local Option Sales Tax	1,224,644	1,886,985	2,398,406	3,291,941	2,746,309	4,582,173
Local Hospitality Tax	0	0	281,903	140,272	172,220	389,403
Local Accommodations Tax	290,002	332,070	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	5,717,028	7,643,826	5,622,889	5,616,870	14,869,136	6,536,030
Licenses & Permits	180,173	132,338	170,181	141,392	550,479	773,526
Service Revenue & Charges	4,392,405	4,510,126	4,193,988	4,914,025	5,719,908	4,073,728
Bonds & Leases	391,408	1,567,045	137,196	63,133	3,508,703	0
Miscellaneous	753,042	1,434,317	1,121,524	498,320	5,090,046	1,688,776
Revenues from State Sources	4,827,317	4,358,430	5,910,690	5,519,424	7,400,148	8,840,120
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	873,119	902,249	934,724	956,514	1,913,444	964,106
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,534,711	1,636,988	1,592,419	1,692,870	2,158,271	2,077,116
Manufacturer's Depreciation Reimbursement	294,648	341,894	459,594	491,840	581,971	724,691
State Grants	2,124,839	1,477,299	2,923,953	2,378,200	2,746,462	5,074,207
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	134,628	217,074	659,830	356,277	673,594	1,977,220
Revenues from Other Local Sources	939,318	1,165,736	967,749	1,468,247	93,802	205,223
Total Expenditures (County only)	25,350,277	26,590,024	26,439,551	24,627,912	27,891,936	33,233,181
Administration	4,873,698	5,057,928	5,943,108	7,578,783	9,260,598	10,485,313
Instruction	0	0	0	0	0	0
Public Safety	6,124,252	6,440,316	6,846,974	7,454,697	8,204,989	8,451,351
Transportation	2,342,690	1,180,805	2,705,561	1,899,425	279,828	4,564,368
Health & Human Services	3,233,692	3,361,796	3,507,298	3,473,906	3,775,256	3,875,358
Environment & Housing	672,076	542,522	175,149	553,884	365,503	362,171
Recreation & Culture	2,480,661	3,394,920	2,321,154	1,292,290	1,454,051	1,996,181
Debt Service & Interest on Debt	562,913	1,993,349	898,239	907,828	1,126,346	1,145,467
Purchase of Land & Facility Construction	2,403,108	1,979,747	1,575,243	713,943	3,425,365	2,352,972
All Other	2,657,187	2,638,641	2,466,825	753,156	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Union County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	9,913,687	9,888,427	9,385,587	9,902,254	15,893,079	17,139,558
Revenues from Local Sources	5,863,688	6,361,340	6,403,417	6,758,989	9,688,033	8,934,556
Current Property Taxes	1,628,582	1,534,673	1,571,225	1,623,900	1,571,172	1,597,099
Current Real & Personal Property Taxes	1,522,784	1,426,634	1,457,938	1,507,606	1,470,086	1,500,187
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	105,798	108,039	113,287	116,294	101,086	96,912
Local Option Sales Tax	966,000	996,210	1,074,771	1,501,448	1,628,304	2,003,551
Local Hospitality Tax	215,271	315,543	261,868	302,268	299,990	333,228
Local Accommodations Tax	25,508	27,460	21,110	24,178	26,944	30,900
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	3,028,327	3,487,454	3,474,443	3,307,195	6,161,623	4,969,778
Licenses & Permits	1,454,592	1,648,693	1,585,956	1,578,776	1,677,895	1,765,647
Service Revenue & Charges	1,018,475	1,022,693	1,131,473	1,168,549	1,974,478	1,200,172
Bonds & Leases	0	0	0	0	1,215,262	0
Miscellaneous	555,260	816,068	757,014	559,870	1,293,988	2,003,959
Revenues from State Sources	976,177	1,560,422	732,069	846,570	1,978,271	4,072,342
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	166,126	162,042	163,205	134,009	138,227	136,222
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	367,544	361,427	367,029	434,604	435,130	550,004
Manufacturer's Depreciation Reimbursement	9,761	11,745	9,975	22,752	1,679	21,053
State Grants	432,746	1,025,208	191,860	255,205	1,403,235	3,365,063
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,107,931	3,929	361,875	497,891	2,399,311	2,149,782
Revenues from Other Local Sources	1,965,891	1,962,736	1,888,226	1,798,804	1,827,464	1,982,878
Total Expenditures (Cities only)*	12,460,757	13,268,949	13,600,339	13,118,831	16,342,580	18,291,289
Administration	1,442,326	1,633,457	1,576,445	1,425,453	1,634,405	2,035,700
Instruction	0	0	0	0	0	0
Public Safety	3,513,169	3,753,634	3,959,251	3,738,324	4,150,788	3,888,598
Transportation	776,167	753,965	772,210	618,564	646,987	672,069
Health & Human Services	0	0	0	0	0	0
Environment & Housing	1,111,589	1,181,007	1,242,473	1,255,840	1,262,090	1,358,504
Recreation & Culture	143,582	129,804	74,855	59,662	66,575	80,031
Debt Service & Interest on Debt	1,811,244	1,887,606	1,843,635	1,650,103	842,654	847,457
Purchase of Land & Facility Construction	3,187,507	3,471,412	3,609,663	3,851,255	7,207,799	8,963,624
All Other	475,173	458,064	521,807	519,630	531,282	445,306

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Carlisle, Jonesville, Lockhart, and Union. See appendix for cities reporting each fiscal year.

Union County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	3,287,961	3,287,961	662,003	662,003	697,252	697,252
Total Expenditures (Special Purpose District Only)	538,108	538,108	423,175	423,175	542,509	542,509

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	22,062,227	21,720,048	21,374,279	23,964,779	26,436,526	25,262,038
School District Total	10,761,954	9,772,224	10,049,479	10,946,459	11,222,545	11,361,022
County Total	8,710,587	9,327,662	8,711,458	10,227,187	12,322,802	11,042,728
Cities Total	1,628,582	1,534,673	1,571,225	1,623,900	1,571,172	1,597,099
Special Purpose District Total	961,104	1,085,489	1,042,117	1,167,233	1,320,007	1,261,189

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	78,114,001	74,155,718	74,149,620	80,658,085	84,682,170	85,254,799
Owner Occupied (4% assessment ratio)	19,942,300	19,756,630	19,640,590	19,636,480	19,487,700	19,348,780
Agricultural (Private) (4%)	903,180	913,400	902,940	900,930	918,360	806,370
Agricultural (Corporate) (6%)	243,850	243,990	243,370	252,400	258,060	270,300
Commercial/Rental (6%)	13,802,340	14,156,630	14,371,421	14,648,420	14,809,045	15,637,236
Personal Property (Vehicles) (6%)	8,431,363	8,138,937	8,106,778	8,772,749	9,484,187	9,981,518
Other Personal Property (10.5%)	316,007	365,150	416,260	413,844	463,428	474,247
Manufacturing (10.5%)	7,922,290	8,069,423	9,022,545	8,600,590	6,560,070	6,894,570
Utility (10.5%)	8,617,330	9,007,330	9,399,630	9,553,330	9,571,393	9,806,253
Business Personal (10.5%)	2,281,357	2,217,847	2,795,017	2,772,687	2,640,517	2,478,037
Motor Carrier (9.5%)	969,742	1,165,434	716,235	1,762,705	1,901,157	2,038,291
Fee-in-Lieu and Joint Industrial Park	14,684,242	10,120,947	8,534,834	13,343,950	18,588,253	17,519,197

Estimated Total Average Millage Rates	363.4	369.4	377.6	385.3	389.3	389.3
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Estimated average millage rates based upon data available - see definitions for detail.

Williamsburg County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	107,899,003	99,912,726	93,423,854	127,421,372	138,263,162	104,351,501
Revenues from Local Sources	53,654,722	47,450,125	47,036,407	78,296,178	79,591,006	42,110,634
Current Property Taxes	27,063,907	28,445,000	27,557,940	30,619,992	31,852,669	30,654,263
Current Real & Personal Property Taxes	23,071,000	24,078,323	23,625,749	25,419,254	26,690,148	27,533,085
Fee In Lieu of Property Tax (only Counties and Cities)	2,546,462	2,546,795	2,593,619	2,455,019	2,942,297	2,644,766
All Other	1,446,445	1,819,882	1,338,572	2,745,719	2,220,224	476,412
Local Option Sales Tax	5,377,575	5,763,339	6,123,481	6,454,201	6,364,151	4,758,780
Local Hospitality Tax	390,154	174,322	314,547	447,734	424,170	399,437
Local Accommodations Tax	19,312	435,172	106,447	55,320	40,118	39,298
Capital Projects/Transportation Tax	1,842,134	2,098,970	2,149,827	2,383,827	2,633,827	992,424
Licenses, Fees, Charges, & Bonds	18,961,640	10,533,322	10,784,165	38,335,104	38,276,071	5,266,432
Licenses & Permits	1,855,742	1,890,315	1,733,881	1,744,552	1,882,503	1,545,806
Service Revenue & Charges	7,049,876	6,843,261	7,227,670	6,219,451	6,561,046	2,530,147
Bonds & Leases	8,221,577	375,403	0	27,975,357	28,004,876	0
Miscellaneous	1,834,445	1,424,343	1,822,614	2,395,744	1,827,646	1,190,479
Revenues from State Sources	33,828,766	34,843,259	31,998,493	30,214,851	32,396,827	35,854,366
Reimbursements for Property Tax Relief - \$100,000 Residential	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370
Homestead Exemption	2,024,257	2,028,938	2,014,784	1,763,560	2,040,268	2,068,252
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	2,500,000	2,500,000	2,500,000	2,294,906	2,705,094	2,500,000
State-shared Taxes (Aid to Subdivisions)	2,182,083	4,718,512	2,211,931	2,663,524	2,721,290	904,996
Manufacturer's Depreciation Reimbursement	1,802,198	1,836,337	2,704,448	2,059,944	2,309,733	3,465,062
State Grants	9,835,142	8,038,339	8,988,685	9,194,821	10,625,292	21,561,969
Education Finance Act (EFA)	10,263,962	9,220,483	8,291,949	8,279,409	7,631,898	46,866
Education Improvement Act (EIA)	3,664,075	4,912,455	3,743,155	2,592,317	2,996,151	3,940,851
Education Lottery	190,679	221,825	177,171	0	731	0
Revenues from Federal Sources	14,535,687	14,201,261	11,337,948	17,035,016	24,395,674	26,386,501
Revenues from Other Local Sources	5,879,828	3,418,081	3,051,006	1,875,327	1,879,655	0
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	96,665,963	89,397,407	92,291,250	115,902,353	127,137,531	75,920,144
Administration	32,429,077	31,712,140	30,692,053	31,820,012	33,254,710	35,573,987
Instruction	20,988,395	23,615,792	22,334,230	24,105,065	29,726,882	29,143,382
Public Safety	12,139,953	10,956,407	12,798,751	13,422,321	13,326,516	2,393,287
Transportation	1,394,949	2,018,007	1,004,945	2,095,410	1,006,746	461,711
Health & Human Services	3,383,716	4,098,689	1,912,403	2,909,380	2,909,380	0
Environment & Housing	2,780,807	2,562,863	2,562,017	2,535,839	2,705,158	924,597
Recreation & Culture	1,583,704	1,868,272	1,862,156	1,743,011	1,751,182	587,300
Debt Service & Interest on Debt	9,912,770	8,252,590	11,094,251	32,992,075	38,464,114	1,961,314
Purchase of Land & Facility Construction	2,782,807	2,883,114	6,936,792	3,858,137	3,569,611	4,462,783
All Other	9,269,785	1,429,533	1,093,652	421,103	423,232	411,783
Special Purpose Districts	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Williamsburg County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	55,567,595	52,666,750	50,242,859	54,001,222	60,759,243	75,798,903
Revenues from Local Sources	16,580,786	15,187,397	14,181,293	16,687,884	16,818,713	18,259,553
Current Property Taxes	12,457,565	13,066,819	12,611,192	14,847,529	15,267,238	16,058,233
Current Real & Personal Property Taxes	12,172,881	12,726,953	12,449,319	13,929,331	14,734,296	15,708,630
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	284,684	339,866	161,873	918,198	532,942	349,603
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	4,123,221	2,120,578	1,570,101	1,840,355	1,551,475	2,201,320
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	1,124,212	1,106,929	922,239	368,070	711,081	1,555,632
Bonds & Leases	2,100,000	0	0	0	0	0
Miscellaneous	899,009	1,013,649	647,862	1,472,285	840,394	645,688
Revenues from State Sources	28,182,061	26,822,004	26,089,774	23,971,660	25,737,933	32,185,083
Reimbursements for Property Tax Relief - \$100,000 Residential	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370
Homestead Exemption	869,019	870,018	869,698	623,150	878,118	874,777
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	2,500,000	2,500,000	2,500,000	2,294,906	2,705,094	2,500,000
State-Shared Taxes (Aid to Subdivisions)	95,087	95,087	95,087	95,087	95,088	95,087
Manufacturer's Depreciation Reimbursement	898,643	920,940	1,670,491	997,700	1,201,873	1,831,663
State Grants	8,334,226	6,714,826	7,375,853	7,722,721	8,862,610	21,529,469
Education Finance Act (EFA)	10,263,962	9,220,483	8,291,949	8,279,409	7,631,898	46,866
Education Improvement Act (EIA)	3,664,075	4,912,455	3,743,155	2,592,317	2,996,151	3,940,851
Education Lottery	190,679	221,825	177,171	0	731	0
Revenues from Federal Sources	10,804,748	10,657,349	9,971,792	13,341,678	18,202,597	25,354,267
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	53,765,420	52,111,800	48,738,176	50,726,769	62,583,627	69,777,422
Administration	23,563,426	22,507,297	21,886,963	22,631,966	23,820,888	34,887,325
Instruction	20,988,395	23,615,792	22,334,230	24,105,065	29,726,882	29,143,382
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	69,198	109,183	86,364	59,853	89,274	101,350
Debt Service & Interest on Debt	2,393,151	2,967,943	2,662,386	2,389,891	7,779,540	1,632,528
Purchase of Land & Facility Construction	2,598,214	2,532,988	1,688,328	1,272,982	1,071,931	3,948,597
All Other	4,153,036	378,597	79,905	267,012	95,112	64,240

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

Williamsburg County

	FY 18	FY 19	FY 20	FY 21	FY 22*	FY 23**
Total Revenues (County only)	46,123,645	40,301,181	36,552,185	66,467,270	67,425,385	20,218,293
Revenues from Local Sources	31,841,483	26,937,950	27,470,422	56,020,298	56,836,302	16,927,948
Current Property Taxes	13,297,320	14,111,268	13,670,030	14,480,364	15,453,945	13,209,222
Current Real & Personal Property Taxes	9,746,992	10,150,741	10,026,033	10,284,749	10,914,311	10,564,456
Fee In Lieu of Property Tax	2,499,856	2,546,795	2,546,747	2,455,019	2,914,618	2,644,766
All Other	1,050,472	1,413,732	1,097,250	1,740,596	1,625,016	0
Local Option Sales Tax	4,575,354	4,906,417	5,192,580	5,381,215	5,223,638	3,718,726
Local Hospitality Tax	64,113	63,026	65,781	72,161	72,161	0
Local Accommodations Tax	0	182,302	0	0	0	0
Capital Projects/Transportation Tax	1,842,134	2,014,739	2,149,827	2,383,827	2,383,827	0
Licenses, Fees, Charges, & Bonds	12,062,562	5,660,198	6,392,204	33,702,731	33,702,731	0
Licenses & Permits	355,511	377,089	222,439	241,626	241,626	0
Service Revenue & Charges	5,058,287	4,845,486	5,413,796	4,938,587	4,938,587	0
Bonds & Leases	6,059,220	250,000	0	27,933,513	27,933,513	0
Miscellaneous	589,544	187,623	755,969	589,005	589,005	0
Revenues from State Sources	5,270,842	7,529,405	4,861,034	5,042,033	5,184,144	3,290,345
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,038,850	1,039,501	1,038,393	1,025,693	1,061,586	1,073,041
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,892,710	4,425,348	1,865,933	2,364,344	2,424,979	584,885
Manufacturer's Depreciation Reimbursement	902,720	915,120	1,021,547	1,061,904	1,107,487	1,632,419
State Grants	1,436,562	1,149,436	935,161	590,092	590,092	0
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	3,131,492	2,656,963	1,169,723	3,529,612	3,529,612	0
Revenues from Other Local Sources	5,879,828	3,176,863	3,051,006	1,875,327	1,875,327	0
Total Expenditures (County only)	36,970,605	30,548,591	36,652,091	58,287,750	58,287,750	0
Administration	8,017,460	8,195,650	7,723,572	8,194,448	8,194,448	0
Instruction	0	0	0	0	0	0
Public Safety	9,615,507	8,444,285	10,376,709	10,965,946	10,965,946	0
Transportation	959,394	1,318,996	698,277	638,774	638,774	0
Health & Human Services	3,383,716	4,098,689	1,912,403	2,909,380	2,909,380	0
Environment & Housing	2,265,393	1,817,346	1,723,782	1,723,783	1,723,783	0
Recreation & Culture	1,112,643	1,227,825	1,259,045	1,259,045	1,259,045	0
Debt Service & Interest on Debt	6,606,798	4,558,800	7,649,111	30,171,381	30,171,381	0
Purchase of Land & Facility Construction	0	0	4,805,286	2,424,993	2,424,993	0
All Other	5,009,694	887,000	503,906	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Awaiting FY 22 data for Williamsburg County; FY 21 data is used except for Property Tax data for FY 22, which is from the SC Dept. of Revenue.

**Awaiting FY 23 data for Williamsburg County. Beginning in FY 23, for non-reporting counties we will no longer utilize data for the prior FY in place of the current FY data that is missing; the reported FY 23 Property Tax data is p

Williamsburg County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	6,207,763	6,944,795	6,628,810	6,952,880	10,078,534	8,334,305
Revenues from Local Sources	5,232,453	5,324,778	5,384,692	5,587,996	5,935,991	6,923,133
Current Property Taxes	1,309,022	1,266,913	1,276,718	1,292,099	1,131,486	1,386,808
Current Real & Personal Property Taxes	1,151,127	1,200,629	1,150,397	1,205,174	1,041,541	1,259,999
Fee In Lieu of Property Tax	46,606	0	46,872	0	27,679	0
All Other	111,289	66,284	79,449	86,925	62,266	126,809
Local Option Sales Tax	802,221	856,922	930,901	1,072,986	1,140,513	1,040,054
Local Hospitality Tax	326,041	111,296	248,766	375,573	352,009	399,437
Local Accommodations Tax	19,312	252,870	106,447	55,320	40,118	39,298
Capital Projects/Transportation Tax	0	84,231	0	0	250,000	992,424
Licenses, Fees, Charges, & Bonds	2,775,857	2,752,546	2,821,860	2,792,018	3,021,865	3,065,112
Licenses & Permits	1,500,231	1,513,226	1,511,442	1,502,926	1,640,877	1,545,806
Service Revenue & Charges	867,377	890,846	891,635	912,794	911,378	974,515
Bonds & Leases	62,357	125,403	0	41,844	71,363	0
Miscellaneous	345,892	223,071	418,783	334,454	398,247	544,791
Revenues from State Sources	375,863	491,850	1,047,685	1,201,158	1,474,750	378,938
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	116,388	119,419	106,693	114,717	100,564	120,434
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	194,286	198,077	250,911	204,093	201,223	225,024
Manufacturer's Depreciation Reimbursement	835	277	12,410	340	373	980
State Grants	64,354	174,077	677,671	882,008	1,172,590	32,500
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	599,447	886,949	196,433	163,726	2,663,465	1,032,234
Revenues from Other Local Sources	0	241,218	0	0	4,328	0
Total Expenditures (Cities only)*	5,929,938	6,737,016	6,900,983	6,887,834	6,266,154	6,142,722
Administration	848,191	1,009,193	1,081,518	993,598	1,239,374	686,662
Instruction	0	0	0	0	0	0
Public Safety	2,524,446	2,512,122	2,422,042	2,456,375	2,360,570	2,393,287
Transportation	435,555	699,011	306,668	1,456,636	367,972	461,711
Health & Human Services	0	0	0	0	0	0
Environment & Housing	515,414	745,517	838,235	812,056	981,375	924,597
Recreation & Culture	401,863	531,264	516,747	424,113	402,863	485,950
Debt Service & Interest on Debt	912,821	725,847	782,754	430,803	513,193	328,786
Purchase of Land & Facility Construction	184,593	350,126	443,178	160,162	72,687	514,186
All Other	107,055	163,936	509,841	154,091	328,120	347,543

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Greeleyville, Hemingway, Kingstree, Lane, and Stuckey. See appendix for cities reporting each fiscal year.

Williamsburg County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	0	0	0	0	0	0
Total Expenditures (Special Purpose District Only)	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	27,334,454	28,571,817	27,837,445	30,911,480	32,145,838	30,903,839
School District Total	12,457,565	13,066,819	12,611,192	14,847,529	15,267,238	16,058,233
County Total	13,297,320	14,111,268	13,670,030	14,480,364	15,453,945	13,209,222
Cities Total	1,309,022	1,266,913	1,276,718	1,292,099	1,131,486	1,386,808
Special Purpose District Total	270,547	126,817	279,505	291,488	293,169	249,576

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	96,539,259	97,247,120	98,284,386	102,777,214	109,048,386	111,832,964
Owner Occupied (4% assessment ratio)	20,357,600	20,371,620	20,434,570	20,470,770	21,815,940	22,033,600
Agricultural (Private) (4%)	3,875,190	3,840,820	3,871,100	3,853,540	3,814,760	3,253,240
Agricultural (Corporate) (6%)	1,015,070	1,076,680	1,072,260	1,098,570	1,026,670	997,110
Commercial/Rental (6%)	20,831,810	21,160,590	21,433,770	22,364,140	24,208,000	24,125,380
Personal Property (Vehicles) (6%)	11,359,605	11,010,045	11,161,747	12,362,203	12,709,548	13,204,414
Other Personal Property (10.5%)	934,710	908,660	1,059,124	970,197	885,458	914,920
Manufacturing (10.5%)	905,320	1,153,660	1,392,660	1,558,341	2,033,421	2,628,267
Utility (10.5%)	11,445,893	11,402,319	11,759,350	12,396,350	12,623,760	13,099,853
Business Personal (10.5%)	2,924,640	2,922,690	3,149,280	3,222,860	3,353,130	2,924,300
Motor Carrier (9.5%)	1,632,309	1,982,329	989,067	2,718,850	2,845,052	2,624,256
Fee-in-Lieu and Joint Industrial Park	21,257,112	21,417,707	21,961,458	21,761,393	23,732,647	26,027,624

Estimated Total Average Millage Rates	380.7	383.5	383.5	390.5	391.9	398.1
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Estimated average millage rates based upon data available - see definitions for detail.

York County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	1,353,062,634	1,322,829,704	1,130,052,331	1,222,658,712	1,327,218,606	1,473,867,199
Revenues from Local Sources	923,507,532	874,397,323	681,078,106	748,309,588	762,504,268	873,350,987
Current Property Taxes	383,135,997	423,804,906	444,882,439	465,133,832	486,310,011	531,952,235
Current Real & Personal Property Taxes	371,273,170	408,158,578	429,251,670	449,033,139	469,355,312	511,813,339
Fee In Lieu of Property Tax (only Counties and Cities)	5,308,296	6,456,723	6,489,329	6,173,811	7,000,699	8,257,268
All Other	6,554,531	9,189,605	9,141,440	9,926,882	9,954,000	11,881,628
Local Option Sales Tax	12,110	0	0	68,742	0	0
Local Hospitality Tax	9,197,085	10,082,223	9,829,051	9,739,459	11,139,384	13,017,164
Local Accommodations Tax	1,864,157	2,091,894	1,739,986	1,549,906	2,281,026	2,856,905
Capital Projects/Transportation Tax	34,735,027	36,709,435	38,531,929	45,105,588	51,668,598	54,636,875
Licenses, Fees, Charges, & Bonds	494,563,156	401,708,865	186,094,701	226,712,061	211,105,249	270,887,808
Licenses & Permits	33,167,731	34,930,650	34,832,173	32,690,993	31,589,475	42,444,796
Service Revenue & Charges	59,396,000	67,951,847	62,841,542	46,507,418	53,753,733	86,262,993
Bonds & Leases	371,818,278	250,313,983	42,185,344	113,386,575	87,715,254	70,530,131
Miscellaneous	30,181,147	48,512,385	46,235,642	34,127,075	38,046,787	71,649,888
Revenues from State Sources	310,128,684	325,856,884	343,165,778	354,856,452	371,982,386	399,463,493
Reimbursements for Property Tax Relief - \$100,000 Residential	21,122,808	21,369,630	21,636,030	21,972,465	22,242,217	22,991,119
Homestead Exemption	9,331,309	9,791,458	10,178,915	9,944,053	10,078,346	10,471,819
Reimbursements for Property Tax Relief - Remaining Residential	39,692,980	40,809,438	42,146,376	43,500,088	45,371,500	48,030,392
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-shared Taxes (Aid to Subdivisions)	14,596,110	16,071,907	15,773,968	15,720,778	18,824,958	18,894,551
Manufacturer's Depreciation Reimbursement	3,288,095	3,463,131	1,359,715	1,520,140	2,250,484	2,829,229
State Grants	85,304,884	90,379,738	106,051,787	116,778,049	117,188,524	247,628,001
Education Finance Act (EFA)	108,995,286	113,551,430	117,993,761	116,670,525	123,589,381	720,442
Education Improvement Act (EIA)	26,704,540	29,970,247	27,929,660	28,745,265	32,421,015	47,897,940
Education Lottery	1,092,672	449,905	95,566	5,089	15,961	0
Revenues from Federal Sources	39,949,870	42,795,987	37,176,676	52,885,784	106,080,657	113,248,111
Revenues from Other Local Sources	6,520,128	6,823,090	7,056,216	5,031,333	3,087,359	4,240,672
Revenues from Special Purpose Districts	72,956,420	72,956,420	61,575,555	61,575,555	83,563,936	83,563,936
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	1,236,460,924	1,320,045,065	1,342,460,607	1,299,241,941	1,212,685,964	1,360,791,146
Administration	268,696,827	286,758,312	318,173,085	335,284,811	347,218,015	383,475,313
Instruction	266,652,915	279,304,538	305,944,080	326,742,855	347,117,018	361,717,416
Public Safety	91,162,229	99,667,633	105,607,817	98,719,140	106,952,786	133,414,856
Transportation	49,779,519	60,984,180	48,873,203	58,142,313	42,614,304	49,531,464
Health & Human Services	2,679,070	2,392,390	3,348,717	4,393,882	5,541,143	5,105,280
Environment & Housing	24,736,442	34,253,181	36,166,815	34,789,030	34,529,815	38,001,989
Recreation & Culture	33,843,435	59,144,698	53,455,554	40,414,735	48,267,348	57,731,515
Debt Service & Interest on Debt	170,768,593	201,994,784	162,144,989	167,960,411	142,367,478	168,778,961
Purchase of Land & Facility Construction	264,562,350	232,893,380	249,010,887	164,210,451	57,059,219	81,230,068
All Other	6,509,884	5,582,309	6,753,531	15,602,384	3,435,075	4,220,521
Special Purpose Districts	57,069,660	57,069,660	52,981,929	52,981,929	77,583,763	77,583,763

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

York County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (School District only)	924,213,687	815,759,266	659,489,390	769,006,292	819,117,769	832,602,529
Revenues from Local Sources	614,235,802	492,747,168	319,222,160	406,292,652	407,620,778	418,748,294
Current Property Taxes	246,161,365	263,374,547	275,080,637	293,225,242	306,278,029	327,349,326
Current Real & Personal Property Taxes	245,682,906	262,688,120	274,698,180	292,273,163	305,013,945	325,042,965
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	478,459	686,427	382,457	952,079	1,264,084	2,306,361
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects/Transportation Tax	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	368,074,437	229,372,621	44,141,523	113,067,410	101,342,749	91,398,968
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	22,982,634	28,906,100	22,035,319	7,203,481	12,218,339	34,271,494
Bonds & Leases	329,705,845	177,747,173	48,619	85,174,610	67,374,261	38,752,820
Miscellaneous	15,385,958	22,719,348	22,057,585	20,689,319	21,750,149	18,374,654
Revenues from State Sources	277,132,298	290,314,497	308,119,887	319,055,861	330,542,801	347,249,874
Reimbursements for Property Tax Relief - \$100,000 Residential	21,122,808	21,369,630	21,636,030	21,972,465	22,242,217	22,991,119
Homestead Exemption	5,699,158	5,584,007	5,666,627	5,705,572	5,691,993	5,768,773
Reimbursements for Property Tax Relief - Remaining Residential	39,692,980	40,809,438	42,146,376	43,500,088	45,371,500	48,030,392
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	638,562	597,969	731,753	608,117	608,117	618,266
Manufacturer's Depreciation Reimbursement	2,474,018	2,523,352	802,228	805,501	1,017,203	1,021,709
State Grants	70,712,274	75,458,519	91,117,886	101,043,239	99,585,414	220,201,233
Education Finance Act (EFA)	108,995,286	113,551,430	117,993,761	116,670,525	123,589,381	720,442
Education Improvement Act (EIA)	26,704,540	29,970,247	27,929,660	28,745,265	32,421,015	47,897,940
Education Lottery	1,092,672	449,905	95,566	5,089	15,961	0
Revenues from Federal Sources	32,845,587	32,697,601	32,147,343	43,657,779	80,954,190	66,604,361
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District Only)	748,933,756	754,966,390	732,942,334	751,712,268	756,895,528	807,496,183
Administration	200,056,016	216,146,865	223,367,389	233,427,036	264,439,870	282,587,216
Instruction	266,652,915	279,304,538	305,944,080	326,742,855	347,117,018	361,717,416
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	350,772	304,840	356,465	5,210	476,223	519,807
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	327,315	310,705	443,842	817,144	323,200	370,441
Debt Service & Interest on Debt	126,905,948	135,487,741	88,834,246	108,363,458	95,584,293	111,538,248
Purchase of Land & Facility Construction	150,719,220	119,502,225	109,181,328	81,292,614	47,821,443	50,143,193
All Other	3,921,570	3,909,476	4,814,984	1,063,951	1,133,481	619,862

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

York County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (County only)	189,718,216	248,064,349	223,105,756	233,463,094	255,357,261	329,585,790
Revenues from Local Sources	160,187,612	217,977,853	192,441,227	201,673,021	212,733,514	257,996,034
Current Property Taxes	94,605,262	110,218,870	116,092,571	122,467,305	128,686,219	134,634,861
Current Real & Personal Property Taxes	86,608,512	101,298,459	106,279,090	113,432,229	119,420,747	124,838,035
Fee In Lieu of Property Tax	4,552,179	5,699,764	5,471,880	5,874,512	6,767,729	7,125,574
All Other	3,444,571	3,220,647	4,341,601	3,160,564	2,497,743	2,671,252
Local Option Sales Tax	0	0	0	68,742	0	0
Local Hospitality Tax	2,830,394	3,014,016	2,868,930	3,036,262	3,686,045	4,196,576
Local Accommodations Tax	416,877	409,721	346,622	425,955	724,713	808,552
Capital Projects/Transportation Tax	34,735,027	36,709,435	38,531,929	45,105,588	51,668,598	54,629,033
Licenses, Fees, Charges, & Bonds	27,600,052	67,625,811	34,601,175	30,569,169	27,967,939	63,727,012
Licenses & Permits	8,468,739	8,419,788	7,677,871	9,109,323	9,596,808	8,390,518
Service Revenue & Charges	11,100,742	10,808,547	12,991,413	14,315,513	15,167,942	14,109,991
Bonds & Leases	0	33,062,616	0	0	1,000,000	0
Miscellaneous	8,030,571	15,334,860	13,931,891	7,144,333	2,203,189	41,226,503
Revenues from State Sources	26,972,749	27,748,234	28,122,835	28,885,363	34,088,372	43,688,271
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	2,499,602	2,957,424	3,175,060	3,027,980	3,155,413	3,239,734
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	10,435,390	10,711,616	10,437,645	10,881,439	13,135,882	14,139,666
Manufacturer's Depreciation Reimbursement	699,593	783,108	378,484	444,919	929,228	1,016,690
State Grants	13,338,164	13,296,086	14,131,646	14,531,025	16,867,849	25,292,181
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,407,744	1,089,048	1,118,765	1,581,617	6,713,733	25,615,123
Revenues from Other Local Sources	1,150,111	1,249,214	1,422,929	1,323,093	1,821,642	2,286,362
Total Expenditures (County only)	244,344,714	269,638,682	242,403,017	227,561,149	224,086,213	238,281,932
Administration	45,335,697	49,076,100	52,173,252	51,964,051	59,201,596	62,433,415
Instruction	0	0	0	0	0	0
Public Safety	48,624,875	53,058,069	53,292,144	57,560,072	62,531,054	70,293,233
Transportation	46,777,030	52,722,684	46,106,284	54,950,645	37,536,221	36,037,006
Health & Human Services	2,328,298	2,087,550	2,992,252	4,388,672	5,064,920	4,585,473
Environment & Housing	11,227,969	12,715,875	11,799,689	13,239,188	12,706,242	13,866,842
Recreation & Culture	17,308,425	41,781,016	34,999,484	23,514,055	28,259,886	24,520,137
Debt Service & Interest on Debt	18,664,761	18,105,787	23,459,422	20,290,339	18,320,796	26,283,040
Purchase of Land & Facility Construction	54,077,659	40,091,601	17,580,490	1,654,127	465,498	262,786
All Other	0	0	0	0	0	0

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

York County

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total Revenues (Cities only)*	166,174,311	186,049,669	185,881,630	158,613,771	169,179,640	228,114,944
Revenues from Local Sources	149,084,118	163,672,302	169,414,719	140,343,915	142,149,976	196,606,659
Current Property Taxes	42,369,370	50,211,489	53,709,231	49,441,285	51,345,763	69,968,048
Current Real & Personal Property Taxes	38,981,752	44,171,999	48,274,400	43,327,747	44,920,620	61,932,339
Fee In Lieu of Property Tax	756,117	756,959	1,017,449	299,299	232,970	1,131,694
All Other	2,631,501	5,282,531	4,417,382	5,814,239	6,192,173	6,904,015
Local Option Sales Tax	12,110	0	0	0	0	0
Local Hospitality Tax	6,366,691	7,068,207	6,960,121	6,703,197	7,453,339	8,820,588
Local Accommodations Tax	1,447,280	1,682,173	1,393,364	1,123,951	1,556,313	2,048,353
Capital Projects/Transportation Tax	0	0	0	0	0	7,842
Licenses, Fees, Charges, & Bonds	98,888,667	104,710,433	107,352,003	83,075,482	81,794,561	115,761,828
Licenses & Permits	24,698,992	26,510,862	27,154,302	23,581,670	21,992,667	34,054,278
Service Revenue & Charges	25,312,624	28,237,200	27,814,810	24,988,424	26,367,452	37,881,508
Bonds & Leases	42,112,433	39,504,194	42,136,725	28,211,965	19,340,993	31,777,311
Miscellaneous	6,764,618	10,458,177	10,246,166	6,293,423	14,093,449	12,048,731
Revenues from State Sources	6,023,637	7,794,153	6,923,056	6,915,228	7,351,213	8,525,348
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	0	0	0	0	0	0
Reimbursements for Property Tax Relief - Remaining Residential	1,132,549	1,250,027	1,337,228	1,210,501	1,230,940	1,463,312
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	3,522,158	4,762,322	4,604,570	4,231,222	5,080,959	4,136,619
State Grants	114,484	156,671	179,003	269,720	304,053	790,830
Education Finance Act (EFA)	1,254,446	1,625,133	802,255	1,203,785	735,261	2,134,587
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	5,696,539	9,009,338	3,910,568	7,646,388	18,412,734	21,028,627
Revenues from Other Local Sources	5,370,017	5,573,876	5,633,287	3,708,240	1,265,717	1,954,310
Total Expenditures (Cities only)*	186,112,794	238,370,333	314,133,327	266,986,595	154,120,460	237,429,268
Administration	23,305,114	21,535,347	42,632,444	49,893,724	23,576,549	38,454,682
Instruction	0	0	0	0	0	0
Public Safety	42,537,354	46,609,564	52,315,673	41,159,068	44,421,732	63,121,623
Transportation	3,002,489	8,261,496	2,766,919	3,191,668	5,078,083	13,494,458
Health & Human Services	0	0	0	0	0	0
Environment & Housing	13,508,473	21,537,306	24,367,126	21,549,842	21,823,573	24,135,147
Recreation & Culture	16,207,695	17,052,977	18,012,228	16,083,536	19,684,262	32,840,937
Debt Service & Interest on Debt	25,197,884	48,401,256	49,851,321	39,306,614	28,462,389	30,957,673
Purchase of Land & Facility Construction	59,765,471	73,299,554	122,249,069	81,263,710	8,772,278	30,824,089
All Other	2,588,314	1,672,833	1,938,547	14,538,433	2,301,594	3,600,659

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

*Cities Include: Clover, Fort Mill, Hickory Grove, McConnells, Rock Hill, Sharon, Smyrna, Tega Cay, and York. See appendix for cities reporting each fiscal year.

York County

	FY 18	FY 19 est	FY 20	FY 21 est	FY 22	FY 23
Total Revenues (Special Purpose District Only)	72,956,420	72,956,420	61,575,555	61,575,555	83,563,936	83,563,936
Total Expenditures (Special Purpose District Only)	57,069,660	57,069,660	52,981,929	52,981,929	77,583,763	77,583,763

Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures. See appendix for special purpose districts reporting each fiscal year.

Property Taxes

Total Property Taxes	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Total for School Districts, Counties, Cities, & Special Dist.	394,347,220	435,847,572	457,801,394	479,918,697	504,093,696	550,967,677
School District Total	246,161,365	263,374,547	275,080,637	293,225,242	306,278,029	327,349,326
County Total	94,605,262	110,218,870	116,092,571	122,467,305	128,686,219	134,634,861
Cities Total	42,369,370	50,211,489	53,709,231	49,441,285	51,345,763	69,968,048
Special Purpose District Total	11,211,223	12,042,666	12,918,955	14,784,865	17,783,685	19,015,442

Assessed Property Values for Tax Years

	2017	2018	2019	2020	2021	2022
Total Assessed Value	1,342,037,308	1,408,462,954	1,460,531,836	1,640,148,588	1,732,697,611	1,815,606,914
Owner Occupied (4% assessment ratio)	511,864,043	548,783,887	590,449,626	694,937,603	733,508,630	785,916,772
Agricultural (Private) (4%)	1,882,240	1,955,059	1,993,130	2,093,020	2,158,636	1,325,455
Agricultural (Corporate) (6%)	85,520	97,140	72,247	258,037	243,641	89,057
Commercial/Rental (6%)	310,969,799	333,819,751	354,780,023	415,058,588	426,545,831	447,871,505
Personal Property (Vehicles) (6%)	133,642,809	134,972,244	138,431,829	148,196,632	158,458,580	171,069,712
Other Personal Property (10.5%)	12,488,320	13,886,858	15,418,079	15,111,239	9,673,999	9,659,421
Manufacturing (10.5%)	63,200,622	59,976,212	43,848,214	47,026,575	50,764,716	48,004,749
Utility (10.5%)	202,106,177	202,603,911	196,445,290	204,934,727	213,343,300	214,300,956
Business Personal (10.5%)	40,622,850	41,106,880	40,349,380	36,062,330	42,035,040	44,066,320
Motor Carrier (9.5%)	1,955,651	2,715,897	1,326,284	3,708,059	3,498,044	4,201,202
Fee-in-Lieu and Joint Industrial Park	63,219,277	68,545,115	77,417,734	72,761,778	92,467,194	89,101,765

Estimated Total Average Millage Rates	385.2	401.3	400.5	391.3	394.1	403.5
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Estimated average millage rates based upon data available - see definitions for detail.